

# 環境、社會及管治報告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



Tsit Wing International Holdings Limited

捷榮國際控股有限公司\*

(Incorporated under the laws of Bermuda with limited liability)  
(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119

\* For identification purposes only 僅供識別



# Environmental, Social and Governance Report

## 環境、社會及管治報告

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### MESSAGE FROM THE CHAIRMAN

I have the honour to present TWG's eighth Environmental, Social, and Governance ("ESG") Report. It documents significant strides made during the reporting year toward our sustainability goals and reaffirms our enduring commitment to advancing responsible business practices while delivering sustainable value to our stakeholders.

At the core of our business is an unwavering commitment to excellence in the quality and integrity of our coffee and tea products. We continue to maintain the Hong Kong Q-Mark certification awarded by the Federation of Hong Kong Industries, underscoring the robustness of our quality management systems. Furthermore, we retain our designation as a Diamond Enterprise under the GS1 Hong Kong Quality Food Scheme Plus, affirming our consistent adherence to the highest benchmarks in food safety and product quality. Complementing our focus on quality is our deep-rooted commitment to sustainability. Our coffee products remain certified by the Rainforest Alliance, ensuring that sourced beans comply with rigorous standards for environmental stewardship, social equity, and responsible agricultural practices. Through our ongoing participation in the Rainforest Alliance Supply Chain Certification programme, we reaffirm our responsibility to safeguard biodiversity and support the long-term resilience of farming communities across our global supply chain.

Our employees are the foundation of our success. Guided by our safety management principle that encompasses "all members, all procedures, and all locations at all times", we place the highest priority on workplace health, safety, well-being, and professional development. I am pleased to report zero occupational fatalities or serious incidents during the Reporting Year. We have completed a comprehensive occupational health and safety assessment and conducted five emergency drills, including two fire drills, two confined space incident drills, and one hazardous chemical waste leakage drill. In parallel, we invested 3,638 training hours to equip our workforce with the skills needed for the future. Through a sustained commitment to care, safety, and continuous learning, we ensure that our people and our business grow together responsibly.

### 主席的話

本人很榮幸提呈捷榮第八份環境、社會及管治（「ESG」）報告。本報告載述於報告年度內我們在邁向可持續發展目標上所取得的重大進展，並重申我們一貫的承諾，在致力推動負責任商業實務的同持，亦為持份者締造可持續價值。

我們業務的核心在於對咖啡和茶產品質量及純正始終不渝的卓越追求。我們繼續持有香港工業總會頒發的香港「Q嘜」認證，凸顯我們質量管理系統的穩健性。此外，我們繼續獲香港貨品編碼協會頒發「優質食品計劃+」的鑽石企業獎，肯定我們在食品安全及產品質量方面一貫遵循最高標準。我們對質量的重視與我們對可持續發展的深厚承諾相輔相成。我們的咖啡產品繼續獲得雨林聯盟認證，確保採購的咖啡豆符合環境管理、社會公平和負責任農業實踐的嚴格標準。透過我們持續參與雨林聯盟供應鏈認證計劃，我們重申肩負起保護生物多樣性，並支持全球供應鏈中農業社區發展長遠韌性的責任。

我們的員工是我們成功的基石。在涵蓋「全員、全流程、全地點、全天候」的安全管理方針指導下，我們將工作場所的健康、安全、福祉及專業發展置於首位。本人欣然報告，報告年度內並無發生任何職業死亡或嚴重事故。我們已完成全面的職業健康與安全評估，並進行五次應急演練，包括兩次消防演習、兩次密閉空間事故演練及一次危險化學廢物洩漏演練。同時，我們投入3,638小時的培訓時間，為我們的員工裝備未來所需的技能。透過對關懷、安全及持續學習的不懈堅持，我們確保員工與企業能夠共同負責任地成長。

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Climate change presents significant challenges to our industry, from extreme weather events disrupting coffee-growing regions to evolving regulatory requirements, market volatility, and supply chain instability. Rising global temperatures threaten crop yields, exacerbating price fluctuations and jeopardising long-term sourcing security. In response, we are enhancing supply chain resilience through diversified sourcing, sustainable procurement practices, and targeted carbon reduction initiatives. Our operational strategy includes improving energy efficiency and systematically lowering our carbon footprint to mitigate climate-related risks. In line with our commitment to transparency, we began disclosing climate-related information in 2025. We have conducted a climate scenario analysis aligned with the HKEX ESG Code Part D requirements to evaluate the resilience of our business under multiple climate pathways. We have also commenced reporting on Scope 3 emissions to provide a more comprehensive view of our value chain emissions and to strengthen the robustness of our climate disclosures.

We view community investment as integral to our purpose. Our Coffee Academy in Dongguan, now in its ninth year, provides professional barista training and inclusive opportunities for underprivileged individuals, recently earning Guangdong Province's Best Volunteer Service Project award. We support youth development through the HKSAR Education Bureau's Business-School Partnership Programme, internships, and exchanges with the Hengli Youth Association and Hong Kong Enterprise Young Leaders. Employees also contribute via volunteering, donations to Feeding Hong Kong and New Life Psychiatric Rehabilitation Association, and recycling coffee grounds into organic fertiliser — demonstrating our commitment to creating shared value for society and the communities we serve.

氣候變化為我們的行業帶來重大挑戰，從極端天氣事件影響咖啡種植區，到不斷演變的監管要求、市場波動及供應鏈不穩定。全球氣溫上升威脅農作物收成，加劇價格波動，並危及長期的採購穩定性。為應對挑戰，我們正透過多元化採購、可持續採購實踐及針對性的碳減排措施，加強供應鏈的韌性。我們的營運策略包括提升能源效益及系統性地降低碳足跡，以減輕與氣候相關的風險。秉持我們對透明度的承諾，我們於2025年開始披露氣候相關信息。我們已按照香港交易所《環境、社會及管治報告守則》D部分的要求，進行氣候情景分析，以評估我們的業務在多種氣候路徑下的韌性。我們亦已開始匯報範圍三的排放，以更全面地展示我們的價值鏈排放，並加強我們氣候披露的可靠性。

我們視社區投資為我們宗旨的一部分。成立九年的東莞公益咖啡學不僅提供專業咖啡師培訓，並為弱勢群體人士創造共融機會，最近更榮獲廣東省最佳志願服務項目獎。我們透過香港特別行政區教育局舉辦的「商校合作計劃」、提供實習機會，以及橫瀝內聯會暨港企青年精英蒞臨交流，支持青少年發展。員工亦投身義工服務、捐款支持樂餉社及新生精神康復會，並將咖啡渣回收轉化為有機肥料 — 這些行動體現了我們為社會及我們所服務的社區創造共享價值的承諾。



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Looking ahead, we are steadfast in our commitment to deepening engagement with stakeholders, advancing sustainable sourcing across our value chain, and pursuing innovative solutions to meaningfully reduce our environmental footprint. Our vision is clear: to generate enduring value — not only for our shareholders, but for our employees, partners, communities, and the planet we collectively steward.

I would like to express my sincere appreciation to our employees, business partners, and customers for your continued trust and collaboration. With shared purpose and resolve, we will advance a future in which operational excellence and sustainability are inseparable.

**Wong Tat Tong**  
*Chairman*

展望未來，我們堅定致力於深化與持份者的聯繫，在我們整個價值鏈中推進可持續採購，並尋求創新解決方案以實質地減少我們的環境足跡。我們的願景清晰明確：為我們的股東、員工、合作夥伴、社區以及我們共同守護的地球創造持久價值。

本人謹此衷心感謝我們的員工、業務夥伴及客戶一直以來對我們的信任並與我們衷誠合作。有賴共同的信念與決心，我們將攜手迎向一個營運卓越與可持續發展密不可分的未來。

**黃達堂**  
*主席*

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### ABOUT THIS REPORT

This is the eighth ESG Report (“the Report”) of Tsit Wing International Holdings Limited and its subsidiaries (collectively, “the Group” or “TWG”). The main purpose of the Report is to disclose the Group’s current ESG commitment, management approach, efforts as well as performance on sustainability regarding the four areas: products, employees, environment, and community.

### Reporting Standard

The Report is compiled in accordance with the Environmental, Social and Governance Reporting Code in the Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“the ESG Code”). The “HKEX ESG Reporting Code Index” is enclosed at the end of this Report to locate relevant information throughout the Report and to demonstrate compliance with the ESG Code. In line with our commitment to transparency, we began disclosing climate-related information in 2025. During the Reporting Year, we conducted a climate scenario analysis aligned with the HKEX ESG Code Part D requirements, which are primarily based on the International Sustainability Standards Board International Financial Reporting Standards (“IFRS”) S2 Climate-related Disclosures, to assess the resilience of our business under various climate scenarios. We have also started reporting on our Scope 3 emissions to provide a more comprehensive view of our carbon footprint and further support our climate-related disclosures.

### 有關本報告

此乃捷榮國際控股有限公司及其附屬公司（統稱「本集團」或「捷榮」）的第八份ESG報告（「本報告」）。本報告旨在披露本集團目前在產品、僱員、環境及社區四方面的ESG承諾、管理方法、工作及表現。

### 報告標準

本報告遵循香港聯合交易所有限公司《證券上市規則》附錄C2《環境、社會及管治報告守則》（「ESG守則」）。本報告末附有「香港交易所《環境、社會及管治報告》守則索引」，以識別本報告中的相關資料及說明已遵守的ESG守則。為符合我們對透明度的承諾，我們於2025年開始披露氣候相關信息。於報告年度，我們進行氣候情境分析，該分析遵循主要基於國際可持續發展準則理事會的《國際財務報告準則》S2號氣候相關披露的香港交易所《環境、社會及管治報告守則》D部分的要求，以評估我們的業務在各種氣候情境下的韌性。我們亦已開始報告我們的範疇三排放，以更全面地呈現我們的碳足跡，並進一步支持我們的氣候相關披露。



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### Reporting Principles

In preparing this report, the Group has fully considered the four principles in the ESG Code, which include:

|              |                                                                                                                                                                                                                                                                |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Materiality  | The results obtained from stakeholder engagement were used to assess materiality. To ensure that the identified topics were sufficiently important to stakeholders, the threshold of material topics was reviewed and approved by the board.                   |
| Quantitative | In this report, we set targets for each indicator and present quantitative data. The data collection tools were used by all departments and business lines to continuously record the ESG metrics throughout the year and to track the performance of targets. |
| Balance      | This report provides unbiased content and accurate data. We reviewed the performance in all the ESG aspects to avoid selections and omissions.                                                                                                                 |
| Consistency  | To ensure a fair comparison of our performance over time, this report adopted consistent methodologies. We disclosed the changes to the methods or key performance indicators (“KPIs”) used, where appropriate.                                                |

### 報告原則

本集團在編製本報告時已充分考慮以下四項ESG守則原則：

|     |                                                               |
|-----|---------------------------------------------------------------|
| 重要性 | 我們透過持份者參與評估重要性議題。為確保所識別的議題對持份者而言足夠重要，所有重要議題都經過了董事會審閱及批准。      |
| 量化  | 本報告中，我們為各指標設定目標，並呈列定量數據。所有部門及業務分支均使用數據全年收集工具來記錄ESG指標，以追蹤目標表現。 |
| 平衡  | 本報告提供不帶偏頗的內容及準確數據。我們審閱所有ESG方面的表現，以避免篩選及遺漏。                    |
| 一致性 | 為確保公平比較我們在不同時期的表現，本報告採用一致的披露統計方法。若有需要，我們會披露對所使用方法或關鍵績效指標的更改。  |

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### Reporting Boundary

Unless otherwise specified, the Report covers the period from 1 January 2025 to 31 December 2025 (“the Reporting Year”). The scope of this Report primarily focuses on key business areas, which include the sales of coffee, black tea in Hong Kong, Macau and the Chinese Mainland as well as the sales of food products in Hong Kong. Furthermore, it encompasses coffee and tea manufacturing activities in Hong Kong and Dongguan.

### Feedback

Any comments and feedback on the Report and our overall ESG performance are welcome. Please send your feedback and suggestions to our registered office by post (Flats F–J, 11/F, Block 1, Kwai Tak Industrial Centre, Kwai Tak Street, 15–33, Kwai Chung, N.T.) or our email ([ir@twcoffee.com](mailto:ir@twcoffee.com)). Your feedback or suggestions would contribute to the Group’s sustainability performance improvement.

### 報告範圍

除另有說明外，本報告涵蓋期間為2025年1月1日至2025年12月31日（「報告年度」）。本報告的範圍涵蓋本集團的主要業務，包括在香港、澳門及中國內地的咖啡及紅茶銷售業務，以及香港食品銷售業務。此外，香港及東莞的咖啡及茶產品生產業務亦包括在本報告中。

### 反饋

我們歡迎您對本報告及我們整體ESG表現提出任何意見及反饋。請將閣下的反饋及建議郵寄至我們的註冊辦事處（新界葵涌葵德街15–33號葵德工業中心1座11樓F–J室）或電郵至[ir@twcoffee.com](mailto:ir@twcoffee.com)。您的反饋或建議將幫助本集團改善可持續發展表現。



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### ABOUT OUR BUSINESS

#### About TWG

With more than 90 years of steadfast commitment in Hong Kong, TWG expanded its business operation to Macau and the Chinese Mainland and has established itself as a leading integrated business-to business (“B2B”) provider of coffee and black tea solutions, complemented by its presence in the food product industry. Offering a comprehensive range of services covering procurement, processing, and distribution, TWG provides a one-stop service to commercial customers across the entire coffee and tea value chain.

In recent years, the Group has embarked on significant initiatives to expand its business horizons. Since 2015, our business scope has extended to include frozen food products, allowing us to meet the evolving demands of the market. Furthermore, the introduction of our online sales platform developed in late 2019 signifies a strategic shift from B2B to B2C (“Business to Customer”) and O2O (“Online to Offline”) markets, strategically positioning us to cater to the ever-growing trends of e-commerce and the dynamic needs of consumers.

#### TWG’s Vision

Driven by the aspiration to become a “one-stop integrated food and beverages services provider”, we are dedicated to enhancing our solutions offering capability and pursuing strategic business expansions in the food and beverage industry, fostering growth and progress.

### 關於我們的業務

#### 關於捷榮

扎根香港逾90年，捷榮將業務拓展至澳門及中國內地，已成為業內領先的企業對企業（「B2B」）綜合咖啡及紅茶餐飲策劃服務供應商，並在食品產業中佔有一席之地。捷榮為商業客戶提供一站式服務，全面涵蓋咖啡及紅茶價值鏈，包括採購、加工及分銷服務。

近年來，本集團開展重大舉措以拓展業務範圍。自2015年以來，我們的業務範圍已擴展到急凍食品業務，使我們能夠滿足不斷變化的市場需求。此外，我們自家開發的在線銷售平台於2019年底推出，標誌著我們從B2B到企業對客戶（「B2C」）和線上到線下（「O2O」）的戰略變陣，並以此戰略定位迎合不斷增長的電子商務趨勢及消費者的動態需求。

#### 捷榮願景

我們矢志成為「一站式綜合餐飲服務供應商」，在此願景的驅動下，我們致力提升我們的餐飲策劃能力，並在餐飲行業進行戰略性業務拓展，促進增長和進步。

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### TWG's Principles

The Group places the utmost importance on its employees, shareholders, and customers, recognising them as the driving forces behind its ongoing innovation and sustained success. Guided by a long-term value creation approach, TWG adheres to a set of core principles that govern its operations and decision-making processes.

Our key principles are as follows:

### 捷榮理念

本集團高度重視員工、股東和客戶，將他們視為不斷創新和持續成功的動力。秉持著長期價值創造的理念，捷榮遵循一系列規管其運營和決策過程的核心原則。

我們的主要原則載列如下：

**SINCERITY**  
真摯誠懇

Attend to the food services market needs; deliver quality products and hearty services.  
用心瞭解餐飲行業的市場需求，並以最優質的產品及真誠態度服務顧客。

**DEVOTION**  
信守承諾

Prioritise the needs of the customers and the investors.  
我們上下齊心，不僅以真誠待客，對公司的投資者亦同樣重視。

**EXCELLENCE**  
卓越追求

Serve with professional attitude.  
憑專業服務態度，致力追求完美。

**CHALLENGE**  
敢於挑戰

Remain flexible in a diversified market and bring out the ultimate dining experience with innovative tastes.  
毋懼行業多元化需求，不斷改進品質，提升品味享受。

**INNOVATION**  
積極開創

Poise for breakthroughs, reinterpreting the standard of fine tastes.  
堅守企業創新、突破及勇於嘗試的精神，成就更高格調的品味。



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At TWG, we go beyond simply offering an extensive selection of high-quality coffee and tea products, our core mission is to encourage a culture of coffee and tea appreciation, which adheres to the vision and principle of the Group. We are dedicated to delivering the highest standards of taste to our customers through continuous product innovation and exceptional and diverse raw materials sourcing. We cater to the recognise the distinct preferences and demands of Hong Kong and the Chinese Mainland markets by customising our product offerings, brand trading and distribution. By doing so, we aim to provide a satisfying experience for every coffee and tea enthusiast.

捷榮不僅提供豐富的優質咖啡和茶產品選擇，亦遵循其願景及原則，將推廣品咖啡和品茶文化視為根本使命。我們在產品開發中不斷力求創新，並採購優質多樣的原材料，致力為客戶提供最高水準的產品。在提供定制產品、代理餐飲品牌及貿易的過程中，我們孜孜以求香港和中國內地市場的獨特喜好和需求，冀藉此為每一位咖啡和茶愛好者提供滿意體驗。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### CHAPTER 1 APPROACH TO SUSTAINABILITY

#### 1.1 ESG Governance

TWG is dedicated to establishing a robust governance framework that effectively manages our business operations while incorporating ESG principles. Our Board of Directors (the “Board”) has devised ESG guidelines, strategies, and procedures to ensure compliance with all relevant laws and regulations. Through active engagement with our stakeholders, which includes employees, suppliers, and communities we serve, we are strive to deliver safe, high-quality food and beverage products in a sustainable manner.

The Board plays a central role in overseeing the implementation of ESG policies across our operations while assessing the impact of significant ESG and climate-related risks and opportunities on TWG’s business. It guides management in integrating these factors into key decisions and monitors the Group’s ESG performance against its targets. Senior Management spearheads cross-departmental working groups that carries out ESG objectives and initiatives within each department. These groups hold meetings to update executives on sustainability progress and accomplishments, while the Board holds annual meetings with management to review ongoing governance and oversight. Additionally, the Board provides ongoing oversight by tracking and evaluating our ESG performance and targets, including climate-related risks and opportunities within operations, reviewing stakeholder feedback, and updating ESG-related policies accordingly.

### 第一章 可持續發展方針

#### 1.1 ESG管治

捷榮致力於建立強大的管治框架，有效管理我們的業務營運，同時納入ESG原則。我們的董事會（「董事會」）已制定ESG指引、策略及程序，以確保遵守所有相關法律及法規。通過積極與我們的股東（包括員工、供應商及社區）合作，我們致力以可持續的方式提供安全、優質的餐飲產品。

董事會在監管本公司營運中的ESG政策及相關事宜的實施方面擔當核心角色，同時評估重大ESG及氣候相關風險與機會對捷榮業務的影響。董事會引領管理層將該等因素融入關鍵決策，並監察本集團在達成ESG目標方面的表現。在高級管理人員的領導下，跨部門工作組就各部門的ESG目標及倡議開展切實可行的工作方案。該等小組召開會議，向高級管理層通報可持續發展的最新進展及成果，而董事會每年與管理層進行會議，檢討持續的管治及監督工作。此外，董事會透過跟進及評估我們的ESG績效和目標（包括營運中氣候相關的風險與機會）、審視持份者的反饋，並據此更新ESG相關政策，提供持續的監督。



# Environmental, Social and Governance Report

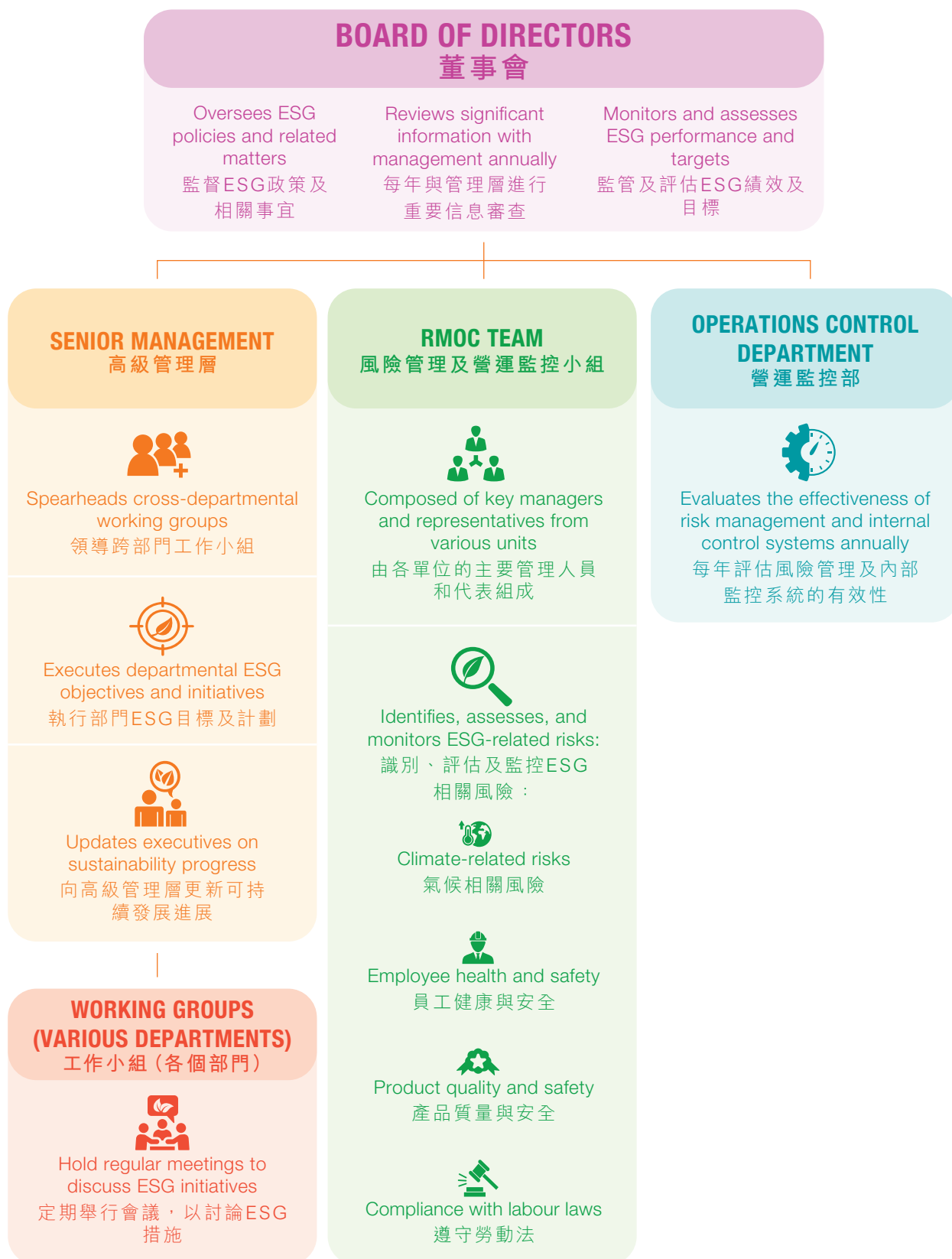
## 環境、社會及管治報告

Our comprehensive risk governance framework enables us to manage ESG-related risks effectively. The Board oversees overall risk management by evaluating the Group's significant risks and developing suitable risk management strategies. The Risk Management and Operations Control ("RMOC") team, made up of key managers and representatives from relevant departments and different business units, is responsible for identifying, assessing, and monitoring ESG risks. These include climate-related risks, employee health and safety, product quality and safety, and compliance with labour regulations. Acting on behalf of RMOC, the operation control team reports any identified risks to the Board's Audit Committee. The Board reviews these risk factors annually and determines appropriate actions. To support our commitment to ongoing improvement in risk management, the Operations Control Department annually evaluates the effectiveness of our risk management and internal control systems. Through robust ESG governance practises, we aim to mitigate ESG risks, seize emerging opportunities, create a positive impact, and ensure the long-term success of our business while contributing to a sustainable future.

我們全面的風險管治框架使我們能夠有效管理ESG的相關風險。董事會透過評估本集團的重大風險及制定合適的風險管理策略，監督整體風險管理。風險管理及營運監控（「風險管理及營運監控」）小組由相關部門及不同業務單位的主要管理人員及代表組成，負責識別、評估及監察ESG風險。其包括與氣候相關風險、員工健康和 safety、產品質量及安全以及勞工法例合規。營運監控團隊代表風險管理及營運監控小組向董事會審計委員會報告任何已識別的風險。董事會每年審查該等風險因素，並決定適當行動。為支持我們持續改善風險管理的承諾，營運監控部每年評估我們的風險管理及內部監控系統的有效性。透過穩健的ESG管治措施，我們旨在降低ESG風險、把握新出現的機遇、創造正面影響，並確保業務的長遠成功，同時為可持續發展的未來作出貢獻。

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## 環境、社會及管治報告





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## 環境、社會及管治報告

### 1.2 Business Ethics and Integrity

The Group is dedicated to maintaining high ethical standards across all our business activities. We believe that integrity and transparency are fundamental to building trust with our stakeholders, including customers, employees, partners, and the communities we serve. We enforce a strict zero tolerance for bribery, extortion, fraud, and corruption practises within the business. By promoting a culture of ethical behaviour, we aim not only to comply fully with all applicable legal requirements but also to continuously improve our corporate conduct, with the aspiration of being recognised for responsible and trustworthy practices within our industry.

#### ***Anti-Corruption and Whistleblowing***

We adhere strictly to the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) (the “POBO”) and other relevant anti-bribery regulations applicable to our operations. We are committed to preventing, deterring, detecting, and investigating all cases of fraud and bribery in accordance with our Anti-Corruption Policy. Our ethical standards, alongside the procedures for reporting and addressing corruption, are clearly communicated to all directors, officers, and employees through the Group’s Code of Conduct and Whistleblowing Policy. Violations of these policies may lead to disciplinary measures, including termination and possible civil or criminal penalties.

In February 2026, the Group conducted a mandatory online anti-corruption training in collaboration with the ICAC, aimed at strengthening compliance and promoting an ethical workplace culture. The training was designed to enhance employees’ understanding of anti-bribery laws, identify potential corruption risks in daily operations, and equip them with the knowledge to properly manage conflicts of interest and handle sensitive situations appropriately. All new hires joining the Group during 2025, as well as at least one designated representative from each department, were required to complete the training. Participants accessed the module via the OA system, reviewed the provided materials, answered assessment questions, and submitted their responses by the deadline. Completion records were tracked and retained for internal compliance purposes.

### 1.2 商業道德和誠信意識

本集團致力在所有業務活動中維持高道德標準。我們相信誠信和透明度是與我們持份者（包括客戶、員工、合作夥伴及我們所服務的社區）建立信任的基礎。我們在業務內對賄賂、勒索、欺詐及腐敗行為實行嚴格的零容忍政策。透過弘揚道德行為文化，我們不僅力求全面遵守所有適用的法律要求，亦矢志持續改善我們的企業操守，期望在業界樹立負責任及值得信賴的聲譽。

#### ***反貪污及舉報***

我們嚴格遵守香港法例第201章《防止賄賂條例》（「防止賄賂條例」）及對我們營運適用的其他相關防賄賂規例。我們致力按照我們的反貪污政策，預防、阻嚇、偵測及調查所有欺詐及賄賂個案。我們的道德標準，以及舉報和處理貪污的程序，已透過本集團的行為守則及舉報政策，向全體董事、高級職員及員工清晰傳達。違反該等政策可導致紀律處分，包括終止合約並可能遭到民事或刑事處罰。

於2026年2月，本集團與廉政公署合辦了一次強制性的網上反貪污培訓，旨在加強合規性及宣揚廉潔的工作場所文化。該培訓旨在加深員工對反賄賂法律的認識，識別日常營運中的潛在貪污風險，並掌握妥善管理利益衝突及適當處理敏感情況的知識。所有於2025年內入職的新員工，以及各部門至少一位指定代表，均須完成此培訓。參與者透過辦公室自動化系統進入培訓單元，閱覽所提供的材料，回答評估問題，並在時限前提交回應。完成記錄已作追蹤及存檔，以備內部合規審核之用。

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During the Reporting Year, there were no incidents of non-compliance related to bribery, extortion, fraud, or money laundering in our operations, and no legal cases against the Group or our employees related to corrupted practices.

### 1.3 Stakeholder Engagement

Effective communication with stakeholders is vital for our overall success. To better align our sustainability efforts with their expectations, we proactively and regularly engage stakeholders to understand their needs and concerns. Through multiple communication channels, the Group actively interacts with both internal and external partners. In addition to the Annual General Meeting, the Group also conducts meetings to share our ESG performance updates with stakeholders and collate their comments. By incorporating their insights and perspectives into our sustainability decision-making, we continuously enhance the quality and relevance of our materiality assessment.

於報告年度內，我們的營運過程概無發生與賄賂、勒索、欺詐或洗黑錢有關的違規事件，亦無錄得任何針對本集團或員工涉及貪污行為的法律案件。

### 1.3 持份者參與

與持份者保持有效溝通是我們整體成功的關鍵。為使我們的可持續發展工作更貼近持份者的期望，我們積極並定期與持份者接觸，以了解其需求及關注事項。透過多種溝通渠道，本集團積極與內部和外部夥伴聯繫。除股東週年大會外，本集團亦透過會議與持份者分享我們的最新ESG表現，並收集他們的意見。透過將持份者的見解和觀點納入我們的可持續發展決策中，我們持續提高重要性評估的質量及相關性。

| Stakeholder Groups<br>持份者群組                 | Engagement Channels<br>參與渠道                                                                                                                                 |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employees</b><br>員工                      | Internal regular meetings<br>內部定期會議<br>Employee interviews<br>員工訪談<br>Internal circulars<br>內部通告<br>Staff performance appraisal reviews<br>員工表現評估審查         |
| <b>Shareholders and investors</b><br>股東及投資者 | Annual general meetings<br>股東週年大會<br>Announcement and Circulars<br>公告及通函<br>Financial reports<br>財務報告<br>Corporate website<br>公司網站<br>Press releases<br>新聞稿 |



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| Stakeholder Groups<br>持份者群組                                              | Engagement Channels<br>參與渠道                                                                                                                         |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Customers</b><br>客戶                                                   | Customer service hotline<br>客戶服務熱線<br>Daily personal contact<br>日常面對面溝通<br>Corporate website<br>公司網站<br>Third-party e-commerce platforms<br>第三方電商平台 |
| <b>Suppliers and business partners</b><br>供應商及業務夥伴                       | Tendering processes<br>招標程序<br>Supplier screening and assessments<br>供應商篩選及評估<br>Site visits<br>實地考察<br>Meetings and conferences<br>會面和會議           |
| <b>Non-governmental organisations (“NGOs”) and Community</b><br>非政府組織及社區 | Voluntary services<br>義工服務<br>Sponsorship<br>贊助<br>Donations<br>捐款                                                                                  |
| <b>Regulatory bodies</b><br>監管機關                                         | Compliance reports<br>合規報告<br>Governance and Risk Management<br>管治及風險管理                                                                             |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 1.4 Materiality Assessment

To better understand stakeholder expectations and focus our sustainability efforts where they matter most, the Group has identified its key ESG topics by assessing both stakeholders' views and the significance of these issues to the business. Building on the previous materiality assessments, the Group has reviewed the set of ESG issues most relevant to the Group and its stakeholders, considering recent regulatory changes, publications from international ESG rating agencies, evolving market trends, and our own internal development roadmaps.

Our top material topics and their related management approach, policies and performance are reflected in this Report according to their materiality. We strive to monitor our sustainability progress with reference to our materiality framework.

### 1.4 重要性評估

為更深入了解持份者的期望，並將我們的可持續發展工作聚焦於他們最關注的範疇，本集團透過評估持份者的意見及該等議題對業務的重要性，識別出其關鍵ESG議題。在先前重要性評估的基礎上，本集團已審視對本集團及其持份者最為相關的一系列ESG議題，當中考慮了近期法規變動、國際ESG評級機構的出版物、不斷變化的市場趨勢，以及我們自身的內部發展路線圖。

本報告根據重要性披露該等最重要的議題及其相關管理方法、政策和表現。我們致力根據重要性框架監察我們的可持續發展進程。

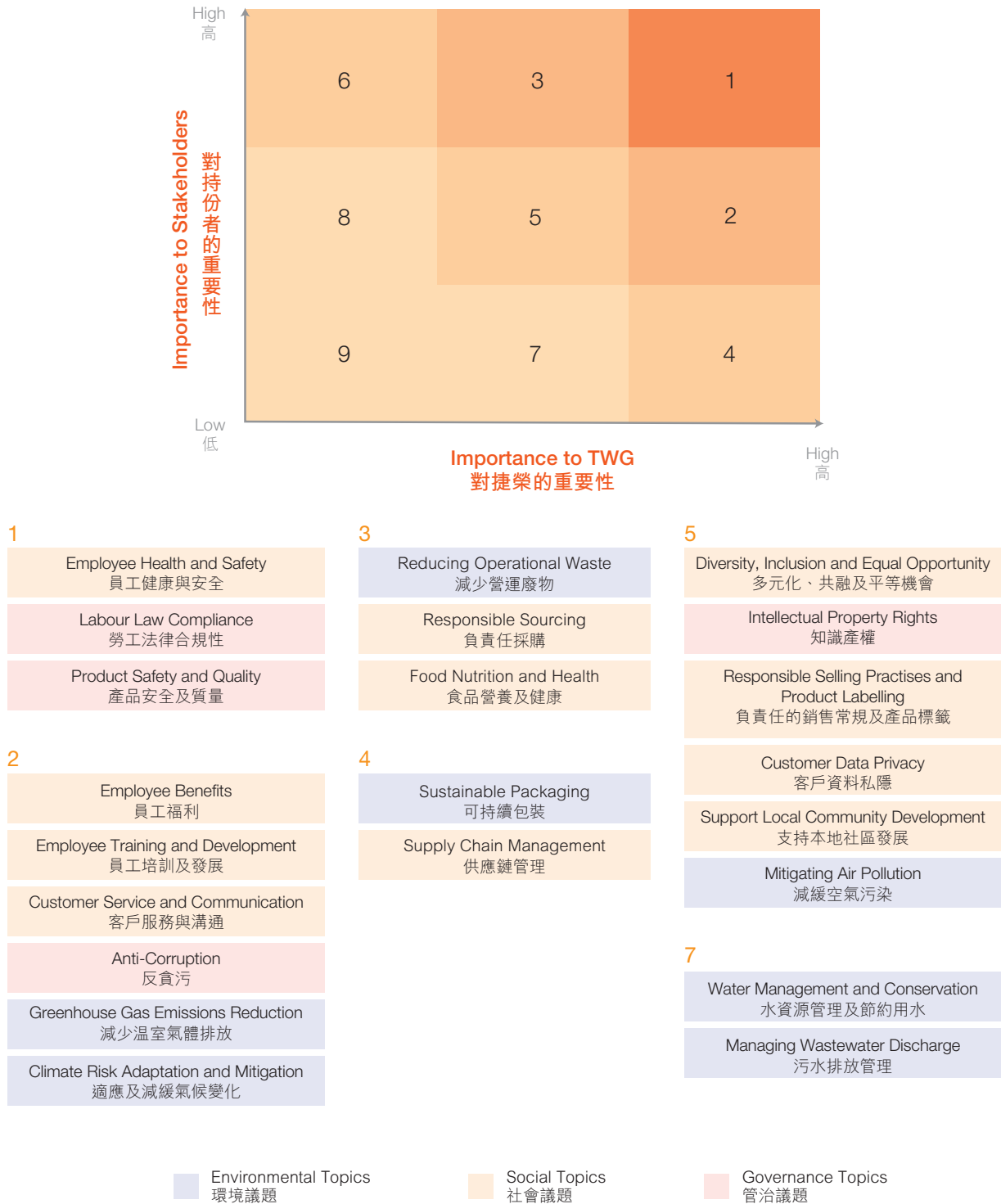


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## 環境、社會及管治報告

### TWG ESG Topics Materiality Matrix

捷榮的ESG議題重要性評估矩陣



Note: Following assessment, the ESG topics are concentrated in Areas 1, 2, 3, 4, 5 and 7 of the Materiality Matrix, with no topics falling into Areas 6, 8 and 9.

附註：經評估後，ESG議題主要集中於重要性評估矩陣的第1、2、3、4、5及7區，並無議題歸類於第6、8及9區。

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### CHAPTER 2 OUR PRODUCTS

TWG recognises that maintaining product quality is essential for the success of our business operations. To meet our customers' needs, we are dedicated to designing and delivering a diverse range of high-quality products. Our commitment to safeguarding the quality and safety of our offerings is reflected in the implementation of our Integrated Management System ("IMS") Policy, which guides our practises across the value chain. In addition, we strictly adhere to all applicable laws and regulations to ensure we uphold the highest standards of quality and safety:



Hong Kong Food Safety Ordinance (Cap. 612)



Part V of the Public Health and Municipal Services Ordinance (Cap. 132)



the Macau Food Safety Law



the Product Quality Law of the People's Republic of China, and



the Food Safety Law of the People's Republic of China

### 第二章 我們的產品

捷榮深知，要推進業務營運成功，就必須維持產品質量。為滿足客戶需求，我們致力開發及提供多元化優質產品。《綜合管理體系方針》（「IMS」）政策的實施體現了我們對保障產品質量和安全的承擔，該政策為我們價值鏈上各個環節的作業提供指引。此外，我們嚴格遵守所有適用法律法規，確保我們堅守最高質量及安全標準：



香港法例第612章《食物安全條例》



香港法例第132章《公眾衛生及市政條例》第V部



澳門《食品安全法》



《中華人民共和國產品質量法》及



《中華人民共和國食品安全法》

#### 2.1 Quality Products

##### 2.1.1 Commitment to Quality Standards

TWG is committed to upholding outstanding quality standards by embedding industry best practises and internationally recognised benchmarks into our quality management systems. Our IMS is operational in our Hong Kong facilities, featuring essential international certifications such as Hazard Analysis and Critical Control Point ("HACCP") System Certification and various ISO standards, including ISO 9000:2015 and ISO 9001:2015 for Quality Management Systems, ISO/TS 22002-1:2009 for Food Safety Prerequisite Programs, ISO 22000:2018 for Food Safety Management Systems, and ISO 14001:2015 for Environmental Management Systems. All these certifications remain valid, with ongoing compliance ensured through annual independent third-party audits. Additionally, we have achieved Food Safety Systems Certification ("FSSC") standard 22000 Updated Version 6 and Supplier Quality Management System ("SQMS") Version 5.2, underscoring our dedication to product excellence.

#### 2.1 優質產品

##### 2.1.1 產品質量保證

捷榮致力將行業最佳實踐和國際認可基準納入質量管理體系，從而保持卓越質量標準。我們在香港設施實施IMS，並取得必要的國際認證，例如危害分析重要管制點（「HACCP」）系統認證和各種ISO標準，包括ISO 9000：2015及ISO 9001：2015質量管理體系、ISO/TS 22002-1：2009食品安全的前提方案、ISO 22000：2018食品安全管理體系及ISO 14001：2015環境管理體系。所有該等認證均持續有效，並透過每年進行獨立第三方審核，確保合規性。此外，我們亦已實現標準22000第6版更新的食物安全系統驗證（「FSSC」）及第5.2版供應商質量管理體系（「SQMS」）認證，彰顯我們對卓越產品的不懈追求。



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### 2.1.2 Accolades and Recognition

Our strong focus on quality assurance has been recognised through multiple industry accolades. Through our participation in the Hong Kong Top Brand Mark Scheme organised by Hong Kong Brand Development Council and the Chinese Manufacturers' Association of Hong Kong, we are authorised to use the Hong Kong Top Mark, which underscores our effective quality management system. We are also proud to maintain our status as a Diamond Enterprise in the GS1 Hong Kong Quality Food Scheme Plus, reflecting our strict adherence to food safety and quality practises. Furthermore, we received the Rainforest Alliance Certification for our coffee products, highlighting our commitment to sustainable agriculture practises.

### 2.1.2 榮譽及表彰

我們對質量保證的高度重視屢獲業界獎項肯定。透過參與由香港品牌發展局及香港中華廠商聯合會合辦的「香港名牌標識計劃」，我們獲授權使用「香港名牌」標識，足證我們的質量管理系統成效顯著。我們亦很榮幸繼續獲香港貨品編碼協會頒發「優質食品計劃+」下的鑽石企業獎，反映我們對食品安全及質量的嚴格把關。此外，我們的咖啡產品獲雨林聯盟認證，彰顯我們對可持續農業實踐的擔當。

### Certifications

#### 認證



HACCP System Certification  
HACCP系統認證



ISO 9001:2015 for Quality Management System Standards  
ISO 9001 : 2015質量管理體系標準



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### Certifications

#### 認證



ISO/TS 22002-1:2009  
for Food Safety Prerequisite Programs;  
ISO/TS 22002-1 : 2009食品安全的前提方案 ;  
ISO 22000:2018 for Food Safety Management  
Systems  
ISO 22000 : 2018食品安全管理體系



ISO 14001:2015  
for Environmental Management  
Systems  
ISO 14001 : 2015環境管理體系



Food Safety Systems Certification  
("FSSC") 22000 Version 6  
食品安全系統驗證("FSSC")  
22000第6版



ISO/IEC 17025:2017 for Testing  
and Calibration Laboratories  
ISO/IEC 17025 : 2017檢測和校準  
實驗室的標準



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### Accolades and Recognition

#### 榮譽及表彰



Hong Kong Q-Mark (Coffee and tea products),  
awarded by Federation of Hong Kong  
Industries  
香港工業總會頒發的香港「Q嘜」  
(咖啡和茶產品)



Diamond Enterprise Status,  
awarded by GS1 Hong Kong  
香港貨品編碼協會頒發的鑽石  
企業獎



Hong Kong Top Brand Mark  
Scheme by Hong Kong Brand  
Development Council  
香港品牌發展局「香港名牌標識計  
劃」



Rainforest Alliance Certification  
(coffee products)  
雨林聯盟認證(咖啡產品)

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 2.1.3 Comprehensive Quality Management System

To uphold product quality throughout the value chain, we have implemented a comprehensive quality management system and a product recall system that oversees internal quality assurance from procurement to sales. During the Reporting year, we updated our Procurement Management Procedures (“PMP”) to enhance the purchasing approval workflow, introducing different management approval levels based on purchase amounts, thereby strengthening our procurement oversight. Supplier evaluations now incorporate ESG criteria to ensure sourcing is both responsible and sustainable. For critical raw materials like coffee and tea, suppliers must submit valid pre-shipment reports to verify quality before shipment. Further supporting our quality standards, we conduct internal sensory tests and meticulously compare products against the specifications defined by relevant regulatory bodies.

Following our PMP, we enforce strict across our operations. Our dedicated Good Manufacturing Practise Team conducts monthly warehouse inspections to assess storage conditions, fire safety, product quality, and the management of near-expiry items. These inspections play a vital role in preventing non-compliant products from reaching the market. Additionally, we have implemented further quality and hygiene measures, including the installation of advanced air ventilation systems and utilising digital tracers for real-time monitoring of temperature and humidity.

In our Dongguan plant, the Quality Assurance Division operates a specialised testing laboratory dedicated to thoroughly inspecting raw materials, semi-finished products, and finished goods. This laboratory complies with ISO/IEC 17025:2017 standards and is accredited by the China National Accreditation Service (“CNAS”) for Conformity Assessment, ensuring that our products consistently meet the highest quality and safety standards.

### 2.1.3 全面質量管理體系

為維護整個價值鏈中的產品質量，我們建立了全面質量管理體系和產品召回機制，以監控從採購到銷售過程中的內部質量保證。於報告年度內，我們更新了《採購管理程序》（「《採購管理程序》」），強化採購審批工作流程，根據採購金額引入不同管理審批層級，加強採購監督。供應商評估現已納入ESG標準，以確保採購既負責任又可持續。對於咖啡和茶等關鍵原材料，供應商必須提交有效的裝運前報告，以在付運前驗證質量。為進一步支持我們的質量標準，我們進行內部感官測試，並仔細將產品與相關監管機構訂明的規格進行比較。

我們遵循《採購管理程序》，在營運中執行嚴格的措施。我們盡忠職守的生產規範團隊每月檢查倉庫，以評估存儲條件、消防安全、產品質量及即將到期產品管理。這些檢查對防止不合格產品流入市場至關重要。此外，我們已實施進一步的質量和衛生措施，包括安裝先進通風系統，並採用數碼追蹤器實時監控溫度和濕度。

在我們位於東莞的廠房，品質保證部門設有專門測試化驗所，對原材料、半製成品及製成品進行徹底檢查。該化驗所符合ISO/IEC 17025:2017標準，並獲中國合格評定國家認可委員會（「CNAS」）認證，確保產品始終符合最高品質及安全標準。



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### **2.1.4 Enhancing Traceability and Preventing Food Fraud**

To address the issue of food fraud, we have improved the traceability of our raw materials by assigning a unique certification number to all incoming Rainforest Alliance Certified coffee beans, which can be tackled through the Rainforest Alliance Chain of Custody (“CoC”) Certification in both Dongguan and Hong Kong. Additionally, we have also implemented the Food Fraud Vulnerability Assessment and Monitoring Guideline for Raw Materials to prevent adulteration and monitor raw materials for potential fraud vulnerabilities. Key responsibilities include the Management Representative supporting the food fraud mitigation plan and the food safety team overseeing its execution. The QA and procurement departments are responsible for assessing vulnerabilities and managing priorities. Furthermore, suppliers are required to provide letters of guarantee, third-party Food Safety Management System Certifications, and Certificates of Analysis (“CoA”) for incoming goods. If any supplier is found to provide adulterated materials, their qualification will be revoked, and the affected raw materials will be returned.

### **2.1.4 加強可追溯性與預防食品欺詐**

為應對食品欺詐問題，我們已加強原材料可追溯性，所有經雨林聯盟認證的進貨咖啡豆均獲認證編號，可通過在東莞和香港的雨林聯盟產銷監管鏈(「CoC」)認證進行追蹤。此外，我們亦針對原材料實施食品欺詐漏洞評估與監控指引，以防摻假，並監控原材料潛在欺詐漏洞。管理代表主要負責支援食品欺詐緩解計劃，並由食品安全團隊負責監督其執行。品質保證及採購部門的任務是評估漏洞及管理優先順序。另外，供應商須就進貨提供保證書、第三方食品安全管理系統認證以及成分分析報告(「CoA」)。一旦發現任何供應商提供摻假材料，其資格將被取消，受影響的原材料將被退回。

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### 2.1.5 Crisis Management and Product Recall Procedures

We have developed a comprehensive crisis management plan that includes an Emergency Preparation Plan and an Emergency and Product Recall Policy to enhance our quality control processes. The crisis management plan now addresses scenarios that could disrupt production or impact our supply chain for over four days, whether due to natural or man-made disasters, threats to food safety, and certification integrity. In the event of such significant incidents, we are required to notify the certifying body within three days and implement necessary control measures in our emergency response process. Moreover, our Emergency and Product Recall Policy has been enhanced to incorporate best practises for waste management when handling recalled products. We conduct regular evaluations and mock recalls to ensure smooth interdepartmental communication during a product recall. In accordance with our Control of Non-conforming Product Procedure, we identify, review, dispose of, and document products with potential food safety concerns. During any recall event, our Crisis Management Committee (“CMC”) evaluates items for food safety hazards and quality risks, isolates affected products to prevent misuse, and gathers relevant distribution information. Our Corrective and Preventive Action Procedure guides us in addressing non-conformance within the IMS. When non-conformance is detected, we initiate a Corrective and Preventive Action Request (“CAR”), allowing us to identify and address root causes, promoting continuous improvement and the implementation of effective corrective and preventive measures. Additionally, if the non-conformance is supplier-related, the responsible procurement staff will inform the supplier and initiate follow-up actions, including issuing a Supplier Corrective Action Report (“SCAR”). Repeated supplier non-conformities may result in removal from the Approved Supplier List.

During the Reporting Year, there were zero recalls on any products sold or shipments due to health and safety reasons.

### 2.1.5 危機管理與產品回收程序

我們已制定全面的危機管理規劃，當中包括《應急準備程序》及《危急事故及產品回收程序》，以加強我們的品質控制程序。危機管理規劃現時涵蓋可能導致生產中斷或影響供應鏈超過四天的情境，不論是由自然或人為災害、食品安全威脅或認證誠信問題所引起。一旦發生此類重大事故，我們須於三天內通知認證機構，並在緊急應變程序中實施必要控制措施。此外，我們亦已改進《危急事故及產品回收程序》，以將其納入處理召回產品時的最佳廢棄物管理常規。我們定期進行評估並模擬召回，確保產品召回期間各部門之間溝通順暢。根據《不合格品管理程序》規定，我們會對有潛在食品安全問題的產品進行識別、審核、處理及記錄。在任何召回事件中，我們的危機管理委員會（「CMC」）會評估項目的食品安全隱憂及質量風險，隔離受影響產品以防止誤用，並收集相關的分銷資訊。我們的《糾正及預防措施程序》可指導我們解決不符合《綜合管理體系政策》的情況。當發現與方針不符的情況，我們將開展糾正預防行動提請（「CAR」），此等程序使我們辨別並解決根本原因，有助持續改善及實施適當的糾正及預防措施。此外，倘不合格情況與供應商相關，負責的採購人員將通知供應商並啟動跟進行動，包括發出供應商糾正措施報告（「SCAR」）。供應商若屢次出現不合格情況，可能會被從合格供應商名單中除名。

於報告年度，我們並無因健康及安全理由而召回任何已出售或已付運產品。



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### 2.1.6 Comprehensive Approach to Product Development

Acknowledging the evolving demands of the market and our customers' preferences, we are devoted to promoting product diversity and fostering product innovations. We have continued to invest in new product development utilising Rainforest Alliance Certified coffee beans, reinforcing our commitment to sustainability and quality. In accordance with the Group's Research and Development Policy, employees adhere to a comprehensive set of guidelines governing capital investments in research and development for tea, coffee, and blends. This framework is designed to promote efficient product development and drive innovation across all departments. Our Research and Development Committee, composed of management executives, R&D members, and department heads from each operational area, plays a crucial role in identifying promising business opportunities and formulating forward-thinking strategies. Guided by the Design Procedure Guidelines, the Research and Development Division takes an active role in driving new product development.

The Design Procedure Guidelines outline the process for new product development, which follows a systematic feedback loop:

### 2.1.6 全面產品開發手段

我們了解到市場的動態需求和客戶喜好，遂致力推廣產品多元化及促進產品創新。我們持續投資於新產品開發，使用雨林聯盟認證的咖啡豆，以加強我們對可持續發展和品質的承諾。根據本集團的《研究及發展政策》，員工將遵循一套有關研發資本投資的全面指引，該指引涵蓋茶、咖啡及混合飲品，旨在推動高效產品開發及跨部門創新。我們的研發委員會由管理人員、研發成員和各營運區域的主管組成，在識別具前景的商機及制定前瞻性策略方面擔當重要角色。在《設計程序指引》的指導下，研發部積極為新產品開發工作盡心竭力。

《設計程序指引》概括了新產品開發的系統化回饋機制：

Product Development Feedback Loop:  
產品研發回饋機制：



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As a coffee and tea solutions provider, we acknowledge the importance of intellectual property rights by maintaining the confidentiality of our products' formulas, avoiding disputes, and forbidding infringement of third-party property. By upholding these principles, we strive to maintain trust and establish long-term partnerships while promoting innovation and creativity in the beverage industry.

### 2.2 Responsible Sourcing

At TWG, we recognise the social and environmental challenges within our supply chain and understand their potential impact on raw material costs and product quality. In response to increasing consumer demand for sustainability and the associated risks, we have made a concerted effort to integrate environmental and social considerations into our supply chain management practices.

#### 2.2.1 Procurement and Supplier Assessment Practises

To promote sustainability among our suppliers, TWG has implemented a comprehensive Supplier Management System that evaluates their social and environmental performance. This system assesses key areas such as responsible waste management, ethical labour practises, and adherence to environmental regulations. As part of our supplier selection and engagement process, we conduct thorough background checks to ensure compliance with relevant laws regarding product quality and safety, business ethics, labour practises, anti-corruption measures, data protection, and intellectual property rights. We actively prioritise suppliers who excel in addressing environmental and social issues, giving preference to those holding certifications such as HACCP, ISO 14001, and ISO 22000, which underscore their commitment to sustainability and quality.

作為咖啡及茶餐飲策劃服務供應商，我們明瞭知識產權的重要性，致力保持產品配方的機密性、避免產權爭議及禁止對第三方造成侵權行為。透過秉持該等原則，我們致力保持誠信並建立長期合作關係，同時促進飲品行業的創新及創意。

### 2.2 責任採購

捷榮認識到供應鏈中存在的社會及環境挑戰，並了解其對原材料成本和產品質量的潛在影響。鑒於消費者對可持續發展的需求及相關風險均正日益提高，我們已將環境及社會因素納入供應鏈管理常規。

#### 2.2.1 採購及供應商評估工作

為推動供應商可持續發展，捷榮實施全面的供應商管理系統，評估其社會及環境表現。該系統涵蓋關鍵領域，如負責任廢物管理、合乎道德的勞工常規以及環境法規的遵守。在供應商選擇與合作過程中，我們進行全面背景調查，確保其符合產品質量與安全、商業道德、勞工常規、反貪污措施、數據保護及知識產權等相關法例要求。我們積極優先考慮在處理環境和社會問題方面表現出色的供應商，優先選擇該等持有HACCP、ISO 14001及ISO 22000等認證的供應商，這些認證凸顯了他們對可持續發展和質量的承諾。



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To further reinforce our commitment to ethical business practises, we require our suppliers to submit a Social Responsibility Statement and an Environmental Protection Agreement. Additionally, key suppliers are asked to provide ISO 14001 and FSSC 22000 certifications to ensure alignment with our environmental and social responsibility requirements. Both new and existing vendors undergo a rigorous evaluation process to ensure compliance with TWG's policies, while current suppliers are subject to regular assessments through annual performance reviews, allowing us to monitor their ongoing compliance and drive continuous improvement.

As part of our annual supplier evaluation, we conduct engagement surveys to gather insights on specific ESG issues, including waste management and ethical labour. In 2025, we have evaluated 15 suppliers as part of this process. Our Supplier Sustainability Questionnaire covers important topics such as environmental responsibility, employment and labour practises, operating practises, and community responsibility. By consulting with suppliers on broader environmental and social issues, we aim to progressively adopt sustainable practises. Suppliers are invited to share their sustainability efforts and rate the importance of various issues, enhancing our understanding of sustainable procurement in the market.

Beyond performance evaluation, we conduct thorough quality and safety assessments to examine suppliers' quality control measures and food safety management systems, ensuring our final products consistently meet rigorous standards. Our Quality Assurance and Procurement Team carries out annual evaluations to uphold consistent performance and compliance with safety and sustainability requirements. For overseas suppliers, we closely monitor working conditions and agricultural practises by leveraging online resources and collaborating with local agencies to obtain detailed assessment reports.

為進一步強化對道德商業常規的承擔，我們要求供應商提交《社會責任承諾書》和《環境保護協議書》。此外，關鍵供應商需提供ISO 14001及FSSC 22000認證，確保符合我們的環境及社會責任要求。新供應商和現有供應商均需通過嚴格評估流程，確保符合捷榮的政策，而現有供應商需透過年度績效評估接受定期審查，讓我們監控其持續合規性及推動持續進步。

作為年度供應商評估一部分，我們開展參與度調查，收集供應商在特定ESG議題（如廢物管理及道德勞務）上的看法。於2025年，我們在此過程中已評估15家供應商。供應商可持續發展問卷涵蓋環境責任、就業與勞工常規、營運常規及社區責任等重要主題。通過與供應商就廣泛環境及社會問題進行溝通，我們旨在逐步採納可持續實務。我們邀請供應商分享其在可持續發展方面的努力並評估各議題的重要性，從而增強我們對市場可持續採購的理解。

除績效評估外，我們亦進行徹底的質量與安全評估，審查供應商的質量控制流程和食品安全管理體系，確保最終產品符合我們的高標準。我們的質量保證與採購團隊每年進行評估，確保其表現始終如一，並遵守安全和可持續發展標準。對於海外供應商，我們密切監察作業狀況及農業實務，利用線上資源並與當地機構合作，以獲取詳細的評估報告。

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In addition, TWG conducts supplier audits annually to ensure compliance with its requirements, with 2025's primary focus on packaging material suppliers. For suppliers receiving unsatisfactory performance ratings or audit results, we take a proactive approach by collaborating with them to develop and implement actionable remediation plans aimed at fostering continuous improvement in sustainability practises. However, if a supplier consistently fails to meet our standards despite these efforts, we may have to reconsider our partnership to uphold our commitment to quality and sustainability.

During the Reporting Year, our Procurement Team has conducted supplier audits taking a sampling of 10 on-site audits and 5 online audits, in which all suppliers have passed the audit.

Our Procurement team visited our tea suppliers in Sri Lanka to review the quality of the tea and the production process. We checked the tea samples, observed how the tea is produced, and looked into the supply chain and sustainable practices. We also tasted the tea products to better understand their quality. This visit helped us ensure that the tea we source meets our expectations for quality and sustainability.

此外，捷榮每年進行供應商審核，確保其符合要求。2025年的審核重點將放在包裝材料供應商上。對於表現評級欠佳或審核結果不理想的供應商，我們採取積極主動的方式，與供應商共同制定並實施可行改進計劃，以推動可持續實務繼續改進。然而，倘供應商經此等行動後仍屢屢未能達到我們的標準，我們或將重新考慮合作關係，以堅守我們對質量及可持續發展的承諾。

於報告年度，採購團隊對供應商抽樣進行10次現場審核及5次線上審核，所有供應商均順利通過審核。

我們的採購團隊親赴斯里蘭卡的茶葉供應商，以審視茶葉品質及生產過程。我們抽樣檢測茶葉，觀摩製茶工序，並深入了解了供應鏈及可持續發展措施。我們亦品嚐各款茶品，以更了解其品質。是次訪問有助我們確保所採購的茶葉符合我們在品質及可持續性方面的期望。





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We also prioritise the education of new suppliers by providing guidance on our sustainability practises and supply chain management. This guidance covers essential topics such as production quality management and responsible sourcing. Through transparent communication and knowledge sharing, we aim to cultivate a shared understanding and commitment to sustainability across our supply chain.

### 2.2.2 Supporting Sustainable Procurement

TWG is deeply committed to responsible sourcing, recognising the significant environmental footprint of our value chain, particularly in the regions where our suppliers operate. Our sourcing strategies for both tea and coffee are built on the principles of sustainability and traceability.

Our commitment to sustainability in coffee sourcing is demonstrated through rigorous standards and certified partnerships. We exclusively procure beans from suppliers holding recognised sustainability certifications, primarily Rainforest Alliance. All key suppliers must provide documentation including the International Coffee Organisation (“ICO”) certificate of origin, which specifies processing methods and product types to ensure full traceability. We further require compliance with the Rainforest Alliance Chain of Custody (“CoC”) Standard and collaborate only with Rainforest Alliance-certified traders for certified products. This disciplined approach not only enhances supply chain transparency but also supports biodiversity conservation, responsible resource use, and the long-term resilience of farming communities.

In tea procurement, we prioritise quality and safety by sourcing from farms that comply with local pesticide residue regulations. Our internal control processes rigorously monitor farm-to-factory handling to uphold product integrity. Through ongoing dialogue with partners, we encourage the adoption of environmentally sound agricultural practices, reinforcing our broader commitment to responsible sourcing across all product categories.

我們亦很重視對新供應商的教育，提供關於可持續實務及供應鏈管理的指引。該指引涵蓋生產質量管理及責任採購等關鍵主題。通過透明溝通及知識交流，我們旨在培養供應鏈各方對可持續發展的共同理解與承擔。

### 2.2.2 支持可持續採購

捷榮理解價值鏈對環境的重大影響，尤其在我們供應商營運的地區，因此捷榮致力實踐負責任採購。我們的茶及咖啡採購策略均建基於可持續性及可追溯性原則。

我們對咖啡採購可持續性的承諾體現於嚴格的標準及獲認證的合作夥伴關係上。我們僅從持有公認可持續發展認證（主要是雨林聯盟認證）的供應商採購咖啡豆。所有主要供應商必須提供國際咖啡組織（「ICO」）原產地證書等文件，該證明列明加工方法和產品類型，以確保完全可追溯性。我們更要求遵守雨林聯盟的監管鏈（「CoC」）標準，並僅與獲得雨林聯盟認證的貿易商合作採購認證產品。此嚴謹方針不僅提高了供應鏈的透明度，亦有助於維護生物多樣性、資源的負責任使用，以及農業社區的長遠韌性。

在茶葉採購方面，我們優先注重品質與安全，向符合當地農藥殘留法規的農場進行採購。我們設有內部監控流程，嚴格把關從農場到工廠的每個處理環節，確保產品整體質量。通過與合作夥伴持續溝通，我們鼓勵採用對環境友善的農作方式，從而加強我們在所有產品類別中貫徹負責任採購的總體承諾。

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### 2.3 Communication with Customers

At TWG, effective communication with our customers is a fundamental aspect of our business philosophy. We believe that actively engaging with our customers fosters mutual trust and enhances their overall experience with our products and services. By prioritising customer feedback, providing transparent and detailed product information, and safeguarding customer data, we aim to build long-lasting relationships that contribute not only to our success but to the satisfaction and loyalty of those we serve.

#### 2.3.1 Customer Feedback

Customer satisfaction is vital to our business success. At TWG, we prioritise understanding and enhancing the customer experience by actively listening to their feedback and aligning with their expectations. To achieve this, we utilise various communication channels, including regular customer satisfaction surveys and an efficient complaint management system, to gain valuable insights into their needs and concerns. This proactive approach enables us to take swift action to address any issues that may arise.

In Hong Kong, our Food Safety Team and the Product Quality Complaint Committee in the Chinese Mainland are responsible for reviewing the results of customer satisfaction surveys and addressing customer complaints. This collaboration enables us to pinpoint areas needing improvement and implement effective corrective action plans. Our Customer Complaint Handling Procedure established standardised processes for managing complaints, ensuring a consistent approach across the organisation. Each complaint is thoroughly investigated with relevant departments tasked with promptly implementing mitigation measures. We document and categorise all complaints based on their nature, and we require our employees to adhere to our complaint handling procedures. This systematic approach ensures that all customer concerns are addressed professionally and in a promptly.

### 2.3 客戶溝通

與客戶有效溝通乃捷榮經營理念的核心。我們相信，與客戶積極互動能促進互信，提升客戶對我們產品和服務的整體體驗。我們致力優先考慮客戶反饋、提供透明和詳細的產品資料及保護客戶數據，藉此建立長久合作關係，這不僅有助於促進自身成功，更讓我們服務的對象感到滿意和提高忠誠度。

#### 2.3.1 客戶反饋

客戶滿意度對我們業務的成功十分重要。捷榮通過積極傾聽客戶反饋和切合其期望，優先了解並提升客戶體驗。為此，我們利用各種溝通渠道，包括定期客戶滿意度調查和高效率的投訴管理系統，深入了解客戶需求和關注議題。此積極方法使我們能迅速採取行動，解決可能出現的任何問題。

在香港，我們的食物安全小組和中國內地的產品質量投訴委員會負責檢討客戶滿意度調查的結果及處理客戶投訴。此合作使我們能確定需要改進的方面，並實施有效的糾正行動方案。我們的《客戶投訴處理程序》概述了管理投訴的標準化流程，確保整個組織採用的方法一致。我們對每宗投訴均會徹底調查，相關部門負責迅速落實緩解措施。我們根據投訴的性質對所有投訴進行記錄和分類，並要求員工遵守投訴處理程序。此系統性方法保證所有客戶關注的議題均獲專業及時處理。



# Environmental, Social and Governance Report

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### 2.3.2 Consumer Product Information and Communication

TWG acknowledges its responsibility to provide customers with comprehensive and accurate product information. We are committed to ensuring transparency by disclosing relevant details about our products. Our product labelling, including net weight, nutritional information, and ingredient lists, complies with the National Food Safety Standard – General Standard for the Labelling of Pre-packaged Foods (GB7718-2011) in the People's Republic of China. Additionally, our labelling and advertising practises conform to the Trade Descriptions Ordinance (Cap. 362) of Hong Kong, as well as the Food and Drugs (Composition and Labelling) Regulations (Cap. 132, section 55) of Hong Kong. We enforce a strict zero-tolerance policy for any false or misleading claims regarding the nutritional value or sourcing of our raw materials.

### 2.3.3 Customer Data Privacy

To safeguard customer privacy and uphold their rights, TWG has put in place a comprehensive framework of guidelines and procedures designed to ensure the responsible handling of sensitive customer information. Our Data Governance Policy outlines clear protocols for managing and securing private data. Our Data Governance Policy clearly outlines protocols for managing and securing private data. It assigns roles and responsibilities to information owners, custodians, and users, and specifies how staff members should transfer these duties.

### 2.3.2 客戶產品說明及溝通

捷榮明白自身有責任向客戶提供全面及準確的產品資訊。我們致力披露產品的相關詳情，確保產品透明度。我們的產品標籤包括淨重、營養資料及成分表，全部符合中華人民共和國《食品安全國家標準－預包裝食品標籤通則》(GB7718-2011)。此外，我們的標籤及廣告慣例均遵守香港法例第362章《商品說明條例》及香港法例第132章第55條《食物及藥物(成分組合及標籤)規例》。對於任何有關營養價值或原材料來源的虛假或誤導性陳述，我們堅守嚴厲零容忍政策。

### 2.3.3 客戶資料私隱

為保障客戶私隱並維護他們的權利，捷榮建立一套全面指引及程序框架，確保以負責任態度處理客戶敏感資訊。我們的《數據資料管理政策》扼要列明管理和保護私隱資料的協定。我們的《數據資料管理政策》明確概述了管理和保護私人數據的協議。其劃分資料擁有人、保管者和用戶的角色和責任，並訂明員工之間責任交接的程序。

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In addition, our Sales and Marketing Management Policy provides explicit instructions for the collection, handling, and use of customer data. Access to sensitive information is restricted to authorised personnel, who must obtain permission from the customer service department before accessing any private data. These measures demonstrate our commitment to maintaining high standards in all aspects of our customer communication, ensuring that we protect the rights and information of those we serve. By promoting transparent communication and complying with regulatory standards, we aim to build trust and long-term loyalty among our customers.

During the Reporting Year, there were no instances of non-compliance related to product advertising and labelling nor any incidents involving breaches of customer data privacy.

此外，我們的《銷售及市場管理政策》對客戶數據的收集、處理與使用提供明確指示。只有經授權人員才能存取敏感資料，而存取任何私人資料前，必須先取得客戶服務部門許可。此等措施體現我們致力在客戶傳訊的各方面維持高標準，確保我們保護服務對象的權利及資料。透過促進透明溝通及遵從法規標準，我們矢志在客戶當中建立信任及長期忠誠度。

於報告年度，我們概無發生與產品廣告及標籤相關的不合規事件，亦無任何與客戶資料隱私相關的違規事件。



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### CHAPTER 3 OUR EMPLOYEES

TWG strives to be a top employer and is committed to promoting a positive, fulfilling, and productive workplace with competitive pay and opportunities for our employees. All of our operations abide by all applicable labour laws and rules, including the Employment Ordinance (Cap. 57) of Hong Kong and the Labour Contract Law of the People's Republic of China. We employed 374 employees at the end of the Reporting Year, including 199 in Hong Kong, 144 in Dongguan, and 31 in other supporting offices in the Chinese Mainland.

#### 3.1 Health, Safety and Well-being

At TWG, the health, safety, and well-being of our employees are of utmost importance. We recognise that a safe and supportive work environment is essential not only for productivity but also for the overall happiness and satisfaction of our workforce. Our commitment to these values is reflected in our comprehensive policies and initiatives designed to promote occupational health and safety, as well as employee well-being. We aim to encourage a culture in which safety is prioritised in everyday practises and where employees are encouraged and empowered to adopt a healthy lifestyle, helping to ensure that our workplace remains a secure and nurturing environment for all.

##### 3.1.1 Occupational Health and Safety

Ensuring the health and safety of our workforce is a fundamental aspect of our operations. We adhere to the Occupational Health and Safety Ordinance (Cap. 509), the Factories and Industrial Undertakings Ordinance (Cap. 59) in Hong Kong, as well as the Production Safety Law of the People's Republic of China. In Dongguan, our Health and Safety Committee is responsible for overseeing safety performance across our operations and strengthening the implementation of the Group's safety management strategies. This Committee comprises management executives, safety officers, and an environmental health and safety team from each business unit.

### 第三章 我們的員工

捷榮致力成為最佳僱主，承諾為員工營造一個積極、富有滿足感及高效的工作環境，並為員工提供具競爭力的薪酬和發展機會。我們所有營運均遵守所有適用的勞工法例及法規，如香港法例第57章《僱傭條例》及《中華人民共和國勞動合同法》。截至報告年度末，我們共有374名員工，其中199名在香港，144名在東莞，31名在中國內地的其他支援辦公室。

#### 3.1 健康、安全及身心安康

捷榮極為重視員工的健康、安全及福祉。我們認識到，一個安全且支持性的工作環境不僅對生產力十分重要，也對員工整體幸福感及滿意度有深遠影響。我們對該等價值的承擔體現在我們全面的政策及舉措，該些政策及舉措旨在促進職業健康與安全以及員工福祉。我們致力培育一種文化，將安全置於日常營運的首位，同時鼓勵並支持員工養成健康的生活習慣，共同確保工作場所對每個人都是一個安全且充滿關懷的空間。

##### 3.1.1 職業健康與安全

確保員工健康及安全是我們營運的基本要素。我們遵守香港《職業健康及安全條例》(第509章)、《工廠及工業經營條例》(第59章)及《中華人民共和國安全生產法》。在東莞，我們的健康及安全委員會負責監督營運中的安全表現，並加強本集團安全管理策略的實施。該委員會由管理層、安全主任及各業務單位的环境健康及安全團隊組成。

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The Hong Kong office has its own Occupational Health and Safety Committee (“OHSC”), structured into eight subgroups focused on Supply Chain Department, Finance & Accounting Department, Sales Administration Department, Logistics Department, Quality Assurance Department, F&B Equipment Service Centre, Production Department and HR & Admin Department. This Committee meets regularly to review inspection outcomes, update emergency handler lists, and discuss reports on work-related injuries, ensuring effective identification and mitigation of safety hazards related to production activities.

TWG is committed to a safety management principle that encompasses “all members, all procedures, and all locations at all times.” This commitment aims to prevent occupational fatalities, injuries, and incidents. The Dongguan Plant has established a safety production responsibility system with annual goals of zero serious injuries and no more than one minor injury.

During the Reporting Year, we conducted an annual occupational health and safety assessment and 5 emergency drills, which included 1 fire drill, 2 confined space incident drill, and 1 hazardous chemical waste leakage drill at the Dongguan plant.

Additionally, our Health and Safety Management Policy include specific requirements for special operations such as welding, hot cutting, working at heights, and working in confined spaces. For these activities, project departments must designate a responsible person to submit a written application and obtain approval three days in advance. This person must also sign a Safety Management Agreement. Personnel involved in these special operations are required to hold valid certifications and adhere to necessary protective measures. Original approval documents for these operations must be submitted to the safety department of the Human Resources and Administration Department for archiving. These measures are integral to maintaining a safe working environment and ensuring compliance with our health and safety standards.

香港辦事處設有其職業健康及安全委員會，下設八個專責小組，分別專注供應鏈部、財務會計部、銷售管理部、物流部、質量保證部、餐飲設備服務中心、生產部及人力資源與行政部。該委員會定期召開會議，審視檢查結果、更新應急處理人員名單，並討論工傷報告，確保有效識別及減輕與生產活動相關的安全風險。

捷榮致力貫徹「所有成員、程序、地點及時間」的安全管理原則，旨在預防職業死亡、工傷及事故。東莞廠房已建立安全生產責任制，年度目標為零重傷及不超過一宗輕傷。

於報告年度，我們在東莞廠房進行了年度職業健康及安全評估和五次安全應急演練，包括一次消防演習、兩次密閉空間事故演習及一次危險化學廢棄物洩漏演習。

此外，我們的《健康及安全管理政策》對焊接、熱切割、高空作業及密閉空間作業等特殊操作訂有明確要求。對於此類活動，項目部門必須指定專責人員提前三天提交書面申請並獲取批准。該專責人員亦須簽署安全管理協議。參與有關特殊操作的人員必須持有效資格證書，並遵守必要防護措施。有關操作的原批准文件須提交人力資源及行政部的安全部門存檔。該等措施是維持安全工作環境及確保符合健康及安全標準的重要組成部分。



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Fire Drills at Dongguan Plant  
東莞廠房消防演習



Confined Space Incident Drill at Dongguan Plant  
東莞廠房密閉空間事故演習

We monitor our health and safety performance continuously in order to improve our health and safety practises.

During the Reporting Year, there were no work-related fatalities in the Group.

我們持續監察本身的健康和安全工作表現，改善我們的健康及安全措施。

於報告年度，本集團並無因工死亡的個案。

# Environmental, Social and Governance Report

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### 3.1.2 Employee Well-being

Alongside prioritising safety, TWG is dedicated to promoting a healthy work-life balance for its workforce. Over the past year, our TW Club has organised a variety of recreational and wellness events for TWG employees. During the Reporting Year, we organised a series of employee engagement activities to support well-being, foster connection, and encourage creativity. These included an anniversary evening dinner, an Ice Cream Day, a Neon Light Craft Workshop under the theme “Energy Full FUN”, a Fresh Fruit Wellness Day, a Mind-Body-Spirit Candle-Making Workshop, on-site office massage sessions, and a festive Christmas gathering. Other events included birthday celebrations, healthy fruit days, festive gatherings, and handicraft workshops. Our main goal is to provide leisure activities that not only promote well-being but also enhance connections and camaraderie among employees, thereby enhancing their relationships with one another.

The Group’s initiatives to support employee physical and mental well-being have been recognised through multiple awards.

### 3.1.2 員工福祉

捷榮在注重安全的同時，亦致力於促進員工健康的工作與生活平衡。過去一年，TW Club為捷榮員工籌辦了多項康樂及健康活動。於報告年度，我們舉辦了一系列員工活動，以支持身心健康、促進聯繫並激發創意。該等活動包括周年晚宴、雪糕日、霓虹燈手作「能量滿FUN」工作坊、鮮果健康日、身心靈蠟藝創作工作坊、辦公室按摩，以及聖誕聚餐。其他活動包括生日慶祝、健康水果日、節日聚會及手工藝工作坊。我們的主要目標為，所提供休閒活動不僅可促進員工的身心健康，亦增強員工之間的聯繫及友誼，從而深化彼此關係。

本集團支持員工身心健康的舉措屢獲殊榮。



Commended as a  
“Harmony@Workplace Organisation 2025–26”  
獲嘉許「融洽職場機構2025–26」



Awarded the “Good Mood @ Healthy Workplace  
Award — Good Organisation Award”  
獲頒好心情@職業健康大獎 — 良好機構大獎



# Environmental, Social and Governance Report

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In Dongguan, we have established a dedicated team to oversee and evaluate the execution of healthy workplace initiatives. We are committed to being a people-focused organisation that champions wellness.

In 2025, we organised 2 internal food-related body check-ups for the employees to encourage our employees to prioritise their health and well-being through regular monitoring and preventive care. To promote physical activity, we encourage employees to use our on-site fitness facilities. Additionally, we regularly organise a range of recreational and team-building activities aimed at supporting employees' overall well-being and promote stronger relationships among colleagues.

在東莞，我們成立了專責團隊，負責監督及評估健康職場計劃的執行情況。我們致力成為以人為本、倡導健康的組織。

2025年，我們為員工舉辦了兩次與食品相關的內部身體檢查，以鼓勵員工透過定期監測和預防性護理，優先關注自己的健康和福祉。為推動員工多做運動，我們鼓勵員工使用設於現場的健身設施。此外，我們定期組織各種康樂及團隊建設活動，旨在支持員工的整體福祉，並促進同事之間更緊密聯繫。



Chinese New Year's  
Worship Activity in  
February 2025  
2025年2月新春開年祈福  
活動



Anniversary Dinner in  
March 2025  
2025年3月周年晚宴



Ice Cream Day in July  
2025: Cooling treats to lift  
spirits and ease staff stress  
during the summer heat  
2025年7月雪糕日：用清涼  
甜點提振精神，緩解夏季  
高溫下員工的壓力



Neon Craft • Energy-Full  
FUN Workshop in August  
2025  
2025年8月霓虹燈手作  
「能量滿FUN」工作坊



Fresh Fruit Health Day in September  
2025: Nourishing staff with vitamin-  
rich fruits to boost wellness  
2025年9月鮮果健康日：以富含維生  
素的水果滋養員工，提升健康水平



“Coffee Warms the Heart, United We  
Move Forward” Employee  
Appreciation Event in October 2025  
2025年10月「咖啡暖心意，聚力共  
前行」員工慰問活動



Massage Support • Health  
Together in November 2025  
2025年11月按摩助力•健康同行

# Environmental, Social and Governance Report

## 環境、社會及管治報告



Christmas Dinner Celebration  
聖誕聚餐



Birthday Celebration Party  
at Dongguan Plant  
東莞廠房生日會

### 3.2 Employee Benefits

At TWG, we recognise that competitive employee benefits are essential for attracting and retaining top talent. We believe that a well-rounded benefits package not only enhances employee satisfaction and morale but also contributes to a thriving organisational culture. By focusing on the overall well-being of our employees through a variety of benefits and programs, we aim to cultivate a supportive environment where individuals can flourish both in their personal lives and professional careers.

#### 3.2.1 Remuneration and Benefits

To attract and retain talented individuals, we offer comprehensive and competitive compensation packages that includes a wide range of benefits. Our valued employees receive numerous perks, such as allowances for transportation and meals during overtime, free meals for those on the production line, as well as medical benefits and insurance coverage. Furthermore, in Dongguan, we enhance our offerings with additional housing or dormitory benefits tailored for plant employees. Our welfare policies comply with applicable laws and regulations, including Hong Kong's Employees' Compensation Ordinance (Cap. 282) and the Labour Law of the People's Republic of China. In addition, we organise various welfare activities during different festivals throughout the year to enrich employee engagement and celebrate cultural occasions.

### 3.2 員工福利

捷榮深明具競爭力的員工福利對吸引及挽留頂尖人才非常重要。我們相信，全面的福利待遇不僅能提升員工滿意度及士氣，亦可促進組織文化的蓬勃發展。透過各種福利及舉措專注於員工的整體福祉，我們致力營造一個讓每個人都能在個人生活及職業生涯上盡展所長的支持性環境。

#### 3.2.1 薪酬及福利

為吸引及留住優秀人才，我們提供全面且具競爭力的薪酬福利組合，包含多種福利。我們重視員工，彼等享有眾多福利，例如加班交通及膳食津貼、為生產線員工免費提供膳食，以及醫療福利及保險保障。此外，我們為東莞廠房員工提供額外住房或宿舍福利。我們的福利政策符合適用的法律法規，包括香港法例《僱員補償條例》(第282章)及《中華人民共和國勞動合同法》。此外，我們於全年不同節日期間舉辦各類福利活動，以增進員工感情，共賀文化節日。



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## 環境、社會及管治報告



March 8th Women's Day Welfare Activities  
三八婦女節福利活動



Mid-Autumn Festival Welfare Activity  
中秋節福利活動



Dragon Boat Festival Welfare Activity  
端午節福利活動

Our commitment to employee well-being is demonstrated through the ongoing improvements we make to our benefits package. Full-time employees who have successfully completed their probationary period are eligible for a range of complimentary paid leaves, which include birthday leave, parental leave, marriage leave, and sick leave. These benefits not only recognise the importance of personal milestones and health needs but also reinforce our dedication to cultivating a supportive and positive work environment. By offering these provisions, we strive to help our employees maintain a healthy work-life balance and feel appreciated as valued members of our team.

我們致力於保障員工福祉，體現於我們不斷完善員工福利待遇。所有成功通過試用期的全職員工可享受一系列有薪假期，包括生日假、育兒假、婚假及病假。該等福利不僅強調了個人重要時刻及健康需求的重要性，亦進一步彰顯我們對營造支持性及積極工作環境的承擔。透過提供此等福利，我們致力協助員工維持健康的工作與生活平衡，並讓員工感受到他們作為團隊重要的一員。

### 3.2.2 Diversity and Equal Opportunity

TWG strongly places great importance on inclusivity and is committed to promoting a diverse workforce. Our Staff Handbook outlines clear policies that tackle issues of discrimination and harassment, referencing key antidiscrimination laws such as the Sex Discrimination Ordinance, Family Status Discrimination Ordinance, Disability Discrimination Ordinance, and Race Discrimination Ordinance in Hong Kong. In addition to our overarching group policies, we have instituted targeted recruitment and anti-discrimination measures specifically for our operations in Dongguan. These policies ensure equal opportunities for everyone, unequivocally opposing discrimination based on race, religion, age, nationality, social status, sexual orientation, gender identity, political beliefs, or disability.

### 3.2.2 多元與平等機會

捷榮高度重視包容性，致力促進多元化的員工隊伍。我們的《員工手冊》明確制定處理歧視及騷擾問題的政策，並參考香港的主要反歧視法例，如《性別歧視條例》、《家庭崗位歧視條例》、《殘疾歧視條例》及《種族歧視條例》。除本集團的整體政策外，我們亦為東莞業務制定針對性的招聘及反歧視措施。該等政策確保每個人享有平等機會，堅決反對基於種族、宗教、年齡、國籍、社會地位、性取向、性別認同、政治信念或殘疾的歧視。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

To safeguard the rights and welfare of our employees, we have set up an Employee Grievance Committee in Hong Kong. This committee is responsible for evaluating, implementing, and monitoring various complaints, including those concerning corruption, discrimination, harassment, and unfair treatment. To promote a safe and confidential environment, we have introduced a Whistleblowing Policy that provides clear guidelines for employees to report any misconduct. Multiple reporting channels are available, ensuring all concerns can be raised and addressed appropriately. When issues arise, the Group carries out thorough investigations and, where appropriate, publishes comprehensive reports on the findings. We also offer extensive onboarding training to improve employees' understanding of ethical behaviour in the workplace. During the Reporting Year, the Group recorded no incidents of non-compliance with applicable laws or internal policies concerning discrimination or harassment.

### 3.2.3 Human and Labour Rights

The Group prioritises the protection of human and labour rights, implementing comprehensive policies at both the corporate and business unit levels that adhere to local regulations and explicitly prohibit forced and child labour. Our commitment extends beyond simply forbidding involuntary employment to include all forms of coercion, such as threats, violence, and slavery.

We are dedicated to fostering a work environment free from coercion, where employees can work in safety and dignity. Union representatives play a vital role in facilitating communication between employees and management, gathering feedback to address any workplace concerns. Regular internal audits are carried out to detect any signs of forced labour, reinforcing our unwavering commitment to human rights.

During the Reporting Year, no violations of human or labour rights, including child labour or forced labour, were identified.

為保障員工權利及福祉，我們已於香港成立員工申訴委員會。委員會負責評核、實施及監察各類投訴，包括涉及貪污、歧視、騷擾及不公平待遇的投訴。為促進安全及保密的舉報環境，我們制定《告密政策》，為員工舉報任何不當行為提供明確指引。我們設有多種舉報渠道，確保所有問題都能夠被提出並得到妥善處理。當問題出現時，本集團會進行詳細調查，並在適當情況下發佈完整調查報告。我們亦提供全面入職培訓，以提高員工對職場道德行為的理解。於報告年度，本集團並無發生任何違反有關歧視或騷擾的適用法律或內部政策的事件。

### 3.2.3 人權與勞工權利

本集團將保障人權及勞工權益置於首位，在企業及業務單位層面均實施全面的政策，遵守當地法規，堅決禁止使用強制勞工及童工。我們的承諾不僅限於禁止非自願就業，亦涵蓋所有形式的脅迫，包括威脅、暴力及奴役。

我們致力營造非強迫的工作氛圍，令員工能夠在安心及有尊嚴的條件下工作。工會代表在促進員工與管理層對話、收集反饋以處理各項職場問題等方面發揮著關鍵作用。我們定期進行內部審核，識別是否存在強制勞工的跡象，加強對維護人權的持守。

於報告年度，我們並無違反包括童工或強制勞工等人權和勞工權利。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 3.3 Employee Training and Development

TWG understands that our organisation's success depends largely on the skills and expertise of our employees. To this end, we cultivate a culture of ongoing learning aimed at improving individual capabilities and overall organisational performance. Our comprehensive training programs are tailored to support employees throughout their career journey, equipping them with the knowledge and skills needed to excel in their roles and drive the company forward.

#### 3.3.1 Training Opportunities

To equip our employees with the essential technical knowledge and skills needed for quality performance, we have developed a comprehensive training plan in line with our Training Policy. This plan covers various aspects of talent development, cultural transformation, competency enhancement, and professional advancement. New hires participate in orientation programmes that introduce them to our organisational structure and operations, along with role-specific training such as occupational health and safety to address their unique job requirements.

Throughout the year, we provide tailored on-the-job trainings aimed at developing employees' technical, functional, and managerial capabilities. These programs are specifically designed to align with the unique requirements and qualifications of each role, covering a wide range of subjects like food safety, quality control, environmental protection, human resource management, and legal compliance. For example, in Dongguan, we conducted crisis management and emergency supply training. Additionally, regular training sessions like Coffee Roasting Training and Tea Production Training are organised for production staff to bolster their knowledge and ensure adherence to our stringent standards regarding food safety, good manufacturing practises, and production requirements.

### 3.3 員工培訓與發展

捷榮認識到，我們組織的成功很大程度依賴員工的技能及專業知識。為此，我們培養持續學習的文化，旨在提升個人能力及整體組織效能。我們全面的培訓計劃旨在為員工職業生涯每個階段提供支持，裝備他們所需的知識及技能，讓他們在崗位上發揮所長，並推動公司進步。

#### 3.3.1 培訓機會

為確保員工具備必要技術知識及技能以交出高質量的工作表現，我們制定符合《培訓政策》的全面培訓計劃。計劃涵蓋人才發展、文化轉型、提升勝任能力及專業進步等多方面。新入職員工會參加入職培訓計劃，了解我們的組織結構和運作，以及接受針對特定職位的培訓，例如職業健康與安全，以應付工作的特定要求。

我們在過去一年提供度身訂造的在職培訓，旨在發展員工的技術、職能及管理技能。這些培訓根據職位的特定需求及資格量身定制，涵蓋食品安全、品質控制、環境保護、人力資源管理和法律法規等多個主題。例如，我們在東莞開展危機管理和緊急供應培訓。此外，我們定期為生產員工組織培訓課程，如咖啡烘焙培訓和茶葉生產培訓，增強他們的知識並確保遵守我們在食品安全、良好生產規範及生產要求方面的嚴格標準。

# Environmental, Social and Governance Report

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Recognising the growing demand for digital skills, we have provided a series of digital upskilling workshops for our employees. These workshops cover essential topics such as data automation and visualisation, utilising tools like Alteryx and Qlik Sense. Additionally, we encourage our employees to reach their full professional potential by providing subsidies for external job-related training upon request. Employees can apply for tuition assistance for courses relevant to their current roles, subject to supervisor approval. Those who have completed their probationary period, have been with the company for over a year, and demonstrate satisfactory performance are also eligible to receive support for training programs that align with the company's business goals. In line with our commitment to talent development, we have established a training management system to effectively control and implement training programs, including onboarding, pre-job training, ongoing training, and external training. For training assistance, employees can receive 50%–75% tuition reimbursement for self-initiated training, while the company covers all expenses for external training.

During the Reporting Year, the total number of training hours was 3,638.

有見市場對數碼技能的需求日增，我們為員工提供一系列數碼技能提升工作坊。有關工作坊涵蓋數據自動化及可視化等關鍵主題，如使用Alteryx及Qlik Sense等工具。此外，我們鼓勵員工盡量發揮其職業潛能，在接獲申請時提供與工作相關的外部培訓補貼。員工只要經主管批准，即可申請與其當前職位相關的課程申請學費資助。試用期屆滿且在公司工作一年以上並表現良好的員工，亦具備資格申請學費補助，以參加符合公司業務目標的培訓。秉持我們對人才發展的承諾，我們建立了培訓管理系統，以有效統籌及推行各類培訓計劃，包括入職培訓、崗前培訓、在職培訓和外部培訓。對於培訓資助，員工自行報讀的培訓課程可獲50%至75%的學費資助，而公司則會全數資助外部培訓的所有費用。

於報告年度，總培訓時數達3,638小時。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### 3.3.2 Career Progression

At TWG, we actively encourage employees to pursue ongoing career development. We operate a structured appraisal system, which operates both monthly and annual cycles that considers each employee's performance, capabilities, qualifications, and experience. This system not only facilitates performance improvement but also to provide a clear and transparent pathway for internal promotions and cross-departmental transfers. By offering these opportunities, we enable employees to explore their strengths and realise their potential, and ensure they have ample chances for development within the Group.

In terms of career advancement, our employee promotion policy emphasises that promotions are determined by a holistic evaluation of work performance, competencies, and overall contributions to the company. Employees who demonstrate outstanding performance in their current roles and meet the requirements for higher positions can be nominated for promotion by their department heads. Additionally, employees must pass performance evaluations prior to receiving promotions.

### 3.3.2 事業發展

捷榮積極鼓勵員工追求持續職業發展。我們實行一個結構化的評核制度，以月度及年度為運作，考量員工的表現、能力、資格及經驗。這套制度不僅有助改善績效，亦旨在為內部晉升制度和跨部門調動機制提供清晰透明的途徑。我們藉提供這些機會幫助員工發掘自身優點、發揮潛力，並確保他們在集團內有充分發展機會。

在職業晉升方面，我們的員工晉升政策強調基於工作表現、能力以及對公司整體貢獻的綜合評估作出晉升決定。員工若在現時崗位上表現優秀，並符合更高職位的要求，可由其部門主管提名晉升。此外，員工在獲晉升前必須通過績效評估。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### CHAPTER 4 OUR ENVIRONMENT

In the pursuit of environmental responsibility, TWG remains committed in reducing the ecological footprint of our activities while continually enhancing our environmental performance. Our unwavering dedication to sustainability serves as the cornerstone for the Group's environmental management system, as outlined in the IMS policy. Our operational guidelines and management approaches are carefully designed to ensure full compliance with all relevant environmental laws and regulations, encompassing air emissions, noise control, sewage discharge, and waste management.

To ensure compliance, the Dongguan plant has engaged an independent third-party organisation to assess our emissions of noise, fumes, and water. In 2025, there were no instances of non-compliance with applicable environmental laws and regulations in the Chinese Mainland and Hong Kong. Beyond compliance, our operations in Hong Kong and Dongguan have obtained certifications from internationally recognised standards, such as ISO 14001 Environmental Management Systems and Rainforest Alliance Certification, reflecting our dedication to sustainable practices.

To underscore our commitment to minimising environmental impacts, we have established group-wide environmental targets in areas of energy and water. The details and current progress are shown below.

### 第四章 我們的環境

在追求環境責任的過程中，捷榮持續致力於減少我們活動的生態足跡，同時不斷提升我們的環境表現。我們對可持續發展的堅定承諾是集團環境管理系統的基石，詳述於綜合管理體系政策。我們的營運指引及管理方法乃經審慎制定，以確保完全符合所有相關環境法律及法規，包括廢氣排放、噪音控制、污水排放及廢物管理。

為確保合規性，東莞廠房已委聘獨立第三方機構，對噪音、廢氣及污水排放進行評核。於2025年，概無違反中國內地及香港環境法律及法規的事例。除合規外，我們於香港及東莞的業務已獲得國際認可的標準認證，如ISO 14001環境管理體系及雨林聯盟認證，反映我們踐行可持續發展常規的決心。

為表明我們對減少環境影響的承擔，我們已制定集團層面有關能源及水的環境目標。詳情及目前進展如下所示。

| Environmental Targets For Our Operations in Hong Kong<br>香港營運據點的環境目標                                        | Progress in 2025<br>2025年進展              |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Reduce water consumption by 1.3% by 2025 with a baseline year of 2019<br>以2019年為基準年，於2025年前減少1.3%耗水量        | Achieved<br>已達成                          |
| Reduce electricity consumption by 1.2% by 2025 with a baseline year of 2019<br>以2019年為基準年，於2025年前減少1.2%電力消耗 | Not met <sup>1</sup><br>未達成 <sup>1</sup> |

<sup>1</sup> Since new production warehouse began operation and new production line was forced, consumption is higher than expected. The Group will revisit the target base on current operation model.  
由於新生產倉庫投入運作及新生產線啟用，能源消耗量較預期為高。本集團將因應現行的營運模式，重新檢討相關目標。



# Environmental, Social and Governance Report

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Our Dongguan plant has also established both quantitative and qualitative environmental targets to benchmark and measure the progress towards our environmental goals. We conduct annual review on our performance to ensure that we are on the right track. We are delighted to announce that in 2025, the Dongguan plant successfully achieved all of its environmental objectives.

東莞廠房亦已制定定量及定性環境目標，以衡量及計量我們在環境目標方面所取得的進展。我們每年對表現進行評估，確保我們路線正確。我們喜見東莞廠房於2025年成功達致所有環境目標。

| No.<br>編號 | Environmental Targets<br>環境目標                                    | Environmental Performance Indicator<br>環境績效指標                                                                                                                                                      |
|-----------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1         | Eliminate incurrence of fire accidents<br>杜絕火災發生                 | Annual no. of fire accidents to be zero<br>年度火災次數為零                                                                                                                                                |
| 2         | Eliminate leakage of hazardous chemicals<br>杜絕危險化學品洩漏            | Annual no. of hazardous chemical leakage to be zero<br>年度危險化學品洩漏次數為零                                                                                                                               |
| 3         | Wastewater discharge meets specified standards<br>廢水排放達標         | Meet the Local Standard of Guangdong Province “Discharge Limits of Water Pollution” (DB44/26-2001)<br>符合廣東省地方標準《水污染物排放限值》(DB44/26-2001)                                                            |
| 4         | Noise emission meets specified standards<br>噪音排放達標               | Comply with the National Standard of the People’s Republic of China “Emission Standard for Industrial Enterprises Noise at Boundary” (GB12348-2008)<br>符合中華人民共和國國家標準《工業企業廠界環境噪聲排放標準》(GB12348-2008) |
| 5         | Air pollutant emissions meet specified standards<br>廢氣排放達標       | Comply with Local Standard of Guangdong Province “Emission Limits of Air Pollutants” (DB44/27-2001)<br>符合廣東省地方標準《空氣污染物排放限值》(DB44/27-2001)                                                          |
| 6         | Emission of oily fumes meets specified standards<br>油煙排放達標       | Comply with the National Standard of the People’s Republic of China “Emission Standard of Cooking Fume” (GB184383-2001)<br>符合中華人民共和國國家標準《飲食業油煙排放標準》(GB184383-2001)                                 |
| 7         | Hazardous waste treatment meets specified standards<br>危險廢棄物處理達標 | Hazardous waste recycling rate to be 100%<br>危險廢棄物回收率為100%                                                                                                                                         |

TWG recognises the importance of promoting green office concepts among our employees in order to promote environmentally sustainable behaviours. To further enhance environmental awareness and stewardship, we conduct regular internal training on promoting sustainable living behaviours.

捷榮重視在員工當中推廣綠色辦公理念，以促進環境可持續的行為。為進一步提升環保意識及管理，我們定期進行內部培訓，推廣可持續的生活行為。

# Environmental, Social and Governance Report

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### 4.1 Energy Consumption and Air Emission

Energy management is a key priority for TWG, and we have implemented various initiatives to reduce energy consumption across our operations. In Hong Kong, we have been actively promoting green office practices to enhance energy efficiency and sustainability. These initiatives include replacing traditional lighting with LED lights and energy-efficient light tubes, which has increased our lighting coverage to 85% in Hong Kong. In Dongguan, we have achieved 80% coverage of LED lamps to enhance energy efficiency. Additionally, we have upgraded our equipment by replacing outdated electronic devices with those carrying the “Grade 1” energy label, the highest standard for energy efficiency. To further support our efforts, we educate staff on energy-saving practices through notices, emails, and our Office Automation (“OA”) system, fostering greater awareness of the importance of energy conservation. Moreover, we are exploring the implementation of a smart energy control system to optimise energy usage through advanced technology. These initiatives underscore our commitment to reducing our ecological impact while fostering sustainable practices across the organisation. We also regularly update our employees on energy conservation through notices, emails, and our office automation system to enhance their knowledge of energy-saving practises.

The Group’s significant energy use is mainly linked to production and supply chain processes. As part of our efforts to lower energy consumption, we have transitioned from liquefied petroleum gas to natural gas pipelines to power the coffee roasting operations in Dongguan. Notably, the roaster’s afterburner in Hong Kong plant has been replaced with a water scrubber. Introducing a new roaster that uses town gas instead of diesel, aiming to reduce air emissions significantly. This new roaster also includes filtration equipment to remove organic particles and odours from the flue gas, leading to a reduction in other air emissions. Similarly, the filtration equipment at the Dongguan plant helps reduce particle emissions during instant beverage production.

### 4.1 能源消耗及廢氣排放

能源管理是捷榮的主要優先事項，我們已於整個營運過程實施多項措施以減少能源消耗。我們在香港一直積極推廣綠色辦公室實踐，以提升能源效益及可持續發展。該等措施包括以LED燈及節能燈管取代傳統照明，使我們在香港的照明覆蓋率提升至85%。在東莞，我們LED燈覆蓋率達80%，提高能源效益。此外，我們亦對設備進行升級，將過時的電子設備更換為貼有「一級」能源標籤（能源效益最高標準）的設備。為進一步支持我們有關工作，我們透過通告、電子郵件及辦公室自動化（「辦公室自動化」）系統教育員工節約能源的做法，提高他們對節能重要性的意識。再者，我們正探索實施智慧能源控制系統，透過先進技術優化能源使用。該等措施彰顯我們致力減少生態影響，同時在組織內促進可持續實踐的承諾。我們亦定期以通告、電子郵件及辦公室自動化系統告知員工最新的節能措施，以加強他們對節能實踐的認知。

本集團的主要能源消耗主要與生產及供應鏈運作有關。為進一步減少能源消耗，我們已將東莞的咖啡烘焙營運從使用液化石油氣轉為使用管道天然氣。其中，在香港廠房，咖啡炒爐的後燃機已由水洗滌器取代。新炒爐改用煤氣代替柴油，藉此大幅減少廢氣排放。該新炒爐亦設有過濾設備，以去除煙氣中的有機顆粒和氣味，從而減少其他廢氣排放。東莞廠房的過濾設備同樣有助減少速溶飲料生產過程中的顆粒物排放。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

For our logistics arm, the Group continued to adopt Euro V & VI diesel vehicles, which resulted in significant reductions in air pollution. To further reduce diesel consumption, our Logistics Team designed the shortest and most efficient routes based on geographical locations and performs regular review to ensure optimal efficiency. At the Hong Kong office, regular maintenance activities such as tire pressure checks, engine tuning, and oil changes are carried out to improve fuel economy and help reduce overall vehicle wear and emissions.

Our commitment to energy conservation was widely recognised. During the Reporting Year, we were honoured to receive Hong Kong Awards for Environmental Excellence Certification in the manufacturing and industrial service sector, reaffirming our dedication to exceptional environmental performance. Additionally, we continued to achieve the “Energywi\$e Certificate” under the Hong Kong Green Organisation Certification, attaining a “Good Level” rating. These accolades highlight our significant contributions to environmental protection and underscore our leadership in advancing environmental conservation and energy efficiency.



Awarded the “Hong Kong Green Organisation”  
for commitment to and excellence  
in environmental management  
榮獲「香港綠色機構」認證，以表揚在環境管理上的努  
力及卓越表現

物流部門方面，本集團繼續採用歐盟五期及六期柴油車輛，從而顯著減少空氣污染。為進一步減少柴油消耗，我們的物流團隊根據地理位置設計了最短和最高效的路線，並定期檢討以確保運作效率維持最佳水平。在香港辦公室，我們定期進行檢查輪胎氣壓、調校引擎及更換機油等保養工作，以提升燃油效益，並有助減少整體車輛損耗及廢氣排放。

我們對節約能源的堅持廣獲認可。於報告年度，我們榮獲香港環境卓越大獎(製造和工業服務界別)，再次肯定我們對卓越環境表現的貢獻。此外，我們繼續獲香港綠色機構認證頒發「節能證書」，取得「良好級別」的評級。此等榮譽標誌我們於環保方面的重大貢獻，並突顯我們於推動環保及能源效益方面的領導地位。



Received the “Good Level”  
of the “Energywi\$e Certificate”  
獲頒「節能證書 — 良好級別」

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Compared to 2024, the energy intensity of TWG has decreased by 13.85% and the total energy consumption has decreased by 13.88% in 2025. Therefore, the Group has a total of 3,410.63 tonnes carbon dioxide equivalent ("tonne CO<sub>2</sub>e") greenhouse gas ("GHG") emission in the Reporting Year. Understanding the importance of emission management on our manufacturing process and transportation, we are striving to reduce energy usage and managing air emissions.

### **Scope 1 and 2 Emissions**

Scope 1 emissions at TWG's fully owned properties and offices come from using fuel on site. Scope 2 emissions come from purchased electricity. The emission factors used to calculate these are shown in the footnote of the Environmental Performance Summary.

### *Scope 3 Emission*

Recognising that a significant portion of our environmental impact occurs within the value chain, the Group has initiated the process of defining its Scope 3 emissions. Our initial efforts have concentrated on identifying the most carbon-intensive categories relevant to our operations. We are currently developing comprehensive data collection protocols and have begun engaging key raw material suppliers to improve the accuracy and completeness of our Scope 3 emissions inventory. We plan to expand our coverage to additional categories in future Reporting Years.

2025年捷榮的能源密度較2024年減少13.85%，能源總耗量亦減少13.88%。因此，於本報告年度，本集團合共排放3,410.63噸二氧化碳當量（「噸二氧化碳當量」）的溫室氣體。我們明白排放管理對我們生產過程和運輸的重要性，正努力減少能源使用並管控廢氣排放。

### **範圍一及範圍二排放**

捷榮旗下全資物業及辦公室所產生的範疇一排放，源於現場使用燃料。範圍二排放則源於外購電力。計算上述排放所使用的排放系數載於環境表現摘要的腳註中。

### *範圍三排放*

本集團深明我們大部分的環境影響源自價值鏈各環節，故本集團已著手界定其範圍三排放的流程。我們初步的工作集中在識別與我們營運相關、碳排放最為集中的類別。我們目前正在制定全面的數據收集協議，並已開始與主要原材料供應商接觸，以提高我們範圍三排放清單的準確性和完整性。我們計劃在未來的報告年度將覆蓋範圍擴展至更多類別。



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### Scope 3 Emissions

During the Reporting Year, the Group disclosed its Scope 3 emissions inventory across two material categories that are particularly relevant to TWG's operations. We will continue to explore additional categories and provide more comprehensive disclosures in the future.

### 範圍三排放

於報告年度，本集團披露其範圍三排放清單，涵蓋與捷榮營運尤為相關的兩個重要類別。我們將繼續探討其他類別，並在未來提供更全面的披露。

|                                                          | Description<br>描述                                                                                                                                                 | Methodology and<br>assumption<br>方法及假設                                                                                                                                                                                                      | 2025<br>(tCO2e)<br>2025年(噸二氧化碳當量)) |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Category 1: Purchased Goods and Services<br>類別1：購買的貨品及服務 | Emissions from the extraction, production and transportation of goods and services purchased by the Group<br>本集團購買的商品及服務在開採、生產及運輸過程中產生的排放                         | Emissions from procurement activities, as well as refurbishment and replacement of existing equipment, are calculated using a spend-based method with third-party emission factors.<br>採購活動以及現有設備的翻新及更換所產生的排放，採用支出為基礎的計算法，並使用第三方提供的排放系數進行估算 | 53,042.68                          |
| Category 2: Capital Goods<br>類別2：資本貨物                    | Emissions related to the extraction, production and transportation of capital goods<br>與資本貨物的開採、生產及運輸相關的排放                                                        |                                                                                                                                                                                                                                             | 825.97                             |
| Category 6: Business Travel<br>類別6：商旅                    | Emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties<br>僱員因使用第三方擁有或運營的交通工具進行業務相關活動而產生的排放 | Emissions data relating to air travel by the employees of the Group was based on the International Civil Aviation Organization Carbon Emissions Calculator ("ICAO").<br>涉及本集團僱員航空旅遊相關的排放數據乃按國際民航組織碳排放計算器(「ICAO」)計算                          | 5.55                               |

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### 4.2 Waste Management

At TWG, we are dedicated to adopting best-in-class waste management practices that prioritise reducing waste generation and advancing sustainability. We regularly track our waste output and ensure its proper handling by sorting it into categories including general, recyclable, and hazardous waste across our manufacturing sites and offices. To further promote recycling, we have set up designated collection points for materials like burlap, metal, plastic, and cardboard, which are routinely collected by certified recyclers to guarantee responsible processing.

### 4.2 廢棄物管理

捷榮致力奉行領先業界的廢棄物管理實踐，優先減少廢物產生及推動可持續發展。我們定期追蹤廢物產生量，並通過在我們的生產基地及辦公室將廢物分類為一般廢棄物、可回收廢棄物和有害廢棄物等類別，以確保廢棄物得到妥善處理。為進一步推動回收，我們設立指定區域收集粗麻布、金屬、塑料和紙板等材料，這些材料定期由經認證的回收公司收集，確保負責任的處理過程。

#### Our 2025 Recycling Initiatives

##### 我們於2025年的回收計劃

|                                             |                                             |                                            |
|---------------------------------------------|---------------------------------------------|--------------------------------------------|
| Battery Recycling: 1,684 KG<br>電池回收：1,684公斤 | Paper Recycling: 74,072 KG<br>紙張回收：74,072公斤 | Coffee Bean Husk: 1,341 KG<br>咖啡豆皮：1,341公斤 |
| Burlap: 36,208 KG<br>粗麻布：36,208公斤           | Plastics: 2,975 KG<br>塑料：2,975公斤            | Metal: 989 KG<br>金屬：989公斤                  |

We emphasise the proper handling of hazardous waste by storing items like fluorescent tubes, laboratory organic solvents, used chemical or organic solvent drums, and used machine oil separately in designated locations, in compliance with local regulations. Qualified service providers are responsible for collecting and recycling these materials, ensuring their safe disposal. During the Reporting Year, our Dongguan operations achieved the goal of recycling 100% of hazardous waste.

我們重視妥善處理有害廢棄物，將熒光燈管、實驗室有機溶劑、用過的化學品或有機溶劑的廢桶以及用過的機油根據當地法規於指定區域與其他廢棄物分開存放。這些材料會由合資格服務供應商負責收集和回收，確保安全處置。於報告年度，我們的東莞營運實現了危險廢棄物回收率100%的目標。



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Within our Dongguan facility, proactive measures have been implemented to uphold wastewater discharge regulations. A third-party organisation has been appointed to verify that our wastewater discharge is complied with all applicable laws and regulations governing wastewater discharge, including Environmental Protection Law of the People's Republic of China, Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes, and other laws and regulations on environmental protection. To strengthen this effort, we have installed an online monitoring system for sporadic wastewater and signed agreements for the transfer as part of TWG's wastewater discharge monitoring and treatment program.

To actively promote waste reduction, we have implemented internal initiatives that promote reuse and recycling among our employees. Recycling containers have been strategically placed in different office locations to collect recyclable materials, which are then sent to certified external parties for reuse processing. Additionally, we extend the lifespan of old stationery by placing it in communal areas where staff can freely reuse these items.

Since 2020, we have also introduced the Office Olympics Programme, a structured initiative designed to motivate employees to reduce paper and printer usage. Through tracking related results, such as reductions in paper consumption, we incorporated the outcomes into departmental Objectives and Key Results ("OKRs") as part of the annual performance assessment. This integration ensures accountability and fosters a culture of continuous improvement in resource conservation.

東莞廠房已積極採取措施遵守廢水排放法規。我們委託第三方機構核實我們的廢水排放符合所有適用的廢水排放法律法規，包括《中華人民共和國環境保護法》、《中華人民共和國固體廢物污染環境防治法》以及其他環保相關法律法規。為加強這項工作，作為捷榮廢水排放監控及處理方案的一部分，我們安裝了陣發性廢水在線監控系統，並簽訂轉移協議。

為積極推動減少廢物，我們實施了內部措施，鼓勵員工實踐重用及回收。我們於不同辦公室地點策略性設置回收箱，以收集可回收材料，隨後將這些材料送往經認證的外部機構進行回收處理。此外，我們將舊文具放在公共區域，供員工自由取用，以延長其使用壽命。

自2020年起，我們亦推出「辦公室奧運會」計劃，該計劃為一項激勵員工減少使用紙張和打印機的架構化計劃。透過追蹤相關結果，例如紙張消耗的減少，我們將結果納入部門目標及關鍵成果（「OKR」），作為年度績效評估的一部分。該整合可確保問責性，並培養出持續改善資源保育的文化。

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Furthermore, we have implemented a departmental stationery order management system to limit unnecessary purchases of new stationery, reinforcing our commitment to reducing waste and promoting sustainable office operations. These efforts reflect our dedication to creating a more environmentally conscious workplace.

As a tea and coffee solutions company, we understand the significance of recycling coffee grounds.

### 4.3 Resource Consumption

The Group is committed to minimising resource consumption through efficient resource management to lessen the situation of resource paucity on the globe and continually seek opportunities to improve our operational efficiency and reduce our overall environmental impact.

#### 4.3.1 Water consumption

To demonstrate our commitment to reserving water resources, we have developed a 1% annual target for water consumption reduction in Hong Kong. To achieve this goal, we regularly monitor water usage and consumption patterns across our operational units. This enables us to ensure that water taps and pipes are functioning properly. In the event of any malfunction, we promptly carry out maintenance work to minimise leakage and prevent unnecessary water waste.

In addition to these measures, we encourage our staff to conserve water by displaying signage in pantries and restrooms that reminds employees to use water wisely. By combining regular maintenance with education and awareness, we aim to foster a culture of water conservation within the organisation and contribute to sustainable resource management, while remaining open to further enhancements in our approach over time.

此外，我們實施部門文具訂購管理系統，以限制採購不必要的新文具，強化我們對減少浪費和促進可持續辦公室營運的承諾。該等努力反映我們致力創造一個更具環保意識的工作環境。

作為一家茶葉和咖啡產品策劃服務公司，我們明白回收咖啡渣的意義。

### 4.3 資源消耗

本集團致力通過有效資源管理將資源消耗降至最低，以緩解全球資源匱乏的狀況，並持續尋求機會提高我們的營運效率及減少整體環境影響。

#### 4.3.1 耗水

為彰顯我們對保護水資源的承諾，我們在香港制定每年減少1%用水量的目標。為實現該目標，我們定期監控各營運單位的用水量和耗水模式，使我們能確保水龍頭和水管正常運作。一旦發生任何故障，我們會即時進行維護工作，以減少滲漏，避免不必要的水資源浪費。

除了該等措施，我們亦透過在茶水間及洗手間張貼標示，提醒員工善用水資源，鼓勵他們節約用水。透過結合定期維修與教育宣傳，我們旨在在組織內培養節約用水文化，並為可持續資源管理出一分力，同時保持開放態度，持續改進我們的方法。



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### 4.3.2 Paper consumption

As part of our commitment to reducing paper consumption in office operations, we set an annual target of achieving a 2% reduction in paper usage in Hong Kong. In 2025, the Group has exceeded this goal, achieving an impressive 11% reduction from 2024.

To advance environmental sustainability and reduce paper consumption, the Group launched a new Human Capital Management (“HCM”) self-service system in April 2025, enabling employees to access payslips, tax statements, and submit leave requests digitally at any time. We also implemented Robotic Process Automation (“RPA”) to digitise and streamline purchase order processing. Together with our established OA system, these digital initiatives support our ongoing effort to minimise paper-based workflows, improve operational efficiency, and reduce human error. In line with observations from prior-year internal control exercises, these enhancements further strengthen approval traceability and auditability by embedding standardised workflows, system-enforced controls, and complete audit trails. In addition, we introduced an automated retirement reminder in the HCM to proactively notify employees, managers, and HR of upcoming retirement eligibility and key dates, supporting timely workforce planning and benefits administration.

To enhance paper conservation efforts, we consistently track monthly paper consumption across departments and actively encourage paper-saving habits. These efforts include sharing tips with employees through email reminders and displaying concise, easy-to-understand posters in the office. By combining technology with awareness, we continue to make meaningful progress towards sustainable office operations.

### 4.3.2 紙張消耗

作為我們對減少辦公室運作用紙承諾的一部分，我們在香港設立每年實現用紙量減少2%的目標。於2025年，本集團已超越該目標，用紙量較2024年顯著幅減少11%。

為推動環境可持續發展及減少用紙，本集團於2025年4月推出全新的人力資本管理（「人力資本管理」）自助系統，使員工能夠隨時以數碼方式查閱工資單、稅務報表及提交休假申請。我們亦實施了機械人流程自動化（「機械人流程自動化」），以將採購訂單處理數碼化及簡化流程。連同我們已建立的辦公室自動化系統，這些數碼化措施有助我們持續減少依賴紙張的工作流程、提高營運效率及減少人為錯誤。根據過往年度內部監控檢討的結果，上述優化措施透過加入標準化工作流程、系統內置的監控功能及完整的審計追蹤，進一步加強了審批的可追溯性及可審核性。此外，人力資本管理系統增設了自動退休提示功能，主動通知員工、管理人員及人力資源部有關即將符合退休資格的人員及關鍵日期，以便適時進行人力規劃及處理相關福利事宜。

為推動節約用紙，我們持續監察各部門每月的用紙量，並積極推廣節約用紙的習慣。該等努力包括透過電郵溫馨提示，以及在辦公室張貼簡潔易明的宣傳海報，向員工分享節約用紙錦囊。透過將提升技術與提高意識相結合，我們繼續在可持續辦公室營運方面取得良好進展。

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### 4.3.3 Product Packaging

At TWG, we are fully aware of the negative environmental impacts associated with single-use packaging. In response, we have dedicated significant resources in researching more sustainable packaging options and improving materials we use. To help reduce our environmental footprint, we have adopted ecologically friendly adhesive and ink for printing the aluminium film on our packaging, which is manufactured in Dongguan.

### 4.3.4 Coffee and Tea's Impact on the Environment

As a coffee and tea supplier, we understand the interconnection between the environment and the production of these crops. Land modification for coffee and tea cultivation can result in biodiversity loss, while the use of agrochemicals and pesticides can contribute to land pollution. Although these environmental issues may not have an immediate impact on our business operations, we acknowledge our responsibility to prevent indirect environmental repercussions by implementing sustainable supplier management practises. More information about our sustainability efforts can be found in the "Supporting Sustainable Procurement" section.

## 4.4 Climate Change

The Group recognises climate change as a significant global challenge impacting our business and our responsibility to minimise risks while enhancing resilience. To improve our management of climate-related risks and opportunities, we continue to integrate the new climate reporting requirements of The Stock Exchange of Hong Kong Limited into our disclosures. This approach enhances our credibility, reputation, and stakeholder transparency. Over the years, we have strengthened our climate disclosures by focusing on four key pillars — Governance, Strategy, Risk Management, and Metrics and Targets.

### 4.3.3 產品包裝

捷榮充分意識到一次性包裝對環境的負面影響。有見及此，我們投入了大量資源，研究更可持續的包裝方案及改良我們所使用的材料。為協助減少我們的環境足跡，我們在東莞生產的包裝鋁膜上，已轉用環保膠水和環保油墨來印刷。

### 4.3.4 咖啡和茶葉對環境的影響

作為咖啡和茶供應商，我們明白環境與咖啡和茶葉作物相互之間的聯繫。為遷就咖啡和茶葉的種植而使土地產生變化，導致生物多樣性喪失，而農藥和殺蟲劑的使用可造成土地污染。儘管環境問題不會對我們的業務營運產生即時影響，但我們明白有責任通過實施可持續供應商管理實踐，防止間接的環境影響。有關我們可持續實踐的更多資料載於「支持可持續採購」一節內。

## 4.4 氣候變化

本集團深明氣候變化是一項重大的全球挑戰，對我們的業務構成影響，而我們有責任在降低風險的同時增強應變能力。為加強我們對氣候相關風險與機遇的管理，我們持續將香港聯合交易所有限公司的新氣候匯報規定融入我們的披露中。此方針提升了我們的可信度、聲譽及對持份者的透明度。多年來，我們通過專注於四大關鍵支柱 — 管治、策略、風險管理，以及指標及目標 — 強化我們的氣候披露。



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### 4.4.1 Governance

To oversee climate-related matters, the Board conducts annual meeting where climate risks and management strategies, identified risks, and mitigation measures are reviewed and reported regularly. The RMOC Team, comprising key managers, representatives from different business units, and relevant department heads, is responsible for identifying, reviewing, and monitoring ESG risks, including climate-related risks. Additionally, the Operation Control Department performs an annual review of the effectiveness of the risk management and internal control system. To maintain expertise in overseeing strategies addressing climate-related risks and opportunities, the Board undergoes annual training on ESG and the evolving requirements for climate-related disclosures.

For details of the climate risk governance structure, please refer to “ESG Governance” section.

Our Climate Change Policy defines the Group’s approach to climate mitigation, resilience, and adaptability. It offers guidance on addressing climate risks in areas such as energy efficiency and conservation, renewable energy utilisation, packaging, raw material sourcing, waste management, and GHG emissions. By doing so, we aim to raise awareness of sustainability and environmental issues across all our operations. To maintain its relevance and ensure compliance, the policy undergoes regular examination.

### 4.4.1 管治

董事會每年舉行會議對氣候相關事宜進行監督，會上定期審查和匯報氣候風險和管理策略、已識別風險及減緩措施。由來自不同業務部門的主要管理人員和代表以及相關部門主管組成的風險管理及營運監控小組負責識別、審查和監察 ESG 風險，包括氣候相關風險。此外，營運監控部每年檢討風險管理及內部監控系統的有效性。為確保董事會具備監督氣候相關風險與機遇應對策略的專業能力，董事會每年接受有關 ESG 以及不斷更新的氣候相關披露要求的培訓。

有關我們氣候風險管治架構的詳情，請參閱「ESG 管治」章節。

我們的《氣候變化政策》明確了本集團在減緩氣候變化、建立抵禦力和適應力的方針。該政策為應對能源效益和節能、可再生能源的使用、包裝、原材料採購、廢棄物管理及溫室氣體排放等領域的氣候風險提供指引。我們旨在藉此於所有營運中提高對可持續性及環境議題的意識。為保持政策與時並進及確保合規，我們會定期審視政策。

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## 環境、社會及管治報告

### 4.4.2 Strategy

To effectively address the challenges posed by climate change and enhance our disclosure on its impacts, the Group has planned to strengthen our climate change management capabilities.

In 2025, we carried out a climate scenario analysis aligned with the HKEX ESG Code Part D requirements, which are primarily based on the IFRS S2 Climate-related Disclosures, to evaluate the resilience of our business. In alignment with the HKSAR government's Climate Action Plan 2050, targeting carbon neutrality by 2050 and China's 2060 carbon neutrality goals, the Board continues to actively identify and address climate-related risks and opportunities. Based on the climate scenario analysis conducted below, current assessments indicate that climate-related risks have a limited impact on the Group at this stage. The Group has established various environmental targets but does not yet have a detailed transition plan outlining the specific steps and resources needed to achieve them. This includes focusing on the adoption of advanced technologies, green energy solutions, and adapting operational practices to support a sustainable and resilient future.

As part of our risk management process, we will identify significant physical and transition risks that may affect our business and supply chain. In the forthcoming Reporting Years, the Group will undertake climate scenario analysis and risk mapping exercises to project potential climate outcomes. These exercises will enable us to develop concrete approaches to address risks and prevent negative impacts on our business.

### 4.4.2 策略

為有效應對氣候變化帶來的挑戰和增強對其影響的披露，本集團已計劃加強氣候變化管理能力。

於2025年，我們按照主要基於《國際財務報告準則》S2號氣候相關披露的香港交易所《環境、社會及管治報告守則》D部分的要求，進行了氣候情境分析，以評估我們業務的應變能力。為配合香港特別行政區政府《香港氣候行動藍圖2050》中於2050年前實現碳中和的目標，以及中國的2060年碳中和目標，董事會持續積極識別和應對氣候相關風險與機遇。根據下文進行的氣候情境分析，目前的評估顯示，氣候相關風險現階段對本集團影響有限。本集團已制定多項環境目標，但尚未有詳細的過渡計劃，闡述實現這些目標所需的具體步驟和資源。這包括專注於採用先進技術、綠色能源方案，以及調整營運方式，以支持可持續和具韌性的未來。

作為風險管理流程一部分，我們會識別可能影響我們的業務及供應鏈的重大實體及過渡風險。於往後的報告年度，本集團將進行氣候情景分析及風險對應，以預測潛在氣候結果。這些工作將使我們能夠制定具體方法來應對風險並防止對我們業務產生負面影響。



# Environmental, Social and Governance Report

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### 4.4.3 Risk Management

Taking into account the nature of our business and geographical locations, we have identified climate risks and opportunities across our operations and supply chain. This thorough identification process offers the Group a more comprehensive perspective for managing specific climate risks. The risks and opportunities were reviewed in a Board meeting, where internal discussions and evaluations took place. The following tables illustrate the physical, transition risks and opportunities identified for TWG.

Our policies also outline our approach to identifying and managing long-term climate-related risks, incorporating continuous evaluation of the evolving risks and opportunities that climate change presents to our activities. Understanding the escalating nature of these risks, we emphasise robust mitigation strategies to maintain operational stability and foster ongoing innovation that enhances climate adaptability across all manufacturing sites.

To thoroughly assess our vulnerability to climate-related risks and opportunities, the Group conducted a qualitative scenario analysis during the Reporting Year. This analysis, guided by frameworks from the Intergovernmental Panel on Climate Change ("IPCC")<sup>2</sup> and the Network for Greening the Financial System ("NGFS")<sup>3</sup>, evaluates both physical and transitional risks across multiple dimensions, providing a comprehensive understanding of potential impacts on our business operations. The risks and opportunities were reviewed in a Board meeting, where internal discussions and evaluations took place. The following tables illustrate the physical and transition risks identified for TWG.

### 4.4.3 風險管理

考慮到我們的業務性質及地理位置，我們識別出營運及供應鏈中的氣候風險與機遇。全面的風險識別過程讓本集團能夠以更宏觀的角度管理特定的氣候風險。董事會已於會議上審閱該等風險與機遇，並在會上進行內部討論及評估。下表說明捷榮所識別的物理風險、轉型風險及機遇。

我們的政策亦概述我們識別及管理長期氣候相關風險的方針，當中包含持續評估氣候變化為我們業務帶來的風險與機遇的演變。有見此等風險與日俱增，我們著重採取穩健的緩解策略，以維持營運穩定性，同時促進持續創新，從而提升所有生產基地的氣候適應能力。

為徹底評估我們在氣候相關風險與機遇方面的承受能力，本集團於報告年度內進行定性情境分析。該分析以政府間氣候變化專門委員會（「IPCC」）<sup>2</sup>及綠色金融網絡（「NGFS」）<sup>3</sup>的框架為指導，從多個層面評估物理風險及轉型風險，從而全面了解其對我們業務營運的潛在影響。董事會已於會議上審閱該等風險與機遇，並在會上進行了內部討論及評估。下表概述為捷榮所識別的物理風險及轉型風險。

<sup>2</sup> The IPCC is the worldwide institution assigned to evaluate the scientific research on climate change. It presents five SSP-RCP ('SSPX-Y') scenarios, each characterised by its unique narrative and emission pathways.

IPCC是全球負責評估氣候變化科學研究的機構。該組織提出了五個SSP-RCP（「SSPX-Y」）情景，每個情景均有其獨特說明及排放路徑。

<sup>3</sup> NGFS funded in 2017 by eight central banks and has developed seven scenarios designed to tackle physical and transitional risks. These scenarios are widely adopted by central banks and financial regulators.

NGFS由八家央行於2017年出資成立，並已制定七個旨在應對物理風險和轉型風險的情境。該等情景已獲各地央行及金融監管機構廣泛採用。

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|                                    | High emission/<br>Business-as-usual scenario<br>高排放／常規業務情境                                                                                                                                                                                                                                                                                                                                                 | Low emission/Net zero scenario<br>低排放／淨零排放情境                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| General assumption<br>一般假設         | <ul style="list-style-type: none"> <li>This scenario assumes emissions will continue to grow until 2080, leading to 3°C or more of warming by 2100<br/>此情境假設排放量將持續增長至2080年，導致到2100年升溫3°C或以上</li> <li>Assume that only currently implemented policies are retained<br/>假設僅維持現行已實施的政策</li> <li>Assume new technology development continues at the current pace<br/>假設新技術發展維持現有速度</li> </ul>                  | <ul style="list-style-type: none"> <li>This scenario assumes strong climate policies and innovation to limit global warming to below 1.5°C by 2100<br/>此情境假設採取強而有力的氣候政策與創新措施，以將全球暖化升溫控制在到2100年低於1.5°C</li> <li>Assume ambitious climate policies are introduced immediately<br/>假設立即推行進取的氣候政策</li> <li>Emphasis on decarbonising electricity supply, improving energy efficiency and developing new technologies<br/>重點推動電力供應脫碳、提升能源效益，以及研發新技術</li> </ul> |
| Scenario references<br>情境參考        | <ul style="list-style-type: none"> <li>IPCC SSP5–8.5<br/>IPCC SSP5–8.5</li> <li>NGFS Current Policies<br/>NGFS現行政策</li> </ul>                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>IPCC SSP1–2.6<br/>IPCC SSP1–2.6</li> <li>NGFS Net Zero 2050<br/>NGFS淨零排放2050</li> </ul>                                                                                                                                                                                                                                                                                                                            |
| Time horizons<br>時間範圍              | <ul style="list-style-type: none"> <li>Baseline year: 2025<br/>基準年：2025年</li> <li>Short-term: 1–5 years (2026)<br/>短期：1至5年（2026年）</li> <li>Medium-term: 5–10 years (2030)<br/>中期：5至10年（2030年）</li> <li>Long-term: 10+ years (2050)<br/>長期：10年以上（2050年）</li> </ul>                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| In-scope assets<br>納入分析的資產         | <ul style="list-style-type: none"> <li>TWG's Hong Kong office, warehouse, manufacturing plant and also the Dongguan manufacturing plants.<br/>捷榮的香港辦公室、倉庫、生產廠房及東莞生產廠房。</li> </ul>                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Caveats and limitations<br>假定條件及局限 | <ul style="list-style-type: none"> <li>Scenario analysis is conducted based on the use of publicly available source.<br/>情境分析乃根據使用公開可得的資料來源進行。</li> <li>Climate hazard level does not take into account any additional asset-level mitigation measures.<br/>氣候災害危害程度並未計入任何額外的資產層面緩解措施。</li> <li>The number of assets wholly-owned by TWG is assumed to remain unchanged.<br/>假設捷榮全資擁有的資產數量維持不變。</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



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| Key Physical Risks                            | Timeframe:<br>Short, medium to long-term<br>ST/MT/LT<br>時間範圍：短期、中期至長期 | Potential Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mitigation Measures taken by TWG                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 主要物理風險                                        |                                                                       | 潛在影響                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 捷榮採取的緩解措施                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Acute risk – Tropical cyclones<br>急性風險 – 熱帶氣旋 | MT, LT<br>中期、長期                                                       | <p>Financial:<br/>財務影響：</p> <ul style="list-style-type: none"> <li>Potential decline in asset value due to property damage caused by tropical cyclones<br/>熱帶氣旋可能損毀物業，導致資產價值下降</li> <li>Higher capital expenditures (CAPEX) required to implement climate mitigation and resilience measures<br/>需要增加資本開支，以實施氣候緩解措施及適應措施</li> <li>Increased operating expenses for repairing damaged assets, sourcing alternative suppliers and paying higher insurance premiums<br/>維修受損資產、尋找替代供應商及支付更高的保費，令營運開支增加</li> </ul> <p>Non-financial:<br/>非財務影響：</p> <ul style="list-style-type: none"> <li>Potential business disruption on supply chain. Roads, ports, and communication infrastructure may become inoperable, complicating logistics and transport.<br/>供應鏈可能出現業務中斷。道路、港口及通訊基礎設施或會癱瘓，令物流及運輸工作變得困難。</li> </ul> | <ul style="list-style-type: none"> <li>Enhance climate resilience of properties such as enhancing existing building designs through retrofitting and other risk preventive measures.<br/>透過翻新及其他風險預防措施，增強物業的氣候抵禦能力，例如強化現有建築設計。</li> <li>Conduct climate vulnerability assessments for key properties to mitigate and adapt to physical risks, and collaborate with third-party professionals to explore applicable climate-resilient property measures.<br/>對主要物業進行氣候脆弱性評估，以減輕及適應物理風險，並與第三方專業人士合作，探討適用的氣候抵禦型物業措施。</li> <li>Develop an appropriate crisis management plan for our operations in response to more severe impact brought by extreme weather events.<br/>為我們的業務制定適當的危機管理計劃，以應對極端天氣事件帶來的更嚴重影響。</li> <li>Implement and communicate safety protocols for security officers and vendors to protect their well-being under severe weather conditions, build their capacity and enhance the preparedness for handling emergent situations.<br/>落實並傳達針對保安人員及外判商的安全指引，以保障他們在極端天氣下的安全，同時培養其應變能力及提升其隨時處理突發狀況的能力。</li> <li>Regularly review our business contingency plans and share updates with employees to ensure business continuity during extreme weather events.<br/>定期檢討我們的業務應急計劃，並向員工傳達最新安排，確保極端天氣事件期間的業務能夠持續運作。</li> </ul> |

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| Key Physical Risks                                                 | Timeframe:<br>Short, medium to long-term<br>ST/MT/LT<br>時間範圍：短期、中期至長期 | Potential Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Mitigation Measures taken by TWG                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 主要物理風險                                                             |                                                                       | 潛在影響                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 捷榮採取的緩解措施                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Chronic risk<br>— Increase in average temperature<br>慢性風險 - 平均溫度上升 | MT, LT<br>中期、長期                                                       | <p>Financial:<br/>財務影響：</p> <ul style="list-style-type: none"> <li>Potential increase in production costs, yield due to decrease of supply and coffee price. Higher temperatures will also lead to poor coffee bean quality, resulting in potential revenue loss.<br/>咖啡供應減少及價格波動，可能推高生產成本，影響產量。氣溫升高亦會導致咖啡豆質量下降，可能造成收入損失。</li> </ul> <p>Non-financial:<br/>非財務影響：</p> <ul style="list-style-type: none"> <li>Coffee and beverage companies may experience operational disruptions due to increased temperatures affecting processing and storage conditions, necessitating adaptations in facilities to maintain product quality.<br/>咖啡及飲品公司可能因氣溫升高影響加工和儲存環境而遭遇營運中斷，需要改造設施以維持產品質量。</li> <li>Higher temperatures can impact the working conditions for employees both in fields and factories, potentially affecting productivity levels and necessitating investments in climate control and improved work environments.<br/>高溫環境可能影響農田及工廠員工的工作環境，從而可能影響產量，並需要投入資源於氣候控制和改善工作環境。</li> </ul> | <ul style="list-style-type: none"> <li>Invest in climate control systems and infrastructure modifications for processing and storage facilities to maintain optimal product quality, ensuring operational resilience to temperature changes.<br/>投入資源於加工和儲存設施的溫控系統及基礎設施改建，以維持最佳產品質量，確保營運能適應溫度變化。</li> <li>Improve working conditions by introducing temperature-regulating technologies and flexible work schedules, ensuring employee health and morale are not compromised by heat stress.<br/>透過引入溫度調節技術及彈性工作安排，改善工作條件，確保員工健康及士氣不受高溫壓力影響。</li> <li>Allocate resources towards R&amp;D to develop heat-resistant coffee varieties and innovative beverage formulations, collaborating with agricultural experts and scientists to stay ahead of climatic shifts.<br/>撥出資源進行研發，與農業專家和科研人員合作，開發耐熱咖啡品種及創新飲品配方，從而領先應對氣候變化。</li> <li>Diversified and flexible supply chain relationships by sourcing from multiple regions and investing in partnerships with suppliers committed to adaptability and sustainability.<br/>透過從多個地區採購，並與著重適應能力及可持續發展的供應商建立夥伴關係，維持多元化及靈活的供應鏈關係。</li> </ul> |



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| Key Transition Risks                                          | Timeframe:<br>Short, medium to long-term<br>ST/MT/LT<br>時間範圍：短期、中期至長期 | Potential Impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Mitigation Measures taken by TWG                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 主要轉型風險                                                        |                                                                       | 潛在影響                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 捷榮採取的緩解措施                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Enhanced and emerging regulatory requirements<br>日益嚴格及新興的法規要求 | ST, MT<br>短期、中期                                                       | <p>Financial:<br/>財務影響：</p> <ul style="list-style-type: none"> <li>Companies face increased expenses related to compliance with new regulations. This includes costs for audits, certifications, and adjustments to operations to meet regulatory standards.<br/>公司面臨與遵守新法規相關的開支增加，包括審計、認證以及為符合監管標準而調整營運的成本。</li> <li>Non-compliance with regulatory requirements can lead to fines, penalties, or legal actions, causing unexpected financial strain.<br/>不符合監管要求可能導致罰款、處罰或法律行動，引致預期以外的財務負擔。</li> </ul> <p>Non-financial:<br/>非財務影響：</p> <ul style="list-style-type: none"> <li>Elevated risk of non-compliance with evolving regulatory standards.<br/>不合規風險因監管標準不斷演變而增加。</li> </ul> | <ul style="list-style-type: none"> <li>Conduct comprehensive risk assessments to identify potential impacts of regulatory changes. Implement a risk management framework to proactively address these challenges.<br/>進行全面的風險評估，識別法規變動的潛在影響。實施風險管理框架，以積極應對該等挑戰。</li> <li>Establish a dedicated team to continually monitor the changes in regulations to ensure compliance.<br/>成立專責團隊持續監控法規變化，以確保合規。</li> <li>Allocate financial resources towards sustainability initiatives and clean energy projects that align with regulatory requirements, while ensuring profitability.<br/>在確保盈利能力的同時，調配財務資源至符合監管要求的可持續發展項目及清潔能源計劃。</li> </ul> |

| Key Opportunity                                                                                         | Timeframe:<br>Short, medium to long-term<br>ST/MT/LT<br>時間範圍：短期、中期至長期 | Potential Opportunity                                                                                                                                                                                                                                                                                                                                                 | Mitigation Measures taken by TWG                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 主要機遇                                                                                                    |                                                                       | 潛在機遇                                                                                                                                                                                                                                                                                                                                                                  | 捷榮採取的緩解措施                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Shifting consumer preference and demand due to increased environmental awareness<br>消費者環保意識提升帶動的偏好與需求轉變 | ST, MT, LT<br>短期、中期、長期                                                | <ul style="list-style-type: none"> <li>Consumers increasingly prioritise eco-friendly products, driving demand for sustainable practices. Brands are adapting by innovating with green solutions, reflecting heightened awareness of environmental impact and ethical consumption.<br/>消費者越趨重視環保產品，推動對可持續實踐的需求。品牌紛紛透過綠色解決方案進行創新以作回應，反映社會對環境影響及良心消費的關注日益提升。</li> </ul> | <ul style="list-style-type: none"> <li>Gather data on consumer preferences regarding environmentally friendly products in the coffee industry and identify trends such as demand for organic and Fair Trade coffee.<br/>收集咖啡行業內消費者對環保產品偏好的數據，識別市場趨勢，例如對有機咖啡及公平貿易咖啡的需求。</li> <li>Develop new products or adapt existing ones, such as introducing plant-based milk options or recyclable packaging.<br/>開發新產品或改良現有產品，例如增設植物奶選擇或採用可回收包裝。</li> <li>Utilise certifications like Fair Trade and organic labelling to enhance credibility and consumer trust.<br/>利用公平貿易及有機標籤等認證，以提高信譽及消費者信任。</li> <li>Partner with environmental organisations for joint promotions or campaigns.<br/>與環保組織合作舉辦聯合推廣或宣傳活動。</li> </ul> |

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We have evaluated our readiness for climate-related events by reflecting on past experiences and the actions we have taken or are planning to implement. We believe we are well-prepared to manage future climate challenges and do not expect current or foreseeable climate risks and opportunities to significantly impact our operations, value chain, financial condition, cash flows, or overall performance. The portion of our assets and activities exposed to physical and transition risks remains minimal. Since our operations are based in Hong Kong and Dongguan, other locations, which are primarily focused on sales and office functions, do not have significant financial impacts. Overall, the likelihood of climate-related risks causing a major impact to TWG is considered low.

Although past tropical cyclones and extreme heat events have not caused significant losses, the potential rise in their frequency and intensity underscores the importance of taking proactive measures beyond our historical experience. While climate change is not currently expected to have a direct or major impact on our business operations as an investment holding company, we remain fully cognisant of its possible effects. This awareness guides our strategy and business model, leading us to incorporate climate mitigation and adaptation into our daily operations and maintenance. In our pursuit of sustainability, the Group actively promotes and invests in technologies that offer sustainable alternatives for goods and services. The related costs are factored into both our operational and capital budgets, and while a precise amount for capital expenditure has yet to be established, we will continuously assess the financial requirements to address climate-related risks and commit to allocating appropriate funding as needed. Also we continuously track the progress of initiatives addressing each climate risk and opportunity to ensure alignment with our ESG goals and objectives.

我們已透過審視過往經驗以及反思我們已採取或計劃推行的措施，評估了我們應對氣候相關事件的準備程度。我們相信，我們已做好充分準備以應對未來的氣候挑戰，並預計當前或可預見的氣候風險與機遇不會對我們的營運、價值鏈、財務狀況、現金流量或整體表現產生重大影響。我們的資產及活動中暴露於物理風險及轉型風險的部分仍然極小。由於我們的營運以香港及東莞為基地，而其他地點主要負責銷售及辦公室職能，並無重大財務影響。總體而言，氣候相關風險對捷榮造成重大影響的可能性被視為低。

雖然過往的熱帶氣旋及極端高溫事件未有造成重大損失，但此等事件發生的次數和強度可能會增加，這凸顯我們有必要在既有經驗基礎上，主動採取更進一步的應對措施。作為一家投資控股公司，雖然預計氣候變化現階段不會對我們的業務營運構成直接或重大影響，我們仍充分意識到其潛在影響。此等認知引導我們的策略和業務模式，促使我們將氣候緩解及適應措施融入日常營運和維護工作中。在追求可持續發展的過程中，本集團積極推廣及投資於能為商品和服務提供可持續替代方案的技術。相關成本已計入我們的營運及資本預算中，雖然資本開支的具體金額尚未確定，但我們將持續評估應對氣候相關風險的財務需要，並承諾在有需要時分配適當資金。同時，我們持續追蹤應對各項氣候風險與機遇的措施進展，以確保其與我們的ESG目標和宗旨保持一致。



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Our procurement programmes take environmental impacts into account, and we provide training to employees to increase their awareness of the consequences of their decisions and behaviours. We also establish KPIs and set related targets to monitor relevant activities and help reduce negative environmental impacts.

In addition to the energy consumption reduction measures outlined in the “Energy Consumption and Air Emission” section, we have established mitigation actions to address the climate risks identified within our supply chain. In terms of general climate risk management in procurement, we evaluate local climate conditions and analyse the potential impacts on coffee and tea crops in the short and long term. To obtain a comprehensive understanding, we collect annual reports from our suppliers and organisations such as the Agricultural Society of the USA. This information aids us in making informed decisions when purchasing raw materials. Furthermore, to reduce reliance on a single supplier from a specific region and ensure consistent product supply, we diversify our sources by purchasing coffee and tea from various vendors. Moreover, we actively expand our sourcing pipeline and keep an updated list of approved suppliers to serve as contingency options if our primary sources face disruptions.

我們的採購計劃將環境影響納入考慮之列，又為員工提供培訓，提高他們對自身決策及行為所帶來的環境後果的認知。我們亦訂立關鍵績效指標及制定相關目標，監察相關活動，協助減少對環境的負面影響。

除「能源消耗及廢氣排放」章節中概述的減少能耗措施外，我們亦制定減緩措施以解決我們在供應鏈中識別的氣候風險。對於採購業務的一般氣候風險管理，我們評估當地氣候狀況，並分析咖啡和茶葉作物於短期及長期可能受到的影響。為求全面了解，我們索閱供應商及美國農業協會等組織的年度報告。該等資料有助我們在採購原材料時作出明智決定。此外，為減少依賴來自特定地區的單一供應商並確保產品供應穩定，我們從各種貨源向多家供應商購買咖啡和茶葉。同時，我們積極擴充採購管道，並備存一份最新的認可供應商名單，以便在主要供應來源出現中斷時，能夠啟動應急方案。

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### 4.4.4 Metrics and Targets

TWG has established a collective objective for energy consumption in the short term, which is outlined in the relevant sections under “Our Environment”. TWG continues to progress toward its target; however, results to date fell short of the target set in 2019 during the pandemic period, since new production warehouse began operation in September 2024 and new production line was forced in January 2025. Electricity consumption is driven mainly by long-serving production lines, which remain reliable while presenting clear opportunities for improved energy efficiency through newer technologies. Looking ahead, the Group will evaluate equipment upgrades to higher-efficiency machines as budget allows, and will actively explore additional green energy options available in the market. The Group will revisit the target to confirm the most appropriate pathway, including refining the target to reflect current operating conditions or adjusting the target timeline where appropriate.

Furthermore, the Group intends to explore the possibility of formulating long-term climate-related targets at a later stage. To access information on our climate-related performance, including scope 1, scope 2 and scope 3 emissions, please refer to the “Performance Data Summary”.

### 4.4.4 指標及目標

捷榮已制定短期能源消耗的集體目標，在「我們的環境」下的相關章節概述。捷榮持續朝此目標邁進；然而，由於新生產倉庫於2024年9月投入運作，新生產線亦於2025年1月才啟用，故至今的成果仍未達到於2019年疫情期間所訂立的目標。電力消耗主要源自投產多年的生產線，該等生產線雖然運作依然可靠，但亦呈現出採用新技術將有顯著空間提升能源效益。展望未來，本集團將在預算許可的情況下評估將設備升級至更高效率機器的可能性，並積極探索市場上可用的其他綠色能源方案。本集團將重新審視該目標，以確認最合適的路徑，包括優化目標以反映當前營運狀況，或在適當情況下調整目標時間表。

此外，本集團有意探討往後階段制定長期氣候相關目標的可能性。如欲了解我們的氣候相關績效，包括範圍1、範圍2及範圍3排放，請參閱「績效數據摘要」。



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### CHAPTER 5 OUR COMMUNITY

TWG is aware of its obligation to serve the community and give back to society. We understand that our success is closely linked to the well-being of the communities where we operate, and we strive to make a positive and lasting impact through social initiatives. By actively engaging in community service, supporting local causes, and promoting sustainable development, TWG demonstrates its dedication to fostering social responsibility and contributing to a better future for all.

#### 5.1 Promotion of Coffee Culture

The Coffee Academy programme in Dongguan is one of our key commitments to community investment and cultural enrichment. By promoting professional coffeemaking skills and sharing knowledge with passionate individuals, the programme not only nurtures talent but also fosters a deeper appreciation for coffee culture. This initiative serves as a platform to empower local communities, providing opportunities for personal and professional growth while strengthening social cohesion.

##### *Empowering Communities Through Coffee Education*

At TWG, we are committed that corporate success should go hand in hand with social progress. As a result, we actively participate in community development, driving social inclusion and sustainable growth through impactful initiatives. In collaboration with the Hengli Social Governance Collaborative Innovation Centre, we launched the TWG Coffee Academy, which focus on providing individuals with professional coffee brewing skills and empowering them to build potential careers in the coffee industry. Beyond technical training, the Coffee Academy fosters a culture of giving back, motivating participants to contribute to society through volunteerism, extending the value of their learning beyond the classroom.

### 第五章 我們的社區

捷榮深明自身有責任服務社群、回饋社會。我們明白，我們的成功與我們營運所在社區的福祉息息相關，因此致力透過各項社會措施，創造積極而深遠的影響。捷榮積極參與社區服務、支持本地公益事業及推動可持續發展，體現出其致力於實踐社會責任，為大眾建構更美好的未來出一分力。

#### 5.1 推廣咖啡文化

東莞的公益咖啡學院為我們對社區投資及文化提升的重要承諾之一。透過推廣專業的咖啡製作技巧，並與咖啡愛好者分享知識，該計劃不僅能培育人才，亦可培養人們對咖啡文化更深刻的鑒賞力。此項計劃可作為賦能當地社區的平台，提供個人與專業成長的機會，同時強化社會凝聚力。

##### *咖啡傳承與社區賦能*

捷榮堅信企業的成功應與社會的進步並行。因此，我們積極參與社區建設，推動社會共融與可持續發展。我們與橫瀝社會治理協同創新中心攜手合作，合營公益咖啡學院，專注向學員傳授專業的咖啡沖煮技巧，助他們在咖啡行業開拓事業之路。公益咖啡學院不僅專注於技能培訓，更倡導回饋文化，鼓勵學員透過志願服務貢獻社會，將所學知識和技能延綿更廣。

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In 2025, the Coffee Academy entered its ninth year, with 314 individuals having benefited from the programmes since its inception. During the Reporting Year, we expanded our reach by introducing a wider range of community initiatives, ensuring participants gain hands-on experience and industry insights. For example, the Public Coffee Bar provided training programmes designed to support young entrepreneurs and cultivate the next generation of coffee industry leaders. Additionally, the Coffee Academy has played a crucial role in enhancing the personal and professional development of underprivileged individuals, enabling them to realise their full potential through coffee.

For many years, we have harnessed the power of coffee to drive empowerment, promote social inclusion, and create lasting positive change. We see every cup of coffee as an opportunity to ignite transformation.

2025年，公益咖啡學院邁入成立的第九年，累計314位學員受益於該計劃。於報告年度，我們進一步擴大公益咖啡學院的影響力，並推出更多元化的社區計劃，確保學員獲得實習經驗與產業知識。例如，我們的益企啡吧專為年輕創業者提供青少年創業培訓，培養新一代的咖啡產業領袖。此外，公益咖啡學院在提升弱勢群體的個人與職業發展能力發揮關鍵作用，讓他們透過咖啡實現自我價值。

多年來，我們一直以咖啡為媒介，推動賦能弱勢、促進社會共融，締造深遠的正面影響。對我們而言，每一杯咖啡，都是一個燃點改變的契機。



Management Upskilling at Hengli Social Governance Collaborative Innovation Centre  
橫瀝社會治理協同創新中心的管理提升課程



Coffee Skills Training Programme in Gekeng Village  
隔坑村的咖啡技能培訓計劃





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“Coffee Store Manager Experience” — Youth Entrepreneurship Training Programme  
「益企啡吧模擬店長」— 青年創業培訓計劃



University Student Visits and Winter Internship Training  
大學生參觀與冬季實習訓練



### 5.2 Local Community Development

At TWG, we are committed to fostering meaningful connections with the communities we serve. Through volunteering, donations, and sponsorships, we empower our employees to actively contribute to community growth and well-being.

#### Youth Development

We are dedicated to shaping the talents of tomorrow by investing in the growth and development of local youth. In recent years, we have been actively supporting initiatives that help bridge the gap between classroom learning and the realities of the workplace, enabling young people to better understand career pathways and future opportunities.

### 5.2 本地社區發展

捷榮致力與我們服務的社區建立具意義的聯繫。通過志願活動、捐贈及贊助，我們賦能員工積極促進社區發展及福祉。

#### 青少年發展

我們致力透過投資本地青少年的成長與發展以塑造未來人才。近年來，我們一直積極推動各項措施，協助縮窄課堂學習與職場實際環境之間的落差，讓年輕一代更深入了解不同的事業路向及未來的發展機遇。

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During the Reporting Year, we continued our partnership with the Business-School Partnership Programme ("BSPP"), an initiative organised by the Education Bureau of HKSAR. This programme gave students practical insights into workplace life, TWG's operations, and various job roles, while also offering interactive coffee workshops. TWG actively supports these programmes and staff engagement, with thanks to management for fostering a welcoming environment for newcomers.

In addition, our TWG Work Experience Programme spanning two months, offer students valuable internship opportunities that provide hands-on experience and practical skills to support their career development. These programmes give young people meaningful exposure to professional settings, helping to build their confidence and better prepare them for future challenges. These efforts reflect our ongoing commitment to youth development and to contributing to more skilled and resilient workforce.

於報告年度，我們繼續與香港特別行政區教育局舉辦的「商校合作計劃」(「BSPP」)建立夥伴關係。此計劃讓學生深入了解職場實際環境、捷榮的營運及不同工作崗位，同時亦設有互動式咖啡工作坊。捷榮積極支持此類計劃，並鼓勵員工參與其中，同時感謝管理層為新員工營造親切融洽的環境。

此外，捷榮設有為期兩個月的工作體驗計劃，為學生提供寶貴實習機會，讓他們掌握實際經驗和實用技能，為未來事業發展打好基礎。此等計劃讓年輕人有實際機會親身體驗專業工作環境，有助他們建立自信，並為未來的挑戰做好更充分的準備。上述工作反映了我們對培育青少年發展的持續承諾，為社會培育一支技能更紮實、應變能力更強的人才隊伍出一分力。



TWG Work Experience Programme  
捷榮工作體驗計劃



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In Dongguan, various initiatives have been held to encourage communication among youth. For example, the Hengli Youth Association and Hong Kong Enterprise Young Leaders Exchange provides a platform for networking and idea sharing between local youth and young professionals from Hong Kong companies. Additionally, the Technical College Teachers' Visit and Student Exchange fosters closer connections between educators and students, supporting skills development and career growth. In partnership with the Hengli Youth Association and the Hong Kong Enterprise Young Leaders Exchange, these activities aim to strengthen local community bonds and promote meaningful collaboration among regional youth.

在東莞，我們舉辦了多項活動以鼓勵青少年之間的交流。例如，橫瀝內聯會暨港企青年精英蒞臨交流，藉此搭建了一個平台讓本地青少年與港企青年精英互相交流、分享見解。此外，技師學院老師探望學生交流促進了師生之間的緊密聯繫，支持技能提升及職業發展。透過與橫瀝內聯會暨港企青年精英蒞臨交流的合作，活動旨在凝聚本地社區力量，促進區內青少年的深入協作。



Technical College Teachers' Visit and Student Exchange  
技師學院老師探望學生交流

# Environmental, Social and Governance Report

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### ***Volunteering, Donation and Sponsorship***

In addition to our commitment to promoting coffee culture and nurturing young talents, we remain deeply dedicated to serving our community. Our volunteer team plays an active role in addressing societal needs, offering care to the underprivileged, and supporting community partners through financial aid and in-kind donations.

During the Reporting Year, we continued we continued our support for the McDonald's Kidathon to raise funds for Ronald McDonald House Charities. Our contributions included 20 volunteering hours and a HK\$30,000 donation, earning us recognition as a Corporate Charity Run (Silver) supporter.

We also participated in the YO! Let's Walk the Road 2025 campaign organised by the Youth Outreach which aims to raise public awareness about local at-risk youths. As part of this initiative, we donated HK\$30,000, reinforcing our commitment to empowering vulnerable young individuals and supporting their development.

In 2025, the Hengli Public Welfare Coffee Academy was honoured with the "Yi Qi Coffee Bar — Multi-stakeholder Co-governance for Integration Project" award as the Best Volunteer Service Project in Guangdong Province by the Social Work Department of the Guangdong Provincial Committee of the Communist Party of China, recognising its outstanding efforts in fostering community engagement, promoting volunteering, and encouraging inclusive collaboration.

### ***義工活動、捐款及贊助***

除致力推廣咖啡文化及培育年輕人才外，我們亦持續致力服務社區。我們的義工團隊積極回應社會需要，為弱勢社群提供關懷，並透過財務援助和實物捐贈支持社區夥伴。

於報告年度，我們繼續支持麥當勞兒童愛心馬拉松活動，為麥當勞叔叔之家慈善基金籌款。我們貢獻包括20小時的義工服務及30,000港元捐款，為我們帶來「企業慈善跑(銀)支持者」殊榮。

我們亦參加由協青社舉辦的「協青慈善行2025」活動，旨在提高公眾對本地邊緣青少年的關注。作為此項活動一部分，我們捐出30,000港元，加強我們對賦能弱勢青少年及支持他們發展的承諾。

於2025年，橫瀝公益咖啡學院榮獲中共廣東省委社工部頒發廣東省最佳志願服務項目榮譽證書，以表揚其「益企咖啡吧 — 多元共治促融合項目」在促進社區參與、弘揚義工精神及鼓勵共融協作方面的傑出貢獻。



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In Hong Kong, TWG's volunteer team partnered with the New Life Psychiatric Rehabilitation Association to host a mental health workshop and coffee tree planting activity. The Association's New Life Farm collects TWG's coffee grounds weekly, turning them into organic fertiliser to support recycling and reduce landfill waste. During the visit, colleagues engaged in planting to foster nature conservation awareness and took part in a mindfulness wax art workshop to promote mental and physical wellbeing through creative relaxation.

在香港，捷榮義工隊與新生精神康復會合作，舉辦了一場心理健康工作坊及咖啡樹種植活動。該協會的新生農場每週收集捷榮的咖啡渣，將其轉化為有機肥料，實踐資源回收，同時減少送往堆填區的廢物。活動當日，員工親手參與種植，以培養自然保育意識，並參與靜觀蠟藝工作坊，在創作過程中沉澱心靈，促進身心健康。



Candle Art Workshop in November 2025  
2025年11月蠟藝工作坊

We were awarded the Youth Sports Supporter Merit Award under the SportsHour Company Pledging and Recognition Scheme 2025-27, organised by InspiringHK Sports Foundation. The recognition was granted for supporting over 20 hours of youth sporting activities, demonstrating the company's commitment to promoting physical activity among young people and contributing to community well-being through sport.

我們榮獲由凝動香港體育基金主辦的《企業「一」起動》承諾及嘉許計劃2025-27中的青少年運動優異獎。此嘉許表揚我們投身超過20小時支持青少年體育活動，展現公司致力於推動青少年的運動風氣，並以運動力量改善社區福祉。

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We also continued to donate food and beverage products to community organisations. In 2025, we sent food and beverages to Feeding Hong Kong, Food for Good and New Life Psychiatric Rehabilitation Association to support those in need.

我們亦繼續向社區組織捐贈食物及飲品。於2025年，我們向樂餉社、惜食堂及新生精神康復會送出食物及飲品，以支援有需要人士。

The Group's longstanding commitment to social responsibility has been consistently recognised through 17 consecutive years of the Caring Company accolade and the newly awarded "Advanced Performance Award" under the Caring Company Scheme, jointly administered by the Hong Kong Council of Social Service.

本集團長久以來對社會責任的承諾持續獲得外界認可，連續十七年榮獲「商界展關懷」標誌，並在香港社會服務聯合辦的「商界展關懷」計劃中新獲「進階表現獎」。





# Environmental, Social and Governance Report

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### PERFORMANCE DATA SUMMARY

### 績效數據摘要

|                                                                                  | Unit<br>單位                    | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|----------------------------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|
| Environmental performance Indicators 環境績效指標                                      |                               |                  |                  |                  |
| GHG emissions 溫室氣體排放量                                                            |                               |                  |                  |                  |
| Direct GHG emissions (Scope 1) <sup>4</sup><br>直接溫室氣體排放量(範圍1) <sup>4</sup>       | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 1,569.09         | 1,511.07         | 1,550.39         |
| HCFC-22<br>氯二氟甲烷                                                                 | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 76.44            | 45.08            | 41.16            |
| Town Gas <sup>5</sup><br>煤氣 <sup>5</sup>                                         | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 161.90           | 17.82            | 12.81            |
| LPG <sup>6</sup><br>液化石油氣 <sup>6</sup>                                           | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 0                | 0                | 446.21           |
| Unleaded petrol for vehicle<br>汽車無鉛汽油                                            | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 37.97            | 26.64            | 35.74            |
| Diesel for plant use<br>廠房柴油                                                     | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 488.39           | 575.67           | 492.29           |
| Diesel for vehicle<br>汽車柴油                                                       | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 151.82           | 140.64           | 146.55           |
| Natural Gas<br>天然氣                                                               | tCO <sub>2</sub> e<br>噸二氧化碳當量 | 678.87           | 705.22           | 402.13           |
| GHG removals from newly planted trees <sup>7</sup><br>新種植樹木的溫室氣體清除量 <sup>7</sup> | tCO <sub>2</sub> e<br>噸二氧化碳當量 | -26.36           | 0                | -26.50           |

<sup>4</sup> Direct GHG emissions (Scope 1) includes carbon dioxide, methane, nitrous oxide generated from the combustion of fuels in stationary combustion sources and vehicles and is calculated based on the emission factors in the "Appendix 2: Reporting Guidance on Environmental KPIs" updated on 31 December 2024 and published by the HKEx. The global warming potential is referred to in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change ("IPCC"). The Group has adopted the "operational control" approach for defining its organisational boundary for the purpose of Scope 1, 2 and 3 GHG accounting and reporting.

直接溫室氣體排放(範圍1)包括固定源及車輛使用燃料所產生的二氧化碳、甲烷及一氧化二氮；並根據聯交所出版，於2024年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》中的排放因素計算。政府間氣候變化專門委員會(「IPCC」)的第六次評估報告中提及全球暖化的潛在情況。在溫室氣體會計及匯報方面，本集團採用「營運控制權」法來界定其組織範圍。

<sup>5</sup> Town Gas consumption increased because a new production line powered by Town gas was forced in FY2025, which is an environmentally friendly option.

煤氣消耗量增加，因為於2025年度啟用了一條以煤氣為動力的新生產線，而煤氣屬於環保的能源選擇。

<sup>6</sup> The Company has phased out the consumption of LPG in 2024, and start to use Towngas for the new production line. 本公司已於2024年逐步停止使用液化石油氣，並開始在新生產線使用煤氣。

<sup>7</sup> Relevant figure was disclosed from 2023 onwards. The Company has no newly planted trees in 2024.

相關數字自2023年度起披露。本公司於2024年度並無新種植樹木。

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|                                                                                                    | Unit<br>單位                                             | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------|------------------|------------------|
| Environmental performance Indicators 環境績效指標                                                        |                                                        |                  |                  |                  |
| GHG emissions 溫室氣體排放量                                                                              |                                                        |                  |                  |                  |
| Indirect GHG emissions (Scope 2) <sup>8</sup><br>間接溫室氣體排放量(範圍2) <sup>8</sup>                       | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 1,841.55         | 1,660.06         | 1,914.27         |
| Town Gas <sup>4</sup><br>煤氣 <sup>4</sup>                                                           | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 34.82            | 3.83             | 2.89             |
| Electricity purchased<br>外購電力                                                                      | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 1,806.73         | 1,656.23         | 1,911.38         |
| • Hong Kong<br>香港                                                                                  | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 369.42           | 346.79           | 356.08           |
| • PRC<br>中國                                                                                        | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 1437.32          | 1,309.44         | 1,555.30         |
| Total GHG emissions (Scope 1+2)<br>溫室氣體總排放量(範圍1+2)                                                 | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 3,410.63         | 3,171.15         | 3,464.66         |
| GHG emissions intensity<br>溫室氣體排放密度                                                                | tCO <sub>2</sub> e/tonne of product<br>噸二氧化碳當量／<br>噸產品 | 0.33             | 0.310            | 0.36             |
| Scope 3 GHG Emission: Category 1: Purchased Goods and Services<br>範圍3溫室氣體排放量：類別1：購買的貨品及服務          | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 53,042.68        | /                | /                |
| Scope 3 GHG Emission: Category 2: Capital Goods<br>範圍3溫室氣體排放量：類別2：資本貨物                             | tCO <sub>2</sub> e<br>噸二氧化碳當量                          | 825.97           | /                | /                |
| Scope 3 GHG Emission: Category 6: Business Travel <sup>9</sup><br>範圍3溫室氣體排放量：類別6：商務旅行 <sup>9</sup> | tCO <sub>2</sub> e<br>噸二氧化碳當                           | 5.55             | 9.50             | 5.68             |

<sup>8</sup> Indirect GHG emissions (Scope 2) are generated from the consumption of Towngas and purchased electricity by the Company. The emissions factors for Hong Kong-based operations are adopted from the latest sustainability reports published by the Hong Kong and China Gas Company Limited (Towngas) in 2024 and the CLP Power Hong Kong Limited in 2024; the emissions factors for the mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China.

間接溫室氣體排放(範圍2)由消耗煤氣及本公司外購電力所產生。對於以香港為基地的運營，排放因子是根據香港中華煤氣有限公司於2024年及中華電力有限公司於2024年發佈的最新可持續發展報告進行計算；以中國內地為基地的運營，排放因子乃參考中華人民共和國生態環境部數據進行計算。

<sup>9</sup> Relevant figures have been disclosed from 2023 onwards. Emissions data relating to air travel by the employees of the Group was based on the International Civil Aviation Organization Carbon Emissions Calculator ("ICAO").

相關數字自2023年度起披露。涉及本集團僱員航空旅遊的排放數據是根據《國際民航組織碳排放計算器》(「國際民航組織」)計算。



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|                                                                      | Unit<br>單位                         | FY2025<br>2025年度              | FY2024<br>2024年度  | FY2023<br>2023年度  |
|----------------------------------------------------------------------|------------------------------------|-------------------------------|-------------------|-------------------|
| <b>Environmental performance Indicators 環境績效指標</b>                   |                                    |                               |                   |                   |
| <b>Energy consumption<sup>10</sup></b><br>能源消耗 <sup>10</sup>         |                                    |                               |                   |                   |
| Diesel for plant use<br>廠房柴油                                         | Litre<br>升                         | 191,600                       | 220,000           | 188,133           |
| LPG<br>液化石油氣                                                         | KG<br>千克                           | 0                             | 0                 | 147,897           |
| Unleaded petrol for vehicle<br>汽車無鉛汽油                                | Litre<br>升                         | 10,048                        | 9,983             | 13,393            |
| Diesel for vehicle<br>汽車柴油                                           | Litre<br>升                         | 54,427                        | 53,154            | 55,561            |
| Town Gas <sup>5</sup><br>煤氣 <sup>5</sup>                             | Unit<br>度                          | 63,427                        | 6,979             | 5,017             |
| Electricity purchased<br>外購電力                                        | kWh<br>千瓦時                         | 3,625,778                     | 3,329,453         | 3,640,190         |
| Natural Gas<br>天然氣                                                   | m <sup>3</sup><br>立方米              | 359,015                       | 372,952           | 188,918           |
| <b>Total energy consumption<sup>10</sup></b><br>能源消耗總量 <sup>10</sup> | <b>kWh</b><br>千瓦時                  | <b>8,924,343<sup>11</sup></b> | <b>10,362,310</b> | <b>10,488,204</b> |
| Energy Intensity <sup>10</sup><br>能源密度 <sup>10</sup>                 | kWh/tonne of<br>product<br>千瓦時／噸產品 | 872                           | 1,012             | 1,082             |

<sup>10</sup> Energy consumption from fossil fuels in the use of stationary combustion sources and vehicles is calculated with reference to "Appendix 2: Reporting Guidance on Environmental KPIs" updated on 31 December 2025 and published by the HKEx.

固定源及車輛使用的化石燃料的能源消耗為參考聯交所出版，於2025年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》。

<sup>11</sup> Total energy consumption decreased mainly because the new A3 production line went into operation, increasing Town gas use and reducing diesel consumption for cleaner operations.

能源消耗總量下降，主要由於新的A3生產線投產，增加了煤氣的使用並減少了柴油消耗，以實現更清潔的營運。

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|                                                           | Unit<br>單位                           | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|-----------------------------------------------------------|--------------------------------------|------------------|------------------|------------------|
| Environmental performance Indicators 環境績效指標               |                                      |                  |                  |                  |
| Air emissions <sup>12</sup><br>空氣排放 <sup>12</sup>         |                                      |                  |                  |                  |
| Nitrogen oxides ("NOx")<br>氮氧化物(「NOx」)                    | kg<br>千克                             | 543.07           | 532.88           | 30.76            |
| Sulphur oxides ("SOx")<br>氧化硫(「SOx」)                      | kg<br>千克                             | 1.13             | 1.01             | 1.24             |
| Particulate matter ("PM")<br>顆粒物(「PM」)                    | kg<br>千克                             | 55.12            | 52.57            | NA               |
| Water consumption<br>耗水量                                  |                                      |                  |                  |                  |
| Total water consumption<br>總耗水量                           | m³<br>立方米                            | 18,759           | 16,531           | 15,808           |
| Water consumption intensity<br>耗水密度                       | m³/tonnes of<br>product<br>立方米／噸產品   | 1.83             | 1.61             | 1.63             |
| Waste management and packaging materials<br>廢棄物管理及包裝材料    |                                      |                  |                  |                  |
| Total hazardous waste produced and recycled<br>所產生有害廢棄物總量 | tonne<br>噸                           | 0.89             | 1.04             | 1.16             |
| Hazardous waste intensity<br>有害廢棄物密度                      | tonnes/tonnes of<br>product<br>噸／噸產品 | 0.0001           | 0.0001           | 0.0001           |
| Total non-hazardous waste produced<br>所產生無害廢棄物總量          | tonne<br>噸                           | 151.58           | 167.40           | 167.65           |
| General Waste<br>一般廢棄物                                    | tonne<br>噸                           | 36.00            | 35.00            | 33.00            |

<sup>12</sup> Air emissions are generated from the consumption of Liquefied Petroleum Gas ("LPG"), Towngas, petrol and diesel fuel. The Emission Factors adopted are based on Appendix 2: Reporting Guidance on Environmental KPIs updated on 31 December 2025 and published by the HKEx. Relevant figure was disclosed from 2023 onwards. As distance travelled by vehicles data is not available, the NOx and PM emission data from vehicles are excluded in 2023. 大氣排放乃因消耗液化石油氣(「液化石油氣」)、煤氣、石油及柴油燃料而產生。排放因素乃按聯交所刊發，於2025年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》。相關數字自2023年度起披露。由於並無車輛行使距離的數據，故於2023年剔除車輛的氧化氮及懸浮微粒的排放數據。



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|                                                 | Unit<br>單位                           | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|-------------------------------------------------|--------------------------------------|------------------|------------------|------------------|
| Environmental performance Indicators 環境績效指標     |                                      |                  |                  |                  |
| Total non-hazardous waste recycled<br>無害廢棄物回收總量 | tonne<br>噸                           | 115.58           | 132.37           | 134.65           |
| Paper<br>紙                                      | tonne<br>噸                           | 74.07            | 83.07            | 88.63            |
| Metal<br>金屬                                     | tonne<br>噸                           | 0.99             | 0.44             | 0.55             |
| Plastics<br>塑料                                  | tonne<br>噸                           | 2.98             | 5.33             | 7.75             |
| Burlap<br>粗麻布                                   | tonne<br>噸                           | 36.21            | 42.09            | 36.18            |
| Coffee bean husk<br>咖啡豆皮                        | tonne<br>噸                           | 1.34             | 1.45             | 1.54             |
| Non-hazardous waste intensity<br>無害廢棄物密度        | tonnes/tonnes of<br>product<br>噸／噸產品 | 0.015            | 0.016            | 0.017            |
| Total packaging material<br>包裝材料總量              | tonne<br>噸                           | 1,170            | 1,066            | 1,035            |
| Paper<br>紙                                      | tonne<br>噸                           | 849              | 757              | 740              |
| Plastic<br>塑料                                   | tonne<br>噸                           | 322              | 308              | 295              |
| Major packaging materials intensity<br>主要包裝材料密度 | tonnes/tonnes of<br>product<br>噸／噸產品 | 0.114            | 0.104            | 0.107            |

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|                                                                   | Unit<br>單位          | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|-------------------------------------------------------------------|---------------------|------------------|------------------|------------------|
| Social performance Indicators 社會績效指標                              |                     |                  |                  |                  |
| Employee profile (as of December 31, 2025)<br>僱員資料(截至2025年12月31日) |                     |                  |                  |                  |
| Total workforce<br>僱員總數                                           | no. of people<br>人數 | 374              | 374              | 398              |
| Total workforce by employment contract<br>按僱傭合約劃分的僱員總數            |                     |                  |                  |                  |
| Permanent<br>長期                                                   | no. of people<br>人數 | 370              | 371              | 395              |
| Contract<br>合約                                                    | no. of people<br>人數 | 4                | 3                | 3                |
| Total workforce by employment type<br>按僱傭類型劃分的僱員總數                |                     |                  |                  |                  |
| Full-time<br>全職                                                   | no. of people<br>人數 | 370              | 371              | 398              |
| Part-time<br>兼職                                                   | no. of people<br>人數 | 4                | 3                | 0                |
| Total workforce by gender<br>按性別劃分的僱員總數                           |                     |                  |                  |                  |
| Male<br>男性                                                        | no. of people<br>人數 | 223              | 221              | 232              |
| Female<br>女性                                                      | no. of people<br>人數 | 151              | 153              | 166              |
| Total workforce by age group<br>按年齡組別劃分的僱員總數                      |                     |                  |                  |                  |
| 30 or under<br>30歲或以下                                             | no. of people<br>人數 | 48               | 42               | 49               |
| 31-50<br>31-50歲                                                   | no. of people<br>人數 | 226              | 242              | 262              |
| Above 50<br>50歲以上                                                 | no. of people<br>人數 | 100              | 90               | 87               |



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|                                                                          | Unit<br>單位          | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|--------------------------------------------------------------------------|---------------------|------------------|------------------|------------------|
| <b>Social performance Indicators 社會績效指標</b>                              |                     |                  |                  |                  |
| <b>Employee profile (as of December 31, 2025)</b><br>僱員資料(截至2025年12月31日) |                     |                  |                  |                  |
| Total workforce by geographic region<br>按地區劃分的僱員總數                       |                     |                  |                  |                  |
| Hong Kong<br>香港                                                          | no. of people<br>人數 | 199              | 198              | 195              |
| Chinese Mainland<br>中國內地                                                 | no. of people<br>人數 | 175              | 176              | 203              |
| <b>Employee turnover</b><br>僱員流失                                         |                     |                  |                  |                  |
| Employee turnover rate<br>僱員流失比率                                         | %                   | 20.05%           | 18.72%           | 21.05%           |
| Employee turnover rate by gender<br>按性別劃分的僱員流失比率                         |                     |                  |                  |                  |
| Male<br>男性                                                               | %                   | 19.73%           | 17.65%           | 21.12%           |
| Female<br>女性                                                             | %                   | 20.53%           | 20.26%           | 20.96%           |
| Employee turnover rate by geographic region<br>按地區劃分的僱員流失比率              |                     |                  |                  |                  |
| Hong Kong<br>香港                                                          | %                   | 14.29%           | 13.13%           | 27.18%           |
| Chinese Mainland<br>中國內地                                                 | %                   | 26.90%           | 25.00%           | 15.20%           |
| Employee turnover rate by age group<br>按年齡組別劃分的僱員流失比率                    |                     |                  |                  |                  |
| 30 or under<br>30歲或以下                                                    | %                   | 45.83%           | 33.33%           | 26.53%           |
| 31-50<br>31-50歲                                                          | %                   | 20.80%           | 17.36%           | 19.01%           |
| Above 50<br>50歲以上                                                        | %                   | 6.00%            | 15.56%           | 24.14%           |

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|                                                                         | Unit<br>單位                                    | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|-------------------------------------------------------------------------|-----------------------------------------------|------------------|------------------|------------------|
| Social performance Indicators 社會績效指標                                    |                                               |                  |                  |                  |
| Occupational health and safety<br>職業健康及安全                               |                                               |                  |                  |                  |
| Total number of work-related fatalities<br>因工作關係而死亡的總人數                 | no. of people<br>人數                           | 0                | 0                | 0                |
| Work-related fatalities rate<br>因工作關係而死亡的比率                             | Per 200,000 work<br>hours<br>每200,000工作<br>小時 | 0                | 0                | 0                |
| Lost days due to work injury<br>因工傷損失工作日數                               | Days<br>日數                                    | 259              | 154              | 138              |
| Development and training<br>發展及培訓                                       |                                               |                  |                  |                  |
| Percentage of employees trained<br>受訓僱員百分比                              | %                                             | 118%             | 107%             | 131%             |
| Percentage of employees trained by gender<br>按性別劃分的受訓僱員百分比              |                                               |                  |                  |                  |
| Male<br>男性                                                              | %                                             | 60%              | 58%              | 58%              |
| Female<br>女性                                                            | %                                             | 40%              | 42%              | 42%              |
| Percentage of employees trained by employee category<br>按僱員類別劃分的受訓僱員百分比 |                                               |                  |                  |                  |
| Management<br>管理層                                                       | %                                             | 17%              | 16%              | 19%              |
| Senior<br>高級僱員                                                          | %                                             | 19%              | 21%              | 23%              |
| General staff<br>一般僱員                                                   | %                                             | 64%              | 63%              | 58%              |
| Average training hours per employees by gender<br>按性別劃分的每名僱員完成受訓的平均時數   |                                               |                  |                  |                  |
| Male<br>男性                                                              | hours<br>小時                                   | 9.0              | 12.0             | 10.4             |
| Female<br>女性                                                            | hours<br>小時                                   | 7.1              | 8.1              | 10.5             |



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|                                                                                                                              | Unit<br>單位  | FY2025<br>2025年度 | FY2024<br>2024年度 | FY2023<br>2023年度 |
|------------------------------------------------------------------------------------------------------------------------------|-------------|------------------|------------------|------------------|
| <b>Social performance Indicators 社會績效指標</b>                                                                                  |             |                  |                  |                  |
| <b>Development and training</b><br>發展及培訓                                                                                     |             |                  |                  |                  |
| <b>Average training hours per employees by employee category</b><br>按僱員類別劃分的每名僱員完成受訓的平均時數                                    |             |                  |                  |                  |
| Management<br>管理層                                                                                                            | hours<br>小時 | 9.3              | 18.8             | 7.3              |
| Senior<br>高級僱員                                                                                                               | hours<br>小時 | 6.9              | 9.0              | 7.7              |
| General Staff<br>一般僱員                                                                                                        | hours<br>小時 | 8.3              | 8.6              | 10.6             |
| <b>Supply chain management</b><br>供應鏈管理                                                                                      |             |                  |                  |                  |
| Number of suppliers by geographic location<br>按地區劃分的供應商數目                                                                    |             |                  |                  |                  |
| Hong Kong<br>香港                                                                                                              | number<br>家 | 28               | 26               | 42               |
| Chinese Mainland<br>中國內地                                                                                                     | number<br>家 | 146              | 153              | 146              |
| Other regions<br>其他地區                                                                                                        | number<br>家 | 23               | 21               | 43               |
| <b>Product responsibility</b><br>產品責任                                                                                        |             |                  |                  |                  |
| Percentage of total products sold or shipped subject to recalls for safety and health reasons<br>已售或已運送產品總數中因安全及健康理由而須回收的百分比 | %           | 0                | 0                | 0                |
| Number of products and services related complaints<br>接獲關於產品及服務的投訴                                                           | number<br>宗 | 66               | 35               | 69               |
| <b>Community investment</b><br>社區投資                                                                                          |             |                  |                  |                  |
| Total amount of cash and in-kind donations<br>現金及實物捐款總額                                                                      | HK\$<br>港元  | 120,000          | 141,000          | 190,000          |
| Total hours of volunteer work<br>義工活動總時數                                                                                     | hours<br>小時 | 96               | 120              | 278              |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### HKEX ESG REPORTING CODE INDEX

香港交易所《環境、社會及管治報告》  
守則索引

| Mandatory Disclosure Requirements<br>強制性披露規定 | Cross-reference in this Report/Comment<br>本報告對應章節／對應評述 |
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| Governance Structure<br>管治架構                 | ESG Governance<br>ESG管治                                |
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| <b>A. Environmental 環境</b>                             |                                                                                                                                                                                                                                                                                                                                                                                               |                                                           |            |
| <b>Aspect A1: Emissions 層面A1：排放物</b>                   |                                                                                                                                                                                                                                                                                                                                                                                               |                                                           |            |
| General Disclosure<br>一般披露                             | <p>Information on:<br/>有關廢氣及溫室氣體排放、向水及土地的排<br/>污、有害及無害廢棄物的產生等的：</p> <p>(a) the policies; and<br/>政策；及</p> <p>(b) compliance with relevant laws and<br/>regulations that have a significant impact<br/>on the issuer relating to air and<br/>greenhouse gas emissions, discharges<br/>into water and land, and generation of<br/>hazardous and non-hazardous waste.<br/>遵守對發行人有重大影響的法律及規例。</p> | <p>CHAPTER 4 OUR<br/>ENVIRONMENT<br/>第四章我們的環境</p>         | 46-66      |



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| KPI A1.1<br>關鍵績效指標A1.1                                 | The types of emissions and respective emissions data.<br>排放物種類及相關排放數據。                                                                                                                         | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                     | 75-83      |
| KPI A1.2<br>關鍵績效指標A1.2                                 | Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity.<br>直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度。                              | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                     | 75-83      |
| KPI A1.3<br>關鍵績效指標A1.3                                 | Total hazardous waste produced (in tonnes) and, where appropriate, intensity.<br>所產生有害廢棄物總量(以噸計算)及(如適用)密度。                                                                                     | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                     | 75-83      |
| KPI A1.4<br>關鍵績效指標A1.4                                 | Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity.<br>所產生無害廢棄物總量(以噸計算)及(如適用)密度。                                                                                 | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                     | 75-83      |
| KPI A1.5<br>關鍵績效指標A1.5                                 | Description of emission target(s) set and steps taken to achieve them.<br>描述所訂立的排放量目標及為達到這些目標所採取的步驟。                                                                                           | CHAPTER 4 OUR<br>ENVIRONMENT<br>第四章我們的環境                  | 46-66      |
| KPI A1.6<br>關鍵績效指標A1.6                                 | Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.<br>描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。 | CHAPTER 4 OUR<br>ENVIRONMENT<br>第四章我們的環境                  | 46-66      |

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| <b>Aspect A2: Use of Resources 層面A2：資源使用</b>           |                                                                                                                                                                                                     |                                                           |            |
| General Disclosure<br>一般披露                             | Policies on the efficient use of resources, including energy, water and other raw materials.<br>有效使用資源(包括能源、水及其他原材料)的政策。                                                                            | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| KPI A2.1<br>關鍵績效指標A2.1                                 | Direct and/or indirect energy consumption by type in total (kWh in '000s) and intensity.<br>按類型劃分的直接及／或間接能源總耗量(以千個千瓦時計算)及密度。                                                                        | PERFORMANCE DATA SUMMARY<br>績效數據摘要                        | 75-83      |
| KPI A2.2<br>關鍵績效指標A2.2                                 | Water consumption in total and intensity.<br>總耗水量及密度。                                                                                                                                               | PERFORMANCE DATA SUMMARY<br>績效數據摘要                        | 75-83      |
| KPI A2.3<br>關鍵績效指標A2.3                                 | Description of energy use efficiency target(s) set and steps taken to achieve them.<br>描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。                                                                                | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| KPI A2.4<br>關鍵績效指標A2.4                                 | Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.<br>描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。 | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| KPI A2.5<br>關鍵績效指標A2.5                                 | Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.<br>製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。                                        | PERFORMANCE DATA SUMMARY<br>績效數據摘要                        | 75-83      |



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| <b>Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源</b> |                                                                                                                                                                                              |                                                           |            |
| General Disclosure<br>一般披露                                           | Policies on minimising the issuer's significant impacts on the environment and natural resources.<br>減低發行人對環境及天然資源造成重大影響的政策。                                                                 | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| KPI A3.1<br>關鍵績效指標A3.1                                               | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.<br>描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。                     | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| <b>Aspect A4: Climate Change 層面A4：氣候變化</b>                           |                                                                                                                                                                                              |                                                           |            |
| General Disclosure<br>一般披露                                           | Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.<br>識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。             | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |
| KPI A4.1<br>關鍵績效指標A4.1                                               | Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.<br>描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。 | CHAPTER 4 OUR ENVIRONMENT<br>第四章我們的環境                     | 46-66      |

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| <b>B. Social 社會</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |            |
| <b>Aspect B1: Employment 層面B1：僱傭</b>                   |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |            |
| General Disclosure<br>一般披露                             | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.<br>有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。 | CHAPTER 3 OUR EMPLOYEES<br>Employee Benefits<br>第三章我們的員工<br>員工福利 | 35-45      |
| KPI B1.1<br>關鍵績效指標B1.1                                 | Total workforce by gender, employment type, age group and geographical region.<br>按性別、僱傭類型、年齡組別及地區劃分的員工總數。                                                                                                                                                                                                                                                                                                | PERFORMANCE DATA SUMMARY<br>績效數據摘要                               | 75-83      |
| KPI B1.2<br>關鍵績效指標B1.2                                 | Employee turnover rate by gender, age group and geographical region.<br>按性別、年齡組別及地區劃分的僱員流失比率。                                                                                                                                                                                                                                                                                                             | PERFORMANCE DATA SUMMARY<br>績效數據摘要                               | 75-83      |
| <b>Aspect B2: Health and Safety 層面B2：健康與安全</b>         |                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |            |
| General Disclosure<br>一般披露                             | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.<br>有關提供安全工作環境及保護僱員避免職業性危害的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。                                                                                                    | CHAPTER 3 OUR EMPLOYEES<br>第三章我們的員工                              | 35-45      |



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| KPI B2.1<br>關鍵績效指標B2.1                                 | Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Year.<br>過去三年(包括報告年度)每年因工亡故的人數及比率。                | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                                                     | 75-83      |
| KPI B2.2<br>關鍵績效指標B2.2                                 | Lost days due to work injury.<br>因工傷損失工作日數。                                                                                                                   | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                                                     | 75-83      |
| KPI B2.3<br>關鍵績效指標B2.3                                 | Description of occupational health and safety measures adopted, and how they are implemented and monitored.<br>描述所採納的職業健康與安全措施，以及相關執行及監察方法。                   | CHAPTER 3 OUR<br>EMPLOYEES<br>第三章我們的員工                                                    | 35-45      |
| <b>Aspect B3: Development and Training 層面B3：發展及培訓</b>  |                                                                                                                                                               |                                                                                           |            |
| General Disclosure<br>一般披露                             | Policies on improving employees' knowledge and skills for discharging duties at work.<br>Description of training activities.<br>有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 | CHAPTER 3 OUR<br>EMPLOYEES<br>Employee Training and<br>Development<br>第三章我們的員工<br>員工培訓及發展 | 43-45      |
| KPI B3.1<br>關鍵績效指標B3.1                                 | The percentage of employees trained by gender and employee category.<br>按性別及僱員類別劃分的受訓僱員百分比。                                                                   | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                                                     | 75-83      |
| KPI B3.2<br>關鍵績效指標B3.2                                 | The average training hours completed per employee by gender and employee category.<br>按性別及僱員類別劃分，每名僱員完成受訓的平均時數。                                               | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                                                     | 75-83      |

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| <b>Aspect B4: Labour Standards 層面B4：勞工準則</b>           |                                                                                                                                                                                                                                        |                                                                                                                                                 |            |
| General Disclosure<br>一般披露                             | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.<br>有關防止童工及強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。 | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>CHAPTER 3 OUR EMPLOYEES<br>Human and Labour Rights<br>第二章我們的產品<br>責任採購<br>第三章我們的員工<br>人權與勞工權利 | 28-31, 42  |
| KPI B4.1<br>關鍵績效指標B4.1                                 | Description of measures to review employment practises to avoid child and forced labour.<br>描述檢討招聘慣例的措施以避免童工及強制勞工。                                                                                                                     | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>CHAPTER 3 OUR EMPLOYEES<br>Human and Labour Rights<br>第二章我們的產品<br>責任採購<br>第三章我們的員工<br>人權與勞工權利 | 28-31, 42  |
| KPI B4.2<br>關鍵績效指標B4.2                                 | Description of steps taken to eliminate such practises when discovered.<br>描述在發現違規情況時消除有關情況所採取的步驟。                                                                                                                                     | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>CHAPTER 3 OUR EMPLOYEES<br>Human and Labour Rights<br>第二章我們的產品<br>責任採購<br>第三章我們的員工<br>人權與勞工權利 | 28-31, 42  |
| <b>Aspect B5: Supply Chain Management 層面B5：供應鏈管理</b>   |                                                                                                                                                                                                                                        |                                                                                                                                                 |            |
| General Disclosure<br>一般披露                             | Policies on managing environmental and social risks of the supply chain.<br>管理供應鏈的環境及社會風險政策。                                                                                                                                           | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>第二章我們的產品<br>責任採購                                                                              | 28-31      |
| KPI B5.1<br>關鍵績效指標B5.1                                 | Number of suppliers by geographical region.<br>按地區劃分的供應商數目。                                                                                                                                                                            | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                                                                                                           | 75-83      |



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| KPI B5.2<br>關鍵績效指標B5.2                                 | Description of practises relating to engaging suppliers, number of suppliers where the practises are being implemented, and how they are implemented and monitored.<br>描述有關聘用供應商的慣例、向其執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。                                                                                                                                         | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>第二章我們的產品<br>責任採購 | 28-31      |
| KPI B5.3<br>關鍵績效指標B5.3                                 | Description of practises used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.<br>描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。                                                                                                                                                                      | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>第二章我們的產品<br>責任採購 | 28-31      |
| KPI B5.4<br>關鍵績效指標B5.4                                 | Description of practises used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.<br>描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。                                                                                                                                                    | CHAPTER 2 OUR PRODUCTS<br>Responsible Sourcing<br>第二章我們的產品<br>責任採購 | 28-31      |
| <b>Aspect B6: Product responsibility 層面B6：產品責任</b>     |                                                                                                                                                                                                                                                                                                                                                            |                                                                    |            |
| General Disclosure<br>一般披露                             | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.<br>有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：(a)政策；及 (b)遵守對發行人有重大影響的相關法律及規例的資料。 | CHAPTER 2 OUR PRODUCTS<br>Quality Products<br>第二章我們的產品<br>優質產品     | 20-28      |
| KPI B6.1<br>關鍵績效指標B6.1                                 | Percentage of total products sold or shipped subject to recalls for safety and health reasons.<br>已售或已運送產品總數中因安全與健康理由而須回收的百分比。                                                                                                                                                                                                                             | PERFORMANCE DATA<br>SUMMARY<br>績效數據摘要                              | 75-83      |

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|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------|
| KPI B6.2<br>關鍵績效指標B6.2                                 | Number of products and service related complaints received and how they are dealt with.<br>接獲關於產品及服務的投訴數目以及應對方法。                                                                                                                                       | CHAPTER 2 OUR PRODUCTS<br>PERFORMANCE DATA<br>SUMMARY<br>第二章我們的產品<br>績效數據摘要                         | 20-34, 75-83 |
| KPI B6.3<br>關鍵績效指標B6.3                                 | Description of practises relating to observing and protecting intellectual property rights.<br>描述與維護及保障知識產權有關的慣例。                                                                                                                                      | CHAPTER 2 OUR PRODUCTS<br>Quality Products<br>第二章我們的產品<br>優質產品                                      | 20-28        |
| KPI B6.4<br>關鍵績效指標B6.4                                 | Description of quality assurance process and recall procedures.<br>描述質量檢定過程及產品回收程序。                                                                                                                                                                    | CHAPTER 2 OUR PRODUCTS<br>Quality Products<br>第二章我們的產品<br>優質產品                                      | 20-28        |
| KPI B6.5<br>關鍵績效指標B6.5                                 | Description of consumer data protection and privacy policies, and how they are implemented and monitored.<br>描述消費者資料保障及私隱政策，以及相關執行及監察方法。                                                                                                               | CHAPTER 2 OUR PRODUCTS<br>Quality Products<br>第二章我們的產品<br>優質產品                                      | 20-28        |
| <b>Aspect B7: Anti-corruption 層面B7：反貪污</b>             |                                                                                                                                                                                                                                                        |                                                                                                     |              |
| General Disclosure<br>一般披露                             | Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.<br>有關賄賂、勒索、欺詐及洗黑錢的：(a)政策；及 (b)遵守對發行人有重大影響的相關法律及規例的資料。 | CHAPTER 1 APPROACH TO<br>SUSTAINABILITY<br>Business Ethics and Integrity<br>第一章可持續發展方針<br>商業道德和誠信意識 | 15-16        |
| KPI B7.1<br>關鍵績效指標B7.1                                 | Number of concluded legal cases regarding corrupt practises brought against the issuer or its employees during the reporting period and the outcomes of the cases.<br>於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。                                              | CHAPTER 1 APPROACH TO<br>SUSTAINABILITY<br>Business Ethics and Integrity<br>第一章可持續發展方針<br>商業道德和誠信意識 | 15-16        |



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| Aspects,<br>General Disclosure, KPIs<br>層面、一般披露及關鍵績效指標 | Description<br>描述                                                                                                                                                                                                               | Cross-reference in<br>this Report/Comment<br>本報告對應章節／對應評述                                        | Page<br>頁數   |
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| KPI B7.2<br>關鍵績效指標B7.2                                 | Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.<br>描述防範措施及舉報程序，以及相關執行及監察方法。                                                                                      | CHAPTER 1 APPROACH TO SUSTAINABILITY<br>Business Ethics and Integrity<br>第一章可持續發展方針<br>商業道德和誠信意識 | 15-16        |
| KPI B7.3<br>關鍵績效指標B7.3                                 | Description of anti-corruption training provided to directors and staff.<br>描述向董事及員工提供的反貪污培訓。                                                                                                                                   | CHAPTER 1 APPROACH TO SUSTAINABILITY<br>Business Ethics and Integrity<br>第一章可持續發展方針<br>商業道德和誠信意識 | 15-16        |
| <b>Aspect B8: Community investment 層面B8：社區投資</b>       |                                                                                                                                                                                                                                 |                                                                                                  |              |
| General Disclosure<br>一般披露                             | Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.<br>有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 | CHAPTER 5<br>OUR COMMUNITY<br>第五章我們的社區                                                           | 67-74        |
| KPI B8.1<br>關鍵績效指標B8.1                                 | Focus areas of contribution.<br>專注貢獻範疇。                                                                                                                                                                                         | CHAPTER 5<br>OUR COMMUNITY<br>第五章我們的社區                                                           | 67-74        |
| KPI B8.2<br>關鍵績效指標B8.2                                 | Resources contributed to the focus area.<br>在專注範疇所動用資源。                                                                                                                                                                         | CHAPTER 5 OUR COMMUNITY<br>PERFORMANCE DATA SUMMARY<br>第五章我們的社區<br>績效數據摘要                        | 67-74, 75-83 |

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### PART D: CLIMATE-RELATED DISCLOSURE

### D部分：氣候相關披露

|               | Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                     | Page<br>頁數   |
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| Governance 管治 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                               |              |
| 19            | An issuer shall disclose information about:<br>發行人須披露以下資訊：                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                               |              |
|               | <p>a. the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:<br/>負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：</p> <p>i. how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;<br/>該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；</p> <p>ii. how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;<br/>該機構或個人獲悉氣候相關風險和機遇的方式和頻率；</p> <p>iii. how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;<br/>該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；</p> <p>iv. how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and<br/>該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度(見第37段至第40段)，包括是否將相關績效指標納入薪酬政策以及如何納入(見第35段)；及</p> | <p>CHAPTER 1<br/>APPROACH TO<br/>SUSTAINABILITY<br/>第一章可持續發展方針<br/>ESG Governance<br/>ESG管治</p> <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p> | 12-14, 56-66 |



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|                                                                                     | <b>Description</b><br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Cross-reference in this Report/Comment</b><br>本報告對應章節／對應評述                                                                                                             | <b>Page</b><br>頁數   |
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|                                                                                     | <p>b. management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <p>管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：</p> <p>i. whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and</p> <p>該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及</p> <p>ii. whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.</p> <p>管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。</p> | <p>CHAPTER 1<br/>APPROACH TO SUSTAINABILITY<br/>第一章可持續發展方針<br/>ESG Governance<br/>ESG管治</p> <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p> | <p>12-14, 56-66</p> |
| <b>(II) Strategy 策略</b><br><b>Climate-related risks and opportunities 氣候相關風險和機遇</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                           |                     |
| <p>20</p>                                                                           | <p>An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：</p>                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                           |                     |
|                                                                                     | <p>a. describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;</p> <p>描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p>                                                                                             | <p>56-66</p>        |
|                                                                                     | <p>b. explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;</p> <p>就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p>                                                                                             | <p>56-66</p>        |

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|                                                 | Description<br>描述                                                                                                                                                                                                                                                                                         | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述          | Page<br>頁數 |
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|                                                 | c. specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; and<br>就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及 | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化 | 56-66      |
|                                                 | d. explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.<br>解釋發行人如何定義「短期」、「中期」及「長期」，以及這些定義如何與其策略決定規劃範圍掛鉤。                                                            | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化 | 56-66      |
| <b>Business model and values chain 業務模式和價值鏈</b> |                                                                                                                                                                                                                                                                                                           |                                                                    |            |
| 21                                              | An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:<br>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露： |                                                                    |            |
|                                                 | a. a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and<br>描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及                                                                                                              | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化 | 56-66      |
|                                                 | b. a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).<br>描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。                                                 | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化 | 56-66      |



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|                                    | Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                     | Page<br>頁數 |
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| Strategy and decision-making 策略和決策 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                               |            |
| 22                                 | <p>An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                               |            |
|                                    | <p>a. information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p> <p>i. current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;<br/>因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動；</p> <p>ii. current and anticipated adaptation and mitigation efforts (whether direct or indirect);<br/>已經或預期將進行的任何適應或減緩工作(直接或間接)；</p> <p>iii. any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and<br/>發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；</p> <p>iv. how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and<br/>發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標)(如有)；及</p> | <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p> | 56-66      |

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|                                                                         | Description<br>描述                                                                                                                                                                                                                                                                                                                                           | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Page<br>頁數 |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                                                                         | b. information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).<br>有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。                                                                                                                                                                                | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 56-66      |
| 23                                                                      | An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).<br>發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。                                                                                                                                                                             | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 56-66      |
| Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 |                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| 24                                                                      | An issuer shall disclose qualitative and quantitative information about:<br>發行人須披露以下定性和量化資料：                                                                                                                                                                                                                                                                | The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.<br>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。 |            |
|                                                                         | a. how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and<br>氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
|                                                                         | b. the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.<br>當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |



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## 環境、社會及管治報告

| Description<br>描述 |                                                                                                                                                                                                                                                              | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25                | The issuer shall provide qualitative and quantitative disclosures about:<br>發行人須披露以下定性和量化資料：                                                                                                                                                                 | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |
|                   | a. how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:<br>發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化： |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                   | i. its investment and disposal plans; and<br>其投資及處置計劃；及<br>ii. its planned sources of funding to implement its strategy; and<br>其為實施策略所需的資金的計劃資金來源；及                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                   | b. how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities<br>基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

|                          | <b>Description</b><br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Cross-reference in this Report/Comment</b><br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate resilience 氣候適應力 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 26                       | <p>An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

| <b>Description</b><br><b>描述</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Cross-reference in this Report/Comment</b><br><b>本報告對應章節／對應評述</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p>a. the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:<br/>           發行人截至匯報日對其氣候韌性的評估，其有助於了解：</p> <p>i. the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;<br/>           發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；</p> <p>ii. the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and<br/>           發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及</p> <p>iii. the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;<br/>           發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

| Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                     | Page<br>頁數 |
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| <p>b. how and when the climate-related scenario analysis was carried out, including:<br/>如何及何時進行氣候相關情景分析，包括：</p> <p>i. information about the inputs used, including:<br/>使用的輸入數據，包括：</p> <ol style="list-style-type: none"> <li>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;<br/>發行人在分析中使用的氣候相關情景及其來源；</li> <li>(2) whether the analysis included a diverse range of climate-related scenarios;<br/>分析是否涵蓋多種不同的氣候相關情景；</li> <li>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;<br/>分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；</li> <li>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;<br/>發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；</li> <li>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;<br/>發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；</li> <li>(6) time horizons the issuer used in the analysis; and<br/>發行人在分析中所使用的時間範圍；及</li> <li>(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);<br/>發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)；</li> </ol> <p>ii. the key assumptions the issuer made in the analysis; and<br/>發行人在分析中所作的關鍵假設；及</p> <p>iii. the reporting period in which the climate-related scenario analysis was carried out.<br/>進行氣候相關情景分析的匯報期。</p> | <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Climate Change<br/>氣候變化</p> | 56-66      |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

|                            | Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述          | Page<br>頁數 |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| (III) Risk Management 風險管理 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                    |            |
| 27                         | An issuer shall disclose information about:<br>發行人須披露以下資訊                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                    |            |
|                            | <p>a. the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:<br/>發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：</p> <p>i. the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);<br/>發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)；</p> <p>ii. whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;<br/>發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；</p> <p>iii. how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);<br/>發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；</p> <p>iv. whether and how the issuer prioritises climate-related risks relative to other types of risks;<br/>發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；</p> <p>v. how the issuer monitors climate-related risks; and<br/>發行人如何監察其氣候相關風險；及</p> <p>vi. whether and how the issuer has changed the processes it uses compared with the previous reporting period;<br/>與上一個匯報期相比，發行人可有及如何改變其使用的流程；</p> | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化 | 56-66      |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

|                                                                                 | <b>Description</b><br><b>描述</b>                                                                                                                                                                                                                                                                                                                          | <b>Cross-reference in this Report/Comment</b><br><b>本報告對應章節／對應評述</b>                         | <b>Page</b><br><b>頁數</b> |
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|                                                                                 | b. the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and<br>發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及 | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化                           | 56-66                    |
|                                                                                 | c. the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.<br>氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。                                                                    | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Climate Change<br>氣候變化                           | 56-66                    |
| <b>(IV) Metrics and Targets 指標及目標</b><br><b>Greenhouse gas emissions 溫室氣體排放</b> |                                                                                                                                                                                                                                                                                                                                                          |                                                                                              |                          |
| 28                                                                              | An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO <sub>2</sub> equivalent, classified as:<br>發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：                                                                                                                            |                                                                                              |                          |
|                                                                                 | a. Scope 1 greenhouse gas emissions;<br>範圍1溫室氣體排放；                                                                                                                                                                                                                                                                                                       | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and Air Emission<br>能源消耗及廢氣排放 | 50-51                    |
|                                                                                 | b. Scope 2 greenhouse gas emissions; and<br>範圍2溫室氣體排放；及                                                                                                                                                                                                                                                                                                  | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and Air Emission<br>能源消耗及廢氣排放 | 50-51                    |
|                                                                                 | c. Scope 3 greenhouse gas emissions.<br>範圍3溫室氣體排放。                                                                                                                                                                                                                                                                                                       | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and Air Emission<br>能源消耗及廢氣排放 | 50-51                    |



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|    | Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                       | Page<br>頁數 |
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| 29 | An issuer shall:<br>發行人須：                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                 |            |
|    | a. measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;<br>除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；                                                                                                                                                                                                                                                       | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and<br>Air Emission<br>能源消耗及廢氣排放 | 48-51      |
|    | b. disclose the approach it uses to measure its greenhouse gas emissions including:<br>披露其用於計量溫室氣體排放的方法，包括：<br>i. the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;<br>發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；<br>ii. the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and<br>發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及<br>iii. any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;<br>發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因； | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and<br>Air Emission<br>能源消耗及廢氣排放 | 48-51      |
|    | c. for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and<br>就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及                                                                                                                                                                                                                                                     | CHAPTER 4<br>OUR ENVIRONMENT<br>第四章我們的環境<br>Energy Consumption and<br>Air Emission<br>能源消耗及廢氣排放 | 48-51      |

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| Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                              | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Page<br>頁數 |
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| <p>d. for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p> | <p>CHAPTER 4<br/>OUR ENVIRONMENT<br/>第四章我們的環境<br/>Energy Consumption and<br/>Air Emission<br/>能源消耗及廢氣排放</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 48-51      |
| Climate-related transition risks 氣候相關轉型風險                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |
| <p>30 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.</p> <p>發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>                                                                                                                                                                                                                                                                       | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |            |



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## 環境、社會及管治報告

|                                         |                                                                                                                                                                         | Cross-reference in this Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description<br>描述                       |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Climate-related physical risks 氣候相關物理風險 |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 31                                      | An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks<br>發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。 | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

|                                      | <b>Description</b><br>描述                                                                                                                                                    | <b>Cross-reference in this Report/Comment</b><br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate-related opportunities 氣候相關機遇 |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 32                                   | <p>An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities</p> <p>發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

| Description<br>描述       |                                                                                                                                                                                              | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Capital deployment 資本運用 |                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 33                      | <p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.</p> <p>發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

| Description<br>描述            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                             |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Internal carbon prices 內部碳定價 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                       |
| 34                           | An issuer shall disclose:<br><br>a. an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and<br>闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及<br><br>b. the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.<br>發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。                                                                                                                                                                                                                             | We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。 |
|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                       |
| Remuneration 薪酬              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                       |
| 35                           | An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).<br>發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成第19(a)(iv)段所述披露的一部分。                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。 |
| Industry-based metrics 行業指標  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                       |
| 36                           | An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.<br>本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。 | We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。 |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

|                                | <b>Description</b><br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Cross-reference in this Report/Comment</b><br>本報告對應章節／對應評述                                                                                                                                                                    |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate-related targets 氣候相關目標 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                  |
| 37                             | <p>An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <p>發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：</p> <ul style="list-style-type: none"> <li>a. the metric used to set the target;<br/>用以設定目標的指標；</li> <li>b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);<br/>目標的目的(例如減緩、適應或以科學為基礎的舉措)；</li> <li>c. the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);<br/>目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；</li> <li>d. the period over which the target applies;<br/>目標的適用期間；</li> <li>e. the base period from which progress is measured<br/>衡量進度的基準期間；</li> <li>f. milestones or interim targets (if any);<br/>階段性目標或中期目標(如有)；</li> <li>g. if the target is quantitative, whether the target is an absolute target or an intensity target; and<br/>如屬量化目標，其屬絕對目標還是強度目標；及</li> <li>h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.<br/>最新氣候變化國際協議(包括該協議產生的司法承諾)如何告知目標。</li> </ul> | <p>We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.</p> <p>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。</p> |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

|    | Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                     |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 38 | <p>An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:<br/>發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：</p> <p>a. whether the target and the methodology for setting the target has been validated by a third party;<br/>目標本身及設定目標的方法是否經第三方驗證；</p> <p>b. the issuer's processes for reviewing the target;<br/>發行人審核目標的程序；</p> <p>c. the metrics used to monitor progress towards reaching the target; and<br/>用於監察達標進度的指標；及</p> <p>d. any revisions to the target and an explanation for those revisions.<br/>任何修訂目標的內容及原因。</p> | <p>We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br/>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。</p> |
| 39 | <p>An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.<br/>發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。</p>                                                                                                                                                                                                                                                                                                                                                                                                           | <p>We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br/>我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。</p> |



# Environmental, Social and Governance Report

## 環境、社會及管治報告

|    | <b>Description</b><br><b>描述</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Cross-reference in this Report/Comment</b><br><b>本報告對應章節／對應評述</b>                                                                                                                                                           |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 40 | <p>For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:<br/> 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：</p> <p>a. which greenhouse gases are covered by the target;<br/> 目標涵蓋哪些溫室氣體；</p> <p>b. whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;<br/> 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；</p> <p>c. whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;<br/> 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；</p> <p>d. whether the target was derived using a sectoral decarbonization approach; and<br/> 目標是否是採用行業脫碳方法得出的；及</p> | <p>We acknowledge the importance of this disclosure and are currently in the process of developing the necessary measures to enhance our management and disclosure practices.<br/> 我們明白此項披露的重要性，目前正著手制定必要措施，以強化我們的管理及披露常規。</p> |

# Environmental, Social and Governance Report

## 環境、社會及管治報告

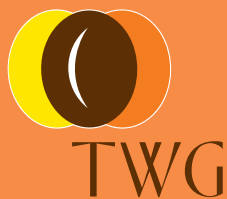
| Description<br>描述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Cross-reference in this<br>Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>e. the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:<br/>發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：</p> <p>i. the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;<br/>依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；</p> <p>ii. which third-party scheme(s) will verify or certify the carbon credits;<br/>該碳信用將由哪些第三方計劃驗證或認證；</p> <p>iii. the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and<br/>碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現；及</p> <p>iv. any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset<br/>為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵銷效果的假設)</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |



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|                                                                                   |                                                                                                                                                                                                                                                                                                                                                    | Cross-reference in this Report/Comment<br>本報告對應章節／對應評述                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description<br>描述                                                                 |                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性 |                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 41                                                                                | <p>In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p> <p>在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標(見第28至35段)及(ii)行業指標(見第36段)並考慮其是否適用。</p> | <p>The Report contains qualitative information relating to climate-related risks and opportunities. Through reviewing past experiences and reflecting on the measures we have implemented or plan to implement, we have assessed our level of preparedness in responding to climate-related events. We believe that we are adequately prepared to face future climate challenges and anticipate that current and foreseeable climate risks and opportunities will not have a material impact on our operations, value chain, financial position, cash flows, or overall performance. Although the financial impact at present is not material, relevant disclosures on financial implications will be provided in future reports.</p> <p>本報告包含與氣候相關的風險及機遇的定性資料。透過檢討過往經驗並審視我們已實施或計劃實施的措施，我們已評估自身應對氣候相關事件的準備程度。我們相信，我們已做好充分準備應對未來的氣候挑戰，並預計當前及可預見的氣候風險及機遇將不會對我們的營運、價值鏈、財務狀況、現金流量或整體業績造成重大影響。儘管目前的財務影響並不重大，惟我們將在日後的報告提供有關財務影響的披露。</p> |



**Tsit Wing International Holdings Limited**  
**捷榮國際控股有限公司\***

(Incorporated under the laws of Bermuda with limited liability)  
(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119