



福田實業(集團)有限公司
Fountain Set (Holdings) Limited

(Incorporated in Hong Kong with limited liability)

(於香港註冊成立的有限公司)

SEHK 股份代號：420



2025

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



TABLE OF CONTENTS 目錄

About This Report	關於本報告	2
Reporting Boundary	報告範圍	3
Reporting Principles	報告原則	4
Board Statement	董事會聲明	5
The Group's Sustainability Mission and Vision	本集團的可持續性使命及願景	7
Performance Highlights	表現摘要	9
Emission Reduction	減排	9
Energy Conservation	節能	9
Water Conservation	節水	9
Waste Recycling	廢物回收	10
Contributions to the Sustainable Development Goals	對可持續發展目標之貢獻	11
SDG 6: Clean Water and Sanitation	SDG 6：清潔飲水和衛生設施	11
SDG 12: Responsible Consumption and Production	SDG 12：負責任消費與生產	11
SDG 13: Climate Action	SDG 13：氣候行動	12
Memberships	專業會員資格	12
Stakeholder Engagement and Materiality	持份者參與及重要性	13
Examples of Responding to Stakeholder Needs	回應持份者需求例子	18
Stakeholders' Feedback	持份者的意見	20
Environmental Protection	環境保護	21
Emissions Management	排放管理	24
Greenhouse Gas Emissions	溫室氣體排放	25
Air Emissions	廢氣排放	29
Emission Reduction Targets	減排目標	29
Energy	能源	33
Energy Consumption	能源消耗	33
Energy Saving Targets and Results	節能目標及成效	35



Water		水	
Water Consumption and Discharge		耗水量及排放	38
Targets of Water Saving and Discharge Quality Control		節約用水及排放質量控制目標	39
Waste		廢物	41
Waste Disposal		廢物棄置	41
Waste Reduction Targets and Results		減廢目標及成效	43
Packaging Materials		包裝材料	46
The Environment and Natural Resources		環境及天然資源	46
Significant Impacts of Activities on the Environment		業務活動對環境的重大影響	46
Mitigating Climate Change		應對氣候變化	48
Climate Change Governance		氣候變化治理	48
Climate Risk Identification		氣候風險識別	48
Anticipated Financial Impacts		預期財務影響	52
Climate Change Scenarios		氣候變化情境	53
Commitment to a Sustainable Transition		對可持續轉型的承諾	53
Social		社會方面	55
1. Employment and Labour Practices		1. 僱傭及勞工常規	56
Employment		僱傭	56
Occupational Health and Safety Awareness		職業健康及安全意識	82
Training and Development Programs		培訓及發展	86
Labour Standards		勞動標準	88
2. Operating Practices		2. 經營慣例	89
Supply Chain Management		供應鏈管理	89
Product Responsibility		產品責任	92
Anti-corruption		反貪腐政策	99
Community Investment		社區投資	100
Appendix I – Awards and Certifications		附錄一—獎項及認證	102
2025 New Certifications		2025年新獲得認證	102
Other Certifications (Carried Forward)		其他認證 (延續)	104
Appendix II – HKEx ESG Reporting Guide Index		附錄二—港交所ESG報告指南	
		索引	120

ABOUT THIS REPORT

關於本報告



Fountain Set (Holdings) Limited and its subsidiaries (the “Group”) is one of the world’s largest circular knitted fabric manufacturers with principal activities including fabric knitting, dyeing, printing, finishing, as well as garment manufacturing.

This Environmental, Social, and Governance report (the “ESG Report” or the “Report”) by the Group highlights the ESG performance of its operations with relatively significant environmental and social impacts. This report is prepared in accordance with the mandatory disclosure and ‘comply or explain’ provisions set out in the ESG Reporting Guide as described in Appendix C2 of the Listing Rules and Guidance by The Stock Exchange of Hong Kong Limited (“HKEx”) and relevant guidance set out by the HKEx.

福田實業(集團)有限公司及其附屬公司(「本集團」)是全球其中一間最大型的圓筒針織面料生產商，主要業務包括針織、染色、印花、整理以及服裝生產。

這份由本集團編製的《環境、社會及管治報告》(「ESG報告」或「本報告」)，描述了本集團在對環境及社會產生相對深遠影響的業務方面，當中所推出ESG措施的績效。本報告是根據《ESG報告指南》中列明的強制披露及「不遵守或解釋」，規定條款所編製的，當中的條文細節於香港聯合交易所有限公司(「聯交所」)所頒佈的《上市規則及指引》附錄C2及聯交所制訂的相關指引中有所描述。



Reporting Boundary

The Group's five production sites, within the reporting scope (hereinafter collectively referred as the "Production Sites"), include:

- (i) Jiangyin Fuhui Textiles Limited ("Jiangyin Fuhui") located in the People's Republic of China (the "PRC");
- (ii) Yancheng Fuhui Textiles Limited ("Yancheng Fuhui") located in the PRC;
- (iii) Dongguan Shatin Lake Side Textiles Printing & Dyeing Co. Ltd. ("Shatin Lake Side") located in the PRC;
- (iv) Dongguan Futian Oasis Heating Co. Ltd. ("Futian Oasis") located in the PRC; and
- (v) Ocean Lanka (Private) Ltd. ("Ocean Lanka") located in Sri Lanka.

This Report covers the Group's overall performance in two subject areas, namely Environmental and Social of the business operations in the Production Sites, from 1 January 2025 to 31 December 2025 (the "Reporting Period"), unless otherwise stated. For information about the Group's corporate governance, please refer to the Annual Report 2025 of Fountain Set (Holdings) Limited.

報告範圍

在報告範圍內，本集團五個生產基地（以下統稱為生產基地）包括：

- (i) 位於中華人民共和國（「中國」）的江陰福匯紡織有限公司（「江陰福匯」）；
- (ii) 位於中國的鹽城福匯紡織有限公司（「鹽城福匯」）；
- (iii) 位於中國的東莞沙田麗海紡織印染有限公司（「沙田麗海」）；
- (iv) 位於中國的東莞福田綠洲供熱有限公司（「福田綠洲」）；以及
- (v) 位於斯里蘭卡的海洋蘭卡（私人）有限公司（「海洋蘭卡」）。

除非另有說明，否則本報告內所指的本集團於兩大主題範疇方面的整體績效，為從2025年1月1日至2025年12月31日期間（「報告期」），生產基地在營運業務上對環境以及社會方面所產生的影響情況。有關本集團企業管治及財務表現的詳情，請參考福田實業（集團）有限公司2025年度報告。



QR code for 2025 Annual Report



2025年度報告二維碼



The Group's subsidiary Futian Oasis has been engaging in the sustainable heat generation business since 2016, following the signing of an agreement with the People's Government of Shatian Town for a centralized heat supply project (the "Project"). Under the Project, Futian Oasis supplies heat to the Shatian Town Industrial Park (the "Park") for operations of the electroplating, printing, and dyeing industry. As a centralized heat supplier, Futian Oasis's operation has made a remarkable contribution to the Group's ESG performance, as well as to the environment, in terms of air emission reduction. The respective performances of Futian Oasis have been covered in the Group's ESG reports since 2017. The Jiangyin Fuhui's dyeing and finishing operations, along with associated water treatment and self-owned power plants, have ceased operations, retaining only the weaving segment since 2024. During the Reporting Period, our production sites cover a total area of 875,972.44 m².

Reporting Principles

The preparation of the ESG Report has applied the following principles:

Materiality – materiality assessments have been carried out to identify material environmental and social issues that have major impacts on investors and other stakeholders, the significant stakeholders, process, and results of the engagement of which are presented in the section "Stakeholder Engagement and Materiality" in the Report.

Quantitative – key performance indicators ("KPI"s) have been established and are measurable and applicable to make valid comparisons under appropriate conditions; information on the standards, methodologies, assumptions, and/or calculation tools used, and sources of conversion factors used, have been disclosed when applicable.

Consistency – consistent statistical methodologies and presentation of KPIs have been used to allow meaningful comparisons of related data over time.

Balance – The Group's performance during the Reporting Period has been presented impartially, avoiding choices, omissions, or presentation formats that may unduly influence readers' decisions or judgements.

自2016年本集團的附屬公司福田綠洲與沙田鎮人民政府簽訂集中供熱項目（「項目」）協議後，便開始營運具可持續性的供熱業務。根據項目，福田綠洲為沙田鎮工業園區（「工業園區」）的電鍍及印染產業提供熱力。作為集中供熱的供應商，福田綠洲的營運為本集團的ESG績效及氣體減排方面的環保工作帶來巨大的貢獻。自2017年起，本集團已將福田綠洲的各項績效涵蓋於本報告內。江陰福匯的染整業務、相關水處理設施和自有發電廠已停止運營，自2024年起，僅保留針織業務。在報告期內，我們的生產基地總面積為875,972.44平方米。

報告原則

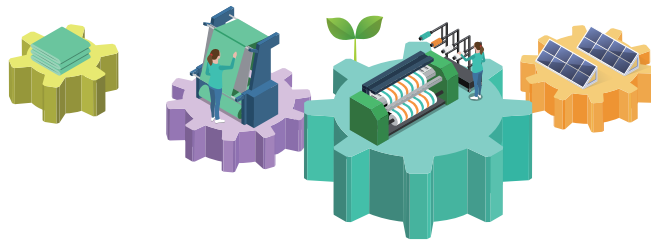
本集團根據以下原則編製本ESG報告：

重要性—本集團進行了重要性評估，以找出對投資者及其他持份者構成重大影響的重要環境及社會事項；當中主要持份者、流程及評核結果在本報告的「持份者參與及重要性」部分中有所細述。

量化—本集團已制訂關鍵績效指標（「關鍵績效指標」），在適當的條件下透過測量和應用關鍵績效指標以得出有效的比較；有關所採用的標準、方法、假設及／或計算工具的資訊，以及所採用的轉換因子來源，均已在適當情況下予以披露。

一致性—本集團採用一致的統計方法及關鍵績效指標表述方式，以能在不同時間下對相關數據進行有意義的比較。

平衡—本集團忠實地陳述在報告期內的績效，並避免提供可能不恰當地影響讀者進行決策或判斷的篩選、遺漏或陳述方式。



BOARD STATEMENT

As the Group's highest governance and oversight body, the board of directors (the "Director" and the "Board", respectively) reaffirms its commitment to embedding Environmental, Social and Governance ("ESG") principles across the Group. Guided by the "Sustainable Development and Improvement Committee" (the "Committee"), the Board continues to set the strategic direction for sustainability, oversee implementation of ESG policies and targets, and ensure accountability through robust governance and risk management.

During the reporting year, the Board maintained active oversight of our ESG agenda through a combination of Board and Committee meetings, targeted site visits, stakeholder consultations and expert briefings. These engagements informed our assessment of emerging climate, regulatory and social risks and helped shape responsive strategies to protect long-term value for shareholders, employees, customers and the communities in which we operate.

Key areas of focus and progress in the year included:

- **Climate and environmental performance:** Building on prior initiatives, the Group continued to reduce emissions and improve energy efficiency through operational optimisation and investment in cleaner technologies. The centralised heat supply project advanced into broader deployment stages, delivering measurable reductions in fuel consumption and local air pollutants while demonstrating a viable, low-carbon service model. We also expanded monitoring of environmental performance indicators to support data-driven decision making.
- **Operational resilience and safety:** The Board prioritised production safety and business continuity. Enhanced risk assessments, updated emergency response procedures and targeted training contributed to stable safety performance across our facilities. We continued to align environmental permitting and compliance practices with evolving regulatory requirements.
- **Employee and workplace well-being:** Employee health, skills development and inclusive workplace practices remained central to our social agenda. The Group rolled out additional wellness initiatives, refresher training and competency development programmes to strengthen staff capability and morale. Recruitment and retention strategies were reviewed to support a skilled, motivated workforce.

董事會聲明

作為本集團最高的管治及監督機構，董事會（分別為「董事」及「董事會」）再次重申致力將環境、社會及管治（「ESG」）原則融入本集團中。在「可持續發展及改善委員會」（「委員會」）的指導下，董事會持續制訂可持續發展的策略方向、監督ESG政策和目標的執行，並透過健全的管治及風險管理機制確保問責制。

在本報告年度內，董事會透過董事會及委員會會議、目標性實地視察、持份者諮詢與專家匯報等多項活動，保持對ESG工作之積極監督。上述參與活動有助董事會評估新興的氣候、監管及社會風險，並制定回應策略，以維護股東、僱員、客戶及我們營運所在社區的長期價值。

本年度重點工作範疇及進展包括：

- **氣候及環保表現：**本集團在既有措施基礎上，透過營運優化及投資較潔淨技術，持續減排及提升能源效益。集中供熱項目進入更廣泛推展階段，帶來燃料消耗及區域空氣污染物的可量化減少，並展示具可行性的低碳服務模式。我們亦擴展了環保績效指標的監測，以支援以數據為基礎的決策。
- **營運韌性及安全：**董事會把生產安全及業務持續性列為優先事項。透過加強風險評估、更新應急程序及有針對性的培訓，提升各廠房的安全穩定性。我們亦持續確保環境許可及合規作業與不斷演變的監管要求保持一致。
- **員工及工作場所福祉：**員工健康、技能發展及包容性工作文化繼續為我們的社會議程核心。本集團推展了更多健康促進措施、重新培訓課程及能力建設計劃，以強化員工能力及士氣；並檢視招聘與留才策略，以支持具素質且具動力的團隊。



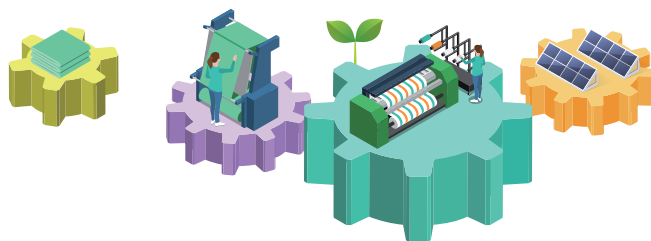
- **Stakeholder engagement and transparency:** We strengthened communication with customers, suppliers and local communities to better understand expectations and to align our programmes with stakeholder needs. The Board supports the continued enhancement of ESG disclosure through transparent reporting and responsiveness to stakeholder feedback.
- **Governance and continuous improvement:** The Board has continued to integrate ESG considerations into enterprise risk management and business planning. Committee oversight was augmented with external advisory input where appropriate, and the Board has endorsed stepped-up internal monitoring to track progress against our ESG objectives.
- **持份者參與及透明度：**我們加強與客戶、供應商及本地社區的溝通，以更清晰掌握其期望及使我們的方案與持份者所需對齊。董事會支持透過更透明的報告及回應持份者意見，持續提升ESG披露的質素。
- **管治及持續改進：**董事會持續將ESG考量納入企業風險管理與業務規劃。委員會在適當情況下引入外部顧問意見以加強監督，並獲董事會批准加強內部監控，以追蹤我們在ESG目標上的進展。

The Group's efforts were recognised during the year through industry accolades that reflect our ongoing improvements in ESG practice and reporting. While encouraged by these recognitions, the Board acknowledges there is more to be done. We remain committed to raising our ambitions, including setting clearer interim targets and timelines where appropriate, accelerating the transition to lower-carbon operations, and further strengthening our supply chain due diligence.

This 2025 ESG Report has been reviewed and approved by the Board. It is intended to present a balanced and accurate account of our ESG performance, progress and priorities. The Board will continue to ensure that the Group's sustainability strategy is aligned with long-term value creation and responsible corporate citizenship.

本年度集團的努力獲業界嘉許，反映我們在ESG實踐與報告方面的不斷改善。董事會對此表示鼓舞，但同時確認仍有提升空間。我們承諾會提高目標、在適當情況下明確中期指標與時間表、加快向低碳運營的轉型，並進一步強化供應鏈盡職審查。

本2025年ESG報告已由董事會審閱及批准，旨在公平及準確地呈報本集團在ESG方面的表現、進展與未來重點。董事會將繼續確保本集團的可持續發展策略與長期創造價值及負責任企業公民身份保持一致。



THE GROUP'S SUSTAINABILITY MISSION AND VISION

本集團的可持續性使命及願景

Mission 使命

The Group is dedicated to delivering quality products and services that provide genuine value to our customers. We aim to offer our employees challenging careers and opportunities for personal development, while ensuring equitable financial growth for our investors and stakeholders. Guided by our founding principles of diligence, frugality, sincerity, and integrity, we strive to enhance efficiency and explore new markets and products for sustainable long-term growth.

本集團致力於提供優質的產品和服務，為客戶提供真正的價值。我們旨在為員工提供具有挑戰性的職業和個人發展機會，同時確保投資者和持份者獲得公平的財務增長。我們秉持勤勉、節儉、誠信和廉正的創業精神，努力提升效率，探索新的市場和產品，實現可持續長期增長。

Vision for ESG 對ESG方面的願景

The Group acknowledges that neither individuals nor corporations have the right to over-exploit our limited natural resources or cause irreparable damage to the environment. We recognize that every business operation is intrinsically linked to its stakeholders. Therefore, we regard environmental protection and stakeholder engagement as fundamental corporate responsibilities and are committed to promoting corporate well-being.

本集團深知，無論是個人或企業，皆無權過度開發珍貴的自然資源，或對環境造成不可逆轉的損害。我們認知到，每一項商業營運皆與持份者息息相關。因此，我們將環境保護與持份者參與視為企業的重要責任，並致力於促進企業福祉。

The Group has established sustainability-related targets at our Production Sites, focusing on Greenhouse Gas (GHG) emission reduction, water conservation, waste management, energy efficiency, and sustainable material sourcing. Progress towards these ESG-related targets is reviewed biannually through meetings, inspections, and regular communication with the Production Sites, ensuring we monitor the performance of our production facilities effectively.

本集團在生產基地設立了與可持續性相關的目標，聚焦於溫室氣體（溫室氣體）排放減少、節水、廢物管理、能源效率和可持續材料採購。我們定期通過會議、檢查和與生產基地的定期溝通，每兩年檢視實現這些ESG相關目標的進展，確保我們有效監控生產設施的表現。

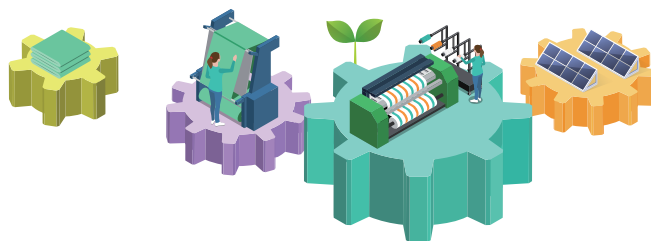




Area 面積	Target setting year 目標設定年份	Target 目標	Baseline ¹ 基準值 ¹	Progress 進展狀況
GHG emission reduction 溫室氣體排放減少	2024	18% reduction in GHG emissions intensity by 2030 到2030年將溫室氣體排放強度減少18%	0.49 CO ₂ eq. per tonne of production 每噸生產0.49 CO ₂ 當量	Achieved 已達成 New Target: 25% reduction in GHG emissions intensity by 2030, using 2025 as the baseline 新目標： 以2025年為基準年，於2030年將溫室氣體排放強度減少25%
Water conservation 節水	2024	18% reduction in consumption intensity by 2030 到2030年將消耗強度減少18%	7.49 m ³ /tonne of production 每噸生產7.49立方米	In progress 進行中
Waste management 廢物管理	2024	15% reduction in hazardous waste intensity by 2030 到2030年將危險廢物強度減少15%	2.04 kg/tonne of production 每噸生產2.04公斤	Achieved 已達成 New Target: 10% reduction in hazardous waste intensity by 2030, using 2025 as the baseline 新目標： 以2025年為基準年，於2030年前將危險廢物強度降低10%
Energy efficiency 能源效率	2024	– 15% reduction in energy consumption intensity by 2030 到2030年將能源消耗強度減少15% – 15% of the Group's energy profile comes from renewable energy sources by 2030 到2030年，本集團15%的能源來自可再生能源	– 1.65 MWh/tonne of production 每噸生產1.65兆瓦時 – 6% of the Group's energy profile comes from renewable energy sources 本集團6%的能源來自可再生能源	Achieved 已達成 New Target: 10% reduction in energy consumption intensity by 2030, using 2025 as the baseline 新目標： 以2025年為基準年，於2030年將能源消耗強度減少10%

Note 1: Revised data with the updated production volume in the Last Reporting Period.

註1：已根據更新後的上一個報告期生產量修訂相關數據。



Performance Highlights

表現摘要

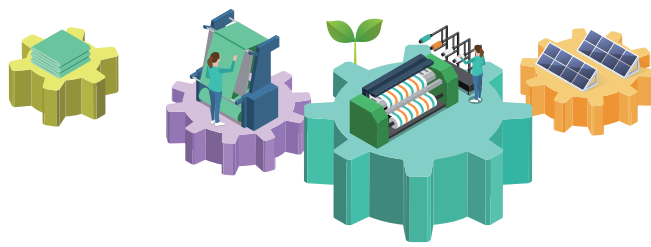
<p>Emission Reduction 減排</p>	<ul style="list-style-type: none"> • GHG Emissions: Total emissions reached 277,137 tCO₂e, a 58.0% decrease from Last Reporting Period. 溫室氣體排放：總排放量達到277,137噸二氧化碳當量，較上一個報告期減少58.0%。 • Energy Savings: Shatin Lake Side achieved a 7,385 tCO₂eq reduction through high consumption equipment replacement and intelligent-style retrofits. 能源節約：沙田麗海透過更換高耗能設備及智能化改造，實現減排7,385噸二氧化碳當量。
<p>Energy Conservation 節能</p>	<ul style="list-style-type: none"> • Shatin Lake Side saved 2,735.68 tonnes of coal equivalent. 沙田麗海節約了2,735.68噸標煤。 • Renewable Energy: Yancheng Fuhui commissioned a 2.25 MW solar PV system in October 2025. 再生能源：鹽城福匯於2025年10月投產一套2.25兆瓦太陽能光伏系統。 • Ocean Lanka Energy Projects: Hot water pump replacement (saving 242 kWh/day), thermal oil reengineering (saving USD42,990 capital cost). 海洋蘭卡能源項目：熱水泵更換(節省242千瓦時/日)，熱油改造(節省42,990美元資本成本)。
<p>Water Conservation 節水</p>	<ul style="list-style-type: none"> • Significant Water Savings: 重點節水： • Shatin Lake Side maintained a water recycling rate of over 45% through condensate and cooling water recovery. Yancheng Fuhui reduced water consumption by optimizing dyeing processes. 沙田麗海透過冷凝水及冷卻水回收，維持超過45%的水循環利用率。鹽城福匯通過優化染色工藝降低了用水量。 • Yancheng Fuhui reduced water consumption by optimizing dyeing processes. Ocean Lanka's Culligan filter project saves approximately 18.67 m³ of water per week, and the condensate pump installation project enables recovery of about 162,000 litres of condensate per day at 95°C, reducing boiler make up water demand and improving energy efficiency. 鹽城福匯通過優化染色工藝降低了用水量。海洋蘭卡的Culligan濾水器項目每週節省約18.67立方米水，而冷凝水泵安裝項目可實現每日回收約162,000升95°C的冷凝水，減少鍋爐補給水需求並提高能源效率。



Waste Recycling 廢物回收

- **Hazardous Waste:** 2,060.63 tonnes (2.35 kg/m² or 1.64 kg/tonne of production), a 24% decrease in total compared to Last Reporting Period, with intensity down 24% per m² and 20% per tonne of production.
危險廢物：2,060.63噸（2.35公斤／平方米或1.64公斤／噸產量），總量較上一報告期減少24%，每平方米的強度下降24%，每噸產量的強度則下降20%。
- **Non-Hazardous Waste:** 52,575.27 tonnes (60.02 kg/m² or 41.82 kg/tonne of production), a 5% decrease in total compared to Last Reporting Period, with intensity decrease 5% per m² while a slightly increase 0.6% per tonne of production.
非危險廢物：52,575.27噸（60.02公斤／平方米或41.82公斤／噸產量），總量較上一報告期減少5%，每平方米的強度下降5%，而每噸產量的強度則微幅上升0.6%。
- **100% Recycling Rate:** Achieved a 100% recycling rate for coal ash, sludge, boiler slag, gypsum, fabric waste, paper, plastic, and scrap metal.
100%回收率：煤灰、污泥、鍋爐渣、石膏、布料廢料、紙張、塑膠及廢金屬實現100%回收率。
- **98% of overall recycling rate** for all non-hazardous waste.
所有無害廢物之總體回收率達**98%**。





Contributions to the Sustainable Development Goals

The Group's sustainability strategy directly supports three United Nations Sustainable Development Goals ("SDG"s) that are most relevant to our operations and stakeholder expectations.

SDG 6: Clean Water and Sanitation

Water is a critical resource in textile processing, and we have implemented extensive measures to conserve it. Our water consumption intensity was 7.60 m³ per tonne of production, while wastewater discharge intensity fell by 9% compared to the Last Reporting Period. Key initiatives include Shatin Lake Side's more 45% water recycling rate, Yancheng Fuhui reducing in unit product water consumption through process optimization, and Ocean Lanka's OCEAN AQUA+ dyeing system, which uses 58% less water than conventional methods. All sites maintain rigorous wastewater treatment and real-time monitoring to ensure compliance with discharge standards.

SDG 12: Responsible Consumption and Production

We are committed to minimizing waste, promoting circularity, and sourcing materials sustainably. Hazardous waste decreased by 24% and non-hazardous waste by 5% in the Reporting Period, while the overall recycling rate for non-hazardous waste reached 98%, up from 92% in the Last Reporting Period. Our sustainable material sourcing efforts include Ocean Lanka's goal of procuring cotton from sustainable sources, supported by certifications such as GOTS, OCS, GRS, RCS, and Regenagri. Packaging materials are prioritized for recyclability, and all waste packaging is sent to licensed recyclers.

對可持續發展目標之貢獻

本集團的可持續發展策略直接支持與我們的營運及持份者預期最為相關的三項聯合國可持續發展目標（「SDG」）。

SDG 6：清潔飲水和衛生設施

水是紡織加工過程中的關鍵資源，我們已採取多項措施加以節約。我們的用水強度為每噸產量7.60立方米，而廢水排放強度則較上一報告期下降9%。主要舉措包括沙田麗海超過45%的水循環利用率、鹽城福匯透過工藝優化減少單位產品耗水量，以及海洋蘭卡的OCEAN AQUA+染色系統，其耗水量比傳統方法減少58%。所有基地均維持嚴格的廢水處理及實時監測，以確保符合排放標準。

SDG 12：負責任消費與生產

我們致力於減少廢物、促進循環性並以可持續方式採購材料。報告期內，有害廢物減少24%，無害廢物減少5%，而無害廢物的總體回收率由上一個報告期的92%提升至98%。我們在可持續材料採購方面的努力包括海洋蘭卡於2025年前從可持續來源採購棉花的目標，並獲得GOTS、OCS、GRS、RCS及Regenagri等認證支持。包裝材料以可回收性為優先考慮，所有廢舊包裝均送往持牌回收商。



SDG 13: Climate Action

As an energy-intensive manufacturer, we have made significant progress in reducing greenhouse gas emissions. Total GHG emissions decreased by 58% in the Reporting Period, with emission intensity falling by 55% to 0.22 tCO₂e per tonne of production. This achievement was driven by a combination of renewable energy projects (2.25 MW solar at Yancheng Fuhui and rooftop solar at Ocean Lanka), a detailed GHG reduction roadmap (including planned biomass boiler expansions in 2026 and 2027), and numerous energy-efficiency initiatives such as hot water pump replacement, thermal oil reengineering, and steam trap audits.

MEMBERSHIPS

The Group actively forges close ties with industry bodies and takes part in professional associations of the knitted fabric manufacturing industry. The Production Sites are members of the following associations:

Shatin Lake Side

- Global Organic Textile Standard (GOTS) Certified Member – valid until 31 December 2026
- Global Recycled Standard (GRS) Certified Member – valid until 30 March 2025

Yancheng Fuhui

- Oeko-Tex Member – valid until 30 September 2025

Futian Oasis

- Member of the Precursor Chemicals Management Association by Dongguan Public Security Bureau*

* English names are only translation of their official Chinese names. In case of inconsistencies, the Chinese names shall prevail.

SDG 13: 氣候行動

作為一家能源密集型製造商，我們在減少溫室氣體排放方面取得了重大進展。報告期內，溫室氣體總排放量減少58%，排放強度下跌55%至每噸產品0.22噸二氧化碳當量。此項成就由多項因素共同驅動，包括再生能源項目（鹽城福匯的2.25兆瓦太陽能及海洋蘭卡的屋頂太陽能）、詳盡的溫室氣體減排路線圖（包括計劃於2026年及2027年進行的生物質鍋爐擴張），以及眾多節能舉措，如熱水泵更換、熱油改造及蒸汽疏水閥審核。

專業會員資格

本集團積極與業界組織建立緊密的聯繫，以及參與針織面料生產行業的專業協會。本集團及其生產基地為以下協會的成員：

沙田麗海

- 全球有機紡織品認證標準(GOTS)認證成員—有效期至2026年12月31日
- 全球回收標準(GRS)認證成員—有效期至2025年3月30日

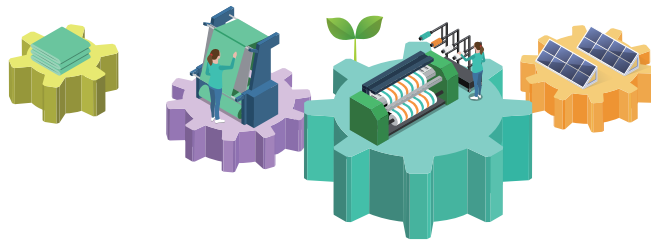
鹽城福匯

- Oeko-Tex 成員 – 有效期至2025年9月30日

福田綠洲

- 東莞市公安局易製毒化學品管理協會會員

* 英文名稱僅為官方中文名稱之譯文。尚有歧義，概以中文名稱為準。



STAKEHOLDER ENGAGEMENT AND MATERIALITY

The Group engages with stakeholders from a wide range of backgrounds on an ongoing basis to better understand their expectations and views on ESG issues, which helps the Group meet its potential growth and get prepared for future challenges.

The Group has implemented a shareholder communication policy to facilitate effective communication with shareholders, ensuring they receive relevant information and can exercise their rights. Multiple channels are utilized to maintain close contact with shareholders, with the annual general meeting serving as a key platform for communication between the board of directors and shareholders. The chairman, committee chairs, and external auditors attend the meeting to address questions and provide reports. Shareholders are encouraged to send inquiries or suggestions through written correspondence or email. For shareholding and dividend inquiries, the Company's share registrar can be contacted. The Company also emphasizes the use of its website as a communication channel, offering access to important company publications and investor briefings.

持份者參與及重要性

本集團與各種背景的持份者保持持續互動，以更好地了解他們對ESG問題的期望和觀點，這有助於本集團實現潛在增長並為未來的挑戰做好準備。

本集團已實施股東溝通政策，以促進與股東的有效溝通，確保他們獲得相關信息並行使自己的權利。多種渠道被用來與股東保持密切聯繫，其中年度股東大會是董事會和股東之間溝通的重要平台。主席、委員會主席和外部核數師出席會議，回答問題並提供報告。鼓勵股東通過書面信函或電子郵件發送詢問或建議。對於股權和股息的查詢，可聯繫本公司的股票登記處。本公司還強調使用其網站作為溝通渠道，提供重要的公司出版物和投資者簡報。

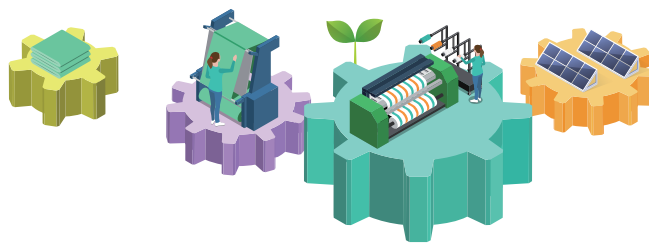




The table below sets out key stakeholder groups with significant influence on the Group and the respective regular engagement methods.

下表列出了對本集團具有重要影響力的主要持份者群體以及相應的定期參與方式。

Key stakeholder groups 主要持份者群體	Engagement methods 參與方式
<p>Government departments and regulatory authorities 政府部門及監管機構</p>	<ul style="list-style-type: none"> • Audits and inspections 審計及查察 • Annual and interim reports 年度及中期報告 • Implementation of relevant industrial policies 相關產業政策的推行 • Company announcements 公司公告 • Company website 公司網站
<p>Suppliers and business partners 供應商及業務夥伴</p>	<ul style="list-style-type: none"> • Tendering processes 招標流程 • Performance review meetings 績效檢討會議 • Inspections and assessments 查察及評估 • E-mails and circulars 電郵及通訊 • Company announcements 公司公告 • Company website 公司網站 • Social media 社交媒體
<p>Employees 員工</p>	<ul style="list-style-type: none"> • Regular meetings 定期會議 • Department town hall meetings 部門全體人員會議 • E-mails and manuals 電郵及手冊 • Drills, exercises and training workshops 演習、練習及培訓工作坊 • Employee engagement activities 員工參與活動 • Company announcements 公司公告 • Company website 公司網站 • Social media 社交媒體 • Feedback collection boxes 意見收集箱
<p>Shareholders and investors 股東及投資者</p>	<ul style="list-style-type: none"> • Annual general meetings 週年股東大會 • Annual and interim reports 年度及中期報告 • Roadshows 路演 • Investor briefings 投資者簡報 • Occasional communications 不定期交流活動 • Company announcements 公司公告 • Social media 社交媒體



Key stakeholder groups 主要持份者群體	Engagement methods 參與方式
<p>Peers and industry associations 同行業及行業協會</p>	<ul style="list-style-type: none"> Exhibitions 展覽會 Association meetings 組織會議 Participation in committees 參與委員會 Participation in awards and recognition schemes 參與獎勵及認可計劃 Social media 社交媒體
<p>Customers and potential clients 顧客及潛在客戶</p>	<ul style="list-style-type: none"> Company website 公司網站 E-mails 電郵 Customer satisfaction surveys 顧客滿意度調查 Social media 社交媒體
<p>Media 媒體</p>	<ul style="list-style-type: none"> Company website 公司網站 E-mails/telephone 公司電郵／電話 Social media 社交媒體
<p>Non-governmental organizations 非政府組織</p>	<ul style="list-style-type: none"> Public welfare activities 公共福利活動 Factory visits 參觀工廠 Social media 社交媒體
<p>Local community 當地社區</p>	<ul style="list-style-type: none"> Company website 公司網站 Social media 社交媒體

In addition to the above, the Group has also incorporated the concept of double materiality into its materiality assessment process during the Reporting Period. Double materiality comprises of impact materiality, which considers actual and potential positive or negative impacts on people and the environment connected to the Group's operations, products, services, and value chain; as well as financial materiality, which considers sustainability-related risks and opportunities that could reasonably be expected to influence the Group's financial position, performance, cash flows, access to finance, or cost of capital over the short, medium, and long term. In line with the European Sustainability Reporting Standards ("ESRS"), this assessment shall cover the Group's own operations, as well as its upstream and downstream value chain.

除上文所述外，本集團於報告期內亦將雙重重要性概念納入其重要性評估程序。雙重重要性包括影響重要性，即考慮與本集團的營運、產品、服務及價值鏈相關之人員及環境所受的實際及潛在正面或負面影響；以及財務重要性，即考慮可合理預期會影響本集團於短期、中期及長期的財務狀況、表現、現金流量、融資渠道或資本成本的可持續發展相關風險及機遇。根據《歐洲可持續發展報告準則》（「ESRS」），此項評估應涵蓋本集團自身營運，以及其上游及下游價值鏈。



Materiality Matrix

重要性模型

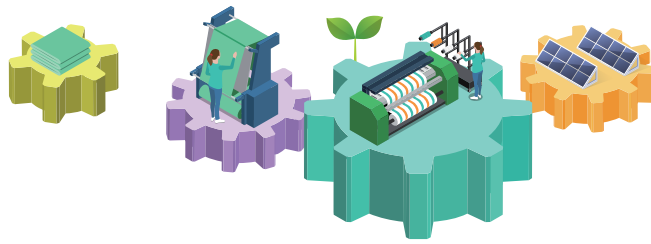
Materiality of Different Topics from Stakeholder Engagement
持份者參與對不同議題之重要性



A. Environmental 環境議題	
A1	Energy 能源
A2	Water 水
A3	Air Emission 氣體排放
A4	Waste and Effluent 廢物與污水
A5	Other Raw Materials Consumption 其他原材料消耗情況
A6	Environmental Protection Measures 環境保護措施
A7	Climate Change 氣候變化

B. Employees 僱員	
B1	Employment 僱傭
B2	Occupational Health and Safety 職業健康與安全
B3	Development and Training 發展與培訓
B4	Labour Standards 勞工準則

C. Operational 營運	
C1	Supplier Management 供應商管理
C2	Intellectual Property 知識產權
C3	Data Protection 數據保護
C4	Customer Service 客戶服務
C5	Product/Service Quality 產品/服務質量
C6	Anti-corruption 反貪污
C7	Community Investment 社區投資



Assessment of Impacts

Apart from engaging the Group's stakeholders and double materiality, the Board and the management of the Group have assessed the actual and potential impacts that the Group's operation could have. This assessment is based on the external professional's advice, the Materiality Finder of Sustainability Accounting Standards Board (SASB) Standards, and the list of sustainability matters in ESRS 1 AR 16. The assessment also considered the financial implications of identified impacts, dependencies, and regulatory developments, evaluating their potential effects on financial performance, cash flows, and cost of capital over short-, medium-, and long-term horizons.

Among the environmental and social aspects, the following topics are identified as the most material issues to the stakeholders:

- Employment
- Occupational Health and Safety
- Development and Training
- Labour Standards
- Product/Service Quality
- Supplier Management
- Raw Materials Sourcing
- Customer Service
- Anti-corruption

According to stakeholders, the majority of the material ESG issues are related to social aspects. This year, we have also based on the Materiality Finder of SASB Standards to identify additional areas of significance to the Group. The Group has strictly managed these aspects through its policies and guidelines. The management of these aspects is discussed in detail in separate sections below.

The Group remains dedicated to addressing these identified material topics through comprehensive policies and guidelines. Continued engagement with stakeholders is essential to understanding their expectations and perspectives on the Group's evolving ESG approach.

影響評估

除本集團持份者參與及雙重重要性外，董事會及本集團管理層亦已評估本集團營運可能產生之的實際及潛在影響。此項評估基於外部專業人士的建議、可持續發展會計準則委員會(SASB)準則的重要性搜索器(Materiality Finder)，以及ESRS 1 AR 16中所列之可持續發展事項。該評估亦考慮已識別影響、依賴關係及監管發展的財務影響，並評估其於短期、中期及長期內對財務表現、現金流量及資本成本之的潛在效應。

在環境及社會方面，我們確認了以下主題是對持份者而言最重要的事項：

- 僱傭
- 職業健康與安全
- 發展與培訓
- 勞工準則
- 產品／服務質量
- 供應商管理
- 原材料採購
- 客戶服務
- 反貪污

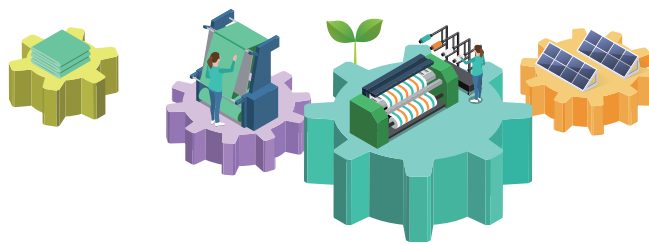
根據持份者所指，大部分重大環境、社會及管治議題均與社會範疇相關。本年度，我們亦根據SASB準則的重要性搜索器識別出對本集團而言具重要性的其他領域。本集團已透過其政策及指引嚴格管理此等範疇。下文將詳細討論此等範疇的管理方式。

本集團仍致力於透過全面的政策及指引處理此等已識別重大議題。持續與持份者溝通，對於了解其對本集團不斷演變的ESG方針的期望及觀點至關重要。



EXAMPLES OF RESPONDING TO STAKEHOLDER NEEDS 回應持份者需求例子

Concerned Topic 關注的議題	Fountain Set's Response 福田實業的回應
<p>Customer Service 客戶服務</p>	<ul style="list-style-type: none"> • Product Verification Process: Aligns product verification with customer standards to ensure quality. 產品驗證流程：將產品驗證與客戶標準對齊，確保品質。 • Complaint Handling: Collaborates with customers on quality complaints, analyzing samples to determine responsibility. 投訴處理：與客戶合作處理品質投訴，分析樣品以確定責任歸屬。 • Immediate Remedial Actions: Takes swift action and conducts internal reviews if the Group is found responsible for any issues. 立即補救措施：若發現本集團須負任何問題，將迅速採取行動並進行內部審查。 • Proactive Communication: Communicates promptly with clients during product recalls, providing explanations and viable solutions. 積極溝通：在產品召回期間及時與客戶溝通，提供解釋和可行解決方案。
<p>Product/Service Quality 產品／服務品質</p>	<ul style="list-style-type: none"> • Management Guidelines: Adheres to standardized guidelines to regulate safe production, ensuring compliance with health and safety regulations. 管理準則：遵守標準化準則以規範安全生產，確保符合衛生與安全法規。 • Quality Control Department: Operates independently to monitor product quality, conducting inspections and tests at various production stages. 品質控制部門：獨立運作以監控產品品質，在各生產階段進行檢查和測試。 • Rigorous Inspections: Implements comprehensive sampling for grey, dyed, preprocessed, and finished fabrics, ensuring thorough quality checks. 嚴格檢驗：對灰布、染色布、預處理布和成品布實施全面取樣，確保進行徹底的品質檢查。 • Third-Party Compliance: Engages third-party professionals for inspections to verify adherence to customer quality, environmental, and labour standards. 第三方合規：聘請第三方專業人員進行檢查，以驗證符合客戶品質、環境和勞工標準。 • Eco-Textile Certifications: Sources materials that meet international safety standards, including Oeko-Tex and GOTS, ensuring products are free from harmful substances. 環保紡織認證：採購符合國際安全標準的材料，包括Oeko-Tex和GOTS，確保產品不含有害物質。



Concerned Topic 關注的議題	Fountain Set's Response 福田實業的回應
<p>Anti-corruption 反貪污</p>	<ul style="list-style-type: none"> • Commitment to Integrity: Upholds high standards of honesty and fairness in all business practices. 遵守誠信承諾：在所有業務實踐中堅持高標準的誠實與公平。 • Whistle-blowing Policy: Encourages confidential reporting of misconduct and protects whistle-blowers from retaliation. 舉報政策：鼓勵檢舉不當行為並保護檢舉者免受報復。 • Anti-Corruption Monitoring: Oversees compliance and investigates allegations through the Anti-Corruption Monitoring and Investigation Committee. 反貪污監控：通過反貪污監控與調查委員會監督合規並調查指控。 • Legal Compliance: Strictly adheres to national anti-bribery and corruption laws with no legal cases reported during the Reporting Period. 法律合規：嚴格遵守國家反賄賂和腐敗法律，在報告期內未報告任何法律案件。 • Training Programs: Provided anti-corruption training to employees. 培訓計劃：為員工提供反貪污培訓。
<p>Occupational Health and Safety 職業健康與安全</p>	<ul style="list-style-type: none"> • Safety Management Structure: Established an Industrial Safety Committee to conduct safety inspections and mitigate risks, holding bi-monthly meetings. 安全管理結構：成立工業安全委員會進行安全檢查和風險緩解，每兩個月舉行會議。 • Comprehensive Safety Training: Mandates a three-stage safety training program for all employees, covering laws, policies, and use of personal protective equipment. 全面安全培訓：為所有員工規定三階段的安全培訓計劃，涵蓋法律、政策和個人防護裝備的使用。 • Provision of Safety Equipment: Supplies personal protective equipment and maintains first aid kits, with qualified first aiders on standby at all Production Sites. 提供安全裝備：提供個人防護裝備並保持急救箱，各生產地點均設有合格的急救人員待命。 • Regular Health Assessments: Arranges annual medical check-ups and compulsory health assessments for employees exposed to hazards. 定期健康評估：為暴露於危害的員工安排年度體檢和強制性健康評估。 • Emergency Preparedness: Conducts regular emergency drills and maintains clear evacuation plans, ensuring readiness for potential incidents. 緊急應變：定期進行緊急演習並保持清晰的疏散計劃，確保對潛在事件做好準備。



Concerned Topic 關注的議題	Fountain Set's Response 福田實業的回應
<p>Raw Materials Sourcing 採購原材料</p>	<ul style="list-style-type: none"> <p>Rigorous Supplier Management: Implements a strict supplier management system to evaluate and select suppliers, ensuring raw materials meet industry standards for quality and safety. 嚴格供應商管理：實施嚴格的供應商管理系統以評估和選擇供應商，確保原材料符合品質和安全的行業標準。</p> <p>Quality Control Measures: Conducts multiple quality tests on raw materials, holding batches that fail tests to maintain production integrity. 品質控制措施：對原材料進行多次品質測試，將未通過測試的批次暫緩以保持生產完整性。</p> <p>Certification Standards: Requires raw materials to meet specific certifications, such as BCI for cotton and RCS for recycled polyester, to ensure environmental sustainability. 認證標準：要求原材料符合特定認證，例如棉花的BCI和再生聚酯的RCS，以確保環境可持續性。</p> <p>Chemical Consumption Reduction: Successfully reduced chemical usage through effective recovery techniques while monitoring resource consumption for compliance and improvement. 化學品消耗減少：通過有效的回收技術成功減少化學品使用量，同時監控資源消耗以符合和改進要求。</p> <p>Sustainable Material Sourcing: Collaborates with suppliers to produce recycled materials, such as synthetic polyester from recycled PET, and maintains certifications for environmental standards. 可持續材料採購：與供應商合作生產再生材料，如從再生PET製成的合成聚酯，並保持環境標準的認證。</p>

STAKEHOLDERS' FEEDBACK

The Group welcomes stakeholders' feedback on our ESG approach and performance. Please give your suggestions or share your views with us via email at pr@fshl.com.

持份者的意見

本集團歡迎持份者對我們的ESG方針與績效提供意見。請發送電郵至pr@fshl.com，以提供您的建議或與我們分享您的看法。



ENVIRONMENTAL PROTECTION

環境保護





ENVIRONMENTAL PROTECTION

The Group recognizes the significant impact of global warming on the environment and is dedicated to fostering environmental protection and sustainable development. Our commitment encompasses several key areas:

1. Pollution Control and Emission Reduction

We take responsibility for controlling pollution, conserving energy, and reducing waste and emissions throughout our factory establishment and production processes. By minimizing emissions and offering sustainable, low-carbon products, we strive to contribute to a greener future.

2. Environmental Management System (EMS)

In addition to complying with environmental laws and regulations, the Group actively enhances its Environmental Management System (EMS) at our production sites. This system promotes clean production practices and ensures the identification, control, and mitigation of adverse environmental impacts. We have also developed contingency plans to address potential environmental emergencies.

3. Production Activities and Their Impact

Our principal activities at the production sites include:

- o Fabric knitting
- o Dyeing
- o Printing
- o Finishing
- o Garment manufacturing
- o Heat generation
- o Electricity generation

環境保護

本集團意識到全球暖化對環境的重大影響，致力於環境保護和可持續發展。我們的承諾涵蓋了幾個關鍵領域：

1. 污染控制和減排

我們承擔控制污染、節約能源、減少廢棄物和排放，遍及我們的工廠建設和生產過程。通過減少排放並提供可持續的低碳產品，我們努力為實現更綠色的未來做出貢獻。

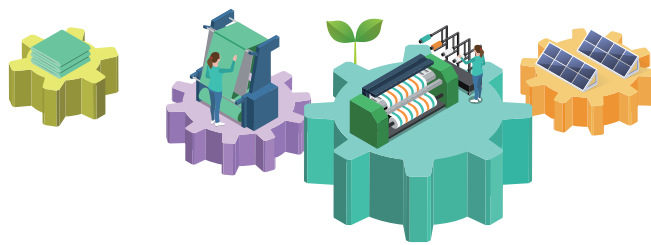
2. 環境管理系統(EMS)

除了遵守環境法律法規，本集團積極加強我們生產基地的環境管理系統(EMS)。該系統促進清潔生產實踐，確保對不良環境影響的識別、控制和減輕。我們還制定應急計劃，應對潛在的環境緊急情況。

3. 生產活動及其影響

我們在生產基地的主要活動包括：

- o 織布
- o 染色
- o 印花
- o 精加工
- o 製衣
- o 熱能生成
- o 電力生成



These activities lead to direct emissions of carbon dioxide (CO₂), nitrogen oxides (NO_x), sulfur dioxide (SO₂), and particulate matter (PM) from the combustion of various fuels. Indirect emissions occur such as paper disposal, purchased electricity, sewage treatment, and business air travel. Additionally, water is a crucial resource in our production processes, and we generate various types of waste, such as dye and oil waste, fabric waste, recyclable materials, sludge, and by-products from boilers. To achieve energy savings and further reduce pollution and resource consumption, the Group has implemented various environmental measures. For example, Yancheng Fuhui has established an Environmental Emergency Response Plan to improve our preparedness and response to environmental incidents.

During the Reporting Period, we are pleased to report that there were no significant instances of non-compliance with relevant laws and regulations regarding air and greenhouse gas emissions, water and land discharges, or the generation of hazardous and non-hazardous waste.

這些活動導致各種燃料燃燒產生二氧化碳(CO₂)、氮氧化物(NO_x)、二氧化硫(SO₂)和顆粒物(PM)的直接排放。間接排放，例如紙張處置、購買的電力、污水處理和商務航空旅行。此外，水是我們生產過程中至關重要的資源，我們產生各種類型的廢棄物，如染料和油類廢物、布料廢棄物、可回收材料、污泥以及鍋爐副產品。為實現節能、進一步減少污染和資源消耗，本集團已實施了各種環境措施。例如，鹽城福匯建立了環境應急響應計劃以改善我們對環境事件的應對能力。

我們欣然報告，在報告期內，在空氣和溫室氣體排放、水和土地排放、以及危險和非危險廢物產生相關法律法規方面，未發生重大不合規情況。





Emissions Management

The Production Sites are located in the PRC and Sri Lanka. Their emissions and concentrations are in strict compliance with relevant national and local regulations and standards, including but not limited to:

PRC Production Sites:

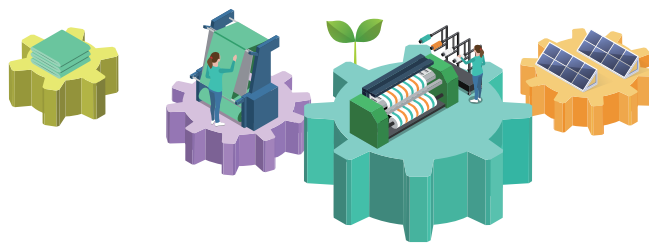
- Ecological and Environmental Code of the PRC;
- Environmental Protection Law of the PRC;
- Environmental Impact Assessment Law of the PRC;
- Law of the PRC on the Prevention and Control of Atmospheric Pollution;
- Law of the PRC on Prevention and Control of Pollution from Environmental Noise;
- Regulation of Guangdong Province on Environmental Protection of the PRC;

排放管理

位於中國及斯里蘭卡的生產基地，當中的排放及濃度嚴格遵守國家及當地相關的法規和標準，包括但不限於：

中國的生產基地：

- 《中華人民共和國生態環境法典》；
- 《中華人民共和國環境保護法》；
- 《中華人民共和國環境影響評價法》；
- 《中華人民共和國大氣污染防治法》；
- 《中華人民共和國環境噪聲污染防治法》；
- 《中華人民共和國廣東省環境保護條例》；



- Integrated Emission Standard of Air Pollutants (GB16297-2016) of the PRC;
- Emission Standard of Air Pollutants for Boiler of the PRC (GB13271-2014); and
- Emission Standard of Air Pollutants for Thermal Power Plants of the PRC (GB13223-2011).

Sri Lanka Production Site:

- National Environmental (Stationary Sources Emissions Control) Regulations, No. 01 of 2019 of Sri Lanka; and
- Vienna Convention for the Protection of the Ozone Layer.

Greenhouse Gas Emissions

During the Reporting Period, there were 277,137 tonnes of carbon dioxide equivalent greenhouse gases (“tCO₂eq.”) emitted from the Production Sites’ operation, mainly carbon dioxide, methane and nitrous oxide. The annual emission intensity for the Group was 0.32 tCO₂eq./m² with reference to the total floor area of the Production Sites’ business operations and 0.22 tCO₂eq. per tonne of production. The reported GHG emissions were attributed to the following activities:

- Direct GHG emissions (scope 1) from consumption of coal, natural gas, fuel oil, diesel, petrol, biomass (fed with wood logs and saw dust), and release of refrigerants;
- Energy indirect GHG emissions (scope 2) from purchased electricity and steam; and
- Other indirect GHG emissions (scope 3) from business air travel, freshwater and sewage processing, and paper waste disposal.

- 《中華人民共和國大氣污染物綜合排放標準》(GB16297-2016)；
- 《中華人民共和國鍋爐大氣污染物排放標準》(GB13271-2014)；及
- 《中華人民共和國火電廠大氣污染物排放標準》(GB13223-2011)。

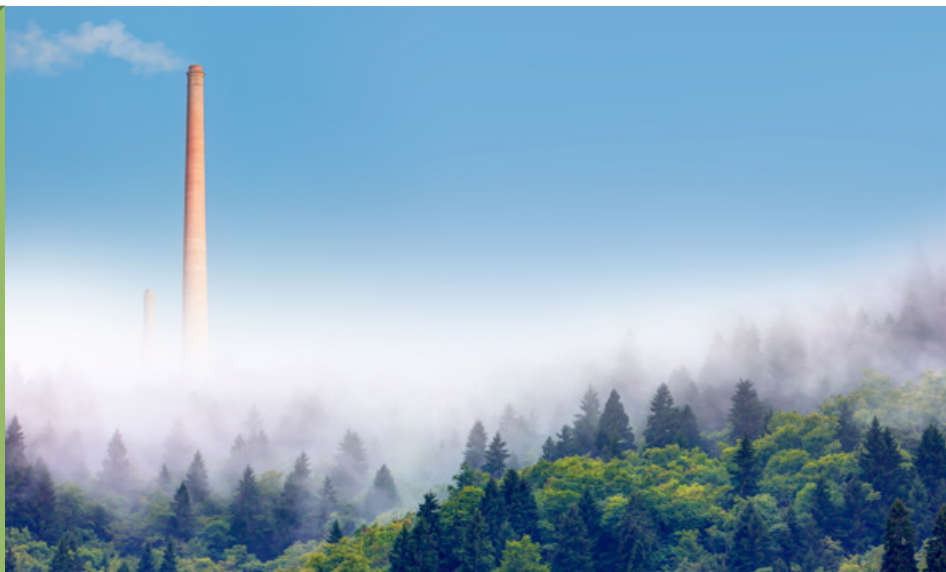
斯里蘭卡的生產基地：

- 斯里蘭卡2019年第01號《國家環境(固定源頭排放控制)條例》；及
- 《保護臭氧層維也納公約》。

溫室氣體排放

在報告期內，生產基地的運營排放了277,137噸二氧化碳當量溫室氣體(「tCO₂eq.」)，主要是二氧化碳、甲烷和氧化亞氮。本集團的年度排放強度為0.32 tCO₂eq./m²，參考生產基地業務運營的總樓面面積，每噸生產量為0.22 tCO₂eq.。報告的溫室氣體排放歸因於以下活動：

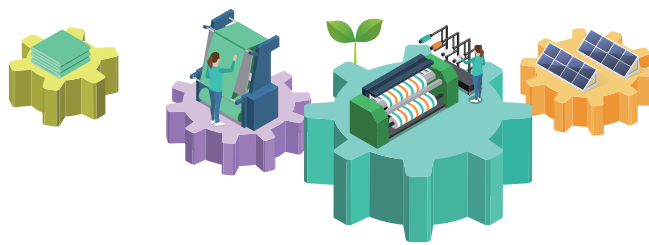
- 直接溫室氣體排放(範圍1)來自煤、天然氣、燃料油、柴油、汽油、生物質(使用木柴和木屑)的消耗以及冷媒的釋放；
- 能源間接溫室氣體排放(範圍2)來自購買的電力及蒸氣；以及
- 其他間接溫室氣體排放(範圍3)來自商務航空旅行、淡水和污水處理以及紙張廢棄物處置。





Greenhouse Gas Emissions Table
溫室氣體排放圖表

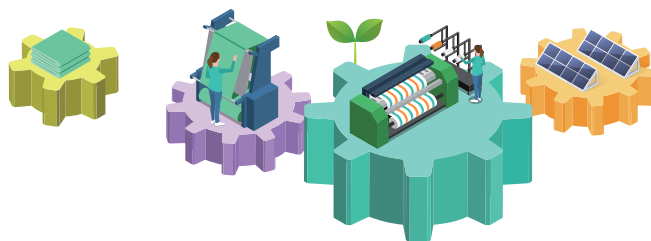
Scope 範疇	Emission Sources 排放來源		2025 Total GHG emissions (in tCO ₂ eq.) 2025年溫室氣體的總排放量 (以tCO ₂ eq. 計算)	2024 Total GHG emissions (in tCO ₂ eq.) 2024年溫室氣體的總排放量 (以tCO ₂ eq. 計算)
Scope 1 Direct Emission¹ 範疇1 直接排放¹	Combustion of fuel for stationary sources ² 固定燃燒源的燃料 ²	Coal 煤炭	406	351,486
		Diesel 柴油	1,546	318
		Natural gas 天然氣	27,019	89,976
		LPG 液化石油氣	176	198
		Fuel oil 燃料油	17,613	21,634
		Biomass 生物質	1,583	55,899
		Combustion of fuel for mobile sources 移動燃燒源的燃料	Petrol 汽油	456
	Diesel 柴油	131	366	
	Refrigerants 製冷劑		1,905	3,640
Scope 2 Energy Indirect Emission 範疇2 能源間接排放	Purchased electricity ³ 外購電力 ³		99,844	129,329
	Purchased steam ⁴ 外購蒸氣 ⁴		119,943	NA 不適用



Greenhouse Gas Emissions Table 溫室氣體排放圖表			
Scope	Emission Sources	2025 Total GHG emissions (in tCO ₂ eq.) 2025年 溫室氣體的 總排放量 (以tCO ₂ eq. 計算)	2024 Total GHG emissions (in tCO ₂ eq.) 2024年 溫室氣體的 總排放量 (以tCO ₂ eq. 計算)
範疇	排放來源		
Scope 3 Other Indirect Emission^{5,6} 範疇3 其他間接溫室氣體 排放^{5,6}	Category 1: Purchased goods and services 第1類: 外購貨品及服務	23	NA 不適用
	Category 2: Capital goods 第2類: 資本物品	640	NA 不適用
	Category 3: Fuel-and energy-related activities 第3類: 燃料和能源相關活動	1,313	NA 不適用
	Category 3: Electricity used for processing fresh water by government departments/third parties 第3類: 政府部門/第三方用於處理淡水的電力	2,447	4,368
	Category 3: Electricity used for processing sewage by government departments/third parties 第3類: 政府部門/第三方用於處理污水的電力	1,663	1,899
	Category 4: Upstream transportation and distribution 第4類: 上游運輸及配送	35	NA 不適用
	Category 5: Paper waste disposed at landfills 第5類: 棄置到堆填區的廢紙	233	52
	Category 6: Business air travel by employees ⁷ and business travel 第6類: 僱員商務航空差旅 ⁷ 及商務差旅	76	324
	Category 7: Employee commuting 第7類: 僱員通勤	27	NA 不適用
	Category 9: Downstream transportation and distribution 第9類: 下游運輸及配送	58	NA 不適用
Total 總計		277,137	659,982



- | | |
|---|---|
| <p>Note 1: Emission factors were referred to Appendix C2 to the Listing Rules and their referred documentation as set out by the Stock Exchange unless stated otherwise. Scope 3 emissions were only calculated based on the available emission factors from the referred documentation.</p> <p>Note 2: Emission factor for combustion of coal, diesel oil, natural gas, fuel oil, LPG, and biomass for stationary source was made reference to GHG Emissions from Stationary Combustion, provided by the Greenhouse Gas Protocol.</p> <p>Note 3: Emission factor of 0.5777 tCO₂/MWh, 0.537 tCO₂/MWh and 0.581 tCO₂/MWh were used for purchased electricity in the PRC in 2025, 2024 and 2023, respectively, with reference to the National Emission Factors for Mainland China, outlined by the Ministry of Ecology and Environment of the PRC.</p> <p>Note 4: Emission factor for steam was provided by the steam supplier and applied according to the steam pressure categories.</p> <p>Note 5: Scope 3 GHG emissions were calculated based on available emission factors referred by Appendix 2 of "How to Prepare an ESG Report" set out by Hong Kong Exchanges and Clearing Limited, as well as based on the "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" published by Greenhouse Gas Protocol, unless stated otherwise.</p> <p>Note 6: Data for other categories of scope 3 emissions have not yet been collected, and the Group currently does not have the capability to conduct data collection for these categories; however, the Group shall endeavor to dedicate resources to complete scope 3 emissions disclosure in due time.</p> <p>Note 7: CO₂ emissions from the Group's business air travels were reported in accordance with the International Civil Aviation Organisation (ICAO) Carbon Emission Calculator.</p> | <p>註1: 除非另有說明，否則排放因子是參考由聯交所訂明的《上市規則》附錄C2以及其提述文件。範圍3排放量僅基於參考文件中的可用排放系數計算。</p> <p>註2: 為固定源頭而燃燒的煤炭、柴油、天然氣、燃料油、液化石油氣及生物質所造成的排放因子，是按由《溫室氣體守則》提供的《固定燃燒所排放的溫室氣體》而釐定。</p> <p>註3: 在參考了中國生態環境部制訂的中國大陸國家排放因子後，2025、2024及2023年於中國境內的外購電力方面分別採用了0.5777 tCO₂/MWh、0.537 tCO₂/MWh及0.581 tCO₂/MWh排放因子。</p> <p>註4: 蒸汽排放因子由蒸汽供應商提供，並根據蒸汽壓力類別應用。</p> <p>註5: 除非另有說明，範疇3溫室氣體排放量乃根據香港交易及結算所有限公司刊發的《如何編備環境、社會及管治報告》附錄2所載的可用排放因子，以及《溫室氣體守則》提供的《範疇3排放計算技術指南（1.0版）》計算。</p> <p>註6: 本集團尚未收集範圍3其他類別的排放數據，且目前無法進行該等類別的數據收集工作；然而，本集團將致力投入資源，以適時完成範圍3排放的披露。</p> <p>註7: 本集團商務航空差旅的二氧化碳排放量乃根據國際民用航空組織(ICAO)碳排放量計算器進行報告。</p> |
|---|---|



Air Emissions

The primary emissions of NO_x, SO₂, and PM originated from the production activities across the Group. The total emissions and emission concentrations of NO_x, SO₂, and PM are detailed in the tables below.

廢氣排放

由本集團的生產活動產生的主要為NO_x、SO₂和PM排放。下表是NO_x、SO₂和PM的總排放量和排放濃度詳細信息。

Air emissions from the vehicle operations 車輛營運產生的空氣排放量	2025 2025年	2024 2024年
NO _x (kg) 氮氧化物(NO _x) (公斤)	430.90	427.99
SO _x (kg) 二氧化硫(SO _x) (公斤)	3.29	4.94
PM (kg) PM (公斤)	31.10	30.91

Emission Reduction Targets

The Group strives to effectively protecting the environment and reducing emissions from commercial activities and production. During the Reporting Period, the Production Sites have formulated internal environmental protection management procedures and set relevant pollutants emission limits in accordance with relevant laws and regulations and emission permissible regulations. Moreover, advanced boiler equipment has been in use to reduce emissions and emissions from the production process are closely monitored to ensure regulatory compliance. Boilers in Futian Oasis achieved a high desulfurization efficiency of 97% and dust removal efficiency was up to 99% or above.

減排目標

本集團致力有效地保護環境，並降低因商業和生產活動所造成的排放。在報告期內，生產基地根據相關法律及法規以及排放許可規定，制訂了內部的環保管理流程，並且設定了相關污染物的排放限額。此外，我們亦已採用了先進的鍋爐設備來減少排放，同時密切監測生產過程中的排放以確保符合法規。福田綠洲的鍋爐脫硫率達到97%，除塵率則高達99%或以上。





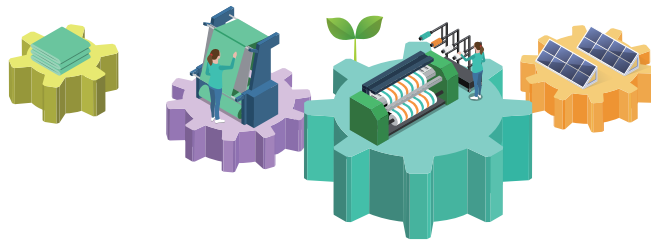
To further reduce emissions, the Production Sites have adopted several emission reduction measures as stated below:

為了進一步減少排放，生產基地採取了以下幾項減排措施：

Production Sites 生產基地	Emission reduction measures 減排措施
Jiangyin Fuhui 江陰福匯	<ul style="list-style-type: none"> ✓ Following the cessation of dyeing and finishing operations, Jiangyin Fuhui's GHG emissions were reduced to near-zero levels 隨著染色及精加工作業的關閉，江陰福匯的溫室氣體排放量已減少至近零水平
Futian Oasis 福田綠洲	<ul style="list-style-type: none"> ✓ Transition to mixed coal-gas operation, with coal-fired boilers as primary and gas-fired boilers as supplementary 變更為煤氣混用，以燃煤鍋爐為主，燃氣鍋爐為輔
Ocean Lanka 海洋蘭卡	<ul style="list-style-type: none"> ✓ Developed a detailed GHG reduction roadmap with the following targets: 制定了詳細的溫室氣體減排路線圖，目標如下： <ul style="list-style-type: none"> • 2025: Solar panel installation generated 2,180,898 kWh (1,259.9 tCO₂e_q reduction) 2025年：太陽能板安裝產生2,180,898千瓦時電力（減少1,259.9噸二氧化碳當量） • 2026: Biomass expansion saving 164,099 Ltr/month fuel (6,163.5 tCO₂e_q reduction) 2026年：生物質擴張每月節省164,099升燃料（減少6,163.5噸二氧化碳當量） • 2027: Further biomass expansion saving 429,834 Ltr/month fuel (16,144.5 tCO₂e_q reduction) 2027年：進一步生物質擴張每月節省429,834升燃料（減少16,144.5噸二氧化碳當量）

The Group has successfully achieved its a 5-year target, the primary objective is to achieve a 18% reduction in emissions intensity (tCO₂e_q per tonne of production) by 2030, with 2024 as a baseline. During the Reporting Period, emissions intensity reached 0.22 tCO₂e/tonne of production, representing a 55% reduction from the 2024 baseline of 0.49 tCO₂e/tonne. Building on this achievement, the Group has set a new 5-year target to achieve a 25% reduction in emissions intensity (tCO₂e per tonne of production) by 2030, using 2025 as the baseline. The Group will continuously monitor progress toward this new target, evaluate current major emission sources, and implement effective mitigation measures to ensure continued improvement. Below is provide an overview of the Centralized Heat Supply Project of Futian Oasis.

本集團已成功達成其五年目標，其主要目標為於2030年前將排放強度（每噸生產的tCO₂e_q）減少18%，以2024年為基準。報告期內，排放強度達到0.22噸二氧化碳當量／噸，較2024年之基準0.49噸二氧化碳當量／噸減少55%。在此成就之基礎上，本集團已制定一項新五年目標，以2025年為基準，於2030年前將排放強度（每噸產量tCO₂e）降低25%。本集團將持續監控實現此目標的進展，並評估目前的主要排放來源，並實施有效的緩解措施以確保持續改善。以下提供福田綠洲集中供熱項目的概述。



Centralized Heat Supply Project of Futian Oasis

Since 2016, the Group has embarked on a new initiative: the centralized heat supply project at Futian Oasis (the "Project"). Launched in the Shatian Town Industrial Park – one of the largest environmental industrial parks in Dongguan, PRC. This project provides centralized heating services for electroplating and printing and dyeing enterprises within the park.

Project Overview

The Project serves as an ancillary initiative to the Park's development and is a key component of the Implementation Plan for Centralized Heat Supply in Guangdong Industrial Park and Industrial Cluster Areas. It supplies heat to various enterprises in the Park, including Futian Oasis and Shatin Lake Side, through two 100 t/hr clean circulating fluidized bed boilers and two 150 t/hr natural gas boilers.

To ensure cleaner emissions, the flue gas undergoes treatment processes including:

- Denitrification: Utilizing selective non-catalytic reduction and selective catalytic reduction.
- Desulfurization: Implementing limestone-gypsum desulfurization.
- Dust Removal: Employing dust collectors and a wet electrostatic precipitator.

These measures ensure that emissions comply with stringent standards ($\text{NO}_x < 30 \text{ mg/m}^3$, $\text{SO}_2 < 35 \text{ mg/m}^3$, $\text{PM} < 10 \text{ mg/m}^3$) as outlined in the emission standard of air pollutants for thermal power plants (GB 13223-2011). This innovative business model significantly reduces overall emissions of NO_x , SO_2 , and PM by replacing existing small coal boilers in the district.

福田綠洲之集中供熱項目

由2016年開始，本集團啟動了一項計劃：在福田綠洲進行的集中供熱項目（「項目」）。該項目位於中國東莞市沙田鎮工業園區，該項目為園區內電鍍、印染企業提供集中供熱服務。

項目概述

該項目作為園區發展的輔助計劃，是廣東省工業園區和產業集群地區集中供熱實施計劃的重要組成部分。通過2座100噸循環流化床鍋爐、2座150噸燃天然氣鍋爐為園區內的各個企業供熱，包括福田綠洲和沙田麗海。

為確保更清潔的排放，煙道氣體經過處理過程，包括：

- 脫硝：利用選擇性非催化還原和選擇性催化還原。
- 脫硫：實施石灰石—石膏脫硫。
- 除塵：採用除塵器和濕式靜電除塵器。

這些措施確保排放符合空氣污染物排放標準 ($\text{NO}_x < 30 \text{ mg/m}^3$, $\text{SO}_2 < 35 \text{ mg/m}^3$, $\text{PM} < 10 \text{ mg/m}^3$)，如熱電廠空氣污染物排放標準(GB 13223-2011)中所述。這種創新的商業模式通過取代區內現有的小型燃煤鍋爐，顯著減少了 NO_x 、 SO_2 和PM的總排放。



Progress and Achievements

The first phase of the Project has successfully passed the completion inspection for the environmental protection facilities. Continuous emission monitoring systems (CEMS) are in place to provide real-time monitoring of:

- Flow and dust
- Key air pollutants (PM, SO₂, NO_x)
- Additional parameters (oxygen, moisture, flow rate, stack gas temperature, and velocity)

During the Reporting Period, Futian Oasis produced over 1,177,877 tonnes of steam, supplying a total of 522,300 tonnes to Shatin Lake Side. Additionally, clean energy sources have been adopted as replacements, further minimizing our carbon footprint.

The second phase of the project commenced in 2021, featuring modifications to the construction plan to align with the coal-to-gas switching policy and action plans issued by Dongguan, China. This phase involves dismantling and replacing two 65 t/hr coal-fired boilers with two 150 t/hr natural gas boilers. During the Reporting Period, it completed the re-application for environmental protection approval, passed completion inspection, and received an updated pollutant discharge permit with achieving emission levels of NO_x <30 mg/m³, SO₂ <35 mg/m³, and PM <5 mg/m³.

進展和成就

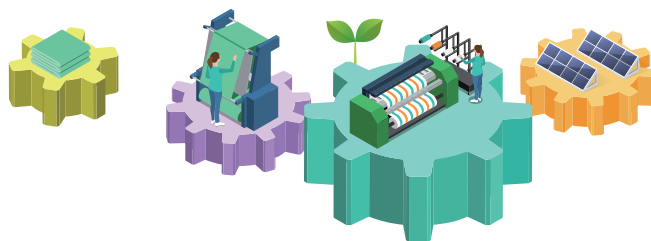
該項目的第一階段已成功通過環保設施的竣工檢查。設有連續排放監測系統(CEMS)，以提供對以下排放的實時監控：

- 流量和粉塵
- 關鍵空氣污染物 (PM、SO₂、NO_x)
- 其他參數 (氧氣、濕度、流速、煙道氣溫度和速度)。

在報告期內，福田綠洲生產了超過1,177,877噸蒸汽，向沙田麗海供應了總共522,300噸。此外，採用了清潔能源作為替代品，進一步減少了我們的碳足跡。

該項目的第二階段於2021年開始，修改了建設計劃，以配合中國東莞市發布的煤改氣政策和行動計劃。該階段涉及拆除並更換兩臺每小時65噸的燃煤鍋爐，改為2座每小時150噸的天然氣鍋爐。於報告期內，已完成環保審批的重新申請，通過竣工驗收，並獲發更新污染物排放許可證，實現了NO_x<30毫克／立方米、SO₂<35毫克／立方米及PM<5毫克／立方米的排放水平。





Future Developments

The Group is committed to ongoing investment in advanced technology and pollution control measures. Regular workshops and training sessions are conducted to enhance staff awareness of environmental protection. Additionally, qualified advisors are engaged to continuously monitor and improve our environmental initiatives. Through these efforts, the Group aims to enhance environmental sustainability and contribute to cleaner air quality in the region.

未來發展

本集團致力於不斷投資先進技術和污染控制措施。定期舉辦研討會和培訓課程，以提高員工對環境保護的意識。此外，聘請合格的顧問不斷監測和改進我們的環保倡議。通過這些努力，本集團旨在加強環境可持續性，並為該地區的空气質量做出貢獻。

Air pollutants 空氣污染物	Previous emission standard (mg/m ³) 過往排放標準 (mg/m ³)	Current emission standard (mg/m ³) 目前排放標準 (mg/m ³)	Annual estimated reduction (tonnes) 每年預計減少量 (噸)
SO ₂	35	35	62.96
NO _x	50	30	25.5
PM	10	5	7.87

Energy

Energy Consumption

The Group emphasizes the rational use of energy resources. During the Reporting Period, Jiangyin Fuhui was accredited with ISO 50001 Energy Management System certification. The Group also supports the use of clean energy such as natural gas, clean coal, biomass, and other renewable energy resources.

能源

能源消耗

本集團十分重視能源資源的合理運用。在報告期內，江陰福匯獲得了ISO 50001能源管理體系認證。本集團亦全力支持使用天然氣、潔淨煤炭、生物質等潔淨能源以及其他可再生能源。

During the Reporting Period, the Production Sites complied with the following laws and regulations:

在報告期內，各生產基地均遵守以下法律及法規：

- Energy Conservation Law of the PRC;
- Measures for the Administration of Energy Conservation of Major Energy-Consuming Entities;
- Regulation of Jiangsu Province on Administration of Water Resources;
- Regulations of Jiangsu Province on Conserving Energy; and
- Regulations on Water Conservation and Utilization in Wuxi City.
- 《中華人民共和國節約能源法》;
- 《重點用能單位節能管理辦法》;
- 《江蘇省水資源管理條例》;
- 《江蘇省節約能源條例》; 及
- 《無錫市水資源節約利用條例》。



The Production Sites utilized a combination of coal, diesel, electricity, steam, and natural gas for boiler operations and various production processes. Additionally, petrol and diesel were consumed as fuel for the Group-owned vehicles.

During the Reporting Period, the total energy consumption across the Production Sites amounted to 1,752,843.76 MWh, resulting in an overall energy intensity of 2.00 MWh/m² and 1.39 MWh/tonne of production. This reflects a 20% decrease in total energy consumption compared to the Last reporting period, with energy intensity decreased by 20% (MWh/m²) and 16% (MWh/tonne).

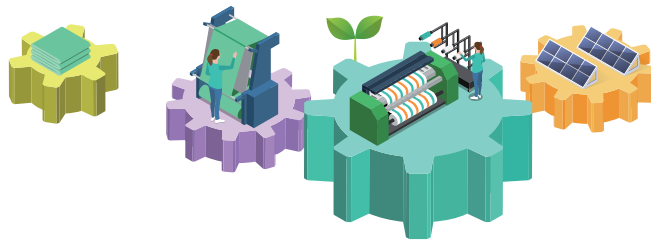
The significant decrease in overall energy consumption can be attributed to substantial reductions across most fuel types, particularly coal, which saw a drastic reduction in usage compared to the previous reporting period.

生產基地在鍋爐運作和各種生產過程中使用了煤炭、柴油、電力、蒸汽和天然氣的組合。此外，汽油和柴油被用作本集團擁有車輛的燃料。

報告期間，生產基地的總能源消耗達到了1,752,843.76兆瓦時，導致整體能源強度為每平方米2.00兆瓦時，每噸產量為1.39兆瓦時。這反映了總能源消耗相較於上一個報告期減少了20%，能源強度分別減少了20%（每平方米兆瓦時）和16%（每噸兆瓦時）。

整體能源消耗的大幅下降歸因於大部分燃料類型的顯著減少，特別是煤炭，其使用量與上一報告期相比錄得劇減。

Direct/indirect energy resources 直接/間接能源資源	2025 Consumption (in corresponding unit) 2025年消耗量 (相應的單位)	2025 Energy intensity 2025年能源強度 (kWh/m ²) (每平方米的 千瓦時)		2024 Energy intensity 2024年能源強度 (kWh/m ²) (每平方米的 千瓦時)	
		(kWh/m ²) (每平方米的 千瓦時)	(kWh/tonne of production) (每噸產量 的千瓦時)	(kWh/m ²) (每平方米的 千瓦時)	(kWh/tonne of production) (每噸產量 的千瓦時)
Coal 煤炭	158,972.10 t 噸	1,054.00	734.42	1,152.13	756.58
Diesel 柴油	639,470.30 L 升	7.51	5.23	1.68	1.10
Petrol 汽油	170,868.78 L 升	1.96	1.36	2.00	1.31
LPG 液化石油氣	58.43 t 噸	0.93	0.65	1.00	0.65
Natural gas 天然氣	13,263,764.00 m ³ 平方米	149.67	104.29	538.12	353.38
Electricity 電力	166,557.20 MWh 兆瓦時	190.14	132.49	264.39	173.62
Self-generated electricity from solar panels 太陽能板自行發電	2,180.90 MWh 兆瓦時	2.49	1.73	NA 不適用	NA 不適用
Steam 蒸氣	369,352.40 t 噸	345.77	240.93	305.24	200.44
Fuel oil 燃油	6,730,898 L 升	93.91	65.44	102.37	67.22
Biomass 生物質	33,691.07 t 噸	157.14	109.49	147.29	96.72



Energy Saving Targets and Results

From the early stages of product design and development, the Production Sites have recognized the critical role of product life cycle management in promoting sustainability. To reduce resource consumption and enhance production efficiency, we have implemented energy management systems that align with the Energy Conservation Law of the PRC.

The Group has established comprehensive energy management policies that include:

- Ocean Lanka has installed solar panels on factory rooftops to reduce electricity consumption.
- Regular Energy Efficiency Evaluations: Conducting assessments to identify areas for improvement.
- Adoption of Advanced Technologies: Utilizing innovative techniques to enhance energy performance.
- Equipment Maintenance: Ensuring the proper upkeep of equipment and piping systems to optimize energy use.

節能目標及成效

從產品設計和開發的早期階段開始，生產基地就認識到產品生命週期管理在促進可持續發展中的關鍵作用。為了減少資源消耗並提高生產效率，我們已經實施了與中華人民共和國《節約能源法》相一致的能源管理系統。

本集團已建立了包括以下內容的全面能源管理政策：

- 海洋蘭卡於廠房頂部安裝太陽能板，藉此節約電力消耗。
- 定期能源效率評估：進行評估，以確定改進的領域。
- 採用先進技術：利用創新技術來提升能源性能。
- 設備維護：確保設備和管道系統的適當維護，以優化能源使用。

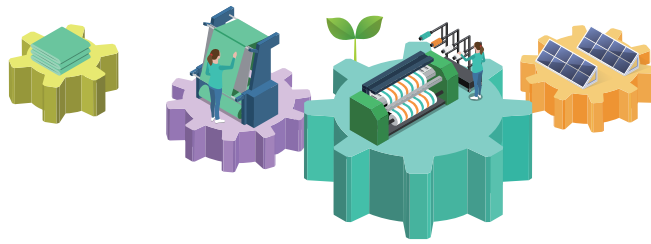




During the Reporting Period, the Production Sites have taken the following measures to optimize energy efficiency:

於報告期內，生產基地已採取以下措施來改善能源效益：

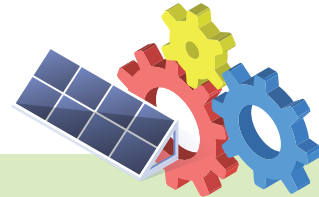
Production Sites Energy Saving Measures 生產基地節能措施			
Jiangyin Fuhui 江陰福匯	Shatin Lake Side 沙田麗海	Futian Oasis 福田綠洲	Ocean Lanka 海洋蘭卡
<ul style="list-style-type: none"> ✓ Replacement of energy-efficient motors. 更換節能電機。 ✓ Remained shut down boiler. 保持鍋爐關閉狀態。 	<ul style="list-style-type: none"> ✓ Saved 2,735.68 tonnes of standard coal through various energy-saving projects, exceeding its target of 2,323.45 tonnes. 透過各項節能項目節省2,735.68噸標準煤，超過2,323.45噸的目標。 	<ul style="list-style-type: none"> ✓ Retired 16 obsolete electromechanical devices to improve energy efficiency. 淘汰16台落後的機電設備，以提高能源效率。 	<ul style="list-style-type: none"> ✓ Culligan filter auto controlling system installation. 安裝Culligan濾水器自動控制系統。 ✓ Transparent sheets for direct sunlight. 用於引入自然光的透明採光板。 ✓ Electrical blowers for cleaning purposes. 用於清潔用途的電動鼓風機。 ✓ Water flowmeters for washrooms. 洗手間安裝水流量計。 ✓ Installation of efficient showers for washrooms. 洗手間安裝高效噴頭。 ✓ Electrical blowers for cleaning purposes. 用於清潔用途的電動鼓風機。 ✓ Steam trap audit in dyeing department. 染色部門蒸汽疏水閥審計。 ✓ Compressed air saving in stenter machine. 定型機壓縮空氣節能改造。 ✓ Chemical mixing tank modification. 化學品混合缸改造。 ✓ Thermal line insulation improvement. 熱力管道保溫隔熱提升。 ✓ Installation of efficient water nozzles. 安裝高效水噴嘴。



The Group has set a 5-year timeline, the aim is to achieve a 15% reduction in energy consumption intensity and for renewable energy to account for 12% of total energy consumption by 2030, with 2024 as a baseline.

本集團設定了一個為期5年的時間表，目標是到2030年實現能源消耗強度降低15%，可再生能源佔總能源消耗的12%，以2024年為基準。

CASE STUDY
個案研究



Solar panel installation project in Ocean Lanka

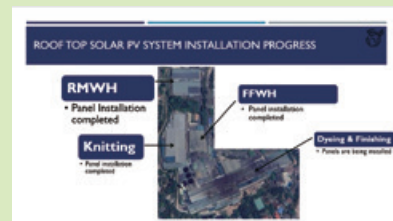
Committed to building a green environment, Ocean Lanka has planned to participate in the Battle for Solar Energy program launched by the Sri Lanka Ministry of Power and Renewable Energy. This community-based power generation project aims to reduce the use of imported fuels by increasing the electricity supply from solar power.

海洋蘭卡太陽能電池板安裝項目

為履行致力營造一個綠色環境的承諾，海洋蘭卡計劃參與由斯里蘭卡電力及可再生能源部推行的太陽能戰役計劃。這是一個以社區為基礎的發電項目，目的是透過增加太陽能電力供應來減少使用進口燃料。

In collaboration with the Ceylon Electricity Board (“CEB”), Ocean Lanka has made significant progress in the installation of solar panels. The installation has been completed on the roofs of the raw material warehouses, while work is currently underway on the roofs of the finished fabric warehouse, knitting department, and dyeing and finishing department. This project will provide an estimated shadow-free area of 250,000 sq. ft, equivalent to a capacity of 2,845 kWp. Under the Net Plus Scheme, the electricity generated from the solar system will be exported to the national electricity grid, contributing to the local electricity supply. In return, 20% of the power generation net income will be paid to Ocean Lanka.

海洋蘭卡與錫蘭電力局(「CEB」)合作，在安裝太陽能板方面取得重大進展。原材料倉庫屋頂的安裝工程已竣工，而成品布料倉庫、針織部門及染整部門屋頂的安裝工程目前正積極推進。本項目預計可提供約250,000平方呎的無遮蔽區，相當於2,845千瓦峰值的裝機容量。在淨加計劃下，太陽能系統所產生的電力將會輸出至國家電網，為當地供應部分電力。回報方面，海洋蘭卡將會獲得發電淨收益的20%。



In addition to providing socioeconomic benefits to Ocean Lanka, the project also supports Sri Lanka's transition to a clean energy mix. Ocean Lanka remains committed to exploring green energy solutions in collaboration with the Sri Lankan government to co-create a sustainable future.

除了為海洋蘭卡帶來社會經濟效益外，該項目還有助於斯里蘭卡向清潔能源組合的轉變。海洋蘭卡將繼續探索綠色能源，與斯里蘭卡政府共同打造可持續的未來。



Water

Water Consumption and Discharge

Surface water used by the Production Sites for production processes in the PRC was taken from Yangtze River along Jiangyin City, Tongyu River along Yancheng City and Dongyin Canal in Dongguan City respectively. The intakes of the surface water are all legally permitted by local governments and the water is purified and softened before using for production processes. Water used for production in Ocean Lanka was from municipal water supply. During the Reporting Period, the Group did not encounter any issues in sourcing water for its daily operations. Wastewater is treated by self-built treatment facilities before discharge. During the Reporting Period, the Production Sites consumed 9,559,056.00 m³ of surface water and freshwater (water intensity: 10.91 m³/m² and 7.60 m³/tonne of production).

The Group supervises its water consumption and discharges in strict compliance with the following laws and regulations:

- Environmental Protection Law of the PRC;
- Environmental Impact Assessment Law of the PRC;
- Water Law of the PRC;
- Water Pollution Prevention and Control Law of the PRC;

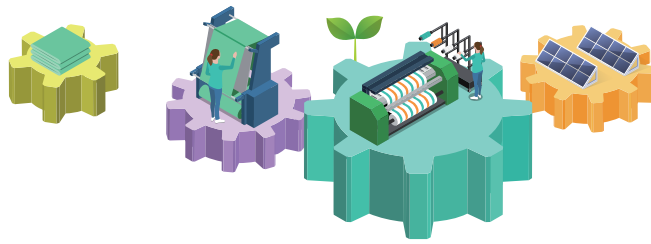
水

耗水量及排放

在中國生產基地用於生產過程的地表水來自江陰市長江、鹽城市通宇河和東莞市東銀運河。地表水的取水均獲得當地政府的合法許可，並在用於生產過程之前進行淨化和軟化處理。海洋蘭卡用於生產的水來自市政供水。在報告期內，本集團在日常運營中未遇到任何取水問題。廢水在排放前通過自建處理設施處理。報告期內，生產基地消耗了9,559,056.00 立方米的地表水和淡水（用水強度為10.91立方米／平方米和7.60立方米／噸生產）。

本集團嚴格遵守以下法律及法規，以監督耗水及排水量：

- 《中華人民共和國環境保護法》；
- 《中華人民共和國環境影響評價法》；
- 《中華人民共和國水法》；
- 《中華人民共和國水污染防治法》；



- GB4287-2012 Discharge Standards of Water Pollutants for Dyeing and Finishing of Textile Industry of the PRC;
- DB44/26-2001 Discharge Limits of Water Pollutants (Guangdong Provincial Standard) of the PRC; and
- National Environmental (Protection and Quality) Regulations, No.1 of 2008 of Sri Lanka.
- GB4287-2012《中華人民共和國紡織染整工業水污染物排放標準》;
- DB44/26-2001《中華人民共和國水污染物排放限值(廣東省地方標準)》; 及
- 斯里蘭卡2008年第1號《國家環境(保護及品質)條例》。

To ensure the effluent quality in compliance with the requirements of the provincial environmental departments, a real-time online sewage monitoring system is in place to closely monitor various parameters of treated sewage. Wastewater generated during production processes undergoes stringent physical and chemical treatments (e.g., sequential anaerobic-aerobic sewage treatment) prior to discharge. Wastewater is pre-treated by on-site wastewater treatment facility, meeting the standard of tertiary treated wastewater (typically at Chemical Oxygen Demand ("COD") < 200mg/L), and then conveyed to a third-party sewage treatment plant for re-treatment, meeting a more stringent standard (COD < 120 mg/L) before directly discharging to the nature or sewer.

A total of 7,531,654.00 m³ of wastewater was discharged during the Reporting Period, with an intensity of 8.60 m³/m² or 5.99 m³/tonne of production. Compared to the Last Reporting Period, wastewater output decreased by 14%, while intensity decreased by 14% (per m²) and 9% (per tonne of production). During the Reporting Period, the treated wastewater fulfilled the requirements of permitted discharge limits for various effluent parameters, including COD, Biochemical Oxygen Demand ("BOD"), total ammonia, and total nitrogen.

Targets of Water Saving and Discharge Quality Control

Although the Production Sites do not encounter difficulties in obtaining freshwater, the Group spares no efforts in conserving water and improving water efficiency. The Group is committed to saving water at source, maximizing the use of recycled water, and improving employees' water-saving awareness through internal guidelines and education. Posters are put up in office areas and washrooms to advocate rational use of water. A wastewater recycling system is set up to recycle wastewater.

為確保廢水排放質量符合省環保部門的要求，設有實時在線污水監測系統，密切監控處理後的污水各項參數。生產過程產生的廢水在排放前經過嚴格的物理化學處理（例如順序厭氧—好氧污水處理）。廢水先經現場污水處理設施預處理，達到三級處理後的廢水標準（一般化學需氧量（「COD」）< 200毫克／升），然後被送至第三方污水處理廠進行二次處理，達到更嚴格的標準（COD < 120毫克／升）後再直接排放到自然環境或下水道。

在報告期間排放了總計7,531,654.00立方米的廢水，排放強度為每平方米8.60立方米或每噸生產5.99立方米。與上一報告期相比，廢水排放量下降了14%，而排放強度則分別下降14%（每平方米）及9%（每噸產量）。在報告期間，處理後的廢水滿足各種排放參數的允許排放限值要求，包括COD、生化需氧量（「BOD」）、總氨和總氮。

節約用水及排放質量控制目標

雖然生產基地並未在獲取淡水上遇上困難，但本集團仍竭盡所能節約用水以及改善用水效益。本集團致力從源頭節約用水，盡量使用回收水，以及透過內部指引和教育提升員工節約用水的意識。本集團亦在辦公範圍及洗手間張貼海報以宣揚合理用水，並且透過制訂廢水回收系統，以將廢水循環再用。



The following table sets out the ongoing water-saving measures adopted by different Production Sites during the Reporting Period.

以下列表顯示了在報告期內各生產基地所採取的節水措施。

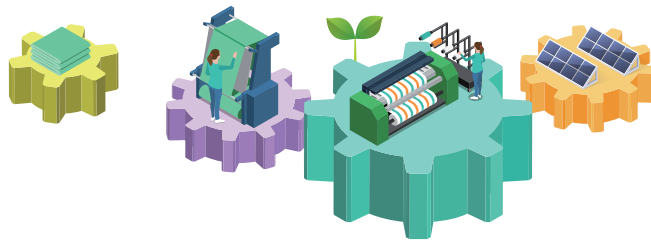
Production Sites 生產基地	Water-saving measures 節水措施
Futian Oasis 福田綠洲	<ul style="list-style-type: none"> ✓ Maintained steam water consumption at 1.06 tonnes per tonne of steam in 2025, below the target of 1.1 tonnes 於2025年將蒸汽耗水量維持在每噸蒸汽1.06噸，低於1.1噸的目標
Shatin Lake Side 沙田麗海	<ul style="list-style-type: none"> ✓ Continued operation of water recycling facilities achieving over 45% reuse rate through recovery of condensate and cooling water 持續營運水循環回收設施，透過冷凝水及冷卻水的回收，達成超過45%的再利用率 ✓ Replaced the old rotary screen printing machine, which was estimated to save 5,707 m³ of water consumption per year 更換老舊的圓網印花機，估計每年可節省5,707立方米的耗水量
Yancheng Fuhui 鹽城福匯	<ul style="list-style-type: none"> ✓ Ongoing optimization of dyeing processes and operational controls to reduce water consumption; achieved a 2.58% reduction in unit product water consumption compared to Last Reporting Period 持續優化染色工藝及營運控制以減少用水量；單位產品耗水量較上一報告期減少2.58%
Ocean Lanka 海洋蘭卡	<ul style="list-style-type: none"> ✓ OCEAN AQUA+ sustainable dyeing system introduced an isothermal dyeing process that reduces the number of baths needed to achieve desired colour, using 58% less water compared to typical cotton dyeing processes 引入OCEAN AQUA+可持續染色系統，採用等溫染色工藝，減少了達到所需顏色所需的染色浴次數，與傳統棉染色工藝相比，用水量減少58%

Consolidation of Water Conservation Targets

In light of the restructuring of the Group's operations, the original water conservation targets from individual production sites will be consolidated into a single group-level target. The Group has set a 5-year target, with the primary objective of achieving a 18% reduction in consumption intensity (measured in m³ per tonne of production) by 2030, using 2024 as the baseline year. The Group will continuously monitor progress toward this target and assess current water consumption management to ensure effective implementation.

水資源保護目標的整合

考慮到本集團業務的重組，各個生產基地原有的水資源保護目標將被整合為一個集團級目標。本集團設定了一個為期5年的目標，主要目標是到2030年實現消耗強度（以每噸生產的立方米（m³）計算）降低18%，以2024年作為基準年。本集團將持續監控朝著這一目標的進展，評估當前的水資源消耗管理，以確保有效實施。



Waste

Waste Disposal

Throughout the course of their activities, the Production Sites generate both hazardous and non-hazardous waste. Waste treatment and disposal are in accordance with the following laws and regulations:

- Standard for Pollution Control on the Storage and Disposal Site for General Industrial Solid Wastes (GB 18599-2001);
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes;
- Regulation on the Safety Management of Hazardous Chemicals of the PRC;
- Identification standards for solid wastes – General rules (GB/T 34330-2017) of the PRC;
- Identification standards for hazardous waste – General rules (GB 5085.7-2019) of the PRC; and
- National Environmental (Protection and Quality) Regulations, No.1 of 2008 of Sri Lanka.

During the Reporting Period, the Group generated a total of 2,060.63 tonnes of hazardous waste (2.35 kg/m² or 1.64 kg/tonne of production). The amount of hazardous waste produced decreased by 24% compared to the Last Reporting Period, with intensity decreasing by 24% per m² and 20% per tonne of production.

A total of 52,575.27 tonnes of non-hazardous waste was generated (60.02 kg/m² or 41.82 kg/tonne of production). Compared to the Last Reporting Period, non-hazardous waste generation decreased by 5% in total, while intensity fell by 5% per m² and increase 0.6% per tonne of production.

廢物

廢物棄置

整個生產活動中，生產基地會產生有害廢物及無害廢物。廢物均按照以下法律及法規處理和處置：

- 《一般工業固體廢物貯存和處置場污染控制標準》(GB 18599-2001)；
- 《中華人民共和國固體廢物污染環境治理法》；
- 《中華人民共和國危險化學品安全管理條例》；
- 《中華人民共和國固體廢物鑑別標準通則》(GB/T 34330-2017)；
- 《中華人民共和國危險廢物鑑別標準通則》(GB/T 5085.7-2019)；及
- 斯里蘭卡2008年第1號《國家環境(保護及品質)條例》。

在報告期間，本集團共產生了2,060.63噸有害廢物（每平方米2.35公斤或每噸產量1.64公斤）。與上一報告期相比，有害廢物的產生量減少了24%，強度每平方米減少24%及每噸產量的產生強度則減少20%。

共產生52,575.27噸無害廢物（每平方米60.02公斤或每噸產量41.82公斤）。與上一報告期相比，無害廢物產生總量減少5%，而每平方米減少5%及每噸產量的強度則增加0.6%。



The tables below show the amount of hazardous and non-hazardous waste generated by waste type during the Reporting Period:

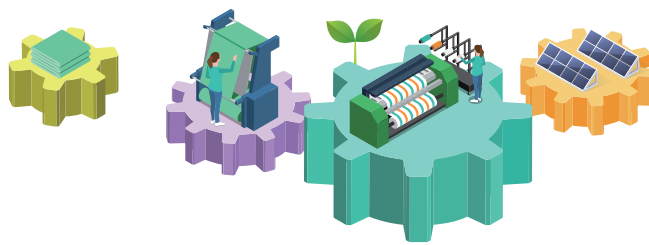
以下列表按照廢物的種類，顯示了在報告期內有害廢物及無害廢物的產生量：

1. Hazardous Waste

1. 有害廢物

Waste Types 廢物種類	Sources of Waste 廢物源頭	Amount of Waste Generated (in tonnes) 產生的廢物量 (以噸計算)
Sludge 污泥	Effluent chemical treatment 廢水化學處理	1,932.16
Dye Waste (e.g., cloths with dye) 染料廢物 (例如含染料的衣物)	Dyeing and printing process 染色及印花工序	4.18
Oil (e.g., lubricant oil and engine oil) 油脂 (例如潤滑油及引擎油)	Machines and equipment 機器及設備	6.90
Waste Containers/Drums/Bags 廢棄容器／桶／袋	Factory paint can and packaging 工廠油漆罐及包裝	12.55
Laboratory and Chemical Waste 實驗室及化學廢棄物	Water and testing treatment 水質及測試處理	2.41
Others (including mercury-containing fluorescent lamp and used batteries) 其他 (包括含水銀的螢光燈及油容器)	Daily operations and maintenance process 日常運作及維修保養過程	2.43
Total hazardous waste 有害廢物總量		2,060.63





2. Non-hazardous Waste

2. 無害廢物

Waste Types 廢物種類	Sources of Waste 廢物源頭	Amount of Waste Generated (in tonnes) 產生的廢物量 (以噸計算)
Coal Ash 煤灰	Coal-fired boilers 燃煤鍋爐	24,914.63
Sludge 污泥	By-products of wastewater treatment 污水處理副產品	8,026.00
Boiler Slag 鍋爐爐渣	Coal-fired boilers 燃煤鍋爐	8,873.44
Gypsum 石膏	Coal-fired boilers 燃煤鍋爐	4,048.42
Fabric 面料	Fabric processing procedures 面料加工程序	2,147.73
Paper 紙張	Packaging materials and waste paper 包裝材料及廢紙	1,798.53
General Waste 一般廢物	Daily operations and food waste 日常運作及廚餘	1,586.96
Others (e.g., industrial waste and boards) 其他(包括工業廢料和木板)	Production processes and by-products of desulphurization 生產流程及脫硫副產品	71.07
Plastic 塑膠	Production processes and packaging materials 生產流程及包裝物料	804.716
Scrap Metal 廢金屬	Production processes and replacement of machines and equipment 生產流程以及機器和設備的更換	303.77
Total non-hazardous waste 無害廢物總量		52,575.27

Waste Reduction Targets and Results

The Group employs licensed waste management companies to handle the treatment, storage, transfer, resource recovery, disposal, and recycling of both hazardous and non-hazardous waste, adhering to our stringent requirements. In our operations within the PRC, hazardous waste is classified according to the Directory of National Hazardous Wastes (2016). Containers for hazardous waste are clearly marked and temporarily stored in secure designated facilities at our Production Sites in the PRC and Sri Lanka. Licensed collectors manage their collection in compliance with national regulations, while non-hazardous waste is collected and recycled whenever possible.

減廢目標及成效

本集團聘請持牌廢物管理公司處理危險和非危險廢物的處理、存儲、轉移、資源回收、處置和回收，遵守我們的嚴格要求。在我們在中國內地的業務中，危險廢物根據《國家危險廢物名錄（2016年版）》進行分類。有害廢物的容器清楚標記，暫存於中國和斯里蘭卡生產基地的安全指定設施中。持牌收集人員按照國家法規進行收集管理，無害廢物在可能的情況下進行收集和回收。



Strategies for Waste Reduction

1. Maximizing Hazardous Material Use: We ensure that hazardous materials are fully utilized before disposal to minimize waste generation.
2. Increasing Recycling Rates: The Group is committed to enhancing the recycling rates of non-hazardous waste. Except for unrecyclable general waste, we sell waste fabric, paper, plastic, and scrap metal to recycling collectors. Additionally, boiler slag, coal ash, and sludge (after compression) are collected by qualified waste processors for recycling into bricks or construction materials, ensuring environmental protection.
3. Recycling Sewage Sludge: Sewage sludge, a by-product of wastewater treatment rich in organic matter and nutrients, is repurposed for energy recovery through incineration or processed into carbon rods for beneficial reuse.

Employee Engagement and Resource Conservation

The Group actively involves employees in waste reduction initiatives, encouraging practices that conserve resources. Employees are prompted to:

- Print double-sided or use recycled paper whenever possible.
- Participate in waste sorting at designated stations that separate recyclables, hazardous waste, and general waste.

Additionally, we advocate for the use of reusable cups to minimize bottled water consumption and plastic waste in office settings, as well as reusable dinnerware in the staff canteen. Through these efforts, the Group is dedicated to reducing waste generation and promoting a sustainable culture within the organization.

廢物減量策略

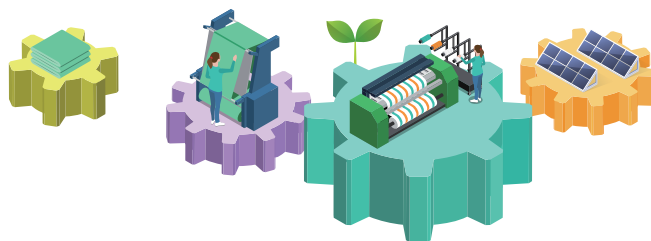
1. 最大化危險物質使用：我們確保在處置之前充分利用危險物質，以減少廢物產生。
2. 提高回收率：本集團致力於提高無害廢物的回收率。除了無法回收的一般廢物外，我們將廢棄布料、紙張、塑料和廢金屬出售給回收收集人員。此外，鍋爐渣、煤灰和污泥（經壓縮後）由合格的廢物處理者收集，回收用於製磚或建築材料，確保環境保護。
3. 回收污泥：污泥是廢水處理的副產品，富含有機物和營養物質，經焚燒進行能源回收，或加工製成碳棒以實現有益再利用。

員工參與和資源保護

本集團積極讓員工參與減廢倡議，鼓勵節約資源的做法。員工被激勵：

- 可以的情況下雙面打印或使用再生紙。
- 在指定站點參與廢物分類，將可回收物、危險廢物和一般廢物分開。

此外，我們倡導在辦公場所最小化瓶裝水消耗和塑料廢物，並在員工餐廳使用可重複使用的餐具。通過這些努力，本集團致力於減少廢物產生，並在組織內部推廣可持續文化。



During the Reporting Period, Futian Oasis and Ocean Lanka recycled a total of 9,952.30 kg of office paper. The Group achieved a 100% recycling rate of coal ash, sludge, boiler slag, gypsum, fabric waste, paper, plastic, and scrap metal. The average recycling rate of all non-hazardous waste increased from 92% to 98% compared to Last Reporting Period.

在報告期間，福田綠洲與海洋蘭卡共回收了9,952.30公斤辦公用紙。本集團實現了煤灰、污泥、鍋爐渣、石膏、布料廢料、紙張、塑膠及廢金屬100%的回收率。與上一報告期相比，所有無害廢物的平均回收率由92%增加至98%。

Non-hazardous Waste Types 無害廢物種類	Average recycling Rate 回收率
Coal Ash 煤灰	100%
Sludge 污泥	100%
Boiler Slag 鍋爐爐渣	100%
Gypsum 石膏	100%
Fabric 面料	100%
Paper 紙張	100%
General Waste 一般廢物	48%
Others 其他	89%
Plastic 塑膠	100%
Scrap Metal 廢金屬	100%
Overall Recycling Rate 整體回收率	98%

Consolidation of Waste Reduction Targets

Yancheng Fuhui achieved a 15.49% reduction in non-hazardous waste and an 11.33% reduction in hazardous waste compared to the Last Reporting Period. In light of the restructuring of the Group's operations, the original waste targets from individual production sites will now be consolidated into a single group-level target. The Group has set a 5-year target with the primary goal of achieving a 15% reduction in non-hazardous waste intensity (measured in kg per tonne of production) by 2030, using 2024 as the baseline year. In alignment with the Group's sustainability mission and vision, the operational sites are actively pursuing a greener environment by implementing effective waste reduction measures.

廢物減量目標整合

鹽城福匯的無害廢物較上一報告期減少15.49%，而有害廢物則減少11.33%。鑒於本集團業務重組，各生產基地原有的廢物目標現將合併為單一的集團層面目標。本集團設定了一個為期5年的目標，主要目標是到2030年實現無害廢物強度（以每噸生產的公斤數計算）降低15%，以2024年作為基準年。為了與本集團的可持續發展使命和願景保持一致，運營地點正在積極推進綠色環境，實施有效的廢物減量措施。



Packaging Materials

Paper- and plastic-based materials are mainly consumed for packaging finished products. The Group gives preferences to packaging materials with higher recyclability and reuses packaging materials whenever possible. Packaging material suppliers are required to provide environmental certificates, test reports for hazardous materials, and material safety data sheets to ensure environmental and safety performances of the packaging materials. All waste packaging materials will be sent to related recyclers for recycling. During the Reporting Period, the Group consumed a total of 1,391 tonnes (2024: 1,278 tonnes) of plastic and paper, with an overall intensity of 1.11 kg/tonne of production (2024: 0.96 kg/tonne of production). The overall intensity increased by 15.6% when compared to the Last Reporting Period. Looking forward, the Group will continue to prioritize the use of recyclable and biodegradable packaging materials, strengthen supplier requirements for environmental certifications.

包裝物料

在報告期間，本集團主要消耗紙張和塑料等材料用於成品包裝。本集團優先選用可回收性較高的包裝材料，並在可能情況下重複使用包裝材料。包裝材料供應商必須提供環境證書、有害物質測試報告和材料安全數據表，以確保包裝材料的環境和安全性能。所有廢棄包裝材料將被送往相關回收者進行回收利用。在報告期間，本集團消耗了總計1,391噸（2024年：1,278噸）塑料和紙張，整體強度為每噸產量1.11公斤（2024年：每噸產量0.96公斤）。與上一報告期相比，整體強度增加了15.6%。展望未來，本集團將繼續優先使用可回收及可生物降解的包裝材料，並加強對供應商的環保認證要求。

Types of Material 物料種類	Sources of Material 廢物源頭	2025 Consumption (in tonnes) 2025年消耗量 (以噸計算)
Plastic 塑料	Plastic bags, films, polypropylene straps, polythene and PVC tubes 膠袋、薄膜、聚丙烯條帶、聚乙烯及PVC管材	1,113
Paper 紙張	Paper tubes, cardboard and paper packaging materials 紙管、紙板及紙類包裝材料	278
Total 總計		1,391

The Environment and Natural Resources

Significant Impacts of Activities on the Environment

The Group is committed to operating sustainably and advancing sustainable fashion as a leader in the knitted fabric manufacturing industry. Our operational activities and production processes consume significant resources, including water, electricity, and steam. Through the implementation of robust environmental practices, we have achieved notable reductions in air emissions, water usage, and energy consumption.

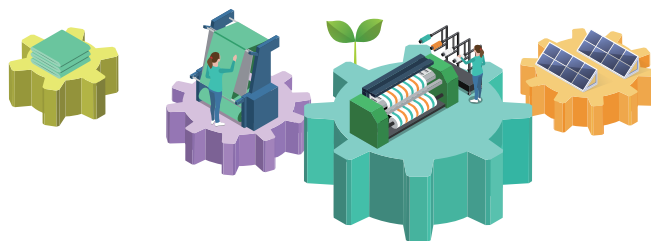
We have successfully reduced chemical consumption through effective chemical recovery techniques. Additionally, the Group closely monitors resource consumption and pollution parameters to ensure compliance with established limits, analyzing consumption patterns for continual improvement. Our Production Sites operate and maintain an Environmental Management System (EMS) that conforms to the ISO 14001 standard.

環境及天然資源

業務活動對環境的重大影響

本集團致力於可持續運營，並作為針織面料製造業的領先者推動可持續時尚。我們的運營活動和生產過程消耗了大量資源，包括水、電力和蒸汽。通過實施健全的環境實踐，我們在空氣排放、用水量和能源消耗方面取得了顯著的減少。

我們通過有效的化學回收技術成功降低了化學品的消耗。此外，本集團密切監控資源消耗和污染參數，確保符合既定限值，分析消耗模式以持續改進。我們的生產地點運營和維護符合ISO 14001標準的環境管理系統(EMS)。



1. *Low-Carbon Manufacturing Program*

Shatin Lake Side participated in the Low-Carbon Manufacturing Program (LCMP) sponsored by the World Wide Fund for Nature (WWF). This program aims to reduce carbon emissions from manufacturing facilities in the Pearl River Delta. Shatin Lake Side was evaluated against criteria such as carbon intensity, greenhouse gas management practices, and energy efficiency best practices, earning the LCMP Gold Label for the period of 2021 to 2023.

2. *Ocean Lanka's Environmental Commitment*

Ocean Lanka demonstrates a strong respect for the environment, with all production units certified under ISO 14001:2015 (Environmental Management System). The company has conducted greenhouse gas (GHG) assessments for four consecutive years and is in the process of obtaining ISO 50001 (Energy Management System) certification.

In addition, Ocean Lanka collaborates with a local supplier to produce synthetic polyester yarn from recycled PET flakes. They have verified the bulk feasibility of recycled polyester fabric, sourcing waste plastic bottles from coastal areas and popular tourist destinations such as Adam's Peak, Sigiriya, and Trincomalee. This initiative conserves natural resources and reduces environmental impact without compromising quality. Furthermore, they produce GOTS, OCS, and GRS certified raw materials and have recently started the Regenagri initiative.

3. *Yancheng Fuhui's Dual-carbon Working Group*: The production site has established a dual-carbon working group to actively cooperate with the target indicators released by the higher-level group, formulate a carbon peak action plan, and complete dual-carbon tasks.

1. *低碳製造計劃*

沙田麗海參與了由世界自然基金會(WWF)贊助的低碳製造計劃(LCMP)。該計劃旨在減少珠江三角洲製造設施的碳排放。沙田麗海根據碳強度、溫室氣體管理實踐和能源效率最佳實踐等標準進行評估，並在2021年至2023年獲得了LCMP金標籤。

2. *海洋蘭卡的环境承諾*

海洋蘭卡對環境表現出強烈的尊重，所有生產單元均獲得ISO 14001:2015 (環境管理系統) 認證。該公司已連續四年進行溫室氣體(GHG)評估，並正在進行ISO 50001 (能源管理系統) 認證的過程。

此外，海洋蘭卡與當地供應商合作，從回收的PET瓶片生產合成聚酯紗。他們已驗證了回收聚酯面料的大宗可行性，從海岸地區和亞當峰、獅子岩和錫根馬利等熱門旅遊目的地收集廢棄塑料瓶。這項倡議節約了自然資源，減少了環境影響，並且不影響質量。此外，他們生產獲得GOTS、OCS和GRS認證的原材料，最近還啟動了Regenagri倡議。

3. *鹽城福匯的雙碳工作組*：生產地點成立了雙碳工作組，積極配合更高層次集團發佈的目標指標，制定碳峰行動計劃，完成雙碳任務。



Mitigating Climate Change

Climate Change Governance

The Board of Directors recognizes the risks and opportunities associated with climate change and integrates ESG issues, including climate-related matters, into its governance framework. Each department head supplies pertinent information for the Board's review and engages in regular meetings with senior management, keeping them informed about the latest business developments, including climate risks and opportunities. With the support of external ESG consulting firms, the Board has the capacity to oversee these matters adequately. The accumulated experience regarding business operations is utilized to assess climate-related risks and opportunities. Additionally, the Board will review progress towards relevant goals during annual meetings.

應對氣候變化

氣候變化治理

董事會認識到氣候變化所帶來的風險及機遇，並將 ESG 問題包括氣候相關事項納入其治理框架中。每位部門負責人提供相關信息供董事會審查，並與高級管理層定期召開會議，向他們通報最新的業務發展情況，包括氣候風險和機遇。在外部 ESG 諮詢公司的支持下，董事會有能力適當地監督這些事項。積累的業務運營經驗被用於評估與氣候相關的風險和機遇。此外，董事會將在年度會議上審查相關目標的進展情況。



Climate Risk Identification

In alignment with the recommendations from the Task Force on Climate-related Financial Disclosures (TCFD), climate-related risks are classified into two primary categories: physical risks and transition risks. The Group has conducted a thorough analysis to identify various climate-related risks that could impact its business operations. These include acute physical risks, chronic physical risks, legal and policy risks, technology risks, and reputational risks.

氣候風險識別

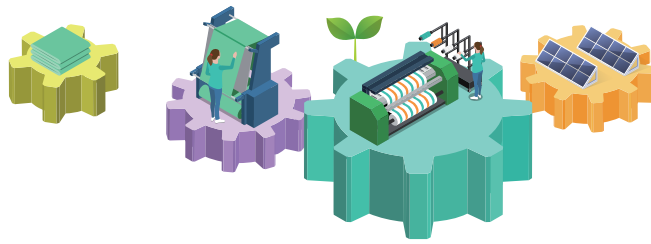
根據氣候相關金融披露任務組(TCFD)的建議，氣候相關風險被分類為兩個主要類別：物理風險和過渡風險。本集團已進行了深入分析，以確定可能影響其業務運營的各種氣候相關風險。這些風險包括急性物理風險、慢性物理風險、法律和政策風險、技術風險和聲譽風險。

To assess the potential effects of these climate-related risks on its value chain, the Group has evaluated the likelihood and severity of each risk. This assessment enables the Group to gauge the level of risk associated with each identified climate-related concern.

為了評估這些氣候相關風險對其價值鏈的潛在影響，本集團評估了每個風險的可能性和嚴重程度。這一評估使本集團能夠衡量與每個已識別的氣候相關關注點相關的風險水平。

By proactively identifying and managing these climate-related risks, the Group seeks to protect its business operations and bolster its resilience against climate change. This strategy ensures that the Group is well-equipped to handle the challenges posed by climate-related disruptions, thereby supporting the long-term sustainability of its operations.

通過積極識別和管理這些氣候相關風險，本集團旨在保護其業務運營，增強對氣候變化的抵禦力。該策略確保本集團具備足夠的能力應對氣候相關干擾所帶來的挑戰，從而支持其業務的長期可持續性。

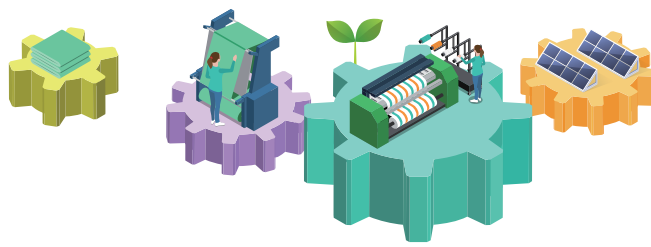


Time Span 時間跨度	Years 年份	Definition 定義
Short-term 短期	1-5 1年至5年	Covers the period during which the Group faces severe and rapidly emerging climate risks. The focus of short-term strategies is to address the most urgent threats and implement gradual recovery measures. 涵蓋本集團面臨嚴重且快速出現的氣候風險的時期。短期策略的重點是應對最迫切的威脅，實施漸進的恢復措施。
Medium-term 中期	5-10 5年至10年	During this period, the Group must organize and consolidate its short-term climate risk management, creating a deeper impact across its business operations and value chain. 在此期間，本集團必須組織和鞏固其短期氣候風險管理，對其業務運營和價值鏈產生更深遠的影響。
Long-term 長期	10 or more 10年或以上	This period extends to the long-term, systemic impacts of climate change that the Group must address. Structural changes can be made in the long run to mitigate and adapt to profound climate effects. 這一時期延伸至本集團必須應對的氣候變化的長期、系統性影響。長期可以進行結構性變革，以減輕和適應深刻的氣候影響。

Climate risk type 氣候風險類型	Time horizon 時間範圍	Potential financial impact 潛在的財務影響	Risk level 風險等級
Physical Risk 物理風險			
Acute physical risk 急性風險	Short term 短期	Extreme weather events, such as typhoons, storm surges and rainstorms, may cause physical damage to infrastructure and operations, and failure of technology and equipment incur costs on recovery and repair. Recovery and repair can take months or even years. 極端天氣事件，如颱風、風暴潮和暴雨，可能導致基礎設施和運營遭受物理損害，技術和設備故障將導致恢復和修復的成本。恢復和修復可能需要數月甚至數年的時間。	High 高
Chronic physical risk 慢性風險	Medium to long term 中長期	Rising temperatures increase energy use and equipment maintenance costs. 氣溫上升會增加能源使用量和設備維護成本。	High 高
Transition risk 轉型風險			
Technology risk 技術風險	Long term 長期	Increased operation cost from substitution of existing equipment and services. 由於替換現有設備和服務而增加的運營成本。	Medium 中
Legal and policy risk 法律和政策風險	Long term 長期	Increased operation cost from increased GHG emission pricing. 由於溫室氣體排放價格上升而增加的運營成本。	Low 低
Reputation risk 聲譽風險	Long term 長期	Reduced revenue from decreased demand for services. 由於服務需求下降而導致的收入減少。	Low 低



Climate change opportunity 機會	Time horizon 時間範圍	Potential Financial Impact 潛在財務影響	Impact level 影響程度
Operational Enhancements 運營提升			
Ocean AQUA+ sustainable dyeing system Ocean AQUA+ 可持續染色系統	Short term 短期	<ul style="list-style-type: none"> Reduction 58% water compared to typical cotton dyeing. 與傳統棉染色工藝相比，用水量減少58%。 	High 高
Sustainable Material Sourcing 可持續物料採購	Short to medium term 短至中期	<ul style="list-style-type: none"> Reduction in raw material costs through local sourcing. 通過本地採購降低原材料成本。 Enhanced brand reputation among eco-conscious consumers. 在環保意識消費者中提升品牌聲譽。 	High 高
Energy-Efficient Production Processes 能源效率生產流程	Medium term 中期	<ul style="list-style-type: none"> Decreased energy costs through the adoption of renewable energy sources. 通過採用可再生能源降低能源成本。 Improved operational efficiency and reduced emissions. 提高運營效率並減少排放。 	Medium to high 中至高
Market Expansion 擴展市場			
Circular Economy Initiatives 循環經濟計劃	Medium to long term 中至長期	<ul style="list-style-type: none"> New revenue streams from recycling and upcycling of textile products. 通過回收和升級紡織產品開展新的收入來源。 Increased customer loyalty through sustainable practices. 通過可持續實踐提高客戶忠誠度。 	Medium 中
Expansion into Eco-Friendly Markets 擴展至環保市場	Medium to long term 中至長期	<ul style="list-style-type: none"> Access to new customer segments prioritizing sustainable products. 可進入重視可持續產品的新客戶群體。 Increased market share in the eco-friendly segment. 在環保領域增加市場份額。 	Medium to high 中至高



Yancheng Fuhui:

Yancheng Fuhui established a dual-carbon working group and completed a product carbon footprint assessment. It also commissioned a 2.25 MW rooftop solar PV system in October during the Reporting Period.

Jiangyin Fuhui:

Jiangyin Fuhui committed to using over 20% green electricity annually.

Shatin Lake Side:

Shatin Lake Side continues to implement energy-saving and emission-reduction measures, including high-consumption equipment replacement and process optimization.

Futian Oasis:

The coal-to-gas switching policy requirement in Futian Oasis resulted in a surge in cost for production. In addition to the national requirements for eliminating old equipment in the PRC, the Production Sites in the PRC must constantly invest in new equipment, which further increases the production cost. Having said that, the Group considers the tightening of policy requirements an opportunity to improve the Production Sites' overall energy efficiency and environmental performance.

Ocean Lanka:

Ocean Lanka has taken proactive measures to mitigate the risks associated with climate change. One of the key challenges they identified was the inadequate water supply and supply disruptions that affected their dyeing operations. In response, the company introduced the OCEAN AQUA+ sustainable dyeing system. This innovative system utilizes an isothermal dyeing process, significantly reducing the number of baths required to achieve the desired color. As a result, it consumes 58% less water compared to typical cotton dyeing processes, helping to conserve this valuable resource.

Recognizing the need to reduce their dependency on furnace oil, Ocean Lanka has developed plans to commission a new biomass boiler. This strategic move will enable them to shift towards a more sustainable and renewable energy source. In addition to this, the company is engaged in rooftop solar power generation, to further decrease its carbon footprint.

鹽城福匯:

鹽城福匯成立了雙碳工作小組，並完成了產品碳足跡評估。此外，在報告期內的十月份，其一套2.25兆瓦的屋頂太陽能光伏系統已正式投入運行。

江陰福匯:

江陰福匯承諾每年使用20%以上的綠色電力。

沙田麗海:

沙田麗海持續實施節能減排措施，包括更換高耗能設備及優化生產流程。

福田綠洲:

福田綠洲的煤炭轉氣政策要求導致生產成本激增。除了中國淘汰舊設備的國家要求外，中國的生產地點必須不斷投資於新設備，這進一步增加了生產成本。儘管如此，本集團認為政策要求的收緊是一個提升生產地點整體能源效率和環境表現的機會。

海洋蘭卡:

海洋蘭卡已經採取了積極的措施來減輕與氣候變化相關的風險。他們確定的其中一個關鍵挑戰是供水不足和供應中斷對染色操作的影響。為了應對這個問題，該公司引入了OCEAN AQUA+可持續染色系統。這一創新系統利用等溫染色工藝，大大減少了達到所需顏色所需的染水次數。結果，與典型的棉花染色工藝相比，它消耗的水資源少了58%，有助於保護這一寶貴資源。

為了減少對爐油的依賴，海洋蘭卡制定了投入使用新生物質鍋爐的計劃。這一戰略舉措將使他們能夠轉向更具可持續性和可再生的能源源頭。此外，該公司進行屋頂太陽能發電，以進一步降低其碳足跡。



Anticipated Financial Impacts

The Group recognizes that climate-related risks may significantly impact its financial position. Extreme heat events have adversely affected operational consumption metrics and led to increased costs within the supply chain, diminishing production efficiency and cost control, which have in turn lowered financial performance. Additionally, cash flow has decreased due to the need for heightened investments to address climate risks and maintain business operations.

In light of the Group's strategies for managing climate-related risks and opportunities, we anticipate changes in financial performance over the short, medium, and long term. The Group plans to intensify its control measures and investments aimed at improving energy efficiency and reducing carbon emissions. Funding for these initiatives will be sourced through a combination of internal and external financing. The company will also actively pursue government subsidies and tax incentives to lower financing costs and enhance capital utilization efficiency.

In the short term, investments to improve energy efficiency and reduce carbon emissions will require certain expenditures, which may temporarily affect financial performance. However, as operational efficiency improves, the Group's financial performance is expected to gradually enhance in the medium term, positioning the Group as a leader in the transition to a low-carbon corporate future.

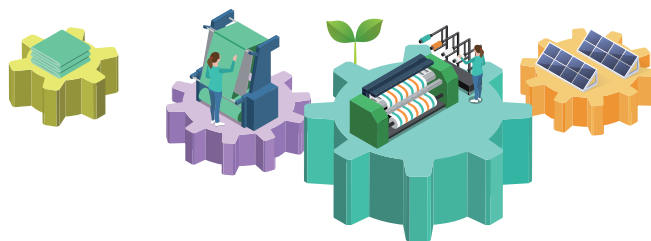
預期財務影響

本集團認識到氣候相關風險可能會顯著影響其財務狀況。極端高溫事件對運營消耗指標產生了不利影響，並導致供應鏈成本上升，降低了生產效率和成本控制，從而影響了財務表現。此外，由於需要加大投資以應對氣候風險並維持業務運營，現金流也有所減少。

考慮到本集團管理氣候相關風險和機會的策略，我們預期在短期、中期和長期內財務表現將發生變化。本集團計劃加強控制措施和投資，以提高能源效率並減少碳排放。這些項目的資金將通過內部和外部融資的結合來獲得。公司還將積極尋求政府補助和稅收優惠，以降低融資成本並提高資本利用效率。

在短期內，改善能源效率和減少碳排放的投資將需要一定的支出，這可能會暫時影響財務表現。然而，隨著運營效率的提高，本集團的財務表現預計在中期內將逐步改善，將本集團定位為向低碳企業未來轉型的領導者。





Climate Change Scenarios

The Group has analysed the major impacts that the chemical industry may encounter under the climate scenarios suggested by the HKEX.

氣候變化情境

本集團已分析化工業在香港交易所建議的氣候情境下可能面臨的主要影響。

Climate Scenario 氣候情境	Global Average Temperature Increase 全球平均氣溫上升	Major Impacts 主要影響
Turquoise 藍綠色	Projected to rise approximately 1.7°C by 2060 and approximately 1.8°C by 2100 預計到2060年上升約1.7°C，並到2100年上升約1.8°C	<ul style="list-style-type: none"> Increased demand for eco-friendly products 對環保產品的需求增加 Growth in the market for sustainable packaging solutions 可持續包裝解決方案市場增長 Enhanced focus on circular economy practices 加強對循環經濟實踐的重視
Brown 棕色	Projected to rise approximately 2.4°C by 2060 and approximately 4.4°C by 2100 預計到2060年上升約2.4°C，並到2100年上升約4.4°C	<ul style="list-style-type: none"> Heightened risk of regulatory non-compliance leading to financial penalties 監管不合規風險加大，可能導致財務罰款 Disruption of supply chains due to extreme weather events 極端天氣事件造成供應鏈中斷 Increased operational costs associated with carbon pricing and regulatory compliance 與碳定價及監管合規相關的運營成本上升

Commitment to a Sustainable Transition

The Group's operations in Hong Kong are aligned with the goal of achieving carbon neutrality by 2050, in accordance with the "Hong Kong Climate Action Blueprint 2050". For its extensive operations in China, the Group is focused on the country's 3060 target, which aims to reach peak carbon emissions by 2030 and achieve carbon neutrality by 2060. For more details, please refer to the section "Emission Reduction Targets" and "Energy Conservation" of the report.

As environmental regulations grow more stringent, the Group anticipates a need for additional investments in pollution control and compliance upgrades, which will likely result in increased liability levels. Currently, the Group does not utilise carbon credits, an internal carbon price, or climate change-related performance metrics within its remuneration policy. However, by continuing to invest in green energy and sustainable technologies, the Group expects to lower long-term operational costs and enhance its market competitiveness, gradually improving its asset and liability structure in the years to come.

對可持續轉型的承諾

本集團在香港的業務運營響應《香港氣候行動藍圖2050》的目標，即到2050年實現碳中和。對於本集團在中國的廣泛業務，本集團則集中於國家的3060目標，旨在2030年前達到碳排放峰值，並於2060年實現碳中和。更多細節請參閱報告中的「減排目標」和「節能」部分。

隨著環境法規日益嚴格，本集團預計需要在污染控制和合規升級方面進行額外投資，這可能導致責任水平上升。目前，本集團不使用碳信用、內部碳定價或與氣候變化相關的績效指標作為薪酬政策的一部分。然而，通過持續投資於綠色能源和可持續技術，本集團期望降低長期運營成本並提高市場競爭力，逐步改善未來幾年的資產和負債結構。



The Group has adopted reasonable relief for the disclosure of the amount and percentage of assets or business activities vulnerable to climate-related transition risks and climate-related physical risks. The Group will provide quantifiable financial information on the above-mentioned disclosures, including amount and percentage of assets or business activities vulnerable to risks in the future.

The Group has adopted reasonable information relief for the disclosure of the amount and percentage of assets or business activities aligned with climate-related opportunities. The Group will provide quantifiable financial information, including amount and percentage of assets or business activities aligned with opportunities in the future.

Regarding capital expenditure deployed towards climate-related risks and opportunities, the Group has not disclosed a quantitative amount in this reporting period. The climate-related projects undertaken (including solar PV installations, the OCEAN AQUA+ water-saving system, and energy-efficiency retrofits) are integrated into broader operational investments. The Group will provide more information in future ESG reports.

The Group has yet to include industry-based metrics but has disclosed most cross-industry metrics and will consider adopting relevant industry-based metrics for the textile manufacturing sector in future reports.

本集團已就易受氣候相關轉型風險及氣候相關實體風險影響的資產或業務活動的金額及百分比之披露，採納合理的寬免安排。本集團將於日後提供上述披露事項的可量化財務資料，包括易受風險影響的資產或業務活動的金額及百分比。

本集團已就與氣候相關機遇相符的資產或業務活動的金額及百分比之披露，採納合理資料寬免安排。本集團將於日後提供可量化財務資料，包括與相關機遇相符的資產或業務活動的金額及百分比。

就部署於氣候相關風險及機遇的資本開支而言，本集團於本報告期內未有披露具體量化金額。相關氣候項目（包括太陽能光伏裝置、OCEAN AQUA+節水系統及能源效益改造工程）已納入更廣泛的營運投資範疇。本集團將於日後的ESG報告中提供更多相關資料。

本集團尚未納入行業特定指標，惟已披露大部分跨行業指標，並將考慮於日後報告中採納適用於紡織製造業的相關行業指標。

SOCIAL
社會方面





1. EMPLOYMENT AND LABOUR PRACTICES

Employment

Total Employees

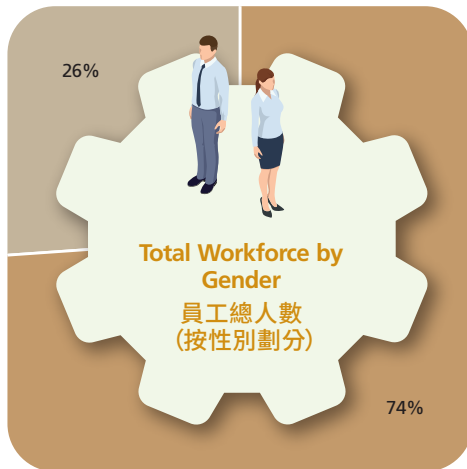
The Group offers competitive remuneration, promotion opportunities, compensation and benefit packages to attract and retain talents. As of 31 December 2025, the Production Sites had a total number of 4,078 employees, with only one is a part-time employees. The total workforce by gender, age group, employment category and geographical region are shown below.

1. 僱傭及勞工常規

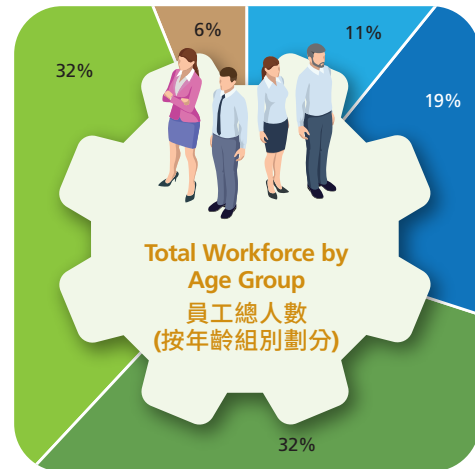
僱傭

員工總數

本集團致力提供具競爭力的薪酬、晉升機會、補償及福利待遇以吸引及挽留人才。截至2025年12月31日為止，生產基地共4,078名員工，僅一名員工為兼職。以下圖表按性別、年齡組別、就業類別及地區劃分顯示了各類別僱員的總數。



● Male 男性
● Female 女性



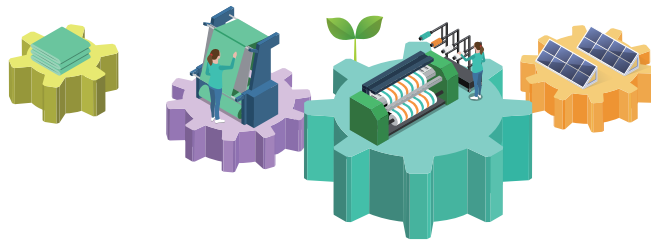
● 18-25 18-25歲 ● 26-35 26-35歲 ● 36-45 36-45歲 ● 46-55 46-55歲 ● 56 or above 56歲或以上



● Senior management 高層管理人員
● Middle management 中層管理人員
● Frontline and other staff 前線及其他員工



● Mainland China 中國內地 ● Hong Kong 香港 ● Sri Lanka 斯里蘭卡



The Group strictly abides by all applicable laws and regulations in relation to employment during the Reporting Period, including but not limited to:

PRC:

- Labour Law of the PRC;
- Labour Contract Law of the PRC;
- Social Insurance Law of the PRC;
- Trade Union Law of the PRC;
- Special Rules on the Labour Protection of Female Employees of the PRC;
- Law of the PRC on the Protection of Rights and Interests of Women;
- Implementation Measures for Paid Annual Leave for Employees of Enterprises of the PRC;
- Regulation of Guangdong Province on the Payment of Wages of the PRC.

Sri Lanka:

- Shop and Office Employees (Regulation of Employment and Remuneration) Act of Sri Lanka;
- Industrial Disputes Act of Sri Lanka;
- Factories Ordinance, No. 45 of 1942 of Sri Lanka;
- Wages Boards Ordinance, No.27 of 1941 of Sri Lanka;
- Minimum Retirement Age of Workers Act, No. 28 of 2021 of Sri Lanka;
- Gratuity Act, No.12 of 1983 of Sri Lanka; and
- Workman's Compensation Act 1935 of Sri Lanka.

During the Reporting Period, there was no material non-compliance with relevant laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, and other benefits and welfare of the Group.

本集團於報告期間嚴格遵守與僱用相關所有適用的法律和法規，當中包括但不限於：

中國：

- 《中華人民共和國勞動法》；
- 《中華人民共和國勞動合同法》；
- 《中華人民共和國社會保險法》；
- 《中華人民共和國工會法》；
- 《中華人民共和國女員工勞動保護特別規定》；
- 《中華人民共和國婦女權益保障法》；
- 《中華人民共和國企業員工帶薪年休假實施辦法》；及
- 《中華人民共和國廣東省工資支付條例》。

斯里蘭卡：

- 《斯里蘭卡商店和辦公室僱員（僱傭和報酬條例）法令》；
- 《斯里蘭卡勞資爭議法》；
- 《斯里蘭卡1942年第45號工廠法規》；
- 《斯里蘭卡1941年第27號工資委員會法》；
- 《斯里蘭卡2021年第28號最低退休年齡法令》；
- 《斯里蘭卡1983年第12號酬金法令》；及
- 《斯里蘭卡1935年工人賠償法案》。

在報告期內，本集團並沒有出現任何與薪酬及解僱、招聘及晉升、工作時間、休息時間或其他福利待遇相關的法律和法規之重大違規情況。



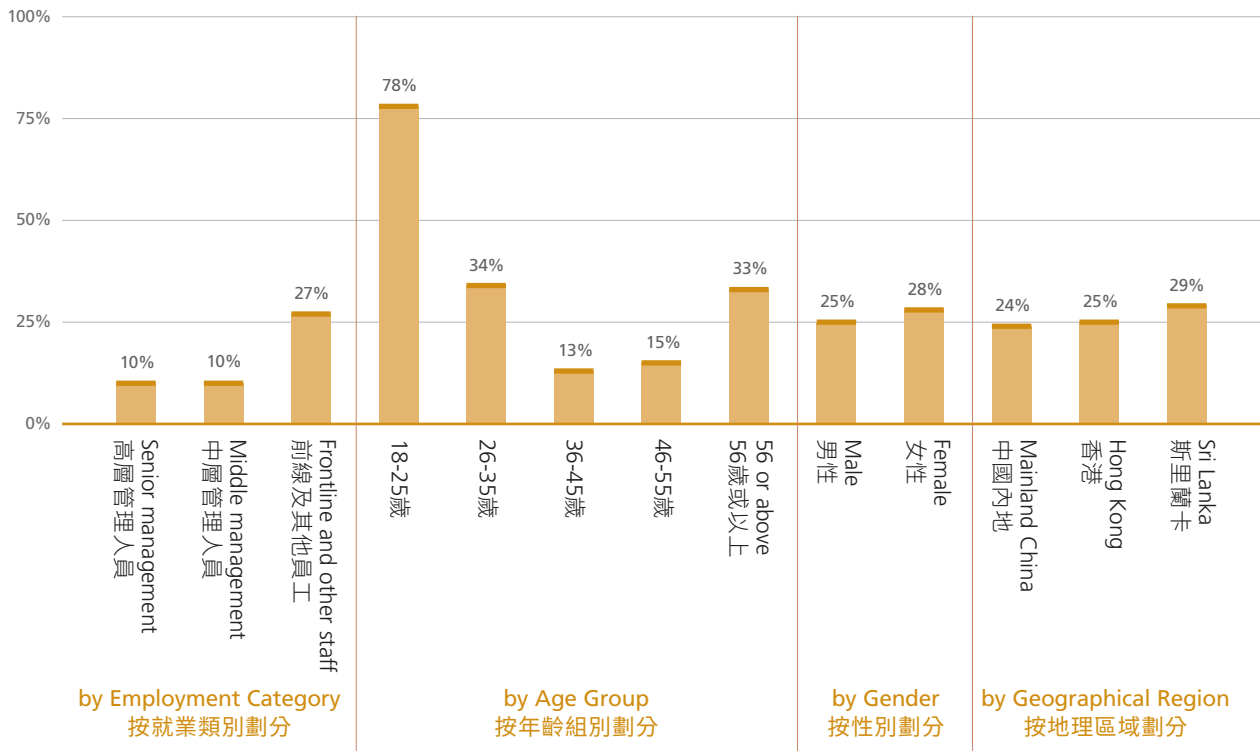
Employee Turnover

During the Reporting Period, a total of 1,056 employees left the Production Sites. The overall employee turnover rate was 26%. The employee turnover rates by gender, age group and geographical region are shown below.

員工流失率

在報告期內，共有1,056名員工離開生產基地。整體員工流失率為26%。下圖按性別、年齡組別和地區劃分顯示了各類別員工的流失率。

Employee Turnover Rates
員工流失率

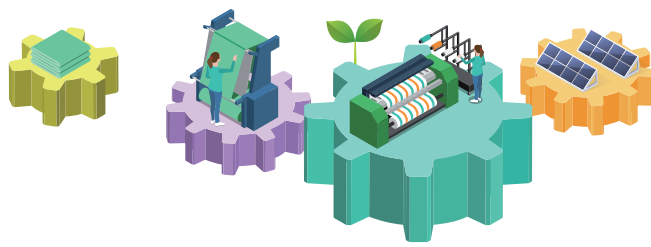


Competitive Compensation and Benefits

The Group employs a variety of recruitment channels, including career fairs, online platforms, recruitment agencies, and internal referrals, to attract skilled individuals. Salaries are reviewed and adjusted annually based on the Group's production performance, market trends, and individual employee performance.

具競爭力的薪酬及福利

本集團採用多元招聘管道，包括招聘會、線上平台、獵頭公司及內部推薦，以吸引優秀人才。員工薪資將根據本集團生產績效、市場趨勢及個人表現，每年進行檢視與調整。



The Production Sites surpass local legal requirements by providing comprehensive social insurance coverage for all eligible employees, which includes:

- Pension
- Unemployment insurance
- Work-related injury insurance
- Medical insurance
- Maternity insurance

生產基地提供的社會保險保障全面優於當地法定要求，涵蓋符合資格之全體員工，包括：

- 養老保險
- 失業保險
- 工傷保險
- 醫療保險
- 生育保險



Additionally, certain employees are provided with employer's liability insurance for enhanced protection. Employees receive statutory holidays and paid leave, as well as year-end double pay and subsidies.

To ensure clarity and alignment with the Group's values, an employee handbook is provided to define expected workplace conduct.

Our Group specifically prioritizes compliance with laws and regulations that protect the rights of female employees. The company is committed to continually improving working conditions and environments for female employees, offering maternity leave and breastfeeding breaks in accordance with the Special Rules on the Labour Protection of Female Employees.

Through these comprehensive policies and practices, the organization aims to attract and retain skilled employees, offer competitive compensation and benefits, ensure adherence to labour regulations, and foster supportive work environments.

此外，我們為特定員工提供僱主責任保險以增強保障。員工享有法定節假日與帶薪休假，並獲發各類津貼。

為明確傳達本集團價值觀，公司提供《員工手冊》以規範職場行為準則。

本集團特別重視保障女性員工權益之相關法規合規性。公司致力持續改善女性員工的工作條件與環境，並依《女職工勞動保護特別規定》提供產假及哺乳時間。

透過上述全面政策與實踐，組織致力吸引及留任專業人才，提供具競爭力的薪酬福利，確保符合勞動法規，並營造支持性職場環境。



Employee Relations and Engagement Programs

The Group recognizes that a healthy work-life balance enhances productivity and overall workplace efficiency. To boost employee morale and foster team building, the Production Sites in the PRC provide diverse sports and recreational facilities, including:

- Gym
- Dance classes
- Table tennis
- Badminton
- Basketball
- Reading areas
- Karaoke
- Chess

A variety of activities and gatherings are organized to celebrate festive occasions throughout the year, such as:

- Chinese New Year
- Women's Day
- Labour Day
- Mid-Autumn Festival
- Christmas

Cultural activities, including sports competitions, poker games, and safety knowledge competitions, further enrich the workplace environment.

In response to major changes in company policies, labour delegate meetings are convened to gather employee feedback and discuss issues related to employee rights and obligations.

員工關係與參與計劃

本集團認同健康的工作與生活平衡有助提升生產力與整體效率。為提振士氣並促進團隊建設，中國生產基地配備多樣化運動及休閒設施，包括：

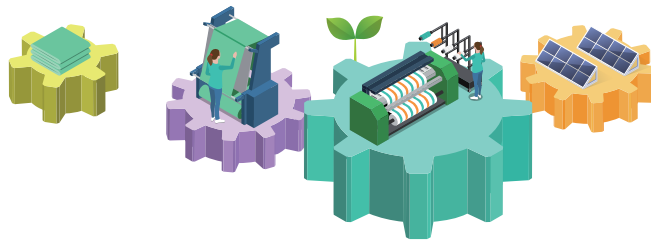
- 健身房
- 舞蹈課程
- 乒乓球
- 羽毛球
- 籃球場
- 閱讀區
- 卡拉OK
- 棋藝活動

全年定期舉辦節慶活動與聚會，例如：

- 農曆新年
- 婦女日
- 勞動節
- 中秋節
- 聖誕節

另透過體育競賽、撲克比賽及安全知識競答等文化活動，豐富職場氛圍。

若遇公司重大政策調整，將召開勞工代表會議，蒐集員工反饋並討論權益義務相關議題。



At Ocean Lanka, employees benefit from a range of provisions, including:

- Free uniforms
- Transportation
- Annual gifts
- Subsidized meals
- Locker rooms
- Welfare shop
- Critical illness cover
- Insurance
- Free medical consultations

The company organizes annual trips, year-end parties, and sports events to promote a positive work culture. The 'Ocean Lanka Sewa Abhiman' Loyalty Awards are presented to recognize long-serving employees.

To enhance employee relations, Mills in Mainland China conducted communication meetings and offered holiday benefits for the Mid-Autumn Festival and Spring Festival, providing each employee with 200 yuan for both occasions. Furthermore, the site upgraded its dining arrangements by merging facilities, allowing employees and management to share the same cafeteria with identical meal options. This change has received positive feedback and strengthened staff relations by creating a casual environment for employees to engage with management.

During the Reporting Period, Yancheng Fuhui focused on employee engagement through various sporting activities. The company regularly organized sports events such as basketball, billiards, badminton, and table tennis tournaments, which were open to all employees and encouraged cross-departmental participation.

Ocean Lanka encourages open dialogue and employee involvement in decision-making processes. The Worker's Consultative Committee acts as a mediator for employee concerns. Team-building activities are designed to promote collaboration and trust among team members. Regular events and festivities celebrate employee achievements, fostering camaraderie.

Prioritizing health and safety, our Group ensures a favourable work environment for all its employees.

海洋蘭卡員工可享有以下福利：

- 免費制服
- 交通接駁
- 年度禮品
- 餐費補貼
- 更衣室
- 福利社
- 重大疾病保障
- 保險計劃
- 免費醫療諮詢

公司每年組織旅遊、年終宴及運動賽事以形塑積極文化，並頒發「Ocean Lanka Sewa Abhiman」忠誠獎表彰資深員工。

國內廠房為強化員工關係，舉辦溝通會議，並於中秋及春節發放節日福利(每位員工兩節各200元)。此外，廠區整合餐廳設施，使員工與管理層共用同一食堂且菜色一致，此措施獲正面迴響，營造了管理層與員工自然交流的環境。

在報告期間，鹽城福匯致力於透過各類體育活動提升員工參與度。本公司定期舉辦籃球、撞球、羽毛球及乒乓球比賽，活動對全體員工開放，並鼓勵跨部門參與。

海洋蘭卡鼓勵開放對話與員工參與決策，由「勞工諮詢委員會」協調員工訴求。團隊建設活動旨在促進合作與信任，並定期舉辦慶典以表彰員工成就，強化歸屬感。

本集團始終將健康與安全列為優先，為全體員工提供優質的工作環境。



ACTIVITY
活動



**Fountain Set (Holdings) Limited held annual workshop
and the senior management team leadership training
workshop**

**福田實業(集團)有限公司舉行年度工作會議
及高管團隊領導力培訓工作坊**

In March 2025, the management team of the Group gathered to participate in the annual workshop and the senior management team leadership training workshop to enhance professional and management skills and strengthen teamwork.

於2025年3月，本集團董事及管理團隊齊聚一堂，參加年度工作會議及高管團隊領導力培訓工作坊，以提升專業及管理技能，加強團隊協作。

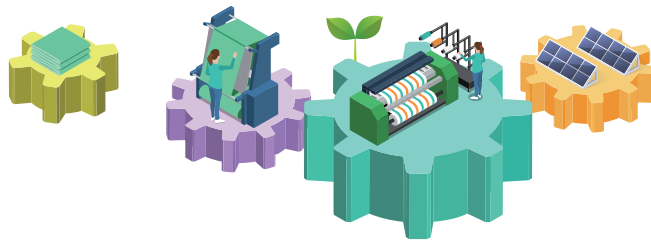
To create more learning and growth opportunities and foster a shared understanding of advanced management concepts, the Company regularly provides internal training courses or workshops. These training programs are designed based on specific goals and objectives and cover various skills such as management and leadership, teamwork and collaboration, and innovation, which are essential in the workplace.

為了創造更多學習成長機會，共同感知先進管理理念，本公司定時提供內部培訓課程或工作坊。根據目標制定培訓計劃，分享專業知識，以提升管理及領導技巧、團隊精神和協作及創新思維等在工作中所需的技能。



The Company is committed to exploring the potential of its employees. Through these internal training programs, employees will be able to continuously learn and grow, improve their skills, enhance their knowledge, and improve their work efficiency and career development opportunities. Additionally, these efforts contribute to building a management team with higher professional standards and excellent leadership capabilities.

本公司致力發掘員工潛能，通過這些內部培訓計劃，員工將能夠不斷學習和成長，提升技能，增進知識，提高員工的工作效能和職業發展機會。同時，這也有助於本公司建立一個具有高度專業水準和卓越領導能力的管理團隊。



ACTIVITY
活動



Celebrated the Chinese New Year at the Hong Kong Headquarters 2025 New Year Buffet employee event

2025年新春自助餐活動

As we enter 2025, the Company's Staff Wellness Club held the "2025 New Year Buffet" employee event on January 10, 2025, with over 110 colleagues from the Hong Kong headquarters to celebrate the Chinese New Year. This event allowed colleagues to spend quality time together and create wonderful memories.

踏入2025年新春，本公司僱員康盛活動委員會於2025年1月10日舉行了「2025年新春自助餐活動」予香港總部超過110位同事一同參與，藉此機會先與一眾高管及同事們拜個早年。這次活動亦讓同事們一起度過了愉快的時光，留下了美好的回憶。

As the Company values employee welfare, Fountain Set Group is committed to providing employees with diverse benefits and improving their overall well-being. In addition to promoting exchanges among colleagues, this event also strengthened communication and understanding between various departments, thereby fostering good working relationships and further enhancing the Company's cohesiveness and cooperation.

作為一家重視員工福利的公司，福田集團致力於為員工提供多元化的福利，提升員工的整體福祉。本次活動除了可以促進同事們之間的交流，亦加強彼此之間的溝通與了解，從而促進良好的工作關係，並進一步增強福田集團的團隊凝聚力和合作精神。





ACTIVITY
活動



Fountain Set's employee in Hong Kong Disneyland Wonderful Journey

To express our gratitude for the continuous efforts and contributions of our colleagues to the Company, through the Staff Wellness Club, held the "FSHL 2025 Hong Kong Disneyland Wonderful Journey Employee Event" on March 9, 2025, inviting executives and colleagues from our Hong Kong headquarters to participate together. This event allowed colleagues and their family to embark on a wonderful journey together, creating a memorable day.

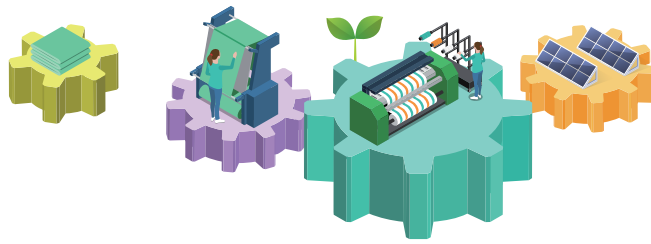
In addition to exploring the magical journey at Hong Kong Disneyland, the event also arranged a semi-buffet lunch for the participating staff to enjoy delicious dishes together. Staff could take this opportunity to relax and engage with each other. During this event, not only did it deepen the understanding among colleagues, but it also promoted teamwork. Finally, we all took a group photo within the park as a keepsake.

福田香港迪士尼樂園奇妙之旅僱員活動

為答謝各位同事一直以來對公司的努力和貢獻，本公司透過僱員康盛活動委員會於2025年3月9日舉行了「福田公司2025年香港迪士尼樂園奇妙之旅僱員活動」，予香港總部的一眾高管及同事們一同參與。這次活動亦讓同事們與他們的家人一起度過了一個奇妙旅程，留下了奇妙的一天。

除了一同進入香港迪士尼樂園探索奇妙之旅之外，本次活動亦安排了半自助午餐給參與的同事們一同品嚐美味佳餚。同事們可以藉此機會放鬆、交流一番。在這次活動中，不僅加深了同事之間的了解，還藉此促進了團隊合作。最後大家一同於園內合照留念。





ACTIVITY
活動



Presents Mid-Autumn Festival Gifts to Hong Kong Headquarter Staff in 2025

As the golden autumn arrives and the full moon shines bright, on the occasion of the 2025 Mid-Autumn Festival, Fountain Set Group has carefully prepared Mid-Autumn Festival gifts for all staff at the Hong Kong Headquarter. This is to express our sincere gratitude for the long-term hard work and contributions of every employee, and to extend our warmest festive greetings and best wishes.

2025年中秋節向香港總部員工致送節日禮品

金秋送爽，月滿情濃。正值2025年中秋佳節來臨之際，為感謝香港總部全體員工長期以來的辛勤付出與貢獻，福田集團專為香港總部員工精心準備了中秋節日禮品，向每一位奮鬥的同仁送上最真摯的節日問候與美好祝福。





ACTIVITY
活動



Presents Christmas & Chinese New Year Gifts to Hong Kong Headquarter Staff 2025

As the year ends with warmth and we celebrate the double festivals, on the occasion of the 2025 Christmas and the upcoming 2026 Chinese New Year, Fountain Set Group has specially prepared festive gifts for all staff at the Hong Kong Headquarter. This is to express our sincere gratitude for the hard work and dedicated contributions of every colleague throughout the year, and to extend our warmest festive greetings and best wishes.

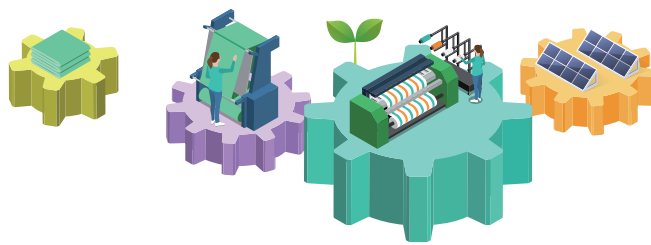
2025年聖誕暨新春致送香港總部員工節日禮品

歲末溫馨，雙節同慶。正值2025年聖誕佳節與2026年新春來臨之際，為感謝香港總部全體員工全年辛勤付出與不懈貢獻，福田集團專為香港總部員工精心準備聖誕及新春節日禮品，向每一位同仁致以最誠摯的節日問候與美好祝福。

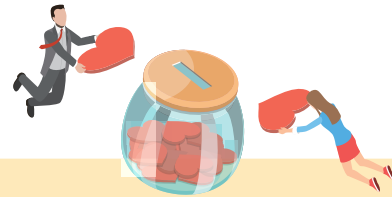


Consistently adhering to the people-oriented philosophy, Fountain Set Group has been continuously focusing on employee well-being and team care. The presentation of festive gifts for Christmas and Chinese New Year not only conveys the Group's appreciation and care to staff, but also strengthens team cohesion. It enables colleagues to feel the warmth of the Group in the festive atmosphere and embrace the work and challenges of the new year with greater enthusiasm.

一直以來，福田集團堅持以人為本，持續關注員工福祉與團隊關懷。本次雙節禮品派送，不僅傳遞集團對員工的感謝與關愛，更凝聚團隊向心力，讓同仁在溫暖節日氛圍中感受企業家的溫情，以更飽滿的熱情迎接新一年的工作與挑戰。



CASE STUDY
個案研究



YANCHENG FUHUI
“Rainbow Classroom”

During each summer break, some dual-income families within the company face the problem of “difficulty with childcare/supervision,” while some employees working away from home are separated from their children for extended periods. To genuinely address employees’ worries, strengthen family reunification, and enrich children’s summer lives—especially for left-behind children in other places—Yancheng Fuhui upholds the philosophy of “doing practical things for employees” and has organized a summer “Rainbow Classroom” for many consecutive years. The program has become a party-building brand initiative through which the company cares for employees.

The “Rainbow Classroom” is coordinated by company leadership and implemented through collaboration across multiple departments, with broad employee participation. It involves employees from many departments and positions and is a project in which employees widely take part. All departments actively respond and mobilize employees to participate in volunteer services. The Safety department is responsible for safety assurance, while the Logistics department ensures support for the venue, meals, and supplies. Party members and caring employees form the main force, carrying out day-to-day tasks such as maintaining classroom order and assisting with activities.

鹽城福匯
「彩虹課堂」

每年暑期，公司部分雙職工家庭面臨子女「看護難」問題，部分異地務工員工更與子女長期分離。為切實解決員工後顧之憂，增進員工家庭團聚，並豐富員工子女特別是異地留守兒童的暑期生活，鹽城福匯秉承「為員工辦實事」的理念，連續多年籌辦暑期「彩虹課堂」。該項目已成為公司關愛員工的黨建品牌活動。

「彩虹課堂」是由公司領導統籌、多部門協同、參與的員工涉及多個部門和崗位，是一個員工廣泛參與的專案。各部門積極回應並動員員工參與志願服務。安全部門負責安全保障，後勤部門負責場地、餐食與物資保障。黨員與熱心員工作為主體力量，承擔課堂秩序維護、活動協助等日常工作。





The teachers for the “Rainbow Classroom” mainly come from internal employees with specific strengths or from employees’ family members, including college students currently studying at universities and outstanding high school graduates, among others. The courses follow a blended model of “indoor teaching + outdoor practice.” Indoor classes include fun cultural lessons (Chinese language, math, and English) and quality-expansion courses (crafts, art, music, safety education, etc.). Outdoor practice draws on local cultural and science/education resources in Yancheng. Students are organized to visit places such as science museums, art museums, and memorial museums for observation and learning. This effectively broadens students’ horizons, sparks their interest in science and art, and achieves the goal of “learning through enjoyment, with meaningful takeaways.”

「彩虹課堂」的老師主要來源於公司內部具有一定特長的員工或員工家屬，包括高校在讀大學生、優秀高中畢業生等。課程採取「室內教學+戶外實踐」相結合的模式，室內課程包括趣味文化課（中國語文、數學、英文）與素質拓展課（手工、美術、音樂、安全教育等）。戶外實踐則結合鹽城本地人文與科教資源，組織學員前往科技館、美術館、博物館等場所參觀學習，有效拓展學員視野，激發科學與藝術興趣，達到「寓教於樂，學有所獲」的目的。

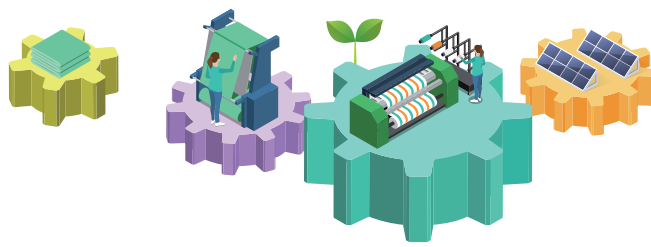


In addition to “indoor teaching + outdoor practice,” Yancheng Fuhui provides exclusive nutritious meals for the “Rainbow Classroom.” It also establishes a separate dining area for children, offering nutritionally balanced meals each day. Volunteers assist with food distribution and manage dining order.

除了「室內教學+戶外實踐」，鹽城福匯為「彩虹課堂」提供專屬營養餐食，同時設立獨立子女用餐區，每日提供營養均衡的餐食，由志願者協助分發並管理用餐秩序。

Moreover, all participating students and volunteer teachers are provided with customized “Rainbow outfits” to foster a strong sense of collective belonging. At the same time, standardized learning materials are issued to each student, and completion awards are presented when the program ends, as encouragement and recognition.

此外，所有學員及志願者老師均配備定制「彩虹裝」，營造集體歸屬感。同時，為每位學員配發統一學習用品，並在課程結束時頒發結業獎品，以資鼓勵與肯定。



Regarding “solving the biggest worry,” all participating employees report that their children can participate in safe and enjoyable learning activities at the company, allowing them to fully focus on their work with complete peace of mind—greatly easing the pressure of summer.

The project significantly improves employees’ sense of belonging, happiness, and job satisfaction. They feel the warmth of home, believing this reflects the company’s deep concern for employees’ families and strengthens team cohesion.

Employee feedback states that children make new friends and learn new knowledge here, and by understanding their parents’ working environment, they come to appreciate how hard their parents work—thereby strengthening parent-child relationships. Employees sincerely thank the company for creating a “lively, comfortable, and colorful” summer growth space for the children.

Yancheng Fuhui’s “Rainbow Classroom” is not only an employee benefit, but also an important initiative for corporate culture development and harmonious growth. By extending the company’s care from individuals to families, and while addressing real difficulties, it strengthens employees’ sense of identification and injects strong momentum into building a harmonious company and family environment. In the future, the company will continue to deepen this philosophy, continuously optimize the program, and provide employees and their families with more diverse and more solid support and care.

對於「解決了最大的心事」，參與員工均表示，孩子能在公司安全、快樂地學習活動，讓他們能完全安心投入工作，極大緩解了暑期壓力。

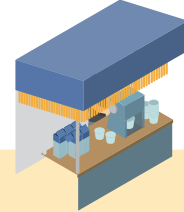
專案顯著提升了員工的歸屬感、幸福感與工作滿意度。他們感受到了家的溫暖，認為這體現了公司對員工家庭深切的關懷，增強了團隊凝聚力。

員工回饋稱，孩子在此認識到新朋友、學習到新知識，並通過了解父母工作環境，更體會到父母的艱辛，增進了親子感情。員工由衷感謝公司為孩子們創造了一個「活潑、舒適、多彩」的暑期成長空間。

鹽城福匯的「彩虹課堂」不僅是一項員工福利，更是企業文化建設與和諧發展的重要舉措。它將員工關愛從個人延伸至家庭，在解決實際困難的同時，強化了員工的認同感，為構建和諧企業與家庭注入了強大動力。公司未來將繼續深化這一理念，不斷優化項目，為員工及其家庭提供更多元、更紮實的支援與關愛。



CASE STUDY
個案研究



OCEAN LANKA 2025

Celebrating Tradition and Togetherness: Ocean Lanka
Awrudu Pola 2025

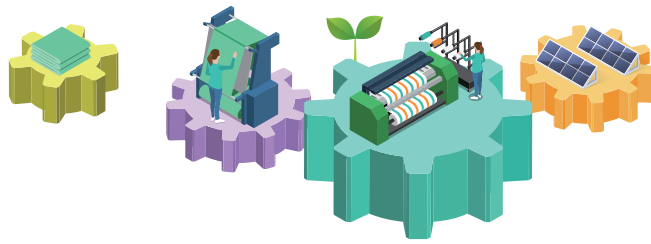
Bringing vibrant traditions to life, Ocean Lanka proudly hosted its much-anticipated Awrudu Pola 2025. The event was a beautiful celebration of culture, community, and camaraderie, offering an array of colorful stalls filled with traditional Sri Lankan treats, handicrafts, and festive delights. Our employees came together in true Awrudu spirit – sharing laughter, showcasing talents, and embracing the essence of unity that defines who we are.

海洋蘭卡2025

傳承傳統 凝聚同心：海洋蘭卡2025年僧伽羅新年市集

海洋蘭卡隆重舉辦備受期待的2025年僧伽羅新年市集，讓繽紛的傳統文化活現眼前。本次活動完美融合文化、社群與情誼，現場設有多樣色彩繽紛的攤位，提供斯里蘭卡傳統點心、手工藝品與節慶美點。全體員工以真摯的新年精神齊聚一堂，共用歡笑、展現才藝，體現我們引以為傲的團結核心價值。





CASE STUDY
個案研究



Team Spirit Takes Center Stage at Ocean Lanka Interdepartmental Volleyball Championship 2025

團隊精神閃耀登場：海洋蘭卡2025年部際排球錦標賽

At Ocean Lanka, we believe that a great workplace is built not just on performance, but on people, passion, and play. The recently concluded Interdepartmental Volleyball Tournament was a perfect reflection of that spirit!

在海洋蘭卡，我們相信優秀職場不僅建立在績效之上，更奠基於人、熱情與互動。圓滿落幕的部際排球賽，正是這份精神的最佳寫照！

After weeks of thrilling rallies, sky-high serves, and roaring support, the tournament reached its grand finale with Team Warehouse and Team Printing battling it out for the title. In an electrifying match filled with energy and excitement, Warehouse emerged as the Champions of OCL Interdepartmental Volleyball Championship 2025!

經過數週精彩激戰、高拋發球與熱情加油，賽事來到最終決戰，由「倉儲團隊」與「印刷團隊」爭奪冠軍。在充滿活力與激情的對決中，「倉儲團隊」脫穎而出，榮獲2025年海洋蘭卡部際排球錦標賽冠軍！





CASE STUDY
個案研究



Ocean Lanka Recognizes Academic Excellence at the Ashirwadha Scholarship Awarding Ceremony 2025

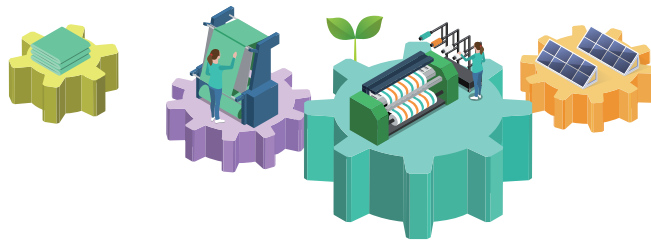
海洋蘭卡於2025年祝福獎學金頒獎典禮 表揚學術優異表現

Ocean Lanka proudly held the Ashirwadha Scholarship Awarding Ceremony, a heartfelt initiative dedicated to recognizing and rewarding the academic achievements of the children of our employees. This annual event stands as a testament to our unwavering commitment to education, empowerment, and the holistic well-being of our extended Ocean Lanka family.

海洋蘭卡隆重舉辦「祝福獎學金頒獎典禮」，這項深具意義的活動旨在表揚與獎勵員工子女的優異學術成就。這項年度盛事，見證集團對教育、賦權與整體福祉的堅定承諾，照顧整個海洋蘭卡大家庭。

Through the Ashirwadha Scholarship program, we aim to encourage young minds to strive for excellence, nurture their potential, and provide them with the support they need to pursue their academic journeys with confidence and ambition.

透過祝福獎學金計劃，我們期望鼓勵年輕學子追求卓越、啟發潛能，並提供支援，讓他們帶著自信與抱負邁向學術之路。



CASE STUDY
個案研究



Ocean Lanka Champions Employee Wellbeing with Blood Drive and Eye Screening Camp

海洋蘭卡舉辦捐血與眼科篩檢活動 守護員工身心健康

This year's Annual Blood Donation Campaign & Eye Clinic was a true reflection of our employees' generosity and commitment to making a difference. We are delighted to share that more than 180 employees came forward as blood donors – each one giving the priceless gift of life.

本年度的年度捐血活動與眼科診療，充分展現員工的慷慨善心與回饋社會的承諾。我們欣喜分享，超過180位員工熱情參與捐血，奉獻無價的生命禮物。

The Blood Donation Drive captured the spirit of giving that unites us as one family, while the Eye Clinic offered free vision checks and consultations, ensuring the health and well-being of our Ocean Lanka team.

捐血活動凝聚了互助分享的大家庭精神，眼科診療則提供免費視力檢查與諮詢，守護海洋蘭卡團隊的健康與福祉。





CASE STUDY
個案研究



**Ocean Lanka Launches State-of-the-Art
Multifunctional Facility to Drive Synthetic Textile
Innovation & Production in Sri Lanka**

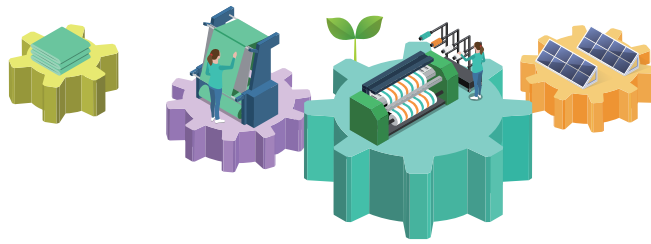
Ocean Lanka officially opened its new Multifunctional Building (MFB) at Biyagama Export Processing Zone (EPZ) premises, marking a revolutionary milestone in the company's journey of textile innovation. The event was attended by leading industry stakeholders and partners who came together to witness this significant achievement for the company and the textile industry of Sri Lanka.

The MFB's opening places Ocean Lanka as a model plant committed to developing the synthetic fabric industry and strengthens the company's position in spearheading Sri Lanka's shift to value-added textiles in order to satisfy the changing needs of the global demand in Intimate wear, activewear, and the fashion industry. With synthetic fabrics driving fashion, athletic, and performance worlds, Ocean Lanka's growth is a clear indication of its intention to increase in-house production of synthetic textiles and for vendors to lessen dependency on imported raw materials. Synthetic fabrics currently make up 10-15% of Ocean Lanka's production output, but the MFB will allow the company to greatly expand this share. This development guarantees global competitiveness in the production of synthetic apparel while highlighting Ocean Lanka's commitment to innovation, sustainability, and product diversification.

**海洋蘭卡啟用頂級多功能廠房 帶動斯里
蘭卡合成紡織創新與生產**

海洋蘭卡於比亞加馬出口加工區正式啟用全新多功能大樓(MFB)，為公司紡織創新歷程寫下革命性里程碑。業界重量級代表與合作夥伴齊聚見證，共同慶祝這項對集團與斯里蘭卡紡織產業深具意義的成就。

多功能大樓的啟用，讓海洋蘭卡成為合成紡織產業的標竿廠房，強化集團帶領斯里蘭卡邁向高附加價值紡織的領導地位，以因應全球內衣、機能服飾與時尚產業的需求變遷。隨著合成纖維主導時尚、運動與機能領域，海洋蘭卡的發展明確展現擴大自有合成紡織生產、降低供應商對進口原物料依賴的目標。目前合成纖維佔海洋蘭卡產量10-15%，多功能大樓將大幅提升此比重。此項發展確保合成服飾生產的全球競爭力，同時彰顯海洋蘭卡對創新、永續與產品多元化的承諾。



Ocean Lanka's Development & Innovation Center, a hub for cutting-edge research, product engineering, and sustainable textile solutions, is housed in the new building. The center's state-of-the-art equipment allows for sophisticated raw material research and development for synthetic textiles that are performance-driven, as well as sublimation and digital printing capabilities to produce colorful, high-resolution, environmentally friendly designs. Modern Knitting, Dyeing, Finishing, and Printing machines are also used to guarantee production precision, consistency, and durability. The entire production facility is processed in accordance with ISO 14001 EMS, Oeko-Tex®, and Bluesign® standards, demonstrating the Company's strong emphasis on environmental responsibility and sustainable practices.

全新大樓設有海洋蘭卡研發創新中心，專注尖端研究、產品工程與永續紡織解決方案。中心配備頂級設備，可執行高性能合成紡織之高階原料研發，並具備熱昇華與數位印刷能力，生產色彩鮮豔、高解析、環保設計。廠房導入現代化針織、染色、整理與印刷機台，確保生產精準、穩定與耐用。全廠生產流程符合ISO 14001環境管理系統、Oeko-Tex®與Bluesign®標準，展現本集團對環境責任與永續營運的高度重視。





CASE STUDY
個案研究



**Ocean Lanka Contributes Volunteer Program for
Biodiversity Revival with the Cinnamon Rainforest
Reforestation Initiative**

Ocean Lanka together with the students of Environmental Technology Society, Department of Environmental Technology of the University of Colombo, under the leadership of Dr. Thakshila N. Dharmapriya, and eager volunteers of Greenwood Growers, recently concluded a volunteer tree planting program in Cinnamon Rainforest Restoration Project, which is a reforestation initiative closer to the iconic Sinharaja Rainforest. It was carried out in collaboration with the Cinnamon Rainforest Restoration Project team and its partners, including Ruk Rekaganno, John Keells, and project leader Mr. Vimukthi. The Ocean Lanka team also actively supported the project, contributing their efforts to ensure the success of this important reforestation initiative. This project is a try-party collaborative project conducted by the Forest Department, Ruk Rekaganno and the Cinnamon Hotels & Resorts.

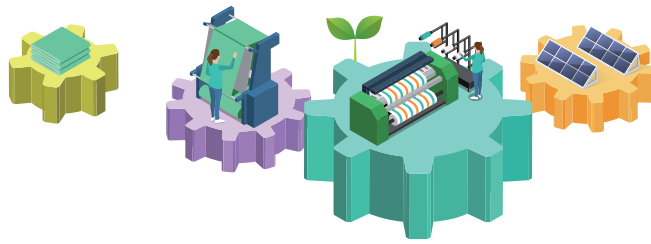
Held at Suduwelpotha in the Ratnapura District, this two-day student volunteer program was a focused attempt to contribute to restoring 59 acres of degraded land, which is infested with invasive species.

**海洋蘭卡參與志願服務計劃 攜手康寧雨
林復育行動守護生物多樣性**

海洋蘭卡與斯里蘭卡科倫坡大學環境技術系環境技術社的學生，並在Thakshila N. Dharmapriya博士的帶領下，聯同Greenwood Growers的熱心志工，日前共同完成在康寧雨林再造計劃的志工植樹活動。該復育計劃屬於更接近象徵性辛哈拉加雨林的復育行動。計劃由康寧雨林再造計劃團隊及其合作夥伴共同推進。海洋蘭卡團隊亦積極提供支援，投入人力以確保這項重要的再造工作得以成功。此為「三方共同」的合作計劃，由森林部、Ruk Rekaganno與康寧酒店及渡假村共同執行。

此兩日的學生志工計劃在拉特納普勒區 (Ratnapura District)的Suduwelpotha舉行，目標是為59英畝遭受破壞且被入侵物種佔的土地，提供再造支援。





By recovering endemic flora and restoring ecological balance, the initiative seeks to revitalize 59 acres of degraded land. Additionally, it seeks to improve soil stability and rebuild habitats by eliminating invasive species. More significantly, it aims to strengthen a movement by enlisting volunteers and local communities to foster a long-lasting conservation culture, guaranteeing that the forest's guardians will continue to stand by its side for many generations to come.

The initiative's results demonstrate the strength of collective effort. In addition to faunal diversity increasing from 189 to 251 species, with butterfly species alone increasing from 51 to 83, native flora increased from 92 to 123 species. With a remarkable 85 to 90% survival rate, the team significantly surpassed its reforestation goal, planting nearly 22,000 native trees so far. The removal of invasive species brought the dormant seed bank of the land to life, causing a surge of natural regeneration and demonstrating that the land was capable of self-healing, given the correct assistance.

透過恢復特有植物並重建生態平衡，該計劃希望復原59英畝遭到破壞的土地；同時透過移除入侵物種來提升土壤穩定性並重建棲地。更重要的是，透過動員志工與在地社群，建立能持續至久的保育文化，確保森林的守護者能在未來世代持續陪伴與守護。

計劃成果展現團結力量：原生植物由92種增至123種，動物多樣性由189種提升至251種，其中蝴蝶自51種增至83種。團隊已種植近22,000株原生樹木，存活率高達85-90%，大幅超越復育目標。移除入侵物種後，土地休眠種庫甦醒，自然復育蓬勃展現，證明在適當協助下，土地具備自我修復能力。

CASE STUDY
個案研究



Ocean Lanka Wins National Recognition for Excellence in Cleaner Production and Resource Efficiency

海洋蘭卡榮獲國家級認證 表揚清潔生產與資源效率卓越表現

Ocean Lanka is proud to be recognized at the National Cleaner Production Awards 2025 under the Textile Sector – Large Category. This recognition stands as a testament to Ocean Lanka's unwavering commitment to sustainability, resource efficiency, and cleaner production practices that drive continuous improvement across our operations.

海洋蘭卡榮獲2025年國家清潔生產獎(紡織業—大型企業類)，深感榮幸。這項肯定見證海洋蘭卡堅守永續、資源效率與清潔生產實務，持續推動營運精進。





CASE STUDY
個案研究



Twin Triumphs for Ocean Lanka at SLTC Research & Innovation Awards 2025

海洋蘭卡於2025年斯里蘭卡紡織與服裝研究創新獎雙料獲獎

Ocean Lanka is proud to celebrate a remarkable milestone in our innovation journey, having received national recognition at the SLTC Research & Innovation Awards 2025 for two outstanding achievements: Excellence in In-house R&D and Outstanding Research Commercialization.

海洋蘭卡於創新歷程迎來重要里程碑，榮獲2025年斯里蘭卡紡織與服裝研究創新獎兩項國家級殊榮：「自設研發卓越獎」與「傑出研究商業化獎」。

These honours shine a light on the dedication and expertise of our teams who continually push the boundaries of textile science – transforming research, creativity, and experimentation into high-impact, performance-driven fabric solutions.

這些獎項肯定團隊的奉獻與專業，持續突破紡織科學界限，將研究、創意與實驗轉化為高影響力、高性能的面料解決方案。



CASE STUDY
個案研究

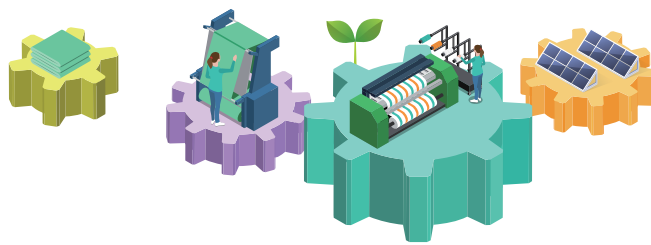


Ocean Lanka Empowers Employees Through Experiential Outbound Training Program

海洋蘭卡透過體驗式外展訓練計劃 培育員工能量

Ocean Lanka recently concluded an inspiring Outbound Training (OBT) Program at the Kitulgala Ceylon Adventure Camp, bringing together our business associates for a truly enriching experience that combined learning, teamwork, and adventure.

海洋蘭卡於基圖爾加拉錫蘭冒險營地舉辦精彩的外展訓練計劃(OBT)，匯集事業夥伴參與這場結合學習、團隊合作與冒險的豐富體驗。



Set amidst the lush natural surroundings of Kitulgala, the program encouraged participants to step beyond their comfort zones and engage in activities that fostered collaboration, communication, and leadership. A key highlight of the program was the white water rafting experience, which demanded trust, coordination, quick decision-making, and collective effort—perfectly reflecting the importance of working together to navigate challenges successfully.

From problem-solving exercises to adrenaline-filled rafting sessions, the OBT program strengthened professional bonds, built resilience, and reinforced the value of unity and mutual support. These shared experiences not only enhanced engagement but also fostered stronger partnerships and collaboration beyond the training environment.

At Ocean Lanka, we believe that learning is most impactful when it is experiential. By engaging our business associates in outbound training initiatives that blend personal development with adventure, we continue to strengthen relationships, nurture leadership capabilities, and build a culture rooted in collaboration, adaptability, and trust.

在基圖爾加拉翠綠自然環境中，課程鼓勵參與者突破舒適圈，透過活動培養協作、溝通與領導力。課程亮點為「激流泛舟」，考驗信任、協調、快速決策與團隊合力，完美體現攜手面對挑戰的重要性。

從問題解決練習到刺激的泛舟體驗，外展訓練強化專業連結、建立韌性，並重申團結與互助的價值。這些共同體驗不僅提升參與感，更在訓練之外鞏固合作夥伴關係。

海洋蘭卡相信，體驗式學習最具影響力。透過結合個人成長與冒險的外展訓練，我們持續強化關係、培育領導力，打造以協作、適應力與信任為根基的職場文化。





CASE STUDY
個案研究



**Ocean Lanka Celebrates Young Achievers at Annual
Scholarship Awarding Ceremony**

**海洋蘭卡舉辦年度獎學金頒獎典禮 慶祝
青年學子優異表現**

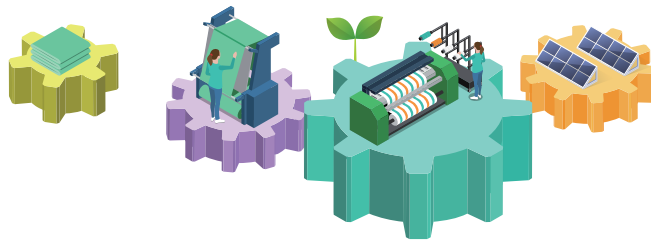
Ocean Lanka was proud to host the Scholarship Awarding Ceremony at the OCL Auditorium, honouring the children of our employees who have excelled in the national scholarship examination through dedication, perseverance, and academic excellence.

海洋蘭卡於公司禮堂隆重舉辦獎學金頒獎典禮，表揚員工子女於全國獎學金考試中，憑藉專注、毅力與學術優異表現脫穎而出。

This meaningful occasion was more than an award ceremony - it was a celebration of potential, determination, and the power of education. Each child recognized today represents a future shaped by hard work, resilience, and the unwavering support of their families.

這深具意義的時刻不只是頒獎典禮，更是对潛力、毅力與教育力量的慶祝。每位獲獎孩童，都代表著由努力、韌性與家庭無條件支持所塑造的未來。





CASE STUDY
個案研究



Ocean Lanka Recognized at the Great HR Awards for Excellence in People-Centric Practices

海洋蘭卡榮獲卓越人力資源獎 肯定以人為本優良實務

Ocean Lanka is proud to be recognized at the Great HR Awards, a prestigious platform that celebrates organizations that create meaningful impact through progressive and people-centric practices.

海洋蘭卡榮獲卓越人力資源獎，該獎項為指標性平台，表揚透過先進、以人為本實務創造深遠影響的企業。

This recognition reflects our continued focus on building a workplace culture rooted in trust, inclusivity, collaboration, and continuous improvement. It affirms our belief that strong values, thoughtful leadership, and a supportive work environment are essential to long-term organizational success.



這項肯定反映我們持續打造以信任、包容、協作與持續精進為根基的職場文化。它確認我們的信念：堅實價值、體貼領導與支持性工作環境，是組織長期成功的關鍵。

CASE STUDY
個案研究



Presidential Export Awards Recognize Ocean Lanka's Excellence in Knitted Fabric Manufacturing

總統出口獎表彰海洋蘭卡於針織面料製造之卓越表現

Ocean Lanka is deeply honoured to receive the Merit Award in the Knitted Fabric Category at the Presidential Export Awards 2024/25, one of Sri Lanka's most prestigious recognitions for export excellence.

海洋蘭卡榮獲2024/25年度總統出口獎—針織面料類優良獎，這是斯里蘭卡最具權威的出口表現獎項之一，本集團深感榮耀。

This national-level accolade is a testament to our unwavering commitment to quality, innovation, and sustainability in knitted fabric manufacturing. It reflects the collective dedication of our teams who continuously push boundaries to deliver world-class textile solutions that meet global standards while strengthening Sri Lanka's position in the international export arena.



這項國家級殊榮，見證海洋蘭卡在針織面料製造領域，對品質、創新與永續的堅定承諾。它反映團隊集體奉獻，持續突破界限，提供符合全球標準的頂尖紡織解決方案，同時強化斯里蘭卡在國際出口舞台的地位。

Being recognised at the Presidential Export Awards reinforces Ocean Lanka's journey of disciplined growth, technological advancement, and responsible manufacturing. It also validates our focus on value-added exports, compliance with international benchmarks, and long-term partnerships built on trust and performance.

獲頒總統出口獎，鞏固海洋蘭卡紀律化成長、技術升級與責任製造的歷程，並驗證我們聚焦高附加價值出口、遵循國際標竿，以及以信任與表現建立長期合作關係的承諾。



Occupational Health and Safety Awareness

The health and safety of employees is of paramount importance to the Group. During the Reporting Period, the Production Sites strictly complied with relevant laws and regulations concerning occupational health and safety, including:

PRC:

- Law of the PRC on Prevention and Control of Occupational Diseases;
- the Production Safety Law of the PRC;
- the Provisions on Supervision and Administration of Occupational Health at Work Sites;
- Regulation of Safe Use of Chemicals in Workplace; and
- High Temperature Labour Protection Measures of Guangdong Province.

Sri Lanka:

- Factories Ordinance, No. 45 of 1942 of Sri Lanka;
- the Maternity Benefit Amendment of 2017;
- the Workmen's Compensation Act of 1935;
- the Employment of Women, Young People;
- Children Act of 1956;
- the Occupational Health and Safety Management Systems Standards OHSAS 18001; and
- ISO 45001: 2018.

職業健康及安全意識

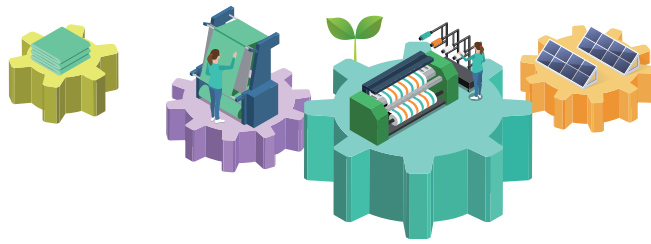
員工的健康和安全對本集團而言十分重要。在報告期內，各生產基地一直嚴格遵守職業健康安全相關的法律和法規，當中包括：

中國：

- 《中華人民共和國職業病防治法》；
- 《中華人民共和國安全生產法》；
- 《工作場所職業衛生監督管理規定》；
- 《工作場所安全使用化學品的法規》；及
- 《廣東省高溫天氣勞動保護辦法》。

斯里蘭卡：

- 《斯里蘭卡1942年第45號工廠法規》；
- 2017年《產假福利修訂法案》；
- 1935年《工人補償法》；
- 《僱用婦女、年輕人和兒童法》；
- 《1956年兒童法》；
- OHSAS 18001：《職業健康與安全管理體系標準》；及
- ISO 45001:2018。



Safety Management Structure

To oversee overall safety management, the Group established an Industrial Safety Committee (the "Safety Committee"). Key responsibilities of the Safety Committee include:

- Conducting periodic safety inspections of manufacturing processes and fire service installations
- Mitigating identified risks
- Convening bi-monthly meetings to address safety issues raised by departments
- Organizing safety promotion activities (e.g., fire drills, public health seminars, and the Production Safety Month Campaign)

The Production Sites conduct annual assessments of occupational health risk factors, evaluating results against standards for workplace air quality, lighting, and noise levels.

Safety Training and Equipment

Under the Safety Education and Training Management Policy, all employees must complete a three-stage safety training program before onboarding. This training covers:

- Safety laws and regulations
- The Production Sites' safety policies
- Use of personal protective equipment
- Prevention of occupational diseases

安全管理架構

為全面監督安全管理，本集團成立「工業安全委員會」（下稱「安全委員會」），其主要職責包括：

- 定期對生產流程及消防設施進行安全檢查
- 針對已識別風險採取改善措施
- 每兩個月召開會議，處理各部門提報之安全議題
- 籌辦安全推廣活動（如消防演練、公共衛生講座及安全生產月專案活動）

各生產基地每年執行職業健康風險因子評估，並依據工作場所空氣品質、照明及噪音等標準檢視結果。

安全教育與防護裝備

根據《安全教育培訓管理政策》，所有員工入職前須完成三階段安全培訓，內容涵蓋：

- 安全法規
- 生產基地安全政策
- 個人防護裝備使用規範
- 職業病預防措施



Refresher training on industry-specific safety practices is provided regularly to enhance employee awareness.

To ensure workplace safety, the Production Sites supply appropriate personal protective equipment and maintain qualified first aiders on standby during work sessions. Each department is equipped with a first-aid kit containing sufficient medical supplies. During summer, cooling materials are provided to mitigate heat stress. Annual medical check-ups are arranged to assess employees' physical fitness for specific roles, and employees exposed to potential hazards undergo compulsory health assessments throughout their employment.

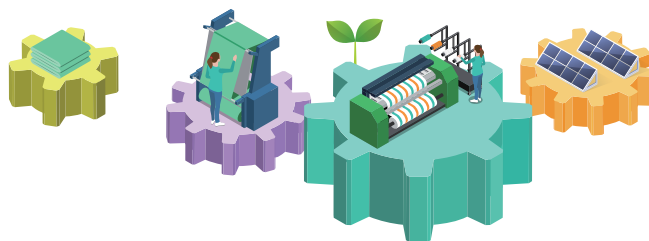
Regular emergency drills, such as fire drills and hazardous chemical spill exercises, are conducted, with proper records maintained. Emergency evacuation plans are prominently displayed.

另定期提供產業別安全實務複訓，以強化員工安全意識。

為確保職場安全，各生產基地均配發適當個人防護裝備，並於工作時段配置合格急救員待命。各部門設有急救箱，備足醫療物資；夏季期間另提供降溫物資以防熱危害。全體員工須接受年度健檢，以評估其職務適任性，而高風險暴露員工在職期間須強制接受定期健康評估。

常態化實施緊急應變演練（如消防疏散及化學品洩漏處理），並完整留存紀錄，緊急逃生計劃亦張貼於顯著位置。





In addition to the general approach of the Group, specific actions were carried out by the following Production Sites regarding occupational health and safety, during the Reporting Period.

除了本集團的一般途徑之外，在報告期內，以下生產基地針對職業健康與安全採取了具體行動：

Production Sites 生產基地	Actions 行動
Jiangyin Fuhui 江陰福匯	<ul style="list-style-type: none"> Employees are provided with masks and earplugs. 全體員工均配發防塵口罩及隔音耳塞，確保作業期間個人防護完善。 Annual assessments of the work environment are conducted by a third party. 每年委託專業機構進行工作環境評估，檢測範圍涵蓋空氣品質、噪音值等關鍵指標。 All assessment results have consistently met safety standards. 歷年檢測結果均符合國家職業安全衛生標準，並建立完整追蹤改善機制。
Futian Oasis 福田綠洲	<ul style="list-style-type: none"> Conduct three-level safety production training before onboarding. 入職前進行三級安全生產培訓。 Provide dual prevention mechanism training for employees in service. 為在職員工提供雙重預防機制培訓。
Ocean Lanka 海洋蘭卡	<p>Streamlined approach: 簡化的做法：</p> <ol style="list-style-type: none"> Conduct risk assessments to identify potential hazards; 進行風險評估，以識別潛在的危害； Manage risks by implementing engineering controls, management controls, and personal protective equipment (PPE); 通過實施工程控制、管理控制和個人防護裝備(PPE)來管理風險； Safe operating procedures implemented; and 實施安全操作程序；及 Employees receive training, participate in toolbox discussions, simulated exercises, and engage in awareness activities. 員工接受培訓，參與工具箱討論、模擬演習和意識活動。

No fatalities of the Group's employees have been recorded in the past three reporting periods. There were 1 work-related injury case during the Reporting Period.

在過去三個報告期內，本集團並無僱員死亡事件。報告期內發生1宗工傷事故。

Occupational Health and Safety Statistics 職業健康與安全統計數據			
Work-related fatality 因工死亡事故	0	Lost days due to work injury 因工傷損失工作日數	10
Work-related fatality rate 因工死亡事故死亡率	0%	Work injury cases ≤3 days 少於3天的工傷個案	0
		Work injury cases >3 days 多於3天的工傷個案	1



Training and Development Programs

The Group places significant emphasis on the personal growth and talent development of its employees. The Training Committee develops training plans aligned with the Group's business strategy to address the diverse training needs of employees. Comprehensive training and development programs are designed to enhance individual competencies and work performance, improve workplace efficiency, and ultimately strengthen corporate competitiveness. As a result, the Group has dedicated optimal resources to these training and development initiatives.

The Production Sites provide a range of training opportunities, including lectures and on-site training. Notably, a systematic three-stage safety induction training program is implemented for all new employees, equipping them with knowledge of safe working procedures and helping them adjust to the new work environment. Employees are assessed through examinations to ensure they meet the competency requirements for their respective positions.

The induction training is divided into three stages, which comprise the following modules:

Training stage 培訓階段	Topics covered for induction training 引進培訓中涵蓋的主題
Stage 1 第一階段	Laws and regulations, in-house policies, and fire safety awareness 法律法規、內部政策和消防安全意識
Stage 2 第二階段	Workflow, safety production rules and regulations, emergency response and management, use and maintenance of safety equipment and personal protective equipment, prevention, and precautions measures on occupational disease 工作流程、安全生產規章制度、緊急應變和管理、安全設備和個人防護裝備的使用和維護、職業病防護和預防措施
Stage 3 第三階段	Job duties and responsibilities, task-specific safety training 工作職責和責任，特定工作任務的安全培訓

In addition to the mentioned staff training programs, the Group offers managerial skill enhancement training for managers and management courses for newly recruited university graduates to prepare them for managerial responsibilities. Additionally, the Group provides professional skills training tailored to meet the everyday work requirements of employees. This training encompasses topics such as hazardous chemical handling, forklift operation, boiler operation, high-voltage work, welding, and hot cutting.

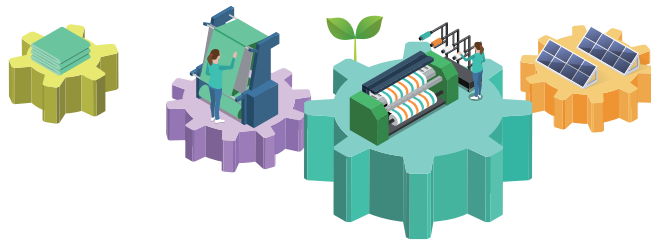
培訓及發展

本集團高度重視員工個人成長與人才培育。培訓委員會根據本集團業務策略制定培訓計劃，以滿足員工多元化的培訓需求。我們設計了全面的培訓發展方案，旨在提升個人專業能力與工作表現、改善職場效率，最終強化企業競爭力。為此，本集團投入了最優質的資源來支持這些培訓發展計劃。

生產基地提供多種培訓機會，包括講座與現場實作培訓。其中，所有新進員工都必須接受系統化的三階段安全入職培訓，使他們掌握安全工作程序的知識，並幫助他們適應新的工作環境。員工需通過考核評估，以確保其符合所屬崗位的專業能力要求。

入職培訓分為三個階段，包含以下模組：

本集團除了提供上述員工培訓計劃外，亦為管理人員開設管理技能提升課程，並為新招聘的大學畢業生安排管理培訓課程，為其未來承擔管理職責做好準備。此外，本集團還根據員工日常工作需求，提供專業技能培訓，內容涵蓋危險化學品處理、叉車操作、鍋爐操作、高壓作業、焊接及熱切割等專業領域。



Other on-the-job training is arranged based on the specific job requirements of employees, covering areas such as quality control, environmental safety, emergency management, information security, customs legislation, and trade safety. The Group regularly assesses the effectiveness of its training programs and evaluates employee performance based on job capabilities, making adjustments as needed to align training with employee needs and business objectives.

At Ocean Lanka, a diverse range of training programs was offered to workers during the Reporting Period, covering topics such as health and safety, mental health and well-being, leadership and personal development, technical and professional skills and environmental awareness.

A total of 13,319 hours of training courses were conducted during the Reporting Period, the average training time per employee was 7.04 hours. The percentage of employees trained and the average training hour per employee by gender and employment category are shown below:

其他在職培訓則根據員工具體工作崗位要求安排，包括質量控制、環境安全、應急管理、信息安全、海關法規及貿易安全等相關領域。本集團會定期評估培訓計劃的成效，並根據員工的崗位能力表現進行考核，適時調整培訓內容以符合員工需求與業務發展目標。

報告期間，海洋蘭卡為員工提供了豐富多元的培訓課程，主要涵蓋健康與安全、心理健康與福祉、領導力與個人發展、技術與專業技能以及環境意識等主題。

報告期間共計開展13,319小時的培訓課程，員工平均接受培訓時數為7.04小時。各類員工按性別及職位類別的受訓比例及人均培訓時數如下表所示：

		% of employees trained 接受培訓的員工百分比	Average training hours per employee 每位員工的平均培訓時數
By employee category		按就業類別劃分	
Senior management	高層管理人員	15 %	2.08
Middle Management	中層管理人員	29 %	2.65
Frontline & other staff	前線及其他員工	48 %	3.30
By gender		按性別劃分	
Male	男	41 %	2.67
Female	女	62 %	4.91



Labour Standards

Child and forced labour are strictly prohibited in the workplace. The Group fully complies with the Law of the PRC on the Protection of Minors and the Employment of Women, Young People, and Children Act of 1956 in Sri Lanka. According to the Recruitment Policy, all employees must be 18 years of age or older. During the interview process, candidates are required to present formal identification documents, which the human resources department verifies to confirm their age and identity. There were no instances of child labour or forced labour within the Group during the Reporting Period. Should any violations be identified, the Group will promptly terminate the employment of those involved and take appropriate disciplinary action against anyone breaching relevant laws and regulations.

The employment contract includes clauses aimed at preventing child and forced labour. It specifies that if any forced labour involving violence, threats, illegal restrictions on personal freedom, or degrading treatment occurs, employees have the right to terminate their contracts, with compensation to be provided by the Group. During the Reporting Period, the Group has not encountered any incidents related to child labour or forced labour.

Equal Opportunity

The Group values individual differences in the workplace and actively hires employees from diverse age groups, genders, and ethnic backgrounds. The Group complies with all relevant laws and regulations regarding equal employment, including the Labour Law of the PRC, the Employment Promotion Law of the PRC, and applicable laws in Sri Lanka. Additionally, the equal opportunity and anti-discrimination policies outlined in the employee handbook protect the legitimate rights of employees and shield them from discrimination based on gender, nationality, ethnicity, religion, political affiliation, age, or any other unlawful criteria. Equal opportunities are provided to all employees in areas such as recruitment, training and development, job advancement, compensation, benefits, and other related aspects.

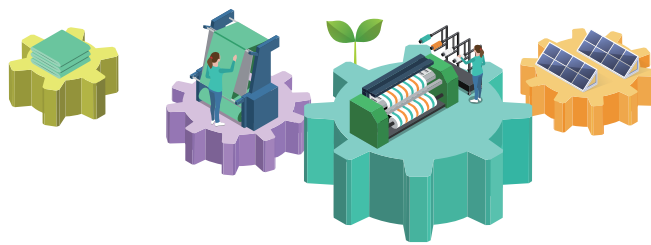
勞動標準

本集團嚴格禁止工作場所使用童工及強迫勞動，全面遵守《中華人民共和國未成年人保護法》及斯里蘭卡1956年頒布的《婦女、青年和兒童就業法案》。根據招聘政策規定，所有入職員工必須年滿18週歲。在面試過程中，應聘者需出示正式身份證明文件，人力資源部門將嚴格核查其年齡及身份資訊。報告期內，本集團未發生任何童工或強迫勞動事件。如發現任何違規行為，本集團將立即終止涉事人員的僱傭關係，並對違反相關法律法規的責任人採取相應紀律處分。

勞動契約中設有專門條款預防童工及強迫勞動，明確規定如發生涉及暴力、威脅、非法限制人身自由或侮辱性待遇的強迫勞動情形，員工有權解除勞動契約，本集團將依法給予相應補償。報告期內，本集團未發生任何與童工或強迫勞動相關的事件。

平等機會

本集團重視職場中的個體差異，積極吸納不同年齡段、性別及民族背景的員工。本集團嚴格遵守關於平等就業的各項法律法規，包括《中華人民共和國勞動法》、《中華人民共和國就業促進法》以及斯里蘭卡相關法律。同時，員工手冊中載明的平等機會及反歧視政策，有效保障員工免受基於性別、國籍、民族、宗教、政治立場、年齡或其他非法因素的歧視，切實維護員工合法權益。在招聘錄用、培訓發展、職務晉升、薪酬福利等各個環節，本集團均向所有員工提供平等的發展機會。



2. Operating Practices

Supply Chain Management

As a responsible corporation, the Group is dedicated to complying with all applicable laws and regulations while actively contributing to a sustainable future in partnership with its suppliers. The Group emphasizes principles of mutual benefit and win-win cooperation when engaging with qualified and reputable suppliers.

Effective communication is vital to fostering long-term relationships based on trust and collaboration. The Group prioritizes the quality of raw materials, which is essential for maintaining process control and achieving the desired product quality. The primary raw materials procured at the Production Sites include yarns and chemical dyes.

To ensure that these materials meet industry standards and satisfy customer expectations for quality and safety, the Group has implemented a rigorous supplier management system. This system includes stringent criteria and processes for selecting and evaluating suppliers, ensuring that all raw materials acquired meet the required standards and specifications.

By establishing strong relationships with suppliers and implementing robust quality control measures, the Group aims to deliver products that meet the highest industry standards while fulfilling customer demands for quality and safety.

2. 營運慣例

供應鏈管理

作為負責任的企業，本集團致力於遵守所有適用法規，並與供應商攜手共創永續未來。本集團在與合格且信譽良好的供應商合作時，始終秉持互利共贏的核心原則。

暢通的溝通管道是建立長期信任合作關係的基石。本集團重視原物料品質管控，這對製程管理與產品品質至關重要。各生產基地主要採購的原物料包括紗線與化學染料等。

為確保這些原料符合行業標準並滿足客戶對品質與安全的要求，本集團建立了嚴格的供應商管理體系。該體系包含供應商評選與考核的嚴謹標準及流程，以保證所有採購的原物料均能達到要求的規範標準。

透過與供應商建立穩固的合作關係及實施完善的品質管控措施，本集團力求提供符合最高行業標準的產品，同時滿足客戶對品質與安全的期待。



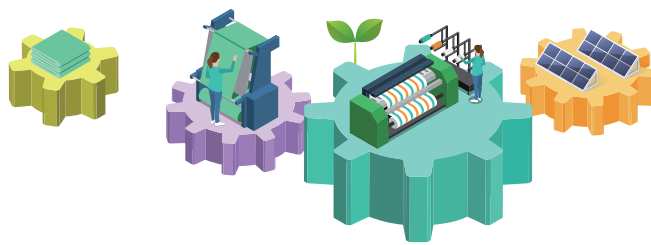


Suppliers are evaluated based on their company structure, production capacity, product details, equipment details and the results of on-site inspections in accordance with a number of strict internal quality standards. They are required to provide relevant test reports or certificates of the raw materials per customer's request. Multiple quality tests are carried out on the samples provided (e.g., yarn samples, dye samples) to ensure they fulfill the quality requirements:

- Any yarn supplier without procurement record over the past six months shall re-provide yarn sample to determine its quality;
- For chemical raw material suppliers, an evaluation period of 3 to 6 months is required for new products. Only suppliers with stable quality and logistic performance could be enlisted on the regular procurement list;
- If a raw material sample fails the test, the whole batch of raw materials from the supplier will be put on hold to avoid affecting the Group's production and other operations. Production Sites will be informed to seek alternative suppliers;
- Dedicated department will follow up on new yarn brand and monitor its quality performance; and
- Raw materials must fulfill requirements of certain standards:
 - o Yarns with organic cotton must be Dutch Control Union or French ECOCERT certified;
 - o Cotton must be Better Cotton Initiative ("BCI") certified to ensure minimal impact on soil and crops;
 - o Recycled polyester must fulfil the Recycled Claim Standard (RCS); and
 - o Synthetic fiber (mainly rayon) must be certified by the Programme for the Endorsement of Forest Certification ("PEFC") or the Forest Stewardship Council ("FSC") upon clients' request to reduce impact on the natural environment.

我們依據多項嚴格的內部品質標準對供應商進行全面評估，包括：公司架構、生產能力、產品規格、設備詳情以及實地稽核結果。彼等須配合客戶要求提供相關測試報告或原物料認證文件。對於提供的樣品（如紗線樣品、染料樣品等），我們會進行多重品質檢測以確保其符合品質要求：

- 任何在過去6個月內，並無記錄顯示須要求紗線供應商重新提供紗線樣本，以確定其質量；
- 化工原材料供應商的新產品需接受3至6個月的評估期。本集團只會將質量和物流供應穩定的供應商加入常規採購清單中；
- 如某原材料樣本未能通過測試，供應商的整批原材料將被抽起，以免影響本集團的產品及營運過程。我們將通知生產基地另覓供應商以作替代；
- 專責部門會與新紗線品牌跟進，以監察其質量表現；及
- 原材料必須符合某些標準的要求：
 - o 有機棉紗線必須獲荷蘭管制聯盟 (Control Union)或法國國際生態認證ECOCERT；
 - o 棉物料必須獲良好棉花發展協會 (「BCI」)認證，以確保對土壤和農作物的影響最小；
 - o 再生聚酯必須符合回收聲明標準 (RCS)；及
 - o 合成纖維（主要為人造纖維絲）必須根據客戶的要求，通過森林認證認可計劃(「PEFC」)或森林管理委員會(「FSC」)的認證，以減少對自然環境的影響。



In addition, the Group places a strong emphasis on combating child labour and forced labour, as well as preventing the dissemination of cotton to extremist groups. The Group avoids sourcing raw materials from countries known for using child labour, forced labour, or those involved in terrorism. It actively responds to international calls to prevent the use of cotton from Uzbekistan, Turkmenistan, and Syria, as well as products containing cotton or fabric made in Bangladesh. To uphold these standards, the Group requires suppliers to sign an undertaking confirming that their goods do not include cotton from the aforementioned countries.

To diversify risk and enhance competitiveness, the Group sources yarn and dyeing materials from various regions, including the PRC, India, Pakistan, and Korea. Ocean Lanka follows a stringent supplier selection process that involves a thorough review of supporting documents, such as business registration, referral background checks, and relevant certifications from the Central Environmental Authority (CEA) or similar bodies. Suppliers with a history of non-compliance or unethical practices are carefully evaluated and may be delisted or denied contracts to maintain high standards of quality and ethics. Internal audits are conducted regularly to ensure ongoing compliance with quality standards, reviewing annual agreements, licenses, and certifications, including the Environmental Protection License (EPL).

In addition to social responsibility, the Group prioritizes products with eco-labels to promote environmentally friendly practices. Supplier environmental performance is evaluated annually. Since 2009, Ocean Lanka has been sourcing sustainably grown cotton, aiming for 45% of its fabric and yarn to come from sustainable sources within the next decade. In 2020, Ocean Lanka partnered with Cotton Made in Africa (CmiA), a leading standard for sustainably produced cotton, and became a member of the U.S. Cotton Trust Protocol during the Reporting Period. This partnership ensures that cotton sourced from the United States is produced sustainably and minimizes environmental and societal risks.

此外，本集團高度重視打擊童工與強迫勞動，並防止棉花流入極端組織。我們避免從以使用童工、強迫勞動或涉及恐怖主義活動而聞名的國家採購原物料，同時積極響應國際呼籲，杜絕使用來自烏茲別克、土庫曼、敘利亞的棉花，以及含有孟加拉產製棉花或織品的產品。為落實這些標準，本集團要求供應商必須簽署承諾書，保證其貨品不包含上述國家產製的棉花。

為分散風險並提升競爭力，本集團從多個地區採購紗線與染劑原料，包括中國、印度、巴基斯坦及韓國等地。海洋蘭卡遵循嚴格的供應商遴選程序，包括詳細審查營業登記證、推薦背景調查，以及中央環境局(CEA)等機構核發的相關認證文件。對於曾有違規紀錄或不符合道德標準的供應商，我們會進行嚴格評估，並可能取消其資格或拒絕簽約，以維持高標準的品質與道德要求。我們定期執行內部稽核，檢視年度合約、許可證及環境保護許可證(EPL)等認證文件，以確保持續符合品質標準。

除了社會責任外，本集團優先採購具有環保標章的產品，推動永續環保實踐。我們每年評估供應商的環境績效表現。自2009年起海洋蘭卡即開始採購永續種植的棉花，目標是在未來十年內達成45%的布料與紗線來自永續來源。2020年，海洋蘭卡與永續棉花領導標準非洲產棉花(CmiA)建立合作關係，並於報告期間加入「美國棉花信任協議」(U.S. Cotton Trust Protocol)，確保從美國採購的棉花符合永續生產標準，並將環境與社會風險降至最低。



During the Reporting Period, the Production Sites procured major materials from 969 suppliers of the following regions.

在報告期間，各生產基地共從969家供應商採購主要原物料，這些供應商分佈於以下地區：

Region 地區	Number of suppliers 供應商數量	Types of suppliers 供應商類型
The PRC 中國	955	Raw and auxiliary materials (e.g., dyes, fabric, chemicals, yarns, garment accessories), production machinery and equipment, construction services providers and outsourced processors 原材料及輔料 (例如染料、紡織物、化學品、紗線、服裝輔料)、生產機械和設備、建築服務供應商及外判加工商
India 印度	12	Raw and auxiliary materials 原材料及輔料
Vietnam 越南	1	Raw and auxiliary materials 原材料及輔料
Sri Lanka 斯里蘭卡	1	Raw and auxiliary materials 原材料及輔料
Total 總計	969	

Product Responsibility

Management Guideline for Standardized Safe Production

The Group is dedicated to producing high-quality knitting, dyeing, finishing, and garments. To ensure safety in the garment manufacturing sector, the Group adheres to a management guideline known as "the Guideline". This framework establishes measures to regulate production activities, which include:

- Implementation of a health and safety management system
- Regular inspections to identify potential hazards
- Monitoring of major risk sources
- Establishment of accident prevention mechanisms

By following the Guideline, the Group ensures compliance with all relevant laws, regulations, and standards related to production safety. It consistently strengthens the standardization of safe production across all daily processes. This commitment ensures that the workforce, machinery, materials, and working environment are maintained in healthy conditions conducive to safe production.

During the Reporting Period, there were no material non-compliance issues related to health and safety regulations for the products provided.

產品責任

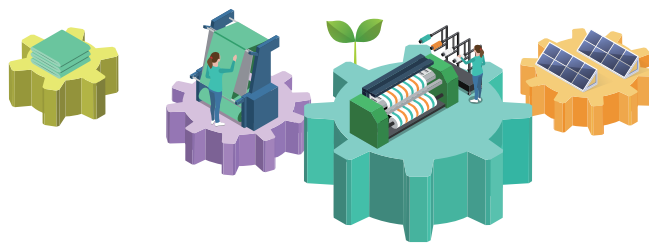
安全生產標準化管理指引

本集團專注於生產高品質的針織、染整及成衣產品。為確保服裝製造業的生產安全，我們嚴格遵循「生產安全管理指南」（以下簡稱「指南」）之規範。該管理架構制定了一系列調控生產活動的措施，具體包含：

- 職業健康安全管理體系建置
- 潛在危害定期巡查機制
- 重大風險源監控方案
- 事故預防體系建構

透過貫徹「指南」要求，本集團確保所有生產活動完全符合國內外安全生產相關法規與國際標準。我們持續強化日常作業流程的安全標準化建設，使人員、設備、物料及工作環境始終保持符合安全生產要求的最佳狀態。

在報告期間，本集團所提供的產品均未發生任何重大職業健康安全法規不合規事件。



Quality Assurance

Product quality is fundamental to the survival and development of enterprises. The Group always pays attention to quality and customers' feedback on their product-consuming experience. Its quality control department ("QCD"), independent of its production system, follows up with customers' expectations so as to further enhance the Group's market competitiveness. The QCD supervises quality tests and spot checks as a third-party. It also exercises full-range quality control in the production area:

質量保證

產品質量是企業生存和發展的重要基石。本集團一直關注質量及客戶對產品消費體驗的意見。我們的品質控制部門（「品控部」）獨立於整個生產系統，並透過持續了解客戶的期望，進一步提升本集團的市場競爭力。作為獨立的第三方，品控部負責監督質量測試和抽查。在生產區域中，品控部會進行全方位的質量控制：

Type of Inspection 檢驗類型	Quality Control Requirement 質量控制要求
Grey fabric inspection 胚布檢查	30% sampled to examine yarn source and check for fabric flaws 抽樣檢查30%紗線來源，以確定有否出現布料瑕疵
Dyed fabric inspection 漂染後布匹中驗	30% sampled to check for dyeing flaws 抽樣檢查30%，以確定有否漂染上的瑕疵
Preprocessed fabric inspection 整理後布匹尾驗	30% sampled to check for preprocessing flaws 抽樣檢查30%，以確定在進行工序前是否已出現瑕疵
Post-printing inspection 印花後檢驗	100% tested to check for printing defects 檢查100%，以確定有否出現印製上的瑕疵
Finished fabric inspection 成品布料檢查	100% tested to check for flaws of any kind on the fabric and sent to the laboratory for physical and chemical indicator testing 檢查100%，以確定布料上任何類型的瑕疵，並送往實驗室進行物理和化學指標檢測 Standardized packaging and warehousing, and delivery as per customer instructions 根據客戶的要求進行統一的包裝、倉儲及交付

The Group is committed to ensuring that the selection of raw materials and production processes meet the quality and production standards specified by customers. To uphold these standards, third-party professionals appointed by customers conduct inspections and compliance checks at the Production Sites, focusing on product quality as well as environmental and labour standards.

本集團致力確保所選用的原材料及生產流程皆符合客戶要求的品質與生產標準。為維護這些標準，由客戶指定的第三方專業人員會定期至生產基地進行檢驗與合規審查，重點關注產品品質以及環境與勞動標準。



To guarantee fabric safety for consumers, the Group sources yarns and manufactures products that meet various international eco-textile certification standards, including the Oeko-Tex Standard 100, issued by the International Oeko-Tex Association. Certified yarns undergo rigorous laboratory testing for a wide range of harmful substances, including formaldehyde, heavy metals, pesticides, phenols, human carcinogens, allergenic dyes, and over a hundred additional parameters. This testing ensures that both yarn materials and finished products are free from harmful substances that could affect human health or the environment.

Additionally, Jiangyin Fuhui has obtained several key certifications, including the Global Recycled Standard (GRS), the Global Organic Textile Standard (GOTS), and the Organic Content Standard (OCS) 2.0. These certifications confirm the organic status of textiles, prohibit the use of chemicals known to cause cancer, birth defects, or reproductive harm, and ultimately provide credible assurance to customers regarding the safety and sustainability of the products.

Complaints Handling

The Group implements a product verification process in alignment with the standards agreed upon with customers. When a customer raises a complaint regarding product quality, the Group requests a sample related to the concern and/or assigns its quality control team to collaborate with the customer to determine responsibility for the issue. If the Group is found to be responsible, immediate remedial actions are taken, and an internal review is conducted to prevent recurrence of the incident. Notably, no complaints were received during the Reporting Period, reflecting the Group's commitment to delivering products that meet customer expectations.

In the event of a product recall due to safety or health concerns, the Group promptly communicates with clients to explain the reasons for the recall and to identify the most appropriate and viable solutions. During the Reporting Period, there were no instances of material non-compliance with laws and regulations related to advertising and labeling of products and services, and no products were recalled due to safety or health issues.

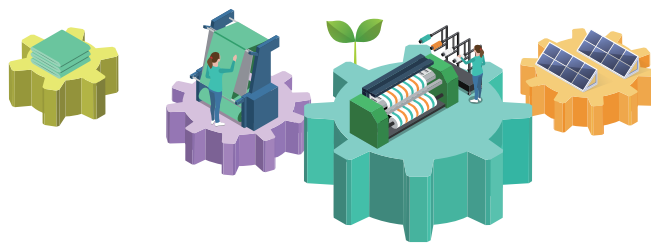
為保證織物對消費者的安全性，本集團採購的紗線與製造的產品均符合多項國際生態紡織品認證標準，包括國際環保紡織協會頒發的Oeko-Tex Standard 100認證。通過認證的紗線需經過實驗室嚴格測試，檢測範圍涵蓋甲醛、重金屬、農藥、酚類、人類致癌物質、致敏染料等上百種有害物質參數。此項測試確保紗線原料與成品均不含有可能危害人體健康或環境的有害物質。

此外，江陰福匯已取得多項重要認證，包括全球回收標準(GRS)、全球有機紡織品標準(GOTS)以及有機含量標準(OCS) 2.0版。這些認證不僅確認了紡織品的有機屬性，更禁止使用已知可能導致癌症、出生缺陷或生殖危害的化學物質，最終為客戶提供了產品安全性與永續性的可信保證。

投訴處理

本集團嚴格執行與客戶共同議定之產品驗證流程。當客戶提出產品品質相關申訴時，本集團將要求提供相關樣品，並指派品質管控團隊與客戶共同釐清責任歸屬。若確認屬本集團責任，將立即採取補救措施，同時進行內部檢討以防止問題再次發生。值得說明的是，報告期間未接獲任何客訴案件，充分體現本集團對產品品質的堅持與承諾。

若因安全或健康疑慮需啟動產品召回程序，本集團將立即與客戶溝通，說明召回原因並協商最適切之解決方案。報告期間，產品與服務之廣告標示均符合相關法規要求，且未發生任何因安全或健康問題導致之產品召回事件。



Intellectual Property and Confidentiality

The Group has made significant investments in patent applications for new designs and technologies at the State Intellectual Property Office of the PRC since its establishment. To safeguard its intellectual property ("IP") rights, as well as those of third-party organizations, the Group has implemented a robust management system and internal measures. During the Reporting Period, the Group obtained 4 utility model patents. In total, the Group has maintained obtained 51 utility model patents.

When developing new products, the Group first assesses whether any self-owned IP is involved. If so, confidentiality agreements are signed with relevant suppliers and customers to protect IP, privacy, and trade secrets. Regular reviews of internal policies and systems ensure the effectiveness and proper implementation of IP protection measures, safeguarding proprietary information. Furthermore, all employees are required to sign confidentiality agreements, prohibiting them from disclosing trade secrets or confidential information that could result in direct or indirect harm to the Group.

During the Reporting Period, there were no material non-compliance issues related to IP and privacy laws and regulations.

Data Protection and Cybersecurity

The Group has implemented essential measures to proactively prevent data breaches and enhance our cybersecurity infrastructure and digital systems. Our cybersecurity protocols are strategically made to shield our customers, employees, products, suppliers, networks, and data from potential disruptions or breaches.

知識產權及保密

自成立以來，本集團持續向中國國家知識產權局申請新設計與技術專利，並建立完善的管理制度與內部措施，以保護自身及第三方機構的知識產權。於報告期內，本集團獲得4項實用新型專利。本集團共持有51項實用新型專利。

在開發新產品時，本集團首先評估是否涉及自有知識產權。若確認涉及，將與相關供應商及客戶簽訂保密協議，以確保知識產權、隱私及商業機密獲得充分保護。透過定期檢視內部政策與制度，本集團確保知識產權保護措施的有效執行，並保障專有資訊安全。此外，全體員工均須簽署保密協議，嚴禁洩露任何可能直接或間接損害本集團利益的商業機密或機密資訊。

在報告期間，未發生任何違反有關知識產權與隱私法規之重大事件。

資料保護與網路安全

本集團已實施關鍵措施，主動防範資料外洩並強化網路安全基礎建設與數位系統。我們的網路安全策略旨在全面保護客戶、員工、產品、供應商、網路及數據，避免潛在的干擾或侵害風險。





Protection of data and privacy policy

The Group places a high priority on protecting stakeholders' privacy when collecting, processing, and using their personal data. Compliance with applicable data protection laws and regulations is ensured, alongside the implementation of appropriate technical measures to prevent unauthorized access or use of personal data. Stakeholders' personal data is securely stored and processed, used solely for the intended purpose of collection.

To uphold confidentiality, relevant parties are required to sign confidentiality agreements in line with Group Policy, ensuring that the daily information of suppliers and customers remains confidential. In managing employee privacy, the Group has developed specific privacy policies that detail the handling of documents related to employee privacy. This includes strict adherence to the Personal Data (Privacy) Ordinance enacted by the Hong Kong Government and relevant national laws, reinforcing the Group's commitment to protecting employee interests.

Innovative Research and Development

In order to meet the diverse needs of customers and to launch products with more innovative and sustainable features, the Group has aggressively explored smart technologies, new materials and advanced manufacturing processes. Over the years, the Group has launched numbers of innovative fabrics under its brand "Fountain Set™" with features including eco-friendly, fresh, moisture-wicking and UV protection to address market demand and to enhance market competitiveness.

Meanwhile, an employee reward system is established to encourage feasible innovative suggestions for cost reduction, improvement of quality and process, energy conservation, and emission reduction. Frontline workers with vast experience in the field always contribute useful and creative ideas on improving production capacity.

資料與隱私保護政策

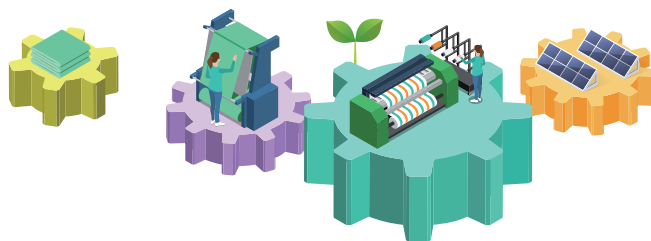
本集團高度重視利害關係人隱私，在蒐集、處理及使用其個人資料時，嚴格遵守適用的資料保護法規，並採取適當技術措施防止未經授權的存取或使用。所有個人資料均安全儲存與處理，且僅用於原始蒐集目的。

為確保機密性，相關各方須依集團政策簽署保密協議，保障供應商與客戶日常資訊的保密性。在員工隱私管理方面，本集團制定專屬隱私政策，明定隱私相關文件的處理程序，包括嚴格遵守香港政府頒布的《個人資料（隱私）條例》及相關國家法律，以落實對員工權益的保障。

創新研發

為滿足客戶多元需求並推出更具創新性與永續特性的產品，本集團積極探索智能技術、新材料與先進製程。多年來，本集團旗下品牌「Fountain Set™」已推出多款創新面料，包括環保、清新、吸濕排汗及抗紫外線等功能性產品，以因應市場需求並提升競爭力。

同時，本集團建立員工獎勵制度，鼓勵提出具可行性的創新建議，涵蓋成本節約、品質與流程改善、節能減排等範疇。擁有豐富現場經驗的一線員工，經常為提升產能貢獻實用且具創意的構想。



Shatin Lake Side

Innovative products:

- Super durable, fluorine-free waterproof processed cotton knitted fabric
- 4-in-1 (anti-pilling, anti-shrink, anti-wrinkle, anti-fading) knitted fabric
- Quick-drying polyester/Tencel air layer knitted fabric
- Fresh odor-resistant polyester/viscose knitted fabric
- Temperature-changing coated printed fabric
- Graphene printed fabric
- Comforton printed fabric
- Pure polyester quick-drying knitted fabric
- UV-resistant knitted fabric
- Polyester/cotton quick-drying knitted fabric
- 36-roller brushed, fleece sweatshirt knitted fabric

Sustainable products:

- Knitted organic cotton dyed fabric
- Knitted regenerated fiber dyed fabric

沙田麗海

創新產品系列：

- 超耐久無氟防水處理棉質針織面料
- 四效合一(抗起球、抗縮水、抗皺褶、抗褪色)針織面料
- 速幹滌綸／天絲空氣層針織面料
- 清新防臭滌綸／粘膠針織面料
- 溫變塗層印花面料
- 石墨烯印花面料
- 康芙絨印花面料
- 純滌綸速幹針織面料
- 抗紫外線針織面料
- 滌棉混紡速幹針織面料
- 36輥刷毛搖粒絨針織面料

可持續產品系列：

- 有機棉染色針織面料
- 再生纖維染色針織面料





Ocean Lanka

Innovative products:

- Metal Free Anti Odor Fabric
- Naturally Colored Cotton Fabric
- Circulose Yarn Fabric Development
- Cooling Finish Fabric
- Ionic + Plant Based Anti Odor Fabric
- Temsmar Thermoregulation Fabric
- HeiQ Skin Care Finish Fabric
- BRRR Cooling polyetser fabric

Sustainable products:

- GOTS Certified organic cotton
- OCS Certified organic cotton
- GRS Certified organic cotton
- RCS Certified organic cotton
- Regenagric Certified cotton
- Bluesign® approved chemical
- ZDHC approved chemical
- BCI cotton

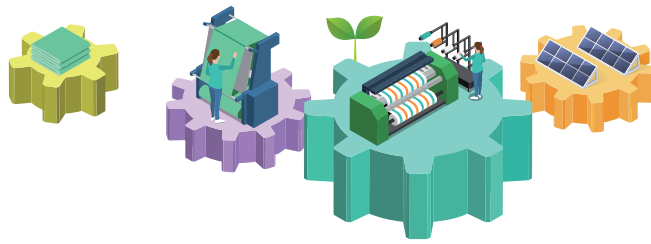
海洋蘭卡

創新產品系列：

- 無金屬離子抗菌除臭面料
- 天然彩棉原色面料
- 循環再生纖維素紗線面料
- 涼感整理面料
- 離子結合植物萃取抗菌面料
- Temsmar智能調溫面料
- HeiQ護膚整理面料
- BRRR涼感聚酯纖維面料

可持續產品系列：

- GOTS認證有機棉
- OCS認證有機棉
- GRS認證有機棉
- RCS認證有機棉
- Regenagric認證棉
- Bluesign®核准化學品
- ZDHC MRSL合規化學品
- BCI棉花



Anti-corruption

The Group upholds the highest standards of honesty, integrity, and fairness, ensuring that all business practices are conducted without undue influence. To support this commitment, the Group collaborates with customers to implement effective whistle-blowing policies aimed at combating corruption.



Anti-Corruption Policy

Internally, the Group's Anti-Corruption Policy outlines its ethical standards and procedures for addressing ethics violations. This policy is thoroughly documented and communicated through the employee handbook, confidentiality agreements, and guidelines on conflicts of interest. The Anti-Corruption Monitoring and Investigation Committee is tasked with overseeing compliance and investigating any alleged cases of corruption or bribery, particularly in procurement activities, which are strictly prohibited.

Employee Protection and Whistle-blowing

The Group takes allegations of discrimination, harassment, and unethical conduct seriously. A dedicated Whistle-blowing Policy encourages employees to report suspected misconduct, malpractice, or unfair treatment. Whistle-blowers can confidentially report concerns verbally or in writing to management and are protected against retaliation, including unfair dismissal or victimization. Anonymous reports can also be made through designated grievance channels, including a dedicated email account.

The Group ensures that all reported suspicious or illegal behaviour is investigated discreetly. Confirmed cases are reported to law enforcement agencies to safeguard the Group's interests.

反貪污政策

本集團秉持誠信、正直與公平之最高標準，確保所有商業行為均不受不當影響。為落實此承諾，本集團與客戶合作實施有效的舉報政策，共同打擊貪腐行為。

內部反貪腐規範

本集團《反貪污政策》明確規範道德標準及違規處理程序，相關內容詳載於員工手冊、保密協議及利益衝突準則中。反貪污監察與調查委員會專責監督合規情況，並針對採購活動等高風險領域進行貪腐或賄賂行為調查，此類行為均被嚴格禁止。

員工保護與舉報機制

本集團嚴肅對待歧視、騷擾及不道德行為之指控，設有專屬《舉報政策》鼓勵員工通報可疑不當行為、瀆職或不平等待遇。舉報者可透過口頭或書面形式向管理層保密陳情，並受保護免遭報復性解僱或迫害。另設指定申訴管道（含專用電子信箱）接受匿名舉報。

本集團確保所有通報之可疑或非法行為均將進行保密調查，經查證屬實者將通報執法機關，以維護本集團權益。



Legal Compliance

The Group strictly adheres to national anti-bribery and corruption laws, including the Criminal Law of the PRC and the Law of the PRC on Anti-Money Laundering, as well as other applicable regulations in the PRC and Sri Lanka.

During the Reporting Period, there were no concluded legal cases regarding corrupt practices against the Group or its employees, and no instances of non-compliance with laws and regulations related to money laundering, bribery, extortion, fraud, or corruption were reported.

Anti-corruption training

During the Reporting Period, the Group provided anti-corruption and business ethics training to its directors and employees. The training was administered to 1,828 employees and all directors of the Group, ensuring that relevant personnel receive comprehensive instruction in these areas.

Community Investment

The Group is committed to community engagement and actively seeks to support local development while proactively addressing community needs. This is accomplished through the Group's focus on various aspects of social responsibility, such as education and community care. The Group contributes to public welfare activities, including blood donations and bursaries. By providing long-term support to the community, the Group fosters a corporate culture that creates shared value, supports disadvantaged social groups, and generates long-term economic, social, and environmental benefits for the communities in which it operates.

During the Reporting Period, Yancheng Fuhui organized a community activity called "Rainbow Classroom" for the children of its employees. This initiative involved 92 volunteers who contributed a total of 264.5 hours of activity time, demonstrating the company's commitment to education and family care.

法規遵循

本集團嚴格遵守國內外反貪腐及反洗錢法規，包括《中華人民共和國刑法》、《中華人民共和國反洗錢法》，以及斯里蘭卡相關法令。

報告期間，本集團及其員工未涉及任何已裁決之貪腐案件，亦未發生違反洗錢、賄賂、勒索、詐欺或貪腐相關法規之情事。

反貪污培訓

於報告期內，本集團為董事及員工進行了反貪污及商業道德培訓。培訓對象為1,828名員工和本集團內所有董事，以確保相關人員全面掌握這方面的要求及規範。

社區投資

本集團致力參與社區建設，並主動尋求促進當地發展的機會，以積極滿足社區需求。當中，本集團積極關注社會責任的各個層面，例如教育和社區關懷活動；亦積極參與公益活動，包括參與捐血活動及助學金計劃等。透過為社區提供長期支援，本集團培育了一個創造共享價值的企業文化，支援弱勢社群，並為生產基地所在社區的經濟、社會和環境帶來長期的效益。

在報告期間，鹽城福匯為員工子女舉辦了名為「彩虹課堂」的社區活動。該項計劃共有92名義工參與，累計貢獻了264.5小時的活動時間，充分展現了本公司對教育及家庭關懷的承諾。

AWARDS AND RECOGNITION

獎項與認可





AWARDS AND RECOGNITION

The Group's commitment to industry and environmental protection has been widely recognized. It has received accolades for its high quality and dedication to sustainable products, as shown below.

獎項與認可

本集團對工業和環境保護的投入得到了廣泛認可。它因其高品質和對可持續產品的貢獻而獲得讚譽，如下所示。

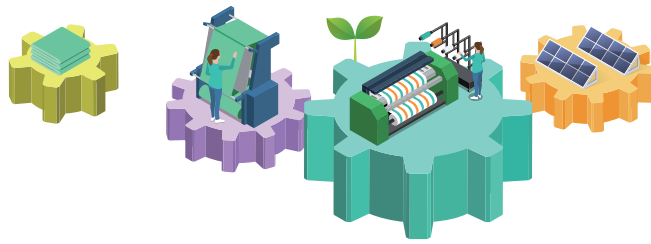
APPENDIX I – AWARDS AND CERTIFICATIONS



2025 New Certifications

附錄一—獎項及認證

2025年新認證

	Issued to 獲獎機構	Awards/Certifications name 獎項／認證名稱	Issued by 頒發機構
	Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司	Scope Certificate (Organic Content Standard (OCS) Version 3.0) 有機棉含量標準 (OCS 3.0) 認證證書	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
	Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司	HIGG FSLM SELF-ASSESSMENT	Cascale
	Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司	HIGG FSLM VERIFICATION	Benchmarks Company Limited & Cascale
	Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司	Supplier to Zero (STZ) Level 1 供應商零排放計劃 (STZ) 一級	ZDHC



	Issued to 獲獎機構	Awards/Certifications name 獎項／認證名稱	Issued by 頒發機構
	<p>Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司</p>	<p>ISO 45001 Occupational Health and Safety Management Systems ISO 45001職業健康安全 管理認證</p>	<p>Beijing Zhongjing Quality Certification Co., Ltd. 北京中經科環質量 認證有限公司</p>
	<p>Yancheng Fuhui Textiles Limited 鹽城福匯紡織有限公司</p>	<p>ISO 9001 Quality Management Systems ISO 9001質量管理</p>	<p>Beijing Zhongjing Quality Certification Co., Ltd. 北京中經科環質量 認證有限公司</p>



Other Certifications (Carried Forward)

其他認證 (延續)

Fountain Set Limited

福田實業有限公司



1



2

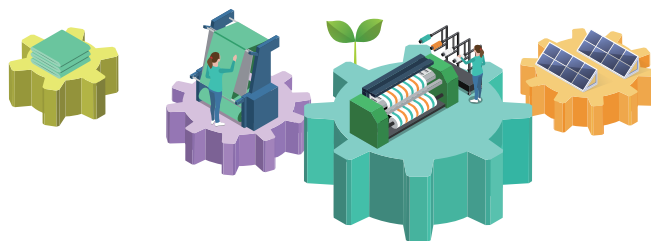


3



4

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期 (年/月)	Issuing Unit/Organisation 發出單位／機構
1	Scope Certificate (Global Recycled Standard (GRS) 4.0) 全球回收標準(GRS 4.0)認證證書	Certification 認證	2025/04	Intertek Testing Services NA, Inc 天祥檢驗服務有限公司
2	Scope Certificate (Recycled Claim Standard (RCS) 2.0) 回收聲明標準(RCS 2.0)認證證書	Certification 認證	2025/11	Intertek Testing Services NA, Inc 天祥檢驗服務有限公司
3	Scope Certificate (Organic Content Standard (OCS) 3.0) 有機含量標準(OCS 3.0)認證證書	Certification 認證	2025/02	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
4	Scope Certificate (Global Organic Textile Standard (GOTS) 7.0) 全球有機紡織品標準(GOTS 7.0)認證證書	Certification 認證	2026/01	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部



5



6



7

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
5	Regenagri Chain of Custody Criteria – Textiles Version 1.2 Regenagri生態棉認證	Certification 認證	2025/11	CU Inspections & Certifications India Pvt. Ltd 印度庫恩檢驗認證私人有限公司
6	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議

Highscene Limited 漢盛有限公司

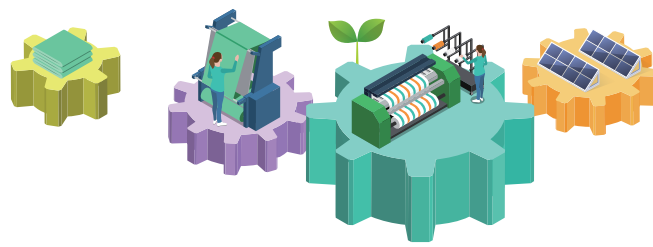
Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
7	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議



Ocean Lanka (Private) Limited
海洋蘭卡 (私人) 有限公司



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期 (年/月)	Issuing Unit/Organisation 發出單位／機構
8	Presidential Export Award (2023/2024) – Merit Award (Knitted Fabric Category) 總統出口獎 (2023/2024) – 優異獎 (針織面料類別)	Award 獎項	2025/02	Sri Lanka Export Development Board 斯里蘭卡出口發展局
9	Sustainability Team of the Year – Green Manufacturing Excellence 年度可持續發展團隊獎 – 綠色製造卓越獎	Award 獎項	2025/08	First View Intelligent Business
10	National Cleaner Production Award – Merit Award (Large Category) – Textile Sector 國家清潔生產獎 – 優異獎 (大型企業組) – 紡織行業	Award 獎項	2025/11	National Cleaner Production Center 國家清潔生產中心
11	SLTC Research & Innovation Award – Winner – Excellence in in-house R&D Award (Textile & Apparel Research) SLTC 科研與創新獎 – 優勝獎 – 內部研發卓越獎 (紡織與服裝研究)	Award 獎項	2025/11	Sri Lanka Technology Campus 斯里蘭卡科技園區



12



13



14



15

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
12	CIPM Great HR Award (Extra Large Category) – Merit Award CIPM 卓越人力資源獎(超大型企業組) – 優異獎	Award 獎項	2025/11	Chartered Institute for Personal Management 斯里蘭卡特許人事管理學會
13	Presidential Export Award (2024/2025) – Merit Award (Knitted Fabric Category) 總統出口獎(2024/2025) – 優異獎(針織面料類別)	Award 獎項	2025/12	Sri Lanka Export Development Board 斯里蘭卡出口發展局

Shanghai Fuhui Textiles Trading Co., Ltd.
上海福匯紡織貿易有限公司

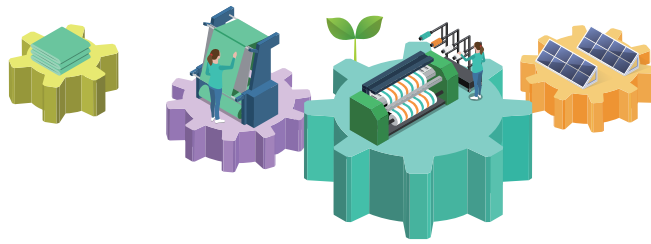
Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
14	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議

Dongguan Futian Oasis Heating Company Ltd.
東莞福田綠洲供熱有限公司

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
15	Dongguan City "Zero Waste Factory" in 2024 2024年東莞市「無廢工廠」	Award 獎項	2025/04	Bureau of Ecology and Environment of Dongguan City 東莞市生態環境局



Number 編號	Name of Award/Certification 獎項/認證名稱	Type of Award/ Certification 獎項/認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位/機構
16	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/02	Tongliao Qinggeer New Energy Co., Ltd. 通遼市青格洱新能源有限公司
17	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/04	Inner Mongolia Jinhua Road Port Logistics Co., Ltd. Jinzhou Railway Branch 內蒙古錦華路港物流有限責任公司錦州鐵路分公司
18	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/07	Zunhua Runfeng New Energy Co., Ltd. 遵化市潤峰新能源有限公司
19	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Lanshan Yuefeng New Energy Co., Ltd. 藍山粵風新能源有限公司
20	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Inner Mongolia Yuefeng New Energy Co., Ltd. 內蒙古粵風新能源有限公司
21	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Tongdao Yuexin Wind Power Generation Co., Ltd. 通道粵新風力發電有限公司



22



23

Shenzhen Faun Textiles Limited
深圳福力紡織品有限公司

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
22	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議

Jiangyin Fuhui Textiles Limited
江陰福匯紡織有限公司

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
23	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議
24	Higg Facility Environmental Module SELF-ASSESSMENT Certificate Higg Index FEM自我評估環境模組認證證書	Certification 認證	2025/06	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝聯盟)
25	Higg VFEM-Verification Certificate Higg現場驗證證書	Certification 認證	2025/06	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝聯盟)



26



27



28



29

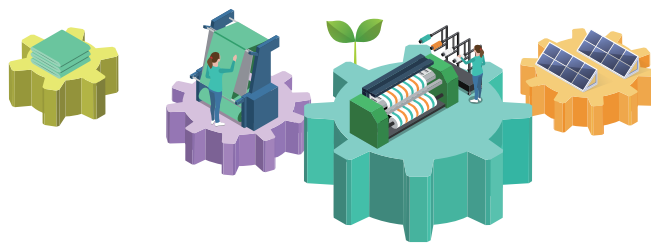


30

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
26	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/06	Guoneng Urumqi New Energy Development Co., Ltd. 國能烏魯木齊新能源開發有限公司
27	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/06	Guoneng Cele Energy Co., Ltd. 國能策勒能源有限責任公司
28	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/07	Guoneng Moyu Energy Co., Ltd. 國能墨玉能源有限責任公司

Dongguan Shatin Lake Side Textiles Printing & Dyeing Co., Ltd.
東莞沙田麗海紡織印染有限公司

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
29	Dongguan Cleaner Production Enterprise 東莞市清潔生產企業	Award 獎項	2025/01	Dongguan Bureau of Industry and Information Technology 東莞市工業和資訊化局
30	Top 10 Industrial Contribution Enterprises of Shatian Town in 2024 沙田鎮2024年度工業貢獻前十名企業	Award 獎項	2025/03	Shatian Town People's Government of Dongguan City 東莞市沙田鎮人民政府



31



33



32

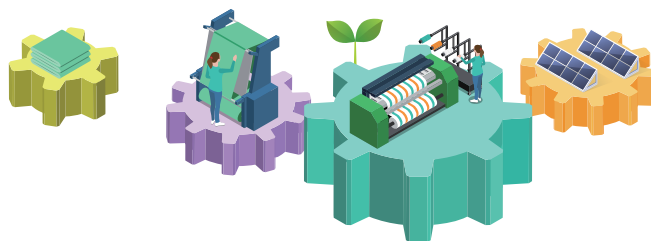


35

Number 編號	Name of Award/Certification 獎項/認證名稱	Type of Award/ Certification 獎項/認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位/機構
31	Low-Carbon Manufacturing Initiative (Gold Label) 低碳製造計劃(黃金標籤)	Certification 認證	2025/7	World Wide Fund for Nature 世界自然基金會
32	Second Prize of Science and Technology Progress – 2025 China National Textile and Apparel Council Science and Technology Award 2025年度中國紡織工業聯合會科學技術獎—科技進步二等獎	Award 獎項	2025/9	China National Textile and Apparel Council 中國紡織工業聯合會
33	Advanced Enterprise in Energy Efficiency (Water Efficiency) Benchmarking for Guangdong Textile Industry (2024-2025) 2024-2025年廣東省紡織行業能效(水效)對標工作先進企業	Award 獎項	2025/10	Guangdong Textile Association 廣東省紡織協會
34	Water Efficiency Leader Enterprise of Guangdong Textile Industry (2025) 2025年廣東省紡織行業水效領跑者企業	Award 獎項	2025/12	Department of Industry and Information Technology of Guangdong Province 廣東省工業和資訊化廳
35	Hong Kong-Guangdong Cleaner Production Partner (Manufacturing) 粵港清潔生產夥伴(製造業)標誌企業(2025-2027年)	Award 獎項	2025/12	Department of Industry and Information Technology of Guangdong Province, Environment and Ecology Bureau The Government of the Hong Kong Special Administrative Region of the People's Republic of China 廣東省工業和資訊化廳、香港特別行政區政府環境及生態局



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
36	Scope Certificate (Global Organic Textile Standard (GOTS) 7.0) 全球有機紡織品標準(GOTS 7.0)認證證書	Certification 認證	2025/01	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
37	Scope Certificate (Organic Content Standard (OCS) 3.0) 有機含量標準(OCS 3.0)認證證書	Certification 認證	2025/02	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
38	Scope Certificate (Global Recycled Standard (GRS) 4.0) 全球回收標準(GRS 4.0)認證證書	Certification 認證	2025/04	Intertek Testing Services NA, Inc 天祥檢驗服務有限公司
39	Oeko-Tex Standard 100 Certificate HKKO 041727 Oeko-Tex標準100證書HKKO 041727	Certification 認證	2025/04	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#
40	Oeko-Tex Standard 100 Certificate HKO15 215774 Oeko-Tex標準100證書HKO15 215774	Certification 認證	2025/03	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#
41	Oeko-Tex Standard 100 Certificate HKKO 056043 Oeko-Tex標準100證書HKKO 056043	Certification 認證	2025/03	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#



42



43



44



45

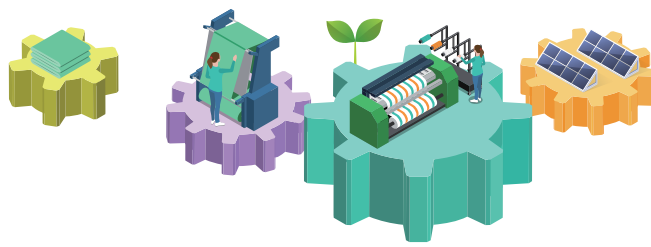


46

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
42	Supplier to Zero-certificate – Level1 零碳認證(一級)供應商	Certification 認證	2025/06	Zero Discharge of Hazardous Chemicals (ZDHC) 危險化學品零排放組織
43	U.S. Cotton Trust Protocol Certificate 美國棉花信任協議證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議
44	Regenagri Regenerative Cotton Certification Regenagri生態棉認證	Certification 認證	2025/11	CU Inspections & Certifications India Pvt. Ltd. 印度庫恩檢驗認證私人有限 公司
45	Higg VFEM-Verification Certificate Higg現場驗證證書	Certification 認證	2025/04	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝 聯盟)
46	Higg Facility Environmental Module SELF- ASSESSMENT Certificate Higg Index FEM自我評估環境模組認證證書	Certification 認證	2025/04	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝 聯盟)
47	BVE3-Chemical InCheck BVE3化學品InCheck	Certification 認證	Every Month 每月	Bureau Veritas 必維
48	BVE3-Chemical Technical Report BVE3化學品技術報告	Certification 認證	Every Month 每月	Bureau Veritas 必維
49	IPE Roadmap IPE路線圖	Certification 認證	Always Open 長期開放	Institute of Public and Environmental Affairs 公眾與環境研究中心



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
50	BLUWIN CERTIFIED COLOR ACCREDITATION PROGRAM for Puma Dystar (puma) 證書	Certification 認證	2025/3	PUMA
51	Datacolor Certify GLOBAL ASSESSMENT PROGRAM Datacolor Certify 全球評估計劃	Certification 認證	2025/6	Datacolor 德塔顏色
52	Certificate Color Accreditation Program 色彩認證項目	Certification 認證	2024/6	natic AG Switzerland
53	Kohl's Color CERTIFICATION 柯爾顏色認證	Certification 認證	2024/11	Kohl's 柯爾百貨公司
54	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/06	Guizhou Wangmo Yueqian Guangneng New Energy Co., Ltd. 貴州望謨粵黔廣能新能源有限公司
55	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/07	Guizhou Wangmo Yueqian Guangneng New Energy Co., Ltd. 貴州望謨粵黔廣能新能源有限公司
56	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Nayong Guangneng New Energy Co., Ltd. 納雍縣廣能新能源有限公司
57	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Guizhou Guangdong Electric Shiqian Wind Energy Co., Ltd. 貴州粵電石阡風能有限公司



58



59



60



61



62

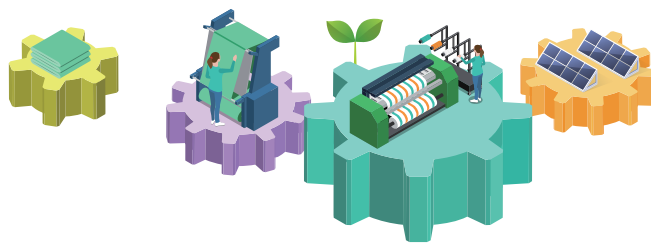
Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
58	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Woyang He Run New Energy Technology Co., Ltd. 渦陽縣和潤新能源科技有限公司
59	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/11	Lanshan Yuefeng New Energy Co., Ltd. 藍山粵風新能源有限公司

Yancheng Fuhui Textiles Limited
鹽城福匯紡織有限公司

Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
60	Green Factory in Jiangsu Province 江蘇省綠色工廠	Award 獎項	2025/11	Department of Industry and Information Technology of Jiangsu Province 江蘇省工業和信息化廳
61	Regenagri Chain of Custody Criteria – Textiles Version 1.2 Regenagri生態棉認證	Certification 認證	2025/11	CU Inspections & Certifications India Pvt. Ltd 印度庫恩檢驗認證私人有限公司
62	Scope Certificate (Global Recycled Standard 4.0 (GRS 4.0)) 全球回收標準(GRS 4.0)認證證書	Certification 認證	2025/04	Intertek Testing Services NA, Inc 天祥檢驗服務有限公司



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
63	Scope Certificate (Global Organic Textile Standard (GOTS) Version 7.0) 全球有機紡織品標準(GOTS 7.0)認證證書	Certification 認證	2025/01	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
64	Scope Certificate (Organic Content Standard (OCS) Version 3.0) 有機含量標準(OCS 3.0)認證證書	Certification 認證	2025/02	ECOCERT GREENLIFE S.A.S. 愛科賽爾國際總部
65	Certificate of U.S. Cotton Trust Protocol® membership 美國棉花信託協議會員證書	Certification 認證	2025/03	U.S. Cotton Trust Protocol 美國棉花信託協議
66	Oeko-Tex Standard 100 Certificate SH015 208514 Oeko-Tex標準100證書SH015 208514	Certification 認證	2025/09	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#
67	Oeko-Tex Standard 100 Certificate SH015 144422 Oeko-Tex標準100證書SH015 144422	Certification 認證	2025/09	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#



68



69



70



71



72

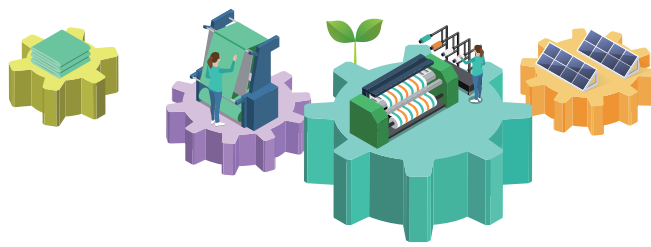


73

Number 編號	Name of Award/Certification 獎項/認證名稱	Type of Award/ Certification 獎項/認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位/機構
68	Higg VFEM-Verification Certificate Higg現場驗證證書	Certification 認證	2025/04	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝聯盟)
69	ISO 90001 Quality Management Certificate ISO 90001品質管理系統證書	Certification 認證	2025/06	ZJQC 北京中經科環品質認證有限公司
70	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM CERTIFICATION 職業健康安全體系ISO 45001證書	Certification 認證	2025/06	ZJQC 北京中經科環品質認證有限公司
71	Supplier to Zero Certificate 零碳認證供應商	Certification 認證	2025/06	Zero Discharge of Hazardous Chemicals (ZDHC) 危險化學品零排放組織
72	Higg FSLM (SELF ASSESSMENT) Certificate Higg FSLM自我評估證書	Certification 認證	2025/06	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝聯盟)
73	Worldly Higg VFSLM (Verified Module) Certificate Higg VFSLP現場驗證證書	Certification 認證	2025/08	Cascale (formerly Sustainable Apparel Coalition) 卡斯卡萊(原稱可持續服裝聯盟)



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
74	比對測試憑證 (物理性能實驗室間比對測試)	Certification 認證	2025/06	中聯品檢 (北京) 技術集團有限公司
75	比對測試憑證 (化學及色牢度性能實驗室間比對測試)	Certification 認證	2025/12	中聯品檢 (北京) 技術集團有限公司
76	BVE3-Chemical InCheck BVE3化學品InCheck	Certification 認證	Every Month 每月	Bureau Veritas 必維
77	BVE3-Chemical Technical Report BVE3化學品技術報告	Certification 認證	Every Month 每月	Bureau Veritas 必維
78	Smeta 2P-ZAA600102085	Certification 認證	2025/12	BENCHMARKS HONG KONG 臻力行有限公司
79	SLCP-Social & Labour Convergence Program (Verified Module) SLCP社會及勞工融合計劃 (核實模塊)	Certification 認證	2025/06	BENCHMARKS HONG KONG 臻力行有限公司
80	IPE Roadmap IPE路線圖	Certification 認證	Always Open 長期開放	Institute of Public and Environmental Affairs 公眾與環境研究中心
81	ZDHC (Zero Discharge of Hazardous Chemicals) WWSG V2.2 (SHAT08501468) ZDHC (零排放有害化學品) WWSG V2.2 (SHAT08501468)	Certification 認證	2025/09	Intertek Testing Services NA, Inc 天祥檢驗服務有限公司
82	OEKO-TEX Standard 100 (ANNX 4 Class 1) Oeko-Tex標準100證書 (ANNX 4 Class 1)	Certification 認證	2025/09	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#
83	OEKO-TEX Standard 100 (Recycled) (ANNX 4 Class 1) Oeko-Tex標準100證書 (Recycled) (ANNX 4 Class 1)	Certification 認證	2025/09	TESTEX AG, Swiss Textile Testing Institute TESTEX AG, 瑞士紡織檢定所#
84	Chinese Knitwear Product Trends (2025, 2026) 中國針織產品流行趨勢 (2025、2026)	Award 獎項	2025/09	China Knitting Industry Association 中國針織工業協會



Number 編號	Name of Award/Certification 獎項／認證名稱	Type of Award/ Certification 獎項／認證類型	Date of Issue (Year/Month) 頒發日期(年/月)	Issuing Unit/Organisation 發出單位／機構
85	Second Prize, Science and Technology Progress Award, China National Textile and Apparel Council 中國紡織工業聯合會科學技術獎科技進步二等獎	Award 獎項	2025/11	China National Textile and Apparel Council 中國紡織工業聯合會
86	Vice President Unit of the 8th Council of China Knitting Industry Association 中國針織工業協會第八屆理事會副會長單位	Award 獎項	2025/11	China Knitting Industry Association 中國針織工業協會
87	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/01	Jiangsu Yanhai Tongwei Fuyun New Energy Co., Ltd. 江蘇沿海通威富雲新能源有限公司
88	Green Electricity Certificate Transaction Vouchers 綠色電力證書交易憑證	Certification 認證	2025/02	Jiangsu Yanhai Tongwei Fuyun New Energy Co., Ltd. 江蘇沿海通威富雲新能源有限公司

* English names are only translation of their official Chinese names. In case of inconsistencies, the Chinese name shall prevail.
英文名稱僅為官方中文名稱之譯文。倘有歧異，概以中文名稱為準。

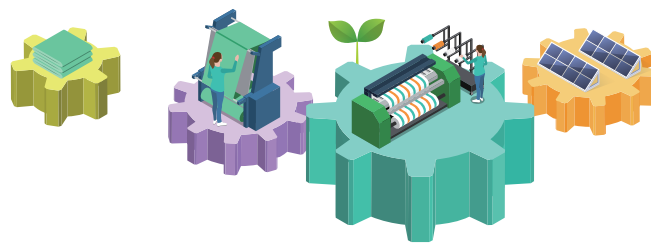
Chinese names are only translation of their official English names. In case of inconsistencies, the English name shall prevail.
中文名稱僅為官方英文名稱之譯文。倘有歧異，概以英文名稱為準。



APPENDIX II – HKEX ESG REPORTING GUIDE INDEX

附錄二—港交所ESG報告指南索引

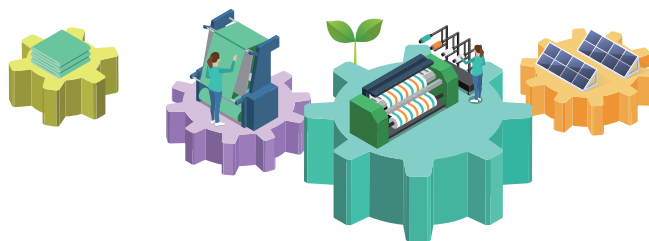
General Disclosures and KPIs 一般披露及 關鍵績效指標	Description 描述	Section(s) 部份
Environmental 環境		
Aspect A1: Emissions 層面A1：排放物		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 資料內容：有關廢氣排放、向水及土地排污、產生有害及無害廢棄物的(a)政策；及(b)遵守對發行人有重大影響的相關法律及法規之情況。	Environmental Protection 環境保護
KPI A1.1	The types of emissions and respective emissions data.	Environmental Protection – Air Emissions 環境保護 – 廢氣排放
關鍵績效指標 A1.1	排放物種類及相關排放數據。	環境保護 – 廢氣排放
KPI A1.2	Repealed 1 January 2025	Not applicable 不適用
關鍵績效指標 A1.2	於2025年1月1日刪除	不適用
KPI A1.3	Total hazardous waste produced and, where appropriate, intensity.	Environmental Protection – Waste Disposal 環境保護 – 廢物棄置
關鍵績效指標 A1.3	所產生有害廢棄物總量及(如適用)密度。	環境保護 – 廢物棄置
KPI A1.4	Total non-hazardous waste produced and, where appropriate, intensity.	Environmental Protection – Waste Disposal 環境保護 – 廢物棄置
關鍵績效指標 A1.4	所產生無害廢棄物總量及(如適用)密度。	環境保護 – 廢物棄置
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Environmental Protection – Emission Reduction Targets 環境保護 – 減排目標
關鍵績效指標 A1.5	描述設定的排放目標及為實現這些目標而採取的步驟。	環境保護 – 減排目標
KPI 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.	Environmental Protection – Waste Reduction Targets and Results 環境保護 – 減廢目標及成效
關鍵績效指標 A1.6	描述如何處理有害及無害廢棄物，並描述設定的減廢目標及為實現這些目標而採取的步驟。	環境保護 – 減廢目標及成效



General Disclosures and KPIs 一般披露及 關鍵績效指標	Description 描述	Section(s) 部份
Aspect A2: Use of Resources 層面 A2: 資源使用		
General disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源包括能源、水和其他原材料的政策。	Environmental Protection 環境保護
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及 / 或間接能源總耗量及密度。	Environmental Protection – Energy Consumption 環境保護—能源消耗
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity. 總耗水量及密度。	Environmental Protection – Water Consumption and Discharge 環境保護—耗水量及排放
KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述能源使用效益目標及為實現這些目標而採取的步驟。	Environmental Protection – Energy Saving Targets and Results 環境保護—節能目標及成效
KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題、設定的用水效益的目標及為實現這些目標而採取的步驟。	Environmental Protection – Targets of Water Saving and Discharge Quality Control 環境保護—節約用水及排放質量控制目標
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位佔量。	Environmental Protection – Packaging Materials 環境保護—包裝材料
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 有關減低發行人對環境及天然資源造成重大影響的政策。	Environmental Protection 環境保護
KPI A3.1 關鍵績效指標 A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources – Significant Impacts of Activities on the Environment 環境及天然資源—業務活動對環境的重大影響



General Disclosures and KPIs 一般披露及 關鍵績效指標	Description 描述	Section(s) 部份
Social 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 資料內容：有關薪酬及解僱、招聘及晉升、工時、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法規之情況。	Employment and Labour Practices – Employment 僱傭及勞工常規—僱傭
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Employment and Labour Practices – Occupational Health and Safety Awareness
關鍵績效指標 B1.1	按性別、僱傭類型、年齡組別及地區劃分的總勞動力。	僱傭及勞工常規—職業健康及安全意識
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment and Labour Practices – Training and Development Programs
關鍵績效指標 B1.2	按性別、年齡組別及地區劃分的僱員流失比率。	僱傭及勞工常規—培訓及發展
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 資料內容：有關提供安全工作環境及保障僱員避免職業性危害的(a)政策；及(b)遵守對發行人有重大影響的相關法律及法規之情況。	Employment and Labour Practices – Occupational Health and Safety Awareness 僱傭及勞工常規—職業健康及安全意識
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	
關鍵績效指標 B2.1	在過去三年每年(包括本報告年)因工作關係而死亡的人數及比率。	
KPI B2.2	Lost days due to work injury.	
關鍵績效指標 B2.2	因工傷損失工作日數。	
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	
關鍵績效指標 B2.3	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。	



General Disclosures and KPIs 一般披露及 關鍵績效指標	Description 描述	Section(s) 部份
Aspect B3: Development and Training 層面B3：發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 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。	Employment and Labour Practices – Training and Development Programs 僱傭及勞工常規—培訓及發展
KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	
KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員接受培訓的平均時數。	
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labour. 資料內容：有關防止童工或強迫勞動的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及法規的情況。	Employment and Labour Practices – Labour Standards 僱傭及勞工常規—勞動標準
KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強迫勞動。	
KPI B4.2 關鍵績效指標 B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 有關管理供應鏈環境及社會風險的政策。	Operating Practices – Supply Chain Management 經營慣例—供應鏈管理
KPI B5.1 關鍵績效指標 B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	
KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored. 描述有關委聘供應商的慣例、向其執行有關慣例的供應商數目、以及此等慣例的實施情況及監控方法。	



General Disclosures

and KPIs

一般披露及
關鍵績效指標

Description

描述

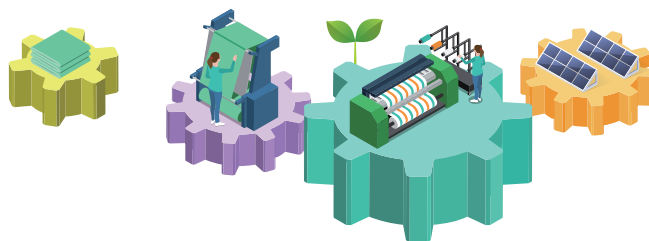
Section(s)

部份

KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.
關鍵績效指標 B5.3	描述用於識別供應鏈中環境和社會風險的慣例，以及此等慣例的實施情況及監控方法。
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.
關鍵績效指標 B5.4	描述在選擇供應商時用以鼓勵有利環境產品及服務的慣例，以及此等慣例的實施情況及監控方法。

Aspect B6: Product Responsibility 層面B6：產品責任

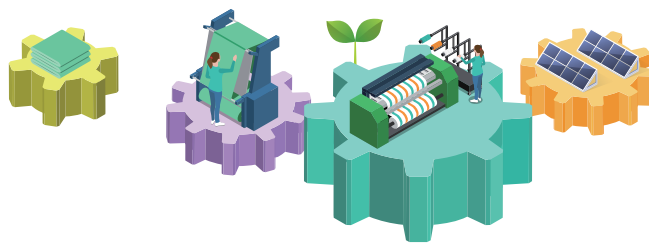
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Operating Practices – Product Responsibility
一般披露	資料內容：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法規的情況。	經營慣例—產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	
關鍵績效指標 B6.1	已出售或已付運產品總數中因安全與健康理由而須回收的百分比。	
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	
關鍵績效指標 B6.2	接獲關於產品及服務的投訴數目以及應對方法。	
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	
關鍵績效指標 B6.3	描述與維護及保障知識產權有關的慣例。	
KPI B6.4	Description of quality assurance process and recall procedures.	
關鍵績效指標 B6.4	描述質量保證流程及產品回收程序。	
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	
關鍵績效指標 B6.5	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。	



General Disclosures and KPIs 一般披露及 關鍵績效指標	Description 描述	Section(s) 部份
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 資料內容：有關防止賄賂、勒索、欺詐及洗黑錢的：(a)政策；及 (b)遵守對發行人有重大影響的相關法律及規例的情況。	Operating Practices – Anti-corruption 經營慣例—反貪腐政策
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	
關鍵績效指標 B7.1	於報告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。	
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	
關鍵績效指標 B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	
關鍵績效指標 B7.3	描述向董事和員工提供的反貪污培訓。	
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關通過社區參與以了解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策。	Operating Practices – Community Investment 經營慣例—社區投資
KPI B8.1	Focus areas of contribution.	
關鍵績效指標 B8.1	重點貢獻領域。	
KPI B8.2	Resources contributed to the focus area.	
關鍵績效指標 B8.2	在重點貢獻領域所投放的資源。	



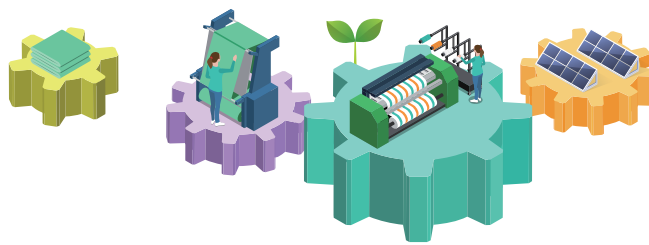
Climate-related Disclosures 氣候相關披露		Section(s) 部份
(I) Governance 管治		
19	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 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：	Board Statement; Mitigating Climate Change – Climate Change Governance 董事會聲明；氣候變化—氣候變化治理
	<p>* <i>Note: The responsibilities of such body(s) or individual(s) should be reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).</i></p> <p>註：該機構或個人應在其職權範圍、授權、角色描述和其他適用於該機構或個人的相關政策中體現其責任。</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; 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；	
	(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	
	(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; 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；	
	(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). 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)。	



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>19 Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 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>(b)</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 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. 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>* <i>Note: In preparing disclosures to fulfil the requirements in this paragraph 19, an issuer shall avoid unnecessary duplication with disclosures made pursuant to paragraph 13 of this Code. For example, although an issuer shall provide the information required by this paragraph 19, if oversight of ESG-related (including climate-related) risks and opportunities is managed on an integrated basis, the issuer would avoid duplication by providing integrated governance disclosures instead of separate disclosures for each ESG-related risk and opportunity.</i></p> <p>註：發行人按第19段的要求而進行披露時，應避免與按本守則第13段所披露內容有不必要的重複。例如，雖然發行人應提供本第19段要求的資訊，但若發行人集中管理對環境、社會及管治相關（包括氣候相關）風險及機遇的監督工作，則應進行整合的管治披露，而不必單獨就每個與環境、社會及管治相關的風險及機遇進行披露，從而減少重複披露。</p>	<p>Board Statement; Mitigating Climate Change – Climate Change Governance 董事會聲明；氣候變化—氣候變化治理</p>



Climate-related Disclosures 氣候相關披露	Section(s) 部份
(II) Strategy 策略 - Climate-related risks and opportunities	
<p>20 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> <ul style="list-style-type: none"> (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; 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； (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; 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； (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 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 (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. 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。 	<p>Mitigating Climate Change – Climate Risk Identification 氣候變化—氣候風險識別</p>



Climate-related Disclosures
氣候相關披露

Section(s)
部份

* Notes: 1. In identifying the climate-related risks and opportunities pursuant to paragraph 20, an issuer: (a) shall use all reasonable and supportable information that is available to it at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions; and (b) is encouraged to refer to and consider the applicability of the industry-based disclosure topics defined in IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures. 2. (a) If an issuer determines that disclosing information about a climate-related opportunity pursuant to any provision under this Part D is commercially sensitive in the limited circumstances set out in this note 2(b) below, the issuer is permitted to omit disclosure of such information. (b) An issuer qualifies for the exemption specified in this note 2(a) above if, and only if: (i) information about the climate-related opportunity is not already publicly available; (ii) disclosure of that information could reasonably be expected to prejudice seriously the economic benefits the issuer would otherwise be able to realise in pursuing the opportunity; and (iii) the issuer has determined that it is impossible to disclose that information in a manner – for example, at an aggregated level – that would enable the issuer to meet the objectives of the disclosure requirement without prejudicing seriously the economic benefits the issuer would otherwise be able to realise in pursuing the opportunity. (c) If an issuer elects to use the exemption specified in this note 2(a) above, the issuer shall, for each item of information omitted: (i) disclose the fact that it has used the exemption; and (ii) reassess, at each reporting date, whether the information qualifies for the exemption.

註： 1. 在根據第20段識別氣候相關風險和機遇時：(a) 發行人須使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料，包括有關過去事件、當前狀況及對未來狀況的預測的資料；及(b) 本交易所鼓勵發行人參考《國際財務報告準則S2號》行業實施指南》中定義的行業披露主題，並考慮其是否適用。2. (a) 如在下文附註2(b)所載的有限情況下，發行人認為根據本D部分的任何規定披露有關氣候相關機遇的資訊屬於商業敏感資訊，發行人可不用披露有關資訊。(b) 只有在下述情況下，發行人才符合上文註2(a)中所述寬免的條件：(i) 關於氣候相關機遇的資訊尚未可公開獲得；(ii) 可以合理預期，若然披露該資訊，將嚴重損害發行人追求該機遇能夠實現的經濟利益；及(iii) 發行人已確定，其不可能以既不嚴重損害其追求該機遇所能夠實現的經濟利益，又達到披露規定目的的方式（例如匯總方式）披露該資訊。(c) 若發行人選擇使用上文註2(a)所述的寬免，則針對每一項略去不披露的資訊，發行人須逐一：(i) 披露其使用了該項寬免的事實；及(ii) 在每個匯報日重新評估該資訊是否符合寬免條件。

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:
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
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
- (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).
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）。

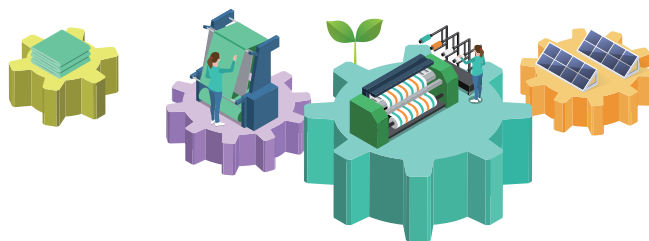
* Note: An issuer shall use all reasonable and supportable information that is available to the issuer at the reporting date without undue cost or effort to determine the scope of its value chain, including its breadth and composition.

註： 發行人須使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料去確定其價值鏈的範圍，包括其涵蓋範圍和構成。

Mitigating Climate Change – Climate Risk Identification; Anticipated Financial Impacts
氣候變化—氣候風險識別；預期財務影響



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>22 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: 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: 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及機遇的資訊，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> <ul style="list-style-type: none"> (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 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； (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或緩減工作（直接或間接）； (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 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；及 (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 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>(b) information about how the issuer plans to resource the activities disclosed in accordance with paragraph 22(a). 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。</p>	<p>Mitigating Climate Change 氣候變化</p>
<p>23 An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 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。</p>	<p>Performance Highlights; Energy Saving Targets and Results 表現摘要；節能目標及 成效</p>



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>24 An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：</p> <p>(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 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</p> <p>(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. 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。</p> <p>* Notes: 1. Issuers should account for climate-related matters in the financial statements in accordance with the requirements under HKFRS, IFRS, CASBE or the alternative overseas financial reporting standard acceptable to the Exchange. 2. Where the quantitative information disclosed pursuant to paragraph 24 is not expressed as a line item in the financial statements, the issuer shall explain how such information is reflected in its financial statements (e.g. identifying the relevant financial item).*</p> <p>註：1. 發行人應根據《香港財務報告準則》、《國際財務報告準則》、《中國企業會計準則》或聯交所接納的其他海外財務匯報準則的規定，於財務報表中說明氣候相關事宜。2. 若根據上文第24段披露的量化資料並未於財務報表中作為單獨項目列示，發行人須解釋有關資料如何於其財務報表中反映（例如識別相關財務項目）。</p>	<p>Mitigating Climate Change – Anticipated Financial Impacts 氣候變化—預期財務影響</p>
<p>25 The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：</p> <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: 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，預期其財務狀況在短期、中期及長期內將如何變化： (i) its investment and disposal plans; and 其投資及處置計劃；及 (ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及</p> <p>(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, based on its strategy to manage climate-related risks and opportunities. 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。</p>	<p>Mitigating Climate Change – Anticipated Financial Impacts 氣候變化—預期財務影響</p>



Climate-related Disclosures

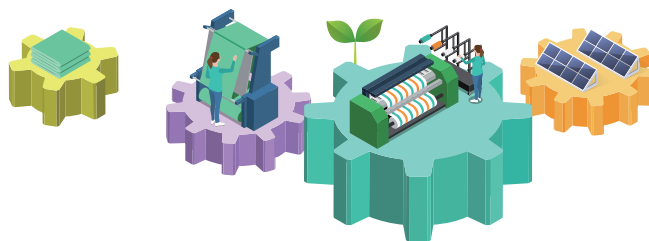
氣候相關披露

Section(s)

部份

* Notes: 1. In providing quantitative information about current or anticipated financial effects, an issuer may disclose a single amount or a range. 2. In preparing disclosures about the anticipated financial effects of a climate-related risk or opportunity, an issuer shall: (a) use all reasonable and supportable information that is available to the issuer at the reporting date without undue cost or effort; and (b) use an approach that is commensurate with the skills, capabilities and resources that are available to the issuer for preparing those disclosures. 3. An issuer need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity if the issuer determines that: (a) those effects are not separately identifiable; or (b) the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful. 4. In addition, an issuer need not provide quantitative information about the anticipated financial effects of a climate-related risk or opportunity if the issuer does not have the skills, capabilities or resources to provide that quantitative information. 5. If an issuer determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in note 3 or 4 above, the issuer shall: (a) explain why it has not provided quantitative information; (b) provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity; and (c) provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the issuer determines that quantitative information about the combined financial effects would not be useful.

註： 1. 提供有關當前或預期財務影響的量化資料時，發行人可披露單一數額或區間範圍。 2. 在準備披露氣候相關風險或機遇的預期財務影響時，發行人須：(a) 使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料；及(b) 採用與發行人現有技能、能力和資源相稱的方法編備披露內容。 3. 如發行人確定有以下情況，其毋須提供有關氣候相關風險或機遇的當前或預期財務影響的量化資料：(a) 有關影響無法單獨識別；或(b) 用以評估這些影響的計量方式不確定性太高，估量的量化資訊沒有參考價值。 4. 此外，如發行人不具備提供有關氣候相關風險或機遇的預期財務影響的量化資料的技能、能力或資源，則其毋須提供預期財務影響的量化資料。 5. 如發行人確定根據上述註3或4中的準則，其毋須提供有關氣候相關風險或機遇的當前或預期財務影響的量化資料，發行人須：(a) 解釋為何未提供量化資料；(b) 提供有關這些財務影響的定性資料，包括指出相關財務報表中可能或已經受到氣候相關風險或機遇影響的明細項目、總計和小計；及(c) 提供有關該氣候相關風險或機遇與其他氣候相關風險或機遇以及其他因素的綜合財務影響的量化資料，除非發行人確定有關綜合財務影響的量化資料沒有用處則作別論。



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>26 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>(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 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; 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 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; 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>(b) how and when the climate-related scenario analysis was carried out, including: 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: 使用的輸入數據，包括：</p> <p>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人分析中使用的氣候相關情景及其來源；</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 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；</p>	<p>Mitigating Climate Change – Climate Change Scenarios 氣候變化—氣候變化情境</p>



Climate-related Disclosures
氣候相關披露

Section(s)
部份

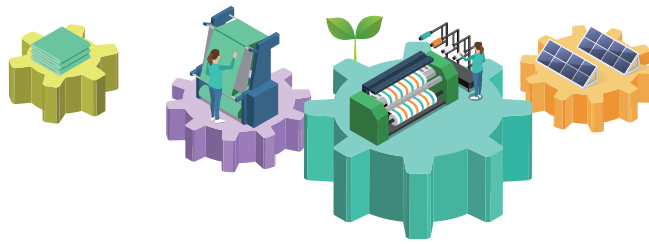
- (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;
發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；
- (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;
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；
- (6) time horizons the issuer used in the analysis; and
發行人在分析中所使用的時間範圍；及
- (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);
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)；
- (ii) the key assumptions the issuer made in the analysis; and
發行人在分析中所作的關鍵假設；及
- (iii) the reporting period in which the climate-related scenario analysis was carried out.
進行氣候相關情景分析的匯報期。

Note: An issuer shall determine an approach to climate-related scenario analysis that enables it to consider all reasonable and supportable information that is available to the issuer at the reporting date without undue cost or effort. The determination of the approach shall be informed by the assessments of the issuer's exposure to climate-related risks and opportunities and its available skills, capabilities and resources.

註：發行人須確定其作出氣候相關情景分析的方法，可以使其將匯報之日其可無需付出不必要成本或努力即可獲得的一切合理且有依據的資料納入考量。釐定使用哪種方法時，須依據發行人對其本身所面對氣候相關風險和機遇以及其可用技能、能力和資源的評估來決定。

(III) Risk Management 風險管理

- | | |
|--|--|
| <p>27 An issuer shall disclose information about:
發行人須披露以下資訊：</p> <p>(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:
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> <ul style="list-style-type: none"> (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);
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)； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;
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>Mitigating Climate Change – Climate Risk Identification
氣候變化—氣候風險識別</p> |
|--|--|



Climate-related Disclosures

氣候相關披露

Section(s)

部份

(III) Risk Management 風險管理

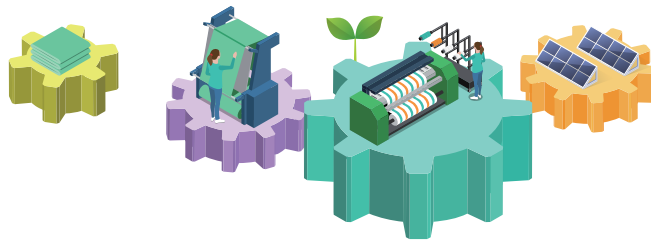
- (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);
發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；
 - (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;
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；
 - (v) how the issuer monitors climate-related risks; and
發行人如何監察其氣候相關風險；及
 - (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;
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；
- (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
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
- (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.
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。

* *Note: In preparing disclosures to meet the requirements in this paragraph 27, an issuer shall avoid unnecessary duplication with disclosures made pursuant to paragraphs 13(ii) and 14 (Materiality) of this Code. For example, although an issuer shall provide the information required by this paragraph 27, if oversight of ESG-related (including climate-related) risks and opportunities is managed on an integrated basis, the issuer would avoid duplication by providing integrated risk management disclosures instead of separate disclosures for each ESG-related risk and opportunity.*

註：發行人為符合本第27段中的要求而進行披露時，須避免與根據本守則第13(ii)段和第14段(重要性)的披露有不必要的重複。例如，雖然發行人應提供本第27段要求的資訊，但若發行人是集中管理對環境、社會及管治相關(包括氣候相關)風險及機遇的監督工作，則其應進行整合的風險管理披露，而不必單獨就每個與環境、社會及管治相關的風險及機遇進行披露，從而減少重複披露。



Climate-related Disclosures 氣候相關披露		Section(s) 部份
(IV) Metrics and Targets 指標及目標		
28	<p>An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO₂ equivalent, classified as: 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:</p> <p>(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放;</p> <p>(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放; 及</p> <p>(c) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。</p>	<p>Environmental Protection – Greenhouse Gas Emissions 環境保護—溫室氣體排 放</p>
29	<p>An issuer shall: 發行人須:</p> <p>(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; 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;</p> <p>(b) disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法, 包括:</p> <p>(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 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;</p> <p>(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 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</p> <p>(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 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;</p> <p>(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 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</p>	<p>Environmental Protection – Greenhouse Gas Emissions 環境保護—溫室氣體排 放</p>



Climate-related Disclosures

氣候相關披露

Section(s)

部份

- (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).

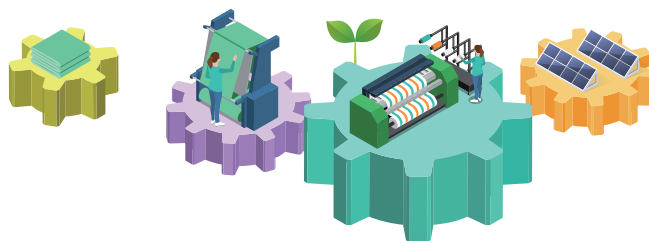
就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。

- * *Notes: 1. An issuer is required to use all reasonable and supportable information that is available to it at the reporting date without undue cost or effort when the issuer selects the measurement approach, inputs and assumptions it uses in measuring Scope 3 greenhouse gas emissions. 2. An issuer is permitted to measure its greenhouse gas emissions in accordance with paragraph 28 using information for reporting periods that are different from its own reporting period if that information is obtained from entities in its value chain with reporting periods that are different from the issuer's reporting period, on the condition that: (a) the issuer uses the most recent data available from those entities in its value chain without undue cost or effort to measure and disclose its greenhouse gas emissions; (b) the length of the reporting periods is the same; and (c) the issuer discloses the effects of significant events and changes in circumstances (relevant to its greenhouse gas emissions) that occur between the reporting dates of the entities in its value chain and the date of the issuer's ESG report. 3. Where an issuer's activities include asset management, commercial banking or insurance, the issuer is encouraged to disclose additional information about the issuer's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions).*

- 註： 1. 發行人在選擇用於計量其範圍3溫室氣體排放的計量方法、輸入資料及假設時，須使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料。 2. 發行人根據第28段的規定計量其溫室氣體排放時，也可使用與其自身匯報期不同的匯報期資料，前提是該資料是取自其價值鏈中匯報期與發行人不同的實體，並且符合以下條件：(a) 發行人是使用其價值鏈中這些實體提供的最新數據（過程中可以無需付出不必要成本或努力）來計量和披露其溫室氣體排放；(b) 匯報期長度相同；及(c) 發行人披露其價值鏈中實體的匯報期與發行人的環境、社會及管治報告日期之間發生的重大事件和與其溫室氣體排放相關的情況變化的影響。 3. 如發行人的活動包括資產管理、商業銀行或保險，本交易所鼓勵發行人披露有關其第15類溫室氣體排放或與其投資相關的其他資訊（融資排放）。



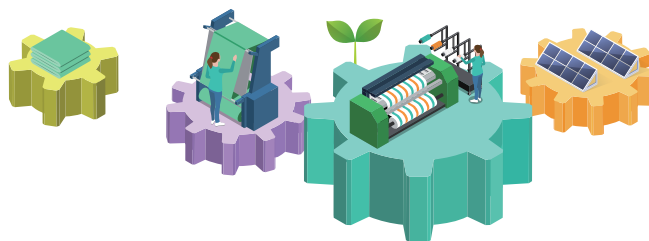
Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>30 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	<p>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>
<p>31 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 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>	<p>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>
<p>32 An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 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>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>
<p>* <i>Note: In preparing disclosures to meet the requirements in paragraphs 30 to 32, an issuer shall use all reasonable and supportable information that is available to the issuer at the reporting date without undue cost or effort.</i> 註：發行人為符合第30至32段的要求而進行披露時，須使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料。</p>	
<p>33 An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 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>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>
<p>34 An issuer shall disclose: 發行人須披露如下：</p> <p>(a) an explanation of whether and how the issuer is applying a carbon price in decisionmaking (for example, investment decisions, transfer pricing, and scenario analysis); and 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</p> <p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 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；</p> <p>or an appropriate negative statement that the issuer does not apply a carbon price in decisionmaking. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。</p>	<p>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>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). 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。這可能構成根據第19(a)(iv)段作出的披露的一部分。</p>	<p>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>
<p>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. 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。</p>	<p>Mitigating Climate Change – Commitment to a Sustainable Transition 氣候變化—對可持續轉型的承諾</p>



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>37 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"> (a) the metric used to set the target; 用以設定目標的指標； (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的 (例如緩減、適應或以科學為基礎的舉措)； (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); 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))； (d) the period over which the target applies; 目標的適用期間； (e) the base period from which progress is measured; 衡量進度的基準期間； (f) milestones or interim targets (if any); 階段性目標或中期目標 (如有)； (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及 (h) how the latest international agreement on climate change (including the jurisdictional commitments that arise from that agreement) has informed the issuer's target. 最新氣候變化國際協議 (包括該協議產生的司法承諾) 如何為發行人設定目標提供資訊。 	<p>The Group's Sustainability Mission and Vision; Emission Reduction Targets 本集團的可持續性使命及願景；減排目標</p>
<p>Note: The targets are not necessarily those under KPIs A1.5, A1.6, A2.3 and A2.4 in Part C of this Code. 註：有關目標不一定是本守則C部分關鍵績效指標A1.5、A1.6、A2.3及A2.4項下的指標。</p>	



Climate-related Disclosures 氣候相關披露	Section(s) 部份
<p>38 An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目目標的方法，以及其如何監察達標進度，包括：</p> <ul style="list-style-type: none"> (a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證； (b) the issuer's processes for reviewing the target; 發行人審核目標的程序； (c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及 (d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。 	<p>The Group's Sustainability Mission and Vision 本集團的可持續性使命及願景</p>
<p>39 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. 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>The Group's Sustainability Mission and Vision; Performance Highlights 本集團的可持續性使命及願景；表現摘要</p>
<p>40 For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 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> <ul style="list-style-type: none"> (a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體； (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (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; 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>The Group's Sustainability Mission and Vision; Mitigating Climate Change 本集團的可持續性使命及願景；氣候變化</p>



Climate-related Disclosures
氣候相關披露

Section(s)
部份

- (d) whether the target was derived using a sectoral decarbonisation approach; and
目標是否是採用行業脫碳方法得出的；及
- (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:

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：

- (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;
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；
- (ii) which third-party scheme(s) will verify or certify the carbon credits;
該碳信用將由哪些第三方計劃驗證或認證；
- (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
(碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及
- (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).
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，對碳抵消效果的假設）。

- 41 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 (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).
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。

Mitigating Climate Change – Commitment to a Sustainable Transition
氣候變化—對可持續轉型的承諾



FOUNTAIN SET (HOLDINGS) LIMITED
福田實業(集團)有限公司

Block A, 6/F, Eastern Sea Industrial Building
29-39 Kwai Cheong Road, Kwai Chung
New Territories, Hong Kong

香港新界葵涌葵昌路29-39號
東海工業大廈A座6樓

www.fshl.com