



# 新源萬恒 控股有限公司

## New Provenance Everlasting Holdings Limited

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)

Stock Code 股份代號: 2326



2024/25

ENVIRONMENTAL, SOCIAL AND  
GOVERNANCE REPORT

環境、社會和管治報告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

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## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ABOUT THE ESG REPORT

New Provenance Everlasting Holdings Limited (the “**Company**”) and its subsidiaries (collectively as the “**Group**” or “**we**”) are pleased to publish the Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”), highlighting the Group’s commitment to sustainable development and our work in fulfilment of the corporate social responsibility.

##### Reporting Scope

The ESG Report covers the overall ESG performance of the Group’s operations in Hong Kong and the People’s Republic of China (the “**PRC**”) from 1 April 2024 to 31 March 2025 (the “**Year**”). The Group is principally engaged in the sourcing and sale of metal minerals and related industrial materials, and the production and sales of industrial products. The disclosure of environmental Key Performance Indicators (“**KPIs**”) covers the performance of the Group’s subsidiary, 寧夏華夏環保資源綜合利用有限公司 (literally translated as Ningxia Huaxia Integrated Waste Recycling Company Limited. (“**Waste Recycling Company**”)) in the PRC. The above-mentioned reporting scope has been carefully determined based on the entities of the Group’s operations that have major environmental impacts.

##### Reporting Guidelines

The ESG Report makes relevant disclosures in accordance with the ESG Reporting Guide (the “**ESG Guide**”) as set out in Appendix C2 of the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and complies with the “Comply or Explain” provision therein.

#### 關於ESG報告

新源萬恒控股有限公司（「**本公司**」）及其附屬公司（統稱「**本集團**」或「**我們**」）欣然發表的環境、社會及管治（「**ESG**」）報告，闡述本集團於業務中秉持的可持續發展理念，以及履行企業公民責任所推行的各項工作。

##### 報告範圍

ESG報告涵蓋本集團於二零二四年四月一日至二零二五年三月三十一日（「**本年度**」）在香港以及中華人民共和國（「**中國**」）內地營運業務的整體ESG表現。本集團主要從事採購及銷售金屬礦物及相關工業原料的生產及銷售工業用產品業務。環境關鍵績效指標的披露將集中檢視經營工業用產品業務的附屬公司，即位於中國寧夏中寧縣石空工業園區內的寧夏華夏環保資源綜合利用有限公司（「**環保公司**」）的表現。上述報告範圍乃根據本集團業務中有主要環境影響的實體而審慎釐定。

##### 報告框架

ESG報告乃根據香港聯合交易所有限公司（「**聯交所**」）刊發的證券上市規則（「**上市規則**」）附錄C2所載的《環境、社會及管治報告指引》（「**ESG指引**」）作出相關披露，並遵守當中「不遵守就解釋」的條文。

## ABOUT THE ESG REPORT (CONTINUED)

### Reporting Principles

The Group has prepared and compiled this ESG Report based on the four reporting principles of materiality, quantitative, balance and consistency, and has applied such reporting principles as set out in the ESG Guide above in the following manners:

#### *Materiality:*

The content of the ESG Report is determined based on stakeholder engagement and materiality assessment, which includes identifying ESG-related issues, gathering and reviewing the views of internal management and various stakeholders, assessing the relevance and materiality of the issues, and compiling and verifying the reported information. The ESG Report has comprehensively covered the key ESG issues of concern to stakeholders.

#### *Quantitative:*

The Group has disclosed the quantitative environmental and social KPIs in the ESG Report. The criteria, methodologies and references used to calculate the KPIs, as well as the conversion factors used for these KPIs are set out to enable stakeholders to have a comprehensive understanding of the Group's ESG performance.

#### *Balance:*

The relevant data and information of the Group are disclosed in an objective and balanced manner.

#### *Consistency:*

The Group uses consistent reporting and calculation methods as far as reasonably practicable and details the significant changes in information or methods in relevant sections to facilitate the comparison of ESG performance between years.

### Information and Feedback

For detailed information about the environmental, social and corporate governance of the Group, please refer to the Group's official website ([www.npegroup.com.hk](http://www.npegroup.com.hk)). Your opinions on this report will be highly valued. Please contact us with any comments or suggestions at [info@npegroup.com.hk](mailto:info@npegroup.com.hk).

## 關於ESG報告 (續)

### 報告準則

本集團依照重要性、量化、平衡及一致性四大報告原則籌備及撰寫本報告，並按照下列方式採用上述ESG指引所載列的該等報告原則：

#### *重要性：*

ESG報告的內容乃根據持份者參與及重要性評估而釐定，當中包括識別與ESG相關的議題、收集及審視內部管理層及不同持份者的意見、評估議題的相關及重要程度，以及編製及核實所報告的資料。ESG報告已全面涵蓋持份者所關注的主要ESG議題。

#### *量化：*

本集團已於ESG報告中披露經量化的環境及社會關鍵績效指標，並列出了用於計算關鍵績效指標的標準、方法及參考資料，以及該等關鍵績效指標所用的轉換因數，讓持份者能全面了解本集團的ESG表現。

#### *平衡：*

本集團以客觀的態度均衡地披露本集團的相關數據及資訊。

#### *一致性：*

本集團在合理可行的情況下會採用一致的報告及計算方法，並會於相關章節中詳細說明資料或方法的變化，以方便比較不同年度之ESG表現。

### 資訊及反饋

有關本集團的環境、社會及企業管治的詳細信息，請參閱本集團的官方網站 ([www.npegroup.com.hk](http://www.npegroup.com.hk))。本集團重視您對此份報告的看法，若閣下有任何意見或建議，歡迎以電郵形式發送至以下郵箱：[info@npegroup.com.hk](mailto:info@npegroup.com.hk)。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ABOUT THE GROUP

New Provenance Everlasting Holdings Limited is a renowned company listed on the Main Board of the Stock Exchange (stock code: 2326). The Group primarily focuses on sourcing and sale of metal minerals and related industrial products, and the production and sale of industrial products. We actively pursue potential development opportunities while prioritising sustainability.

With years of experience in procuring and selling metallic minerals and downstream raw materials, we have built strong relationships with leading mining companies and diverse partners around the globe. The Group is committed to leveraging these connections to tap into the increasing infrastructure investments in the PRC and the anticipated growth in the new energy sector. Our goal is to create diverse income streams, achieve significant profits, and ultimately enhance returns for our valued shareholders, all while operating responsibly with respect to environmental and social impacts.

#### 關於本集團

新源萬恒控股有限公司是一家在聯交所主板上市的知名公司（股份代號：2326）。本集團主要從事於金屬礦物及相關工業產品的採購與銷售，以及工業產品的生產與銷售。本集團積極尋求潛在發展機會，同時優先考慮可持續發展。

憑藉多年在金屬礦物及下游原材料採購與銷售的經驗，本集團已與全球領先的礦業公司及多元合作夥伴建立了穩固的關係。本集團致力於運用這些聯繫，把握中國基建投資不斷增長及新能源行業預期發展的機遇。我們的目標是創造多元化的收入來源，實現可觀的利潤，最終提升尊貴股東的回報，同時在環境及社會影響方面秉持負責任的經營態度。





## ESG MANAGEMENT

The Group recognises the crucial role of effective ESG governance in achieving corporate sustainability. To this end, the Group has established a robust ESG management framework that clearly defines roles and responsibilities, ensuring effective implementation of the ESG governance policy. The board of directors (the “Board”) of the Group assumes primary responsibility for overseeing the Group’s ESG governance. This includes defining the Group’s ESG approach, assessing and managing ESG-related risks, supervising and guiding the management and relevant departments in formulating and implementing policies and measures, as well as monitoring ESG performance. To facilitate effective communication throughout the organisation, the Group employs a “top-down and bottom-up” management approach, which facilitates open and constructive dialogue, allowing policymakers to obtain meaningful insights from daily operations. By combining perspectives from both senior leadership and operational teams, we are able to develop comprehensive and well-informed ESG strategies that align with our commitment to sustainability.

## ESG管治

本集團充分意識到有效的ESG管治對企業可持續發展的重要性。因此，本集團已建立職責明確的ESG管治架構，明確分工和分配職責，確保其ESG管治政策得以有效全面實施。本集團董事會在本集團的ESG方面上承擔主體責任，包括制定本集團的ESG方針、評估及管理本集團於ESG方面的風險、監管並領導管理層與各職能部門制定及執行相關政策和措施，以及監察ESG表現。為促進整個組織內的有效溝通，本集團採用一套「由上而下及由下而上」的管理方式，促進開放且建設性的對話，使決策者能夠從日常營運中獲取有價值的見解。通過結合管理層和運營團隊的觀點，我們得以制定全面且充分知情的ESG策略，與我們對可持續發展的承諾保持一致。





## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ESG MANAGEMENT (CONTINUED)

To improve ESG management, the Group collaborated with an independent consulting firm during the Year. Their expertise was crucial in identifying key ESG issues and assessing sustainability-related performance. The consulting firm facilitated data collection and reviewed materiality assessments to ensure the relevance of identified material issues. The Board oversees this process, while management analyses the results and translates them into actionable items for various functional departments, and sets targets. Additionally, management also monitors the results internally, gathers feedback to evaluate policy effectiveness, and reports to the Board for further advice. For detailed information on the environmental targets and performance, please refer to the “Environmental Goals and Progress” paragraph of the report.

To effectively lead the Group’s ESG initiatives, the Board will continue to oversee the ESG-related work and stay abreast of the latest ESG disclosure requirements of the Listing Rules. The Board is committed to enhancing reporting in line with the updated Appendix C2, the “Environmental, Social and Governance Reporting Code” (the “**Code**”). This includes providing climate-related disclosures under Part D of the Code on a “comply or explain” basis for the upcoming reporting year.

#### Stakeholder Engagement

The ESG Report represents a collaborative effort among employees from various departments with the Group, aims at understanding the performance and status of environmental and social development. The information collected not only provides a summary of the environmental and social initiatives and their achievements during the Year but also serves as a foundation for the development of the Group’s sustainable strategies for the future.

#### ESG管治 (續)

為提升ESG管理，本集團於本年度與一家獨立諮詢公司合作。該諮詢公司的專業知識在識別關鍵ESG議題及評估可持續發展相關表現方面發揮了重要作用。諮詢公司協助收集數據並審視重要性評估，以確保所識別的重要議題具相關性。董事會負責監督此過程，管理層則分析結果，並將其轉化為各職能部門可執行的事項，並設定目標。此外，管理層亦在內部監察結果，收集反饋以評估政策成效，並向董事會匯報以獲取進一步建議。關於環境目標及表現的詳細資料，請參閱報告中的「環境目標及進度」章節。

為有效領導本集團的ESG工作，董事會將持續監督與ESG相關的事務，並緊貼上市規則最新的ESG披露要求。董事會致力於根據更新後的附錄C2《環境、社會及管治報告守則》（「**守則**」）提升報告質素。當中包括於下報告年度的報告內，根據守則第D部分以「遵守或解釋」的方式提供與氣候相關的披露。

#### 持份者參與

ESG報告是本集團各部門員工共同努力的成果，旨在了解環境及社會發展的表現和現況。所收集的資訊不僅總結了本年度的環境及社會措施及其成效，亦為集團未來可持續發展策略的制定奠定基礎。

## ESG MANAGEMENT (CONTINUED)

### Stakeholder Engagement (continued)

Recognising the significant link between stakeholder opinions and corporate growth, the Group emphasises on the importance of engaging with its stakeholders. Through various communication channels, the Group actively collects and addresses their expectations and requirements on a daily basis. Moreover, the Group is committed to nurturing mutually beneficial and trusting relationships with all its stakeholders. Looking ahead, the Group plans to enhance stakeholder engagement efforts to gather invaluable insights into its business and ESG performance in a more comprehensive manner. Ultimately, this collaborative approach will not only facilitate the Group's continuous business growth but also strengthen our commitment to sustainability and drive positive impact on the environment and all stakeholders involved.

## ESG管治 (續)

### 持份者參與 (續)

本集團深知持份者意見與企業成長之間的重要聯繫，故特別重視與持份者的互動。透過多元溝通渠道，集團積極在日常營運中收集並回應持份者的期望與需求。此外，集團致力於培養與所有持份者之間互惠互信的關係。展望未來，集團計劃加強持份者參與工作，以更全面地收集對業務及ESG表現的寶貴見解。此合作方式不僅有助於推動集團持續業務增長，更將鞏固我們對可持續發展的承諾，並促進對環境及所有相關持份者的正面影響。

Stakeholders 持份者	Expectations and Requirements 期望與要求	Ways of Communication and Response 溝通與回應方式
<b>Government and Regulators</b> 政府與監管機構	<ul style="list-style-type: none"> <li>Compliance with national policies, laws and regulations 遵守國家政策及法律法規</li> <li>Foster local economic development 促進地方經濟發展</li> <li>Contribution to local employment 帶動地方就業</li> <li>Tax payment in full and on time 按時足額繳稅</li> </ul>	<ul style="list-style-type: none"> <li>Regular communication with regulatory authority 定期與監管機構溝通</li> <li>Inspection and supervision 檢查及監督</li> </ul>
<b>Shareholders</b> 股東	<ul style="list-style-type: none"> <li>Income and returns 收益回報</li> <li>Operational compliance 合規營運</li> <li>Growth in corporate value 提升公司價值</li> <li>Information transparency and effective communication 資訊透明及有效溝通</li> </ul>	<ul style="list-style-type: none"> <li>General meetings 股東大會</li> <li>Group announcements 本集團公告</li> </ul>
<b>Business Partners</b> 合作夥伴	<ul style="list-style-type: none"> <li>Operation with integrity 誠信經營</li> <li>Fair competition 公平競爭</li> <li>Performance of contracts 依法履約</li> <li>Mutual benefits 互利共贏</li> </ul>	<ul style="list-style-type: none"> <li>Business communication 商務溝通</li> <li>Negotiation and cooperation 洽談合作</li> </ul>



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### ESG MANAGEMENT (CONTINUED)

#### ESG管治 (續)

##### Stakeholder Engagement (continued)

##### 持份者參與 (續)

Stakeholders 持份者	Expectations and Requirements 期望與要求	Ways of Communication and Response 溝通與回應方式
<b>Customers</b> 客戶	<ul style="list-style-type: none"> <li>Quality products and services 優質產品與服務</li> <li>Health and safety 健康與安全</li> <li>Performance of contracts 合約履行</li> <li>Operation with integrity 誠信經營</li> </ul>	<ul style="list-style-type: none"> <li>Customer meetings 客戶溝通會議</li> </ul>
<b>Environment</b> 環境	<ul style="list-style-type: none"> <li>Emission compliance 達標排放</li> <li>Energy saving and emission reduction 節能減排</li> <li>Ecological protection 保護生態</li> </ul>	<ul style="list-style-type: none"> <li>Environmental investigation and inspection 環境調研檢查</li> </ul>
<b>Industry</b> 行業	<ul style="list-style-type: none"> <li>Formulate industry standards 行業標準制定</li> <li>Enhancement of industrial development 促進行業發展</li> </ul>	<ul style="list-style-type: none"> <li>Visits and mutual inspections 考察互訪</li> </ul>
<b>Employees</b> 員工	<ul style="list-style-type: none"> <li>Protection of rights 權益維護</li> <li>Occupational health and safety 職業健康及安全</li> <li>Remunerations and benefits 薪酬福利</li> <li>Career development 職業發展</li> <li>Humanity cares 人文關懷</li> </ul>	<ul style="list-style-type: none"> <li>Employee meetings 員工溝通會議</li> </ul>
<b>Communities and the Public</b> 社區及公眾	<ul style="list-style-type: none"> <li>Information transparency 資訊公開透明</li> </ul>	<ul style="list-style-type: none"> <li>Group website 本集團網站</li> <li>Group announcements 本集團公告</li> </ul>

## ESG MANAGEMENT (CONTINUED)

### Materiality Assessment

In order to establish a robust and impactful ESG management strategy, a materiality assessment was conducted last year, based on stakeholder surveys, the analysis of opinions from a third-party ESG consulting firm and materiality maps issued by reputable external parties\*. The Group reviewed the assessment results this Year and determined that assessment findings remain valid and unchanged for this Year.

Identified material ESG issues include:

#### Aspects

層面

**Environmental**  
環境

**Employment and Labour Practices**  
僱傭與勞工常規

**Operating Practices**  
營運慣例

## ESG管治 (續)

### 重要性評估

為建立穩健且具影響力的ESG管理策略，集團在去年進行了重要性評估，該評估基於持份者調查、第三方ESG顧問的意見分析以及由權威外部機構發布的重要性圖譜\*。本集團於本年度審閱了評估結果，並確定評估發現仍然有效且未有變更。

本年度，本集團所識別的ESG重要議題如下：

#### Material Issues

重要議題

**Environmental Compliance**  
環境合規  
**Wastewater Management**  
廢水管理  
**Prevention and Handling of Environmental Incidents**  
環境事故預防及處理

**Occupational Health and Safety**  
職業健康與安全  
**Remunerations and Benefits**  
薪酬及福利

**Anti-corruption**  
反貪污

\* The materiality maps referenced in the materiality assessment include the ESG Industry Materiality Map and the Sustainability Accounting Standards Board ("SASB") Materiality Map produced respectively by Morgan Stanley Capital International and the SASB.

\* 重要性評估所參考的重要性圖譜分別包括由摩根士丹利資本國際公司提供的ESG行業重要性圖譜及由永續會計準則委員會（「SASB」）提供的SASB重要性圖譜。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION

Environmental protection and emission reduction are considered essential components of our sustainable development strategy. During the Year, we have remained dedicated to safeguarding the environment by adopting green practices to reduce pollutants and greenhouse gas emissions, minimise resource consumption, and improve resource utilisation efficiency in our operations. We strictly comply with relevant laws and regulations governing environmental protection, including but not limited to the Environmental Protection Law of the PRC, Atmospheric Pollution Prevention and Control Law of the PRC, Water Pollution Prevention and Control Law of the PRC, Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Waste, and Emission Standard of Pollutants for Sulphuric Acid Industry (GB26132-2010). We have also obtained the necessary national licenses, such as pollutant discharge permits, to ensure full regulatory compliance.

The Group acknowledges that robust monitoring and management systems are crucial to facilitate sustainable development, such as driving continuous improvement of its environmental performance. It has therefore implemented a comprehensive environmental management system to closely monitor and control environmental pollution. This system covers various environmental aspects, including air emissions, consumption of natural resources, soil quality, and waste generation. This mechanism mandates all departments to sign an environmental objective liability statement, pledging to engage actively in the Group's environmental responsibility initiatives. This approach fosters green operations across the organisation and enhances collaborative efforts, further improving the Group's environmental performance.

#### 綠色營運

環境保護及減排被視為本集團可持續發展策略的重要組成部分。在本年度，我們持續致力於通過採用綠色措施來減少污染物及溫室氣體排放、減少資源消耗及提升資源利用效率，以保障環境。我們嚴格遵守相關環境保護法律法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》、《中華人民共和國固體廢物污染環境防治法》及《硫酸工業污染物排放標準》（GB26132-2010）。同時，我們亦已取得必要的國家許可證，如污染物排放許可證，以確保全面遵守法規。

本集團深知穩健的監察及管理系統對促進可持續發展至關重要，例如推動環境表現的持續改善。因此，集團已實施全面的環境管理系統，嚴密監控及控制環境污染。該系統涵蓋多個環境範疇，包括廢氣排放、自然資源消耗、土壤質量及廢棄物產生。此機制要求各部門簽署環境目標責任書，承諾積極參與集團的環境責任計劃。此舉促進整個集團的綠色運營並加強協作，進一步提升集團的環境表現。



## GREEN OPERATION (CONTINUED)

Furthermore, regular assessments are conducted for each department's environmental performance to prevent incidents. The Group organises annual environmental training programmes to raise staff awareness about environmental protection. These sessions are designed for both new and existing employees, covering essential topics such as national environmental protection laws and regulations, the Group's environmental management standards and policies, operating procedures for environmental protection facilities, clean production requirements, and basic knowledge of environmental emergency plans. Employee feedback is gathered to evaluate content appropriateness and gatekeep quality facilitating continuous improvements and ensure training effectiveness.

To enhance environmental management and instil a sense of responsibility among employees, the Group has implemented a reward and punishment system for environmental protection. This system incentivises employees who fulfil their environmental protection responsibilities effectively, while penalising those who neglect their duties, thereby encouraging active participation in pollution prevention efforts.

During the Year, the Group conducted various drills, including emergency responses for hazardous waste and gas leaks, natural disaster scenarios (e.g. earthquakes), and sulphuric acid leakage emergencies. These drills are designed to strengthen employees' understanding of the Group's emergency response plan, enabling them to implement effective control measures promptly in the event of an environmental accident, thereby minimising environmental impact. Furthermore, the Group evaluates personnel readiness, material availability, interdepartmental coordination, drill results, and the effectiveness of supporting departments. Based on these evaluations, action plans are developed to address any identified issues and enhance the emergency response system. This proactive approach not only prepares employees for potential emergencies but also fosters a culture of safety and responsibility within the organisation. By continually refining the emergency response protocols, the Group aims to ensure a swift and efficient reaction to any environmental challenges that may arise to minimise negative environmental impacts resulting from unforeseen incidents.

## 綠色營運 (續)

此外，本集團定期對各部門的環境表現進行評估，以防範環境事故的發生。集團每年舉辦環境培訓課程，提高員工的環保意識。這些課程針對新入職及現有員工，涵蓋重要主題，包括國家環境保護法律法規、集團的環境管理標準及政策、環保設施的操作程序、潔淨生產要求以及環境應急預案的基本知識。集團亦收集員工反饋，以評估培訓內容的適切性並把關質量，促進持續改進，確保培訓成效。

為加強環境管理並培養員工的責任感，本集團實施了環境保護獎懲制度。該制度對有效履行環境保護職責的員工予以獎勵，對疏忽職責者予以懲處，從而鼓勵員工積極參與污染防治工作。

本年度，本集團進行了多項演練，包括危險廢棄物及氣體洩漏的應急響應、自然災害情境（如地震）及硫酸洩漏緊急事故等。這些演練旨在加強員工對集團應急響應計劃的理解，使員工們能在環境事故發生時迅速採取有效的控制措施，從而將環境影響降至最低。此外，集團亦評估人員準備情況、物資供應、部門之間的協調、演練結果及支援部門的效能。根據評估結果，制定行動計劃以解決發現的問題並完善應急響應系統。此積極主動的做法不僅使員工為潛在緊急情況做好準備，亦在集團內培養安全與責任的文化。透過不斷完善應急響應程序，集團旨在確保對任何可能發生的環境挑戰都能迅速且有效地作出反應，從而將意外事件所帶來的負面環境影響降至最低。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Environmental Goals and Progress

The table below outlines our environment-related targets across different aspects. Additionally, the Group remains committed to minimising the environmental impact of its production sites through tracking progress, adjusting as needed, and ensuring continuous improvement.

#### 綠色營運 (續)

##### 環境目標及進度

下表列出本集團在不同環境層面的目標。此外，集團亦致力透過追蹤進展、適時調整及確保持續改進，減少生產基地對環境的影響。

Aspects 層面	Our Goals 我們的目標	Chapters on Corresponding Measures 相應措施的章節
Emissions 排放	Ensure no excessive emissions and pollution incidents 確保無過度排放及污染事故	Green Operation 綠色營運 <ul style="list-style-type: none"> <li>Emission Management 排放物管理</li> <li>Waste Management 廢棄物管理</li> <li>Conserving Resources and Protecting the Environment 節約資源及保護環境</li> </ul>
Waste 廢棄物	Ensure that there are no pollution incidents caused by improper disposal of waste 確保無因不恰當處理廢棄物而引起的污染事故	Green Operation 綠色營運 <ul style="list-style-type: none"> <li>Waste Management 廢棄物管理</li> </ul>
Electricity 電力	Maintain or reduce energy consumption 維持或減少能耗	Green Operation 綠色營運 <ul style="list-style-type: none"> <li>Conserving Resources and Protecting the Environment 節約資源及保護環境</li> </ul>
Water 用水	Maintain or reduce water consumption 維持或減少耗水量	Green Operation 綠色營運 <ul style="list-style-type: none"> <li>Conserving Resources and Protecting the Environment 節約資源及保護環境</li> </ul>

## GREEN OPERATION (CONTINUED)

### Environmental Goals and Progress (continued)

We are proud to report that the Group has made meaningful improvements in reducing its environmental footprint through the effective implementation of environmental policies and initiatives. These policies have laid the groundwork for improvements in various environmental indicators, guiding us closer to the goal of minimising the Group's overall environmental impact. In the following section, we will explore the progress the Group has made in achieving its environmental objectives, offering a more comprehensive overview of our accomplishments.

### Emission Management

#### *Air Pollutant Emission*

The Group meets all national and local pollutant emission standards, including but not limited to the Emission Standard of Pollutants for the Sulphuric Acid Industry (GB26132-2010), the Emission Limit Value Requirements for Discharge of Air Pollutants at the Boundary of Enterprises, the Indirect Emission Standard Limit Value Requirements for Water Pollutants in New Enterprises, and the Technical Specification for Continuous Monitoring of Flue Gas Emissions (SO<sub>2</sub>, NO<sub>x</sub>, Particulate Matter) from Stationary Sources (HJ-75-2017).

## 綠色營運 (續)

### 環境目標及進度 (續)

通過有效實施環境政策和措施，本集團在減少環境足跡方面取得了顯著的進步。這些政策為各項環境指標的改善奠定了基礎，引領我們更接近將集團整體環境影響降至最低的目標。在下章節中，我們將探討集團在實現環保目標方面所取得的進展，更全面地概述我們的成就。

### 排放物管理

#### *廢氣排放*

本集團遵守所有國家及地方的污染物排放標準，包括但不限於《硫酸工業污染物排放標準》(GB26132-2010)，《企業邊界大氣污染物無組織被排放限值要求》，《新建企業水污染物間接排放標準限值要求》及《固定污染源煙氣(SO<sub>2</sub>、NO<sub>x</sub>、顆粒物)排放連續監測技術規範》(HJ-75-2017)。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Emission Management (continued)

###### Air Pollutant Emission (continued)

The Group is committed to controlling and mitigating environmental pollution, with an emphasis on managing exhaust emissions resulting from the production process. The major sources of exhaust emission from the Group include industrial exhaust emission generated during the production process, flue gas generated by industrial kilns and furnaces, and dust from the material storage area, construction sites and provisional sites. To achieve the Group's environmental targets of preventing excessive emissions and pollution incidents, we have adopted the following measures to handle various types of exhaust emissions:

#### 綠色營運 (續)

##### 排放物管理 (續)

###### 廢氣排放 (續)

本集團致力於控制及減輕環境污染，特別注重管理生產過程中產生的廢氣排放。集團主要的廢氣排放來源包括生產過程中產生的工業廢氣、工業窯爐產生的煙氣、以及物料儲存區、工地及臨時作業現場產生的粉塵。為達成防止過度排放及污染事故的環境目標，我們採取了以下措施來處理各類廢氣排放：

##### Industrial exhaust emission generated during the production process

###### 生產過程中產生的工業廢氣

- Purification  
進行淨化
- Reuse of recyclable exhaust emission  
循環再用可回收的廢氣
- After-treatment and discharge of non-recyclable exhaust emission once emission limits are met  
不可回收利用的廢氣會經後續處理並在檢測符合相關標準後進行排放

##### Flue gas generated by industrial kiln and furnace

###### 工業窯爐產生的煙氣

- Desulphurisation, denitrification and dust removal  
脫硫、脫硝、除塵
- Discharge after relevant standards are met  
在符合相關標準後進行排放

##### Dust from material storage area, construction sites and provisional sites

###### 物料儲存區、工地及臨時作業現場產生的粉塵

- Adopting measures against rain, dust and wind  
採取防雨、防塵和抗風措施
- Sprinkling of water in dusty areas  
採取防雨、防塵和抗風措施
- Building enclosures around storage areas  
在儲存區周圍設置圍欄

## GREEN OPERATION (CONTINUED)

### Emission Management (continued)

#### Air Pollutant Emission (continued)

The Group has implemented various exhaust emission control measures to strengthen the management of exhaust emissions. We regularly monitor the level of exhaust emissions using an online system. Additionally, the Group has replaced traditional alkali with hydrogen peroxide. This substitution effectively converts sulphur dioxide into sulphuric acid. This innovative approach not only reduces the production costs of sulphuric acid but also prevents secondary pollution by recycling sulphur dioxide emissions.

Significant decreases in sulphur oxides and particulate emissions have been observed following the implementation of a more precise monitoring system and effective reduction measures. Such measures not only enhanced the conversion efficiency within the operations but also lowered emission concentrations.

In addition to industrial process emissions, the Group also tracks and addresses vehicle fuel emissions, which represent a smaller portion of the total air emissions inventory. However, recent production growth has required greater vehicle use and diesel consumption, the sole source of nitrogen oxides, resulting in a slight increase in NOx emissions.

The data on exhaust emission by the Group is as follows:

Exhaust Emission <sup>1</sup>	廢氣 <sup>1</sup>	2025 二零二五年	2024 二零二四年	Change 變動
Nitrogen Oxides (kg)	氮氧化物 (千克)	2.90	2.79	4%
Sulphur Oxides (tonnes)	硫氧化物 (噸)	17.40	223.01	-92%
Particulates (tonnes)	顆粒物 (噸)	0.80	27.27	-97%

Note:

- Exhaust emissions include both industrial sources (emitting sulphur oxides, particulates) and vehicle fuel use (emitting nitrogen oxides, sulphur oxides, particulates). Industrial emission data is collected through the online monitoring system, while vehicle emissions are calculated using the methodology and emission factors from Appendix II "Guidelines for Reporting Environmental Key Performance Indicators" ("Appendix II") provided by the Stock Exchange.

## 綠色營運 (續)

### 排放物管理 (續)

#### 廢氣排放 (續)

本集團已實施多項廢氣排放控制措施，以加強對廢氣排放的管理。我們定期利用線上系統監測廢氣排放水平。此外，集團已將傳統的鹼液替換為過氧化氫。此替代方法能有效將二氧化硫轉化為硫酸。這項創新措施不僅降低了硫酸的生產成本，還通過回收二氧化硫排放，防止二次污染。

在實施更精確的監測系統及有效的減排措施後，硫氧化物和顆粒物排放量顯著下降。這些措施不僅提升了操作過程中的轉化效率，還降低了排放濃度。

除了工業過程排放外，集團亦追蹤車輛燃料排放，該部分佔總廢棄排放量的比例較小。然而，近期的生產增長導致車輛使用及柴油消耗增加，這是氮氧化物的唯一來源，因而引致其排放量略有上升。

本年度，本集團的廢氣排放數據如下：

附注：

- 廢氣排放包括工業來源（排放硫氧化物、顆粒物）及車輛燃料使用（排放氮氧化物、硫氧化物、顆粒物）。工業排放數據透過線上監測系統收集，而車輛排放則根據聯交所提供的《附錄二：環境關鍵績效指標匯報指引》（「附錄二」）中的計算方法及排放因子進行計算。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Emission Management (continued)

###### Greenhouse Gas Emission

The Group's operations generate direct greenhouse gas emissions from the combustion of vehicle fuels. The emissions generated from mobile vehicle usage increased slightly due to business needs. Nonetheless, the Group conducts regular vehicle inspections and tyre inflation to maintain proper tyre pressure to avoid unnecessary carbon emissions.

The Group maintained net-negative Scope 1 emissions through active carbon removal. Our tree planting program, which added 200 new trees this Year, provides sufficient sequestration to offset all direct emissions from vehicle fuels while enhancing local biodiversity, air quality, and community health.

Also, the Group recorded 0 indirect emissions from purchased energy, as the electricity needs were fully supplied by the industrial process generation. This self-generation approach reinforces our commitment to low-carbon operations.

Additionally, sources of indirect greenhouse gas emissions include water treatment processes and waste paper disposal. Notably, the Group has advanced its paper recycling initiatives and recycled 100% of all paper consumed this Year. Hence, there was no indirect greenhouse gas emission from waste paper disposal. Moving forward, we will continue to uphold our recycling efforts while actively promoting efficient paper consumption to further reduce our environmental impact.

#### 綠色營運 (續)

##### 排放物管理 (續)

###### 溫室氣體排放

本集團的營運產生了來自車輛燃料燃燒的直接溫室氣體排放。由於業務需求，車輛使用所產生的排放量略有增加。儘管如此，集團定期進行車輛檢查和輪胎充氣，以維持適當的輪胎壓力，避免不必要的碳排放。

集團透過積極的碳移除措施，維持淨負的範圍一排放量。我們的植樹計劃本年度新增200棵樹，提供了足夠的碳封存量以抵銷所有來自車輛燃料的直接排放，同時提升當地生物多樣性、空氣質素及社區健康。

此外，由於電力需求完全由工業過程自產自用，集團錄得的購買能源的間接排放量為零。此自行發電模式進一步彰顯我們對低碳營運的承諾。

同時，間接溫室氣體排放的來源還包括水處理過程和廢紙處理。值得注意的是，集團積極推動紙張回收計劃，並在本年度回收了100%的所有紙張。因此，廢紙處理並未產生任何間接溫室氣體排放。展望未來，我們將繼續堅持回收，同時積極推廣高效的紙張消耗，以進一步減少我們的環境影響。



## GREEN OPERATION (CONTINUED)

### Emission Management (continued)

#### Greenhouse Gas Emission (continued)

Beyond the accounted greenhouse gas emissions, the Group implements low-carbon operations initiatives to further manage our environmental footprint. We engage employees in resource conservation and sustainable workplace practices, including promoting sustainable commuting options, such as public transport and carpooling. These collective efforts demonstrate our commitment to environmental stewardship that extends beyond the reporting boundary.

The data on greenhouse gas emissions of the Group is as follows:

## 綠色營運 (續)

### 排放物管理 (續)

#### 溫室氣體排放 (續)

除了已計算的溫室氣體排放外，本集團還推行低碳營運措施，以進一步管理我們的環境足跡。我們鼓勵員工節約資源及可持續工作場所實踐，包括推廣可持續的通勤方式，如公共交通及共乘。這些集體努力展現了我們超越報告範圍的環境管理承諾。

本年度，本集團的溫室氣體排放數據如下：

Greenhouse Gas Emissions	溫室氣體	2025 二零二五年	2024 二零二四年	Change <sup>#</sup> 變動 <sup>#</sup>
Total Greenhouse Gas Emissions <sup>1</sup> (tonnes CO <sub>2</sub> e)	溫室氣體排放總量 <sup>1</sup> (噸二氧化碳當量)	145.61	161.06	-10%
Scope 1 – Direct Emissions <sup>2</sup> (tonnes CO <sub>2</sub> e)	範圍一—直接排放 <sup>2</sup> (噸二氧化碳當量)	-117.67	-113.25	4%
Mobile Combustion Sources (tonnes CO <sub>2</sub> e)	移動燃燒源排放 (噸二氧化碳當量)	1.93	1.75	10%
Emission Reduction from Tree Planting (tonnes CO <sub>2</sub> e)	樹木種植減排 (噸二氧化碳當量)	-119.60	115.00 <sup>3</sup>	4%
Scope 2 – Energy Indirect Emissions <sup>5</sup> (tonnes CO <sub>2</sub> e)	範圍二—能源間接排放 <sup>5</sup> (噸二氧化碳當量)	0	0 <sup>4</sup>	No Change 無變化
Scope 3 – Other Indirect Emissions <sup>6</sup> (tonnes CO <sub>2</sub> e)	範圍三—其他間接排放 <sup>6</sup> (噸二氧化碳當量)	263.28	274.31	-4%
Electricity Consumption from Water Treatment (tonnes CO <sub>2</sub> e)	水處理產生的電力消耗 (噸二氧化碳當量)	263.28	274.28	-4%
Methane Generated from Paper Waste Disposal (tonnes CO <sub>2</sub> e)	廢紙處置所產生的甲烷 (噸二氧化碳當量)	0	0.03	-100%
Greenhouse Gas Emissions Intensity (tonnes CO <sub>2</sub> e/HK\$'000 Revenue)	溫室氣體排放量密度 (噸二氧化碳當量／ 千港元收益)	0.00031	0.00019 <sup>7</sup>	66%

<sup>#</sup> The percentage changes are subject to minor rounding differences.

<sup>#</sup> 百分比變化可能有輕微的進位差異。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Emission Management (continued)

###### Greenhouse Gas Emission (continued)

Note:

1. The Group's greenhouse gas emissions include carbon dioxide, methane and nitrous oxide. For ease of reading and understanding, the data on greenhouse gas emissions are presented in tonnes of carbon dioxide equivalent ("tonnes CO<sub>2</sub>e").
2. Vehicle emissions and tree planting removals are calculated in accordance with Appendix II methodology.
3. Historical data has been restated to enhance accuracy this Year.
4. Historical data has been restated as 0 tonnes CO<sub>2</sub>e as all electricity consumed is generated through on-site industrial process. The previous "N/A" designation has been updated to reflect this operational fact.
5. Scope 2 covers indirect emissions from purchased electricity. Since the Group self-generates all of its electricity, the Group did not generate any Scope 2 greenhouse gas emissions during the Year.
6. Scope 3 covers emissions from water treatment and waste paper disposal, which are calculated based on Appendix II published by the Stock Exchange, "Study on Energy Consumption of Urban Water Supply System in China" published by Tsinghua University, and "Statistical Analysis and quantitative identification of the law of energy consumption in urban sewage treatment plants in China" published by Tsinghua University and National Urban Water and Drainage Engineering Technology Research Centre. The calculation methodology and emission factor for methane greenhouse gases generated from waste paper disposal are based on Appendix II. Due to the effective implementation of recycling initiatives, no methane was generated from the disposal of waste paper in Scope 3 during the Year.
7. Historical data has been restated to enhance accuracy.

#### 綠色營運 (續)

##### 排放物管理 (續)

###### 溫室氣體排放 (續)

附註：

1. 本集團的溫室氣體排放包括二氧化碳、甲烷及氧化亞氮。為方便閱讀及理解，溫室氣體排放數據以二氧化碳當量噸數（「噸二氧化碳當量」）呈列。
2. 車輛排放及植樹碳移除均依據附錄二的計算方法計算。
3. 為提高準確性，歷史數據於本年度已作重述。
4. 歷史數據已重述為0噸二氧化碳當量，因所有消耗的電力均由現場工業過程自產。先前標示為「不適用」的資料現已更新，以反映此營運事實。
5. 範圍二涵蓋來自購買電力的間接排放。由於本集團自產所有電力，故本年度未產生任何範圍二的溫室氣體排放。
6. 範圍三涵蓋來自水處理及廢紙處理的排放，計算依據包括聯交所發布的附錄二、《中國城市供水系統能耗研究》（清華大學出版）及《我國城市污水處理廠能耗規律的統計分析與定量識別》（清華大學與國家城市給排水工程技術研究中心出版）。廢紙處理產生的甲烷溫室氣體的計算方法及排放因子均依據附錄二。由於回收措施的有效推行，本年度範圍三中廢紙處理未產生任何甲烷排放。
7. 歷史數據於本年度已作重列以提高準確性。

## GREEN OPERATION (CONTINUED)

### Waste Management

Hazardous wastes of the Group are mainly sludge containing heavy metals, while non-hazardous wastes are primarily iron dust (as known as sulphuric acid residue) and domestic waste. Regarding hazardous wastes, the Group strictly complies with the Standard for Pollution Control on Hazardous Waste Storage (GB18597-2001) when handling such materials. Hazardous wastes are collected separately and stored in designated containers. These measures effectively prevent environmental contamination from potential leaks or spills. Each waste container is clearly labelled with its contents, hazard classification, and accumulation dates before being transported by licensed hazardous waste vendors for proper treatment and disposal. Meanwhile, through enhanced production efficiency, the Group minimises heavy metal sludge production and frequency of catalyst replacement.

For non-hazardous waste treatment, the Group has set a clear goal of minimising waste generation and preventing incidents resulting from improper waste disposal. The treatment and storage of sulphuric acid residue are subject to strict supervision and adhere to the Standards for Pollution Control on the Storage and Disposal Site for General Industrial Solid Wastes (GB18599-2020). The Group has established comprehensive guidelines for the conveyance and storage of sulphuric acid residue to prevent any environmental pollution due to mishandling. The treated sulphuric acid residue is effectively recycled by a concrete factory within the industrial park for concrete production. In the meantime, the Group has taken measures to enhance the utilisation of sulphur and minimise sulphuric acid residue. This includes increasing the sulphur content of the ores used and stabilising the temperature in the furnace, and these actions have proven effective in waste reduction. Notably, no pollution incidents resulting from improper handling were reported during the Year.

## 綠色營運 (續)

### 廢棄物管理

本集團的有害廢棄物主要為含重金屬的污泥，無害廢棄物則主要為鐵粉（亦稱硫酸渣）及生活垃圾。針對有害廢棄物，集團嚴格遵守《危險廢物儲存污染控制標準》（GB18597-2001）進行處理。有害廢棄物會被分開收集並存放於指定容器中。這些措施有效防止潛在洩漏或溢出造成的環境污染。每個廢棄物容器均清楚標示其內容物、危險分類及累積日期，並由持牌有害廢棄物承運商運送至合適場所進行處理及處置。同時，集團亦透過提升生產效率，減少重金屬污泥的產生量及催化劑更換頻率。

針對無害廢棄物處理，集團訂立明確目標，致力減少廢物產生並防止因不當處置引發的事故。硫酸渣的處理及貯存受到嚴格監督，並遵守《一般工業固體廢物貯存、處置場污染控制標準》（GB18599-2020）。集團已制定完善的硫酸渣運輸及貯存指引，以防止因操作不當而導致的環境污染。經處理的硫酸渣由工業園區內的混凝土廠有效回收，用於混凝土生產。同時，集團採取措施提升硫的利用率及減少硫酸渣的產生，包括提高所用礦石的硫含量及穩定熔爐內溫度，這些措施已被證實有效減少廢棄物。值得注意的是，本年度未有因不當處理而引發的污染事故。





## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Waste Management (continued)

In addition to waste management, the Group is dedicated to waste reduction at its source. The Group has implemented measures to promote paperless operations, including the adoption of email for internal and external communications and the introduction of an Office Automation System to streamline administrative processes such as notifications and leave applications. Additionally, regular monitoring of waste production is conducted, with active participation from all departments to minimise waste generation.

During the Year, detailed data on the hazardous waste and non-hazardous waste produced by the Group is as follows:

#### 綠色營運 (續)

##### 廢棄物管理 (續)

除了廢棄物管理外，集團亦致力於源頭減廢。集團推行多項措施以促進無紙化辦公，包括採用電子郵件進行內部及外部溝通，以及引入辦公自動化系統，以簡化通知及請假申請等行政流程。此外，集團定期監察廢棄物產生情況，並積極動員各部門參與，力求減少廢物產生。

本年度，本集團所產生的有害廢棄物及無害廢棄物之詳細數據如下：

Wastes	廢棄物	2025 二零二五年	2024 二零二四年	Change <sup>#</sup> 變動 <sup>#</sup>
Total Hazardous Waste Produced <sup>1</sup> (kg)	有害廢棄物產生總量 <sup>1</sup> (千克)	3,300	5,440	-39%
Intensity of Hazardous Waste Produced (kg CO <sub>2</sub> e/HK\$'000 Revenue)	有害廢棄物量密度 (千克／千港元收益)	0.007	0.006	17%
Total Non-hazardous Waste Produced <sup>2</sup> (tonnes)	無害廢棄物產生總量 <sup>2</sup> (噸)	171,652	323,120	-47%
Intensity of Non-hazardous Waste Produced (tonnes CO <sub>2</sub> e/HK\$'000 Revenue)	無害廢棄物量密度 (噸／千港元收益)	0.36	0.37	-2%

##### Notes:

- Hazardous waste includes sludge containing heavy metals and waste catalysts. The data is accounted for based on the actual total amount of waste generated. The catalyst, which typically requires replacement every 2 to 3 years, was fully renewed last year. This resulted in zero disposal during the Year. While increased production drove higher sludge volumes, total hazardous waste declined due to the absence of catalyst waste.
- Non-hazardous waste includes domestic waste and iron dust. The data is accounted based on the actual amount of waste generated. In the previous year, additional iron powder was required to compensate for lower iron content in the sulphur concentrate. Ever since the raw material quality has been back to standard, consumption has naturally decreased to regular levels.

<sup>#</sup> The percentage changes are subject to minor rounding differences.

##### 附註：

- 有害廢棄物包括含重金屬的污泥及廢催化劑。數據以實際產生的廢物總量計算。催化劑通常每2至3年需更換一次，去年已完成全面更新，故本報告年度無催化劑廢棄物產生。雖然生產量增加導致污泥量上升，但由於無催化劑廢棄物，致有害廢棄物總量下降。
- 無害廢棄物包括生活垃圾及鐵粉。數據以實際產生的廢物量計算。去年因硫磺礦鐵含量偏低，需額外補充鐵粉。自從原材料品質恢復正常，鐵粉的使用量自然回落至常規水平。

<sup>#</sup> 百分比變化可能有輕微的進位差異。

## GREEN OPERATION (CONTINUED)

### Conserving Resources and Protecting the Environment

The Group is committed to integrating the concepts of environmental protection and resource conservation into its operations. In the production process of sulphuric acid, the Group extensively uses pyrite. To effectively utilise resources, we have installed facilities for waste heat power generation. These facilities convert the waste heat generated during the combustion of pyrite into high-temperature and high-pressure steam, which drives generators to produce electricity for our own use.

During the Year, the Group's pyrite consumption amounted to 178,608 tonnes, slightly higher than previous year's consumption of 169,789 tonnes.

### Water Conservation

The Group is firmly committed to responsible water consumption, recognising it as a fundamental principle of sustainable resource management. This includes ensuring proper water treatment and enhancing water consumption efficiency across its operations. The Group has therefore implemented comprehensive measures that not only protect water resources but also minimise negative impacts to the environment and public health.

A key aspect is proper water management, ensuring strict separation of domestic sewage and industrial wastewater to prevent contamination and ensure effective treatment. Domestic sewage is transported to a designated treatment plant within the industrial park, where it undergoes rigorous inspection in compliance with the Discharge Standard of Pollutants for Municipal Wastewater Treatment Plant (GB18918-2002). This ensures that treated water meets stringent quality standards before discharge, safeguarding local water bodies.

## 綠色營運 (續)

### 節約資源及保護環境

本集團致力將環境保護及節約資源的概念融入其營運中。本集團在生產硫酸過程中會大量使用硫鐵礦。為有效利用資源，我們配備了餘熱發電的設施，這些措施將硫鐵礦燃燒過程所產生的餘熱轉化為高溫高壓的蒸汽，推動發電機組產生電能供自用。

本年度本集團的硫鐵礦使用量為178,608噸，較去年的169,789噸略有增加。

### 節約用水

本集團堅定致力於負責任的用水管理，視其為可持續資源管理的基本原則。這包括確保適當的水處理及提升整體營運中的用水效率。因此，集團實施了全面措施，不僅保護水資源，亦將對環境及公共健康的負面影響降至最低。

其中一項重要措施是妥善的水資源管理，確保生活污水與工業廢水嚴格分流，以防止污染並確保有效處理。生活污水會運送至工業園區內指定的處理廠，並按照《城鎮污水處理廠污染物排放標準》（GB18918-2002）進行嚴格檢測。此舉確保處理後的水在排放前符合嚴格的質量標準，保障當地水體安全。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Conserving Resources and Protecting the Environment (continued)

###### *Water Conservation (continued)*

For industrial wastewater, the Group continuously monitors water quality and optimises treatment procedures to comply with national and local pollutant discharge standards, including the Emission Standard of Pollutants for the Sulphuric Acid Industry (GB26132-2010). All industrial wastewater undergoes thorough filtering, precipitation, and chemical treatment processes to meet recycling quality requirements, ultimately achieving zero wastewater discharge. This close-looped approach not only conserves valuable water resources but also significantly reduces the environmental footprint associated with wastewater disposal, supporting the Group's broader sustainability goals.

To further protect the environment, an independent third party has been commissioned to monitor the groundwater quality near the Waste Recycling Company during the Year, ensuring compliance with the Standard for Groundwater Quality (GB/T14848-2017) throughout the Group's operations. A robust emergency response plan is also in place to promptly address any incidents, thereby mitigating potential environmental risks.

#### 綠色營運 (續)

##### 節約資源及保護環境 (續)

###### *節約用水 (續)*

針對工業廢水，集團持續監測水質並優化處理程序，以符合國家及地方污染物排放標準，包括《硫酸工業污染物排放標準》(GB26132-2010)。所有工業廢水均經過徹底的過濾、沉澱及化學處理，達到回用水質要求，最終實現零廢水排放。此閉環管理方式不僅節約寶貴的水資源，亦大幅減少廢水處理相關的環境足跡，支持本集團更廣泛的可持續發展目標。

為進一步保護環境，本年度委託獨立第三方對環保公司附近地下水質進行監測，確保集團營運全程符合《地下水質標準》(GB/T14848-2017)。同時，集團亦制定完善的應急響應計劃，以迅速處理任何突發事件，從而減輕潛在的環境風險。





## GREEN OPERATION (CONTINUED)

### Conserving Resources and Protecting the Environment (continued)

#### Water Conservation (continued)

Beyond wastewater management, the Group actively promotes water conservation through various measures, including conducting regular inspections and maintenance of wastewater sewers to detect and prevent leaks. It also recycles sewage, condensate, and water treatment drainage, further reducing water withdrawal and enhancing overall water resource utilisation efficiency. Statistical analyses evaluate water-saving performance by department and region, enabling the establishment of targeted water use goals that drive continuous improvement. Employee education programs raise awareness and provide scientific knowledge on water-saving practices, fostering a culture of responsible water use and collective contribution to sustainability objectives.

These initiatives have proven effective, with total water consumption reduced by 4% as compared to the previous year despite increased production. Water consumption during the Year is as follows:

Water Consumption <sup>1</sup>	耗水量 <sup>1</sup>	2025 二零二五年	2024 二零二四年	Change <sup>#</sup> 變動 <sup>#</sup>
Total Water Consumption (m <sup>3</sup> )	總耗水量 (立方米)	647,680	674,804	-4%
Water Consumption Intensity (m <sup>3</sup> /HK\$'000 Revenue)	耗水量密度 (立方米／ 千港元收益)	1.38	0.78	76%

Note:

- The water consumption is calculated based on the actual water consumption of the Group. During the Year, due to the increase in production, water consumption was increased.

The Group did not have any issues in sourcing water during the Year. Moving forward, the Group will continue to enhance its water conservation initiatives by leveraging innovative technologies, strengthening monitoring, and deepening employee engagement to drive sustainable water stewardship across all operations.

<sup>#</sup> The percentage changes are subject to minor rounding differences.

## 綠色營運 (續)

### 節約資源及保護環境 (續)

#### 節約用水 (續)

除了廢水管理外，集團積極推動節約用水，採取多項措施，包括定期檢查及維護廢水管道，以檢測和防止洩漏。集團亦回收污水、冷凝水及水處理排水，進一步減少用水量，提升整體水資源利用效率。統計分析按部門和地區評估節水錶現，從而制定針對性的用水目標，推動持續改進。員工教育計劃則提高節水意識，並提供科學的節水知識，培養負責任用水的文化，促進集體為可持續發展目標作出貢獻。

這些措施已被證實有效，儘管生產量增加，總用水量較去年減少了4%。本年度的用水情況如下：

附註：

- 耗水量根據本集團的實際用水量計算。由於本年度生產量增加，用水量亦相應增加。

本集團於本年度內在求取適用水源方面未出現任何問題。展望未來，集團將持續透過運用創新技術、加強監測及深化員工參與，推動全方位的可持續用水管理，進一步提升節水成效。

<sup>#</sup> 百分比變化可能有輕微的進位差異。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Conserving Resources and Protecting the Environment (continued)

###### *Energy Conservation*

The Group has implemented a comprehensive energy management system overseen by a dedicated energy management team. This team is responsible for developing, executing, and monitoring all energy-saving and emission-reduction initiatives, ensuring they align with the Group's operational needs and environmental targets.

Through regular energy audits, the team identifies improvement opportunities, for additional insights, each department is required to analyse its energy consumption pattern, summarise conservation efforts and propose further enhancements. To foster employee engagement in energy conservation, the Group has also implemented a reward and punishment system and conducted regular training programs.

Production processes have been optimised through multiple technical measures, including the installation of high-power motor soft starters and variable frequency drives to eliminate the no-load operation of motors. Underutilised motors are now operated intermittently to increase their effective operating rate and reduce unnecessary power consumption.

Furthermore, the Group has implemented a residual heat power generation system that converts furnace waste heat into high-pressure steam via turbine units for electricity generation. Excess steam is condensed and recycled through a water circulation system, with regular furnace cleaning for optimal heat transfer efficiency on the furnace's surface. Complementing these measures, the electrical equipment receives daily maintenance and quality-controlled spare parts management, significantly extending operation lifespans and reducing waste from frequent part replacements.

#### 綠色營運 (續)

##### 節約資源及保護環境 (續)

###### *能源管理*

本集團已建立完善的能源管理系統，由專責的能源管理團隊負責監督。該團隊負責制定、執行及監控所有節能減排措施，確保措施符合集團的營運需求及環境目標。

透過定期的能源審核，團隊識別改進機會。此外，各部門需分析自身的能源消耗模式，以總結節能成效並提出進一步優化建議。為促進員工積極參與節能，集團亦實施獎懲制度並定期舉辦培訓課程。

生產流程經多項技術措施優化，包括安裝利用大功率電機緩衝啟動器及變頻裝置，以杜絕電機空載運行。對於使用率低的電機，現採取間歇方式運行，以提高其有效運行率並減少不必要的電力消耗。

此外，集團實施餘熱發電系統，將鍋爐餘熱透過渦輪機組轉換為高壓蒸汽從而發電。多餘蒸汽經冷凝後通過水循環系統回收，並透過定期清理鍋爐表面以保持爐面最佳熱傳導效率。配合上述措施，電子設備每日進行維護並實施品質管控的備件管理，大幅延長設備使用壽命，減少頻繁更換零件所產生的廢棄物。

## GREEN OPERATION (CONTINUED)

### Conserving Resources and Protecting the Environment (continued)

#### Energy Conservation (continued)

Overall, these initiatives demonstrate the Group's commitment to energy efficiency and waste reduction throughout our operations.

During the Year, the energy consumption of the Group was as follows:

## 綠色營運 (續)

### 節約資源及保護環境 (續)

#### 能源管理 (續)

整體而言，這些舉措展現了集團在營運過程中對能源效率及減廢的堅定承諾。

本年度，本集團的能源耗量如下：

Energy Consumption	能源耗量	2025 二零二五年	2024 二零二四年	Change# 變動#
Total Energy Consumption <sup>1</sup> (MWh)	能源總耗量 <sup>1</sup> (兆瓦時)	28,986	30,145	-4%
Non-renewable Fuel Consumed <sup>2</sup> (MWh)	不可再生燃料耗量 <sup>2</sup> (兆瓦時)	7.49	6.65	13%
Self-consumed Electricity <sup>3</sup> (MWh)	自行發電耗量 <sup>3</sup> (兆瓦時)	28,978	30,138	-4%
Energy Consumption Intensity (MWh/HK\$'000 Revenue)	能源耗量密度 (兆瓦時／千港元收益)	0.06	0.03	77%

#### Notes:

- Total energy consumption is calculated based on the Group's non-renewable fuel consumed and self-consumed electricity.
- Non-renewable fuel consumed is derived from the use of vehicle fuel by the Waste Recycling Company, which is calculated based on the actual consumption. The fuel and energy unit conversion factors used are in alignment with Appendix II.
- The amount of self-consumed electricity includes the electricity converted from the heat in the boilers by the Waste Recycling Company and it is accounted for based on the actual amount of electricity consumption.

#### 附註：

- 總能源消耗根據本集團消耗的非可再生燃料及自行發電耗量計算。
- 不可再生燃料耗量來自本集團的車輛燃料使用，計算依據實際消耗量。所使用的燃料及能源單位換算係數均根據附錄二。
- 自用電量包括回收公司通過鍋爐熱能轉換的電量，計算基於實際電力消耗量。

# The percentage changes are subject to minor rounding differences.

# 百分比變化可能有輕微的進位差異。



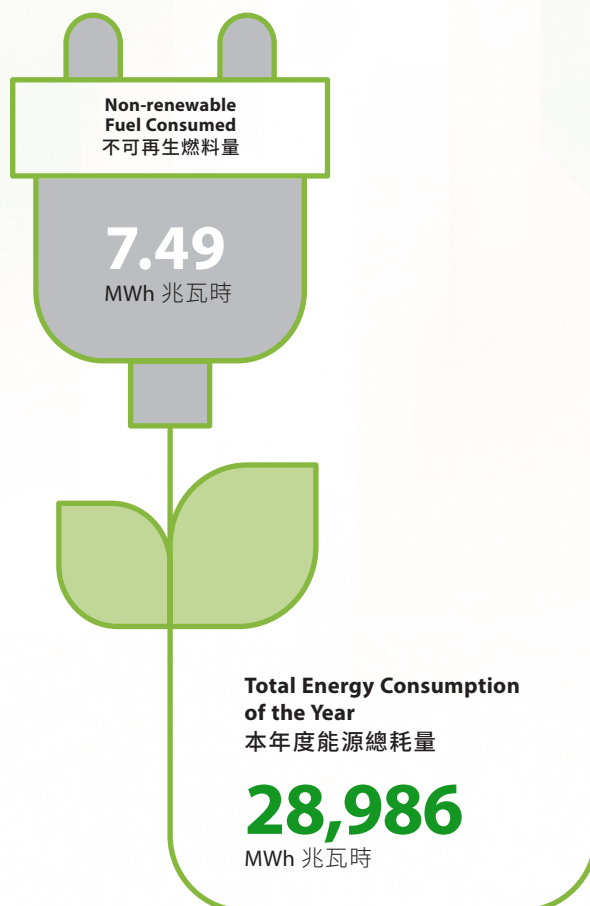
## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Conserving Resources and Protecting the Environment (continued)

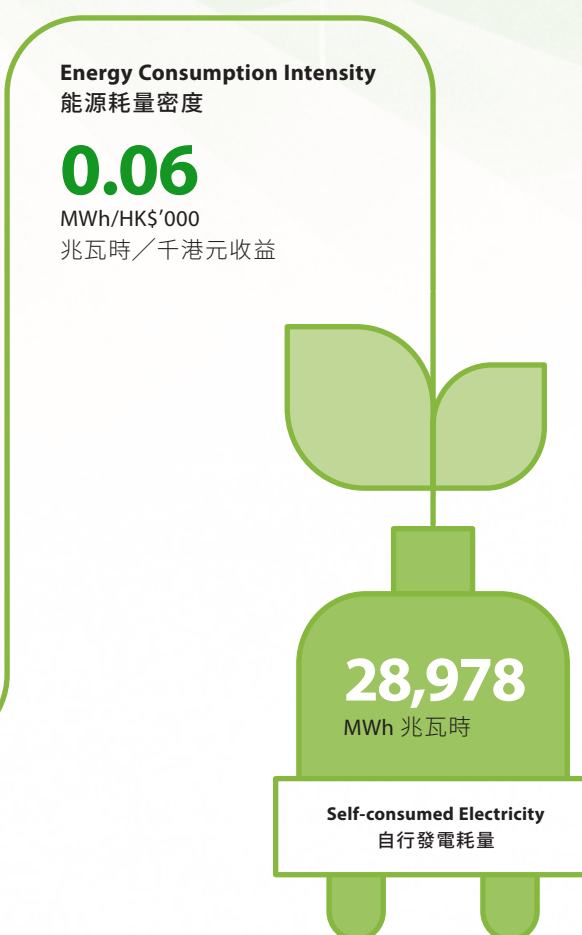
###### Energy Conservation (continued)



#### 綠色營運 (續)

##### 節約資源及保護環境 (續)

###### 能源管理 (續)



## GREEN OPERATION (CONTINUED)

### Conserving Resources and Protecting the Environment (continued)

#### Preventing Soil Pollution

The Group's operations strictly adhere to the Soil Environmental Quality Risk Control Standard for Soil Contamination of Development Land (GB36600-2018). To effectively prevent soil pollution, the Group consistently enhances its technologies and facilities. This includes implementing leak-proof ground solidification measures at disposal and raw material sites, as well as installing wind-proof and dust control nets. The introduction of a dust-free production line at the plant has proven to be instrumental in significantly reducing soil pollution. Furthermore, during the Year, the Group engaged independent third-party entities to monitor the soil condition in the vicinity of the plant. These measures ensure that the Group maintains high standards of soil quality and effectively prevents soil pollution.

## 綠色營運 (續)

### 節約資源及保護環境 (續)

#### 防止土壤污染

本集團嚴格遵守《土壤環境質量建設用地土壤污染風險管控標準(試行)》(GB36600-2018)。為有效防止土壤污染，本集團不斷改進技術及設施，包括在廢棄物處理場地和原材料場地實施防滲地面硬化措施，並安裝防風抑塵網。工廠亦引入無塵化生產線，有效顯著減少土壤污染。另外，本集團已於本年度委託獨立第三方在工廠附近的土壤進行監測。這些措施確保本集團保持高標準的土壤品質，並有效防止土壤污染。



### Responding to Climate Change

The Group acknowledges the significance of identifying and addressing climate change risks and has been exploring different measures to assess and mitigate these risks. The Group recognises physical risks associated with climate change, such as changes in rainfall patterns and extreme weather events, which may disrupt operations, damage infrastructure, and elevate operational and capital expenditures. To manage these risks, the Group has been considering adopting new management practices and processes to mitigate the impacts and allocate additional budgets for maintenance and repairs.

### 應對氣候變化

本集團深明識別及應對氣候變化風險的重要性，並積極探索各項措施以評估及減輕相關風險。集團意識到與氣候變化相關的物理風險，如降雨模式變化及極端天氣事件，可能導致營運中斷、基礎設施損壞，並增加營運及資本支出。為管理這些風險，集團正考慮採用新的管理措施及流程，以減輕影響，並撥出額外預算用於維護及維修。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### GREEN OPERATION (CONTINUED)

##### Responding to Climate Change (continued)

The Group leverages publicly available information to determine the appropriate level of exposure to climate-related risks for our business. This enables us to identify potential climate-related risks and prioritise mitigation. In addition, the Group emphasises on climate resilience within its supply chain by requiring suppliers to take precautions against climate-related risks.

To enhance the preparedness of employees, the Group conducts regular evacuation drills. These drills improve the ability of employees to respond to incidents caused by climate change. Additionally, the Group issues safety warnings and implements special work arrangements during extreme weather conditions or incidents to ensure the safety of our employees and on-site personnel.

By addressing climate change risks through risk assessment, supplier requirements, employee training, and safety measures, the Group demonstrates its commitment to managing and adapting to climate-related challenges.

#### 綠色營運 (續)

##### 應對氣候變化 (續)

集團利用公開資訊評估業務面臨的氣候相關風險暴露程度，從而識別潛在風險並優先制定緩解策略。此外，集團強調供應鏈的氣候韌性，並要求供應商採取防範氣候相關風險的措施。

為提升員工的應變能力，集團定期舉行疏散演練，增強員工對氣候變化引發事件的應對能力。同時，於極端天氣或突發事件期間，集團會發布安全警示並實施特別工作安排，確保員工及現場人員的安全。

透過風險評估、供應商要求、員工培訓及安全措施等多方面行動，集團展現了對氣候變化風險管理及適應的承諾。



## CARING FOR OUR EMPLOYEES

The Group acknowledges that the sustained growth and success of the Group are fundamentally driven by the dedication and hard work of our employees. We are unwavering in our commitment to full compliance with all applicable employment laws and regulations, including but not limited to the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong), the Labour Law of the PRC, Labour Contract Law of the PRC and Provisions on the Prohibitions of Using Child Labour.

To support our strategic objectives and operational needs, we prioritise attracting and retaining top talent by safeguarding employees' rights and interests. This commitment is reflected in our provision of competitive compensation packages, comprehensive benefits, and robust training and development programs designed to enhance skills and career growth. By fostering such an environment, we empower our workforce to excel, driving both individual fulfilment and the Group's long-term success.

### Employment and Welfare

The Group is deeply committed to nurturing talent within an inclusive and equitable workplace. Our recruitment approach is guided by the principles of "Open Recruitment, Equal Competition, Talent Acquisition", ensuring that all candidates are evaluated solely on their professional qualifications and relevant experience, without discrimination based on nationality, gender, age, race, religion or disability. To uphold ethical hiring standards and protect vulnerable groups, we rigorously verify identification documents during the recruitment process to confirm candidate's ages and strictly prohibit the employment of child labour. This transparent and fair recruitment framework not only fosters diversity and equal opportunity but also strengthens the Group's workforce quality and long-term sustainability.

## 關懷員工

本集團深知集團的持續的成長與成功來自員工的貢獻與努力。我們堅定承諾全面遵守所有適用的僱傭法律及法規，包括但不限於《僱傭條例》(香港法例第57章)、《僱員補償條例》(香港法例第282章)、《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《禁止使用童工規定》。

為了支援我們的策略目標和營運需求，我們優先透過保障員工權益來吸引和留住頂尖人才。這一承諾體現在我們提供有競爭力的薪酬待遇、全面的福利，以及旨在提升技能和職業發展的強大培訓和發展計劃。透過營造這樣的環境，我們讓員工能夠發揮所長，推動個人成就和集團的長期成功。

### 僱傭與員工福利

本集團致力於在包容且公平的工作環境中培育人才。我們的招聘方針遵循「公開招聘，平等競爭，擇優錄用」的原則，確保所有應聘者僅根據其專業資格及相關經驗進行評估，絕不因國籍、性別、年齡、種族、宗教或殘疾而歧視。為維護招聘的道德標準及保障弱勢群體，我們在招聘過程中嚴格核實身份證明文件，以確認應聘者年齡，並嚴禁僱用童工。這一透明且公平的招聘體系不僅促進多元化和平等機會，也強化了集團的人才質素及長遠可持續發展。



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### CARING FOR OUR EMPLOYEES (CONTINUED)

##### Employment and Welfare (continued)

Prior to commencing employment, all employees receive comprehensive labour contracts detailing their job descriptions, duties, and responsibilities, promoting transparency and safeguarding against forced labour. In the rare event that child labour or forced labour is inadvertently employed, the Group acts swiftly to suspend the individual's duties and conducts a thorough investigation to prevent recurrence. While overtime is not encouraged, any overtime work undertaken is strictly voluntary. The Group ensures full compliance with applicable laws by providing appropriate compensation for all overtime hours worked.

To continuously enhance operational effectiveness and employee satisfaction, exit interviews are conducted with departing staff to gain insights into their reasons for leaving. Furthermore, the Group ensures that all outstanding payments to departing employees are settled promptly.

Through these robust policies and ongoing improvements, the Group remains dedicated to fostering a fair, respectful, and legally compliant workplace, thereby supporting employee well-being and sustaining a positive organisational culture.

#### 關懷員工 (續)

##### 僱傭與員工福利 (續)

所有員工在入職前均會收到詳盡的勞動合約，詳細說明他們的工作內容、職責和責任，以提高透明度並防止強迫勞動。萬一發生誤用童工或強迫勞動的罕見情況，集團會迅速採取行動，暫停該員工的職務，並進行徹底調查，以防止類似事件重演。集團雖不鼓勵加班，但如有加班，均屬自願性質，且會確保依照相關法律規定，為所有超時工作時數提供適當補償。

為持續提升營運效率及員工滿意度，集團對離職員工進行離職面談，以了解其離職原因。此外，集團確保及時結清所有離職員工的應付款項。

透過這些嚴謹的政策及持續改進，集團致力營造一個公平、尊重員工及符合法律規範的工作環境，從而支持員工的福祉，並維持積極的組織文化。

## CARING FOR OUR EMPLOYEES (CONTINUED)

## 關懷員工 (續)

### Employment and Welfare (continued)

### 僱傭與員工福利 (續)

During the Year, the employment data of the Group is as follows:

本年度，集團的僱傭數據如下：

#### Total Workforce of the Group

#### 員工人數

#### By Employment Category

#### 按僱傭類別劃分

		2025 二零二五年	2024 二零二四年
Senior	高級	109	104
Middle	中級	18	23
Junior	初級	6	6

#### By Gender

#### 按性別劃分

		2025 二零二五年	2024 二零二四年
Male	男性	110	110
Female	女性	23	23

#### By Employment Type

#### 按僱傭類型劃分

		2025 二零二五年	2024 二零二四年
Full-time	全職	133	133

#### By Age

#### 按年齡劃分

		2025 二零二五年	2024 二零二四年
Age below 30	30歲以下	10	12
Age between 30-50	30歲至50歲	101	101
Age above 50	50歲以上	22	20

#### By Geographical Region

#### 按地區劃分

		2025 二零二五年	2024 二零二四年
The PRC	中國	123	123
Hong Kong	香港	10	10



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### CARING FOR OUR EMPLOYEES (CONTINUED)

#### 關懷員工 (續)

##### Employment and Welfare (continued)

The turnover rate of the Group during the Year is as follows:

##### 僱傭與員工福利 (續)

本集團本年度的員工流失率如下：

Turnover rate (%)		2025	2024
流失率 (%)		二零二五年	二零二四年
Total	總計	5	4
By Gender	按性別劃分		
Male	男性	4	5
Female	女性	9	0
By Age	按年齡劃分		
Below 30 years old	30歲以下	0	17
Between 30-50 years old	30至50歲	4	3
Above 50 years old	50歲以上	9	0
By Geographical Region	按地區劃分		
The PRC	中國內地	5	4
Hong Kong	香港	0	0

The Group recognises that attracting and retaining outstanding talent is vital to its sustainable growth. To this end, it has established a fair, competitive, and performance-driven remuneration system. The pay structure of employees is categorised into monthly salary with performance bonuses and annual salary with annual performance evaluations.

本集團深知吸引及留住優秀人才對可持續發展至關重要，為此建立了公平、具競爭力且以績效為導向的薪酬制度。員工薪酬結構分為月薪加績效獎金及年薪加年度績效評估兩類。

To foster open communication and strengthen employee engagement, the Group holds regular management communication meetings. These sessions provide a valuable forum for addressing staff concerns and feedback promptly, cultivating a sense of belonging and inclusivity within the workplace. By actively listening to employees, the Group continuously enhances its supportive work environment.

為促進開放式溝通並加強員工參與，本集團定期舉行管理溝通會議。這些會議提供了一個寶貴的論壇，可迅速處理員工關注的問題和回饋，培養工作場所的歸屬感和包容性。透過積極聆聽員工的意見，本集團不斷提升其支持性的工作環境。

## CARING FOR OUR EMPLOYEES (CONTINUED)

### Employment and Welfare (continued)

Employee well-being and work-life balance are our top priorities. The Group offers comprehensive benefits, including employee compensation, medical and personal accident insurance for its Hong Kong workforce. Additionally, we comply with statutory retirement schemes by making monthly contributions to Mandatory Provident Fund Schemes under the Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong) and Occupational Retirement Schemes under the Occupational Retirement Schemes Ordinance (Cap. 426 of the Laws of Hong Kong) for employees in Hong Kong, as well as Five Social Insurances and One Housing Fund for employees in the PRC. Participation in a defined contribution state-managed retirement benefit scheme further reinforces the Group's commitment to its employees' long-term financial security. Through these integrated initiatives, the Group not only supports employees' well-being but also strengthens its foundation for sustained success.

The Group provides a comprehensive range of leave entitlements, including annual leave, wedding leave, compassionate leave, maternity leave, paternity leave, and statutory holidays, to support employees' diverse personal and family needs. To further promote employee health and well-being, we provide annual health screenings and distribute heat relief supplies during extreme weather, providing care, comfort and safety to our employees. Additionally, the Group invests in recreational facilities that encourage physical activity and relaxation, fostering a balanced and healthy work environment that enhances overall employee morale and productivity.

## 關懷員工 (續)

### 僱傭與員工福利 (續)

員工的福祉和工作與生活的平衡是為集團首要關注。集團為香港員工提供全面的福利，包括僱員補償、醫療及個人意外保險。此外，我們遵守法定退休計劃，每月為香港僱員向《強制公積金計劃條例》(香港法例第485章)下的強制性公積金計劃及《職業退休計劃條例》(香港法例第426章)下的職業退休計劃供款，並為中國內地員工提供「五險一金」。參與由國家管理的界定供款退休福利計劃能進一步鞏固本集團對僱員長遠財務保障的承諾。透過這些綜合措施，本集團不但支持員工的福祉，亦鞏固其持續成功的基礎。

集團提供全面的假期福利，包括年假、婚假、喪假、產假、陪產假及法定假日，以支援員工不同的個人及家庭需要。為進一步促進員工健康與福祉，集團提供年度健康檢查，並於極端天氣期間派發防暑物資，關懷員工的舒適與安全。此外，集團投資建設康樂設施，鼓勵員工參與體育活動及放鬆身心，締造均衡健康的工作環境，提升整體員工士氣和工作效率。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### CARING FOR OUR EMPLOYEES (CONTINUED)

##### Health and Safety

The Group consistently places the safety and health of its employees as its highest priority, continuously enhancing its corporate safety management practices to uphold the highest standards. We operate in strict compliance with all relevant laws and regulations governing production safety, including but not limited to the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, the Production Safety Law of the People's Republic of China, and the Code for Fire Protection Design of Buildings. Additionally, the Group rigorously adheres to standards such as the Safe Management of Hazardous Chemicals and the Identification of Major Hazard Installations for Dangerous Chemicals (GB18218-2018), among other applicable laws and regulations.

Guided by the principle of "Safety First", the Group enforces robust labour protection policies and provides comprehensive safety measures and protective equipment to safeguard employees throughout all production processes. We actively foster a culture of safety by educating and engaging employees to heighten their awareness of occupational health and safety practices. Throughout the Year, the Group maintained full compliance with safety laws and regulations, with no reported violations, reflecting our unwavering commitment to a safe and healthy workplace. By prioritising safety, the Group not only protects its workforce but also enhances operational efficiency and resilience, contributing to sustainable business success.

During the Year, the health and safety data of the Group is as follows:

##### Health and Safety Indicators

##### 健康與安全指標

Number of work-related fatalities	因工死亡人數 (例)
Rate of work-related fatalities (%)	因工死亡比率 (%)
Work-related injuries (cases)	工傷人數 (例)
Lost work days due to work injury	因工傷損失的工作天數

#### 關懷員工 (續)

##### 健康與安全

本集團一貫將員工的安全和健康放在首位，不斷提升企業安全管理實踐，以維持最高標準。我們嚴格遵守所有相關生產安全法律法規，包括但不限於《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》及《建築設計防火規範》。此外，集團嚴格遵循《危險化學品安全管理》、《危險化學品重大危險源辨識》(GB18218-2018) 及其他相關法律法規。

秉持「安全第一」的原則，集團實施嚴密的勞動保護政策，並提供全面的安全措施及防護裝備，保障員工在所有生產環節的安全。我們積極推動安全文化，透過教育及員工參與，提高職業健康與安全意識。在整個年度內，集團全面遵守安全法律法規，無任何違規記錄，彰顯我們對安全健康工作環境的堅定承諾。透過優先重視安全，集團不僅保護員工，也提升營運效率與韌性，促進企業的可持續發展。

本年度，本集團的健康與安全相關的數據如下：

		2025	2024	2023
		二零二五年	二零二四年	二零二三年
Number of work-related fatalities	因工死亡人數 (例)	0	0	0
Rate of work-related fatalities (%)	因工死亡比率 (%)	0	0	0
Work-related injuries (cases)	工傷人數 (例)	0	0	1
Lost work days due to work injury	因工傷損失的工作天數	0	0	15



## CARING FOR OUR EMPLOYEES (CONTINUED)

### Health and Safety (continued)

Guided by the principle of “Safety First, Prevention Crucial, Integrated Control and Management,” the Group has established a comprehensive production safety liability framework. This includes a safety targets liability statement that clearly defines the responsibilities of each unit and their management personnel in ensuring production safety. A rigorous safety management system for hazardous chemicals is in place, with designated teams overseeing the transfer, storage, and use of these substances, alongside the development of detailed emergency and contingency plans.

Regular safety inspections and risk assessments are conducted across all departments to proactively identify and mitigate potential hazards. The Group also employed a third-party company to perform inspections on special equipment during the Year, including furnace, pressure vessel, safety valves and crane, to ensure proper functioning. This ensures compliance with laws, reduces the risk of accidents, and safeguards employees’ occupational health. Any identified potential hazards are promptly addressed.

Emphasising on the “Prevention Crucial” aspect of our safety philosophy, the Group provides employees with sufficient personal protective equipment (PPE) sourced exclusively from qualified suppliers. Safety protection facilities are strategically installed throughout the plant and are subject to rigorous inspections, testing, and maintenance to maintain optimal performance. To maximise the effectiveness of these safety measures, employees receive comprehensive training on the correct use and care of PPE, including mastery of the “Three Skills”: the skill of checking, the skill of proper use, and the skill of repair.

## 關懷員工 (續)

### 健康與安全 (續)

本集團秉持「安全第一、預防為主、綜合治理」的原則，建立了完善的生產安全責任體系。該體系包括明確規定各單位及其管理人員在確保生產安全方面責任的安全目標責任書。集團設有嚴格的危險化學品安全管理制度，指定專責團隊負責危險化學品的轉運、儲存及使用，並制定詳細的應急預案和突發事件處理方案。

各部門定期進行安全檢查和風險評估，主動識別並降低潛在危害。本年度，集團亦委託第三方公司對特種設備進行檢驗，包括鍋爐、壓力容器、安全閥及起重機等，確保設備正常運行。此舉不僅確保符合法律法規要求，降低事故風險，亦保障員工的職業健康。任何發現的潛在危險，集團會及時採取措施處理。

本集團強調「預防為主」的安全理念，為員工提供充足的個人防護裝備(PPE)，所有裝備均來自合格供應商。安全防護設施策略性地安裝在整個工廠內，並接受嚴格的檢查、測試和維護，以維持最佳效能。為使這些安全措施發揮最大效用，員工接受有關正確使用和保養 PPE 的全面培訓，包括掌握「三會」：即會檢查、會正確使用、會維修保養。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### CARING FOR OUR EMPLOYEES (CONTINUED)

##### Health and Safety (continued)

The Group has established a dedicated Production Safety Committee to ensure rigorous safety management across all operations. This committee is tasked with continuously refining and updating the safety management system, conducting regular inspections of departmental work environments, implementing a tracking mechanism to address critical safety issues, and delivering comprehensive safety training. It also sets annual safety targets and oversees the full execution of the production safety work plan. Complementing this structure, each department appoints production safety leading groups and safety officers to enforce compliance with safety laws and regulations and to supervise the implementation of the Group's comprehensive safety protocols. To maintain oversight and prompt decision-making, management teams convene monthly meetings to review safety matters and develop solutions to ongoing challenges.

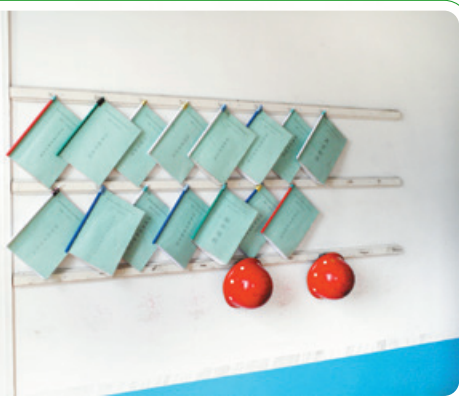


To actively engage employees in safety practices, the Group has introduced a reward and penalty system that recognises units or individuals demonstrating exceptional safety performance while holding accountable those responsible for safety incidents. This approach fosters a culture of accountability and continuous improvement.

#### 關懷員工 (續)

##### 健康與安全 (續)

集團設立專門的生產安全委員會，確保各項營運環節的嚴格安全管理。該委員會負責持續完善及更新安全管理制度，定期檢查各部門工作環境，實施關鍵安全問題追蹤機制，並提供全面的安全培訓。此外，委員會制定年度安全目標，監督生產安全工作計劃的全面執行。配合此架構，各部門設立生產安全領導小組及安全人員，以執行安全法律法規，並監督本集團全面安全協議的實施。為了維持監督和迅速決策，管理團隊每月召開會議，檢討安全事宜，並針對持續的挑戰制定解決方案。



為了讓員工積極參與安全實踐，集團引入了獎懲制度，表彰在安全方面表現突出的單位或個人，同時追究安全事故責任人的責任。此方法可培養問責及持續改善的文化。



## CARING FOR OUR EMPLOYEES (CONTINUED)

### Health and Safety (continued)

Recognising that awareness and responsibility are foundational to a safe workplace, the Group employs a three-tiered education model—comprising factory-level, workshop-level, and team-level training—to elevate occupational safety consciousness. This model includes pre-job safety orientation, ongoing on-the-job training, and targeted safety education for both new hires and existing employees. New or transferred employees must complete advanced safety education and technical training, culminating in an assessment before commencing official duties. The curriculum covers occupational hygiene laws, regulations and standards, fundamental production safety management principles, proper use of personal protective equipment, emergency response procedures, and accident case studies.

## 關懷員工 (續)

### 健康與安全 (續)

集團深知安全意識與責任感是安全工作場所的基礎，因此採用了三級教育模式，包括工廠級、車間級和班組級培訓，以提升職業安全意識。該模式涵蓋入職安全教育、在職持續培訓及針對新進及現有員工的專項安全教育。新入職或調任員工須完成進階安全教育及技術培訓，並通過考核後方可正式上崗。課程內容包括職業衛生法律法規與標準、生產安全管理基本原則、個人防護裝備正確使用、應急處置程序及事故案例分析。



In addition, the Group has developed detailed emergency and contingency plans tailored to various scenarios, enhancing employees' preparedness for potential incidents. Annual comprehensive emergency drills are conducted to simulate situations such as sulphuric acid leaks, fires, explosions, poisoning, suffocation, natural disasters like earthquakes, and other specialized emergencies. These exercises aim to familiarise employees with emergency protocols and strengthen their response capabilities, thereby significantly reducing the risk of injury or fatality.

The Group places utmost importance on this integrated safety governance framework to ensure compliance and risk mitigation, as well as the cultivation of a proactive safety culture.

此外，集團制定了針對各種情境的詳細應急預案，提升員工對潛在事故的應變準備。每年均舉行綜合應急演練，模擬硫酸洩漏、火災、爆炸、中毒、窒息、地震等自然災害及其他特殊緊急情況。這些演練旨在使員工熟悉應急流程，強化應對能力，從而大幅降低受傷或死亡的風險。

集團高度重視此綜合安全管治框架，以確保合規性和降低風險，並培養積極主動的安全文化。





## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### CARING FOR OUR EMPLOYEES (CONTINUED)

##### Development and Training

To build a high-calibre workforce and foster continuous employee development, the Group has implemented a comprehensive performance evaluation system that regularly assesses employees' skills, qualifications, experience, contributions, and teamwork. Promotions are merit-based, reflecting assessment outcomes and professional expertise, thereby motivating excellence and career advancement.

Complementing a clearly defined career progression framework, the Group offers an extensive array of training programs designed to enhance employees' knowledge, skills, and overall competencies. Annual training plans include diverse initiatives such as knowledge enrichment, management development, professional skills enhancement, new employee orientation, and certification preparation. Employees undertaking role-specific professional training must successfully complete written or practical assessments to validate their learning achievements.

Furthermore, the Group actively supports personal growth by encouraging participation in external training courses. Approved programs are subsidised, covering tuition, meals, accommodation, and a basic salary during the training period. This holistic approach elevates individual capabilities and strengthens the Group's talent pool, driving sustained organisational success.

#### 關懷員工 (續)

##### 員工發展與培訓

為了建立一支高素質的員工隊伍，並促進員工的持續發展，本集團實施了一套全面的績效評估制度，定期評估員工的技能、資歷、經驗、貢獻和團隊合作精神。晉升以績效為基礎，反映評估結果和專業能力，從而激勵員工追求卓越和職業發展。

配合明確的職業晉升架構，集團提供多元化培訓計劃，旨在提升員工的知識、技能及整體能力。年度培訓計劃涵蓋豐富知識、管理發展、專業技能提升、新員工入職培訓及資格認證準備等多項內容。參與崗位專業培訓的員工須通過筆試或實務考核，以驗證學習成果。

此外，本集團亦透過鼓勵員工參加外部訓練課程，積極支持員工的個人成長。經批准的課程可獲得補貼，包括學費、餐費、住宿費，以及培訓期間的基本薪資。此整體性措施能提升個人能力，強化集團人才儲備，推動組織持續成功。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

During the Year, the training data of the employees of the Group is as follows: 本年度，本集團的員工受訓數據如下：

Training Indicators 培訓指標		2025 二零二五年	2024 二零二四年
<b>Total employees trained (% trained)</b>	員工總受訓人數 (受訓百分比)	<b>131(98)</b>	<b>131(98)</b>
<b>By Gender</b>	按性別		
Male employees trained (% trained)	男性員工受訓人數 (受訓百分比)	<b>109(83)</b>	<b>109(99)</b>
Female employees trained (% trained)	女性員工受訓人數 (受訓百分比)	<b>22(17)</b>	<b>22(96)</b>
<b>By Employee Category</b>	按僱傭級別		
Senior trained (% trained)	高層人員受訓人數 (受訓百分比)	<b>109(83)</b>	<b>104(100)</b>
Middle trained (% trained)	中層人員受訓人數 (受訓百分比)	<b>16(12)</b>	<b>21(91)</b>
Junior trained (% trained)	基層人員受訓人數 (受訓百分比)	<b>6(5)</b>	<b>6(100)</b>
<b>Average Training Hours Completed</b>	員工平均受訓時數	<b>112</b>	<b>112</b>
<b>By Gender</b>	按性別		
Average hours of training for male employees	男性員工平均受訓時數	<b>115</b>	<b>115</b>
Average hours of training for female employees	女性員工平均受訓時數	<b>96</b>	<b>97</b>
<b>By Employee Category</b>	按僱傭級別		
Average hours of training for Senior	高層人員平均受訓時數	<b>113</b>	<b>114</b>
Average hours of training for Middle	中層人員平均受訓時數	<b>101</b>	<b>106</b>
Average hours of training for Junior	基層人員平均受訓時數	<b>120</b>	<b>103</b>



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### OPERATION PRACTICE

The Group actively fosters strong relationships with clients and suppliers, championing environmental stewardship and social responsibility to drive shared progress and sustainable development. Upholding the highest standards of business ethics, the Group is committed to delivering exceptional services to our customers while upholding integrity in all interactions. As a responsible corporate citizen, the Group implements rigorous anti-corruption measures and initiatives aimed at enhancing social well-being.

Given the nature of our business, there are no products that require recycling due to safety or health considerations.

##### Supply Chain Management

The stability of raw materials supply is essential to maintaining the Group's operations and supporting ongoing business growth. To ensure seamless procurement, the Group articulates its expectations, policies and procedural requirements within supplier contracts. Emphasising supply chain safety, suppliers are mandated to provide comprehensive safety documentation, including safety technical manuals, safety labels, and safety maintenance manuals to mitigate associated supply chain risks effectively.

The Group employs a stringent evaluation process when onboarding new suppliers, which may include requesting product samples to verify quality and ensure alignment with production standards. For suppliers handling hazardous chemicals, rigorous chemical safety management protocols are enforced, including thorough reviews of operating permits and verification of compliance with national transportation regulations and vehicle requirements.

To uphold supplier performance and service quality, the Group conducts regular assessments covering product quality, delivery reliability, and quality assurance practices. Persistent delays or failures to meet quality standards may result in contract termination, ensuring that the Group maintains a dependable and high-quality supply chain that underpins operational excellence and risk management.

#### 營運常規

本集團積極與客戶及供應商建立穩固關係，提倡環境保護及社會責任，推動共同進步與可持續發展。本集團秉持最高商業道德標準，致力於為客戶提供卓越服務，並在所有互動中堅守誠信。作為負責任的企業公民，集團實施嚴格的反貪腐措施及促進社會福祉的各項計劃。

基於本集團的業務性質，本集團沒有因安全或健康考量而需要回收的產品。

##### 供應鏈管理

原材料供應的穩定性對於維持集團的營運和支持持續的業務增長至關重要。為確保採購順暢，本集團在供應商合約中明確闡述其期望、政策和程序要求。集團強調供應鏈安全，要求供應商提供全面的安全文件，包括安全技術手冊、安全標籤及安全維護手冊，以有效減低相關的供應鏈風險。

集團在引入新供應商時採用嚴格的評估程序，當中可能包括要求供應商提供產品樣本以驗證品質並確保符合生產標準。對於涉及危險化學品的供應商，集團執行嚴密的化學品安全管理規範，包括徹底審查營運許可證，並驗證是否符合國家運輸法規和車輛要求。

為了維持供應商的表現和服務品質，本集團定期進行評估，範圍涵蓋產品品質、供貨可靠性及質量保證措施。持續延誤或無法達到品質標準可能導致合約終止，以確保本集團維持可靠且高品質的供應鏈，為卓越營運及風險管理奠定基礎。



## OPERATION PRACTICE (CONTINUED)

### Supply Chain Management (continued)

The Group recognises environmental and social risks within its supply chain as critical areas of focus. Through ongoing dialogue with both internal and external stakeholders, the Group actively identifies and assesses these risks to inform responsible decision-making. Supplier selection incorporates rigorous evaluation of environmental and social performance, with tender invitations explicitly outlining requirements for areas such as environmental protection, energy management, social responsibility, and safety management. Additionally, all suppliers are required to commit formally to upholding social responsibility standards.

Embedding environmental stewardship into supply chain management, the Group integrates conservation principles throughout its procurement processes. Environmental impacts are carefully considered when sourcing materials and suppliers are encouraged to offer eco-friendly products. By prioritising goods with minimal environmental footprint aligned with business needs, the Group advances sustainable procurement practices that support its broader commitment to environmental responsibility and long-term value creation.

During the Year, suppliers of the Group that are distributed as follows:

## 營運常規 (續)

### 供應鏈管理 (續)

本集團將其供應鏈中的環境和社會風險視為重點關注的關鍵領域。透過與內部及外部持份者的持續對話，集團積極識別及評估這些風險，以促進負責任的決策。供應商選擇過程中，集團嚴格評估供應商的環境及社會表現，招標邀請明確列出環境保護、能源管理、社會責任及安全管理等方面的要求。此外，所有供應商均需正式承諾遵守社會責任標準。

集團在採購過程中將環境保護理念融入供應鏈管理中，貫徹節約資源的原則。在採購材料時會謹慎評估環境影響，並鼓勵供應商提供環保產品。透過優先選擇符合業務需求且環境足跡較小的商品，本集團推進可持續採購實踐，以支持其對環境責任和長期價值創造的整體承諾。

本年度，本集團的供應商數據如下：

Supplier Distribution	供應商數目	2025 二零二五年	2024 二零二四年
<b>Region</b>	<b>地區</b>		
North China <sup>1</sup>	華北 <sup>1</sup>	3	3
Northwest China <sup>2</sup>	西北 <sup>2</sup>	5	5
Central China <sup>3</sup>	華中 <sup>3</sup>	0	1
Ghana	迦納	1	0
Australia	澳洲	1	0
<b>Suppliers with relevant supplier management</b>	<b>已實施相關供應商管理的供應商</b>		
Supplier selection	供應商選擇	10	9
Identification and management of environmental risk in the supply chain	供應鏈環境風險的識別和管理	10	9
Identification and management of social risk in the supply chain	供應鏈社會風險的識別和管理	10	9

Note:

附註：

- North China: Beijing, Tianjin, Hebei Province, Shanxi Province, Shandong Province, Inner Mongolia (excluding Chifeng, Tongliao, Hulunbuir, and Hinggan League) Autonomous Region
- Northwest China: Shaanxi Province, Gansu Province, Qinghai Province, the Ningxia Hui Autonomous Region, Xinjiang Uygur Autonomous Region
- Central China: Henan Province, Hubei Province, Hunan Province, Jiangxi Province, Sichuan Province, Chongqing

- 華北地區為一北京市、天津市、河北省、山西省、山東省、內蒙古(除赤峰、通遼、呼倫貝爾和興安盟外的內蒙古其他地區)自治區
- 西北地區為一陝西省、甘肅省、青海省、寧夏回族自治區、新疆維吾爾族自治區
- 華中地區為一河南省、湖北省、湖南省、江西省、四川省、重慶市



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### OPERATION PRACTICE (CONTINUED)

##### Quality Assurance

The Group places paramount importance on product quality, dedicating resources and efforts to ensure products not only meet but exceed customer expectations while fully complying with the applicable laws and regulations, such as the Product Quality Law of the PRC. During the Year, the Group has continued to optimise our quality management systems.

To ensure the quality of our products, the Group carefully inspects the quality of raw materials. Upon arrival at the plant, raw materials undergo thorough inspections to ensure they meet the required standard. In addition to inspecting and testing raw materials, the Group regularly calibrates and maintains instruments and equipment to prevent deviations in product quality due to equipment malfunctions.

In addition, the Group conducts spot-checks on both semi-finished and finished products. These targeted inspections serve to verify that products meet our quality standards. When discrepancies arise, whether due to operational errors, equipment issues, or other factors, we respond swiftly to minimise losses by isolating non-conforming products. Following such events, the Group conducts a thorough analysis to determine the cause and proposes preventive and corrective measures, fostering continuous improvement and reinforcing our quality assurance framework to constantly maintain high product quality, enhance customer satisfaction and strengthen brand reputation.

#### 營運常規 (續)

##### 質量保障

本集團非常重視產品質量，投入資源及努力，確保產品不僅符合而且超越客戶期望，並全面遵守相關法律法規，如《中華人民共和國產品質量法》。集團於本年度持續優化品質管理系統。

為確保產品質量，集團嚴格檢驗原材料品質。原材料抵達工廠後，均進行全面檢查，以確保符合要求標準。除原材料的檢驗與測試外，集團定期校準及保養儀器設備，防止因設備故障導致產品質量偏差。

此外，集團對半製成品及成品進行抽查。這些針對性的檢驗旨在確認產品符合質量標準。當發現因操作失誤、設備問題或其他因素導致的異常情況時，我們會迅速採取措施，隔離不合格產品以減少損失。發生此類事件後，集團會進行徹底分析以確定原因，並提出預防和糾正措施，促進持續改善，強化我們的品質保證架構，從而不斷保持高產品質量，提高客戶滿意度，並加強品牌聲譽。

## OPERATION PRACTICE (CONTINUED)

### Customer Focus

The Group firmly recognises that customer feedback is a vital catalyst for sustainable organisational development. Therefore, we place great emphasis on open and effective communication with our customers to continuously satisfy their needs. We provide multiple accessible channels, encouraging customers to express their views regarding our products and services. To address customer concerns effectively, the Group has established a dedicated department responsible for handling and investigating customer complaints. This department is tasked with devising solutions to resolve issues raised by customers and implementing preventive measures to avoid recurrence, thereby strengthening overall service quality. Moreover, when customers face technical challenges related to product usage or management, the Group proactively offers expert assistance to mitigate the potential health and safety risks of products.

During the Year, the Group did not receive any customer complaints.

### Information and Intellectual Property Rights Protection

The Group is strongly committed to adhering to privacy protection laws and regulations, including but not limited to the Tort Liability Law of the PRC and Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong). To safeguard the personal data of both employees and customers, the Group has implemented strict measures that reinforce confidentiality and data security.

All current and former employees are legally bound by confidentiality agreements and a comprehensive confidentiality policy is designed to prevent the disclosure of confidential commercial information. Additionally, former employees are subject to non-competition clauses that restrict their engagement with competitors or involvement in similar business activities for a defined period, thereby protecting the Group's competitive edge and proprietary interests.

## 營運常規 (續)

### 重視客戶

本集團堅信客戶反饋是推動組織可持續發展的重要動力。因此，我們高度重視與客戶之間的開放且有效溝通，持續滿足其需求。我們提供多種便捷渠道，鼓勵客戶對本集團的產品及服務表達意見。為有效處理客戶關注事項，集團設立專責部門負責接收及調查客戶投訴，該部門致力於制定解決方案，處理客戶提出的問題，並實施預防措施以避免類似情況再次發生，從而提升整體服務質量。此外，當客戶在產品使用或管理上遇到技術難題時，集團主動提供專業協助，以降低產品可能帶來的健康與安全風險。

本年度，集團沒有收到任何客戶投訴。

### 信息安全與知識產權保護

集團嚴格遵守包括但不限於《中華人民共和國侵權責任法》及《個人資料(私隱)條例》(第486章)等隱私保護法律法規。為保障員工及客戶的個人資料，集團已實施嚴格措施，加強保密及數據安全。

所有現任及前任員工在法律上均受到保密協議的約束，而全面的保密政策旨在防止商業機密資料外洩。此外，前員工亦受競業限制條款約束，在指定期限內不得與競爭對手合作或從事類似業務活動，從而保護集團的競爭優勢及專有權益。





## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### OPERATION PRACTICE (CONTINUED)

##### Information and Intellectual Property Rights Protection (continued)

Beyond privacy, the Group strictly adheres to laws and regulations regarding advertising and intellectual property rights, including the Advertising Law, Trademark Law, and Patent Law of the PRC. Moreover, dedicated professionals ensure that all product communications are accurate, reliable and transparent.

By steadfastly adhering to these legal and regulatory frameworks, the Group protects privacy and intellectual property, as well as promotes responsible advertising practices, enhancing stakeholder confidence and upholding business integrity.

##### Anti-Corruption

The Group upholds a corporate culture of integrity and self-discipline, demonstrating a strong commitment to preventing corruption. We rigorously comply with all relevant anti-corruption laws and regulations, including the Criminal Law of Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong), the Anti-Unfair Competition Law of the PRC, the Criminal Law of the PRC, and other applicable laws and regulations aimed at preventing Bribery, extortion, fraud and money laundering including.

To proactively deter corrupt practices, the Group exercises stringent control over all expenses and conducts comprehensive due diligence on the qualifications and reputations of prospective clients before entering business relationships. Contractual agreements are carefully drafted to include necessary provisions related to business ethics, imposing strict regulations on the activities of both parties.

#### 營運常規 (續)

##### 信息安全與知識產權保護 (續)

除隱私外，集團亦嚴格遵守有關廣告及知識產權的法律法規，包括《中華人民共和國廣告法》、《中華人民共和國商標法》及《中華人民共和國專利法》。此外，集團安排專職的專業人員確保所有產品的溝通都是準確、可靠和透明的。

通過堅守上述法律法規框架，集團不僅保障隱私及知識產權，亦推動負責任的廣告行為，提升持份者信心，維護企業誠信。

##### 反貪污

本集團秉持誠信自律的企業文化，展現出對預防貪污的堅定承諾。我們嚴格遵守所有相關的反貪腐法律法規，包括《防止賄賂條例》(第201章)、《中華人民共和國反競爭法》、《中華人民共和國刑法》以及其他旨在防止賄賂、敲詐、欺詐和洗黑錢的適用法律法規。

為積極防範貪腐行為，集團對所有開支實施嚴格控制，並在建立業務關係前，對潛在客戶的資格及聲譽進行全面盡職調查。合同協議經仔細擬定，包含與商業道德相關的必要條款，對雙方的行為施加嚴格規範。

## OPERATION PRACTICE (CONTINUED)

### Anti-Corruption (continued)

Internally, the Group has established clear reporting channels and mechanisms that empower employees to confidentially report any suspected corruption or unethical behaviour. Furthermore, the Group enforces a strict policy prohibiting hierarchical relationships among family members within the company, thereby preventing conflicts of interest and the misuse of authority. These measures ensure a transparent environment to reinforce accountability and vigilance across all levels of the organisation and underscore the Group's dedication to honesty, loyalty and ethical exercise of power.

During the Year, the Group was not involved in any corruption lawsuits. While no anti-corruption training was conducted this Year, the Group has established a robust mechanism to ensure integrity and will evaluate future training needs as appropriate.

## COMMUNITY CARE

Over the years, the Group has consistently honoured its social responsibilities, dedicating itself to making impactful contributions to the communities it serves. To foster a culture of social involvement, the Group actively encourages and supports employee participation in a wide range of volunteer initiatives. These efforts span key areas such as poverty alleviation, education, vocational training, environmental conservation, and the promotion of local culture.

Apart from encouraging volunteering, the Group embraces the spirit of societal contribution by prioritising open communication and meaningful engagement with community stakeholders. The Group strives to continuously cultivate positive social impact, enriching employee fulfilment and reinforcing its role as a responsible corporate citizen.

## 營運常規 (續)

### 反貪污 (續)

在內部管理方面，集團設立了明確的舉報渠道及機制，賦予員工以保密方式舉報任何涉嫌貪腐或不道德行為的權利。此外，集團嚴格執行禁止公司內部家庭成員形成上下級關係的政策，防止利益衝突及權力濫用。這些措施確保透明的環境，加強組織各層級的問責與警覺，彰顯集團對誠信、忠誠及道德行使權力的堅持。

本年度，本集團並無涉及任何貪腐訴訟。雖然本年度未進行反貪腐培訓，但本集團已建立完善的機制以確保誠信，並將視乎情況評估未來的培訓需求。

## 關懷社會

多年來，集團始終秉承社會責任，致力於為所服務的社區作出深遠貢獻。為培養社區參與的文化，集團積極鼓勵並支持員工參與各類義工服務活動。這些工作涵蓋扶貧、教育、職業培訓、環境保護及推廣本地文化等重要領域。

除鼓勵義工服務外，本集團亦秉承回饋社會的精神，重視與社區持份者之間的開放溝通及有意義的互動。集團致力持續培育積極的社會影響，豐富員工的成就感，並鞏固其作為負責任企業公民的角色。

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<b>Environmental 環境</b>			
<b>Aspect A1: Emissions 層面A1：排放物</b>	General Disclosure 一般披露	Green Operation 綠色營運	10
	Information on: 有關廢氣及溫室氣體排放、向水及土地的 排污、有害及無害廢棄物的產生等的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規 例的資料。 relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	<ul style="list-style-type: none"> <li>Emission Management 排放物管理</li> <li>Waste Management 廢棄物管理</li> </ul>	13 19
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Emission Management 排放物管理</li> <li>Waste Management 廢棄物管理</li> </ul>	13 19
KPI A1.2 關鍵績效指標A1.2	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 溫室氣體總排放量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Emission Management 排放物管理</li> </ul>	13
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Waste Management 廢棄物管理</li> </ul>	19
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量 (以噸計算) 及 (如適用) 密度 (如以每產量單位、每項設施計算)。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Waste Management 廢棄物管理</li> </ul>	19



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<b>Environmental</b> (continued) <b>環境</b> (續)			
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Green Operation 綠色營運	10
		• Environmental Goals and Progress 環境目標及進度	12
		• Emission Management 排放物管理	13
		• Waste Management 廢棄物管理	19
		• Conserving Resources and Protecting the Environment 節約資源及保護環境	21
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Green Operation 綠色營運	10
		• Environmental Goals and Progress 環境目標及進度	12
		• Waste Management 廢棄物管理	19
<b>Aspect A2: Use of Resources</b> <b>層面A2：資源使用</b>	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、水及其他原材料) 的政策。	Green Operation 綠色營運	10
		• Conserving Resources and Protecting the Environment 節約資源及保護環境	21
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源 (如電、氣或油) 總耗量 (以千個千瓦時計算) 及密度 (如以每產量單位、每項設施計算)。	Green Operation 綠色營運	10
		• Conserving Resources and Protecting the Environment 節約資源及保護環境	21

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<b>Environmental</b> (continued) <b>環境</b> (續)			
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度 (如以每產量單位、每項設施計算)。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Conserving Resources and Protecting the Environment 節約資源及保護環境</li> </ul>	21
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Environmental Goals and Progress 環境目標及進度</li> </ul>	12
		<ul style="list-style-type: none"> <li>Conserving Resources and Protecting the Environment Water Management 節約資源及保護環境</li> </ul>	21
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Green Operation 綠色營運	10
		<ul style="list-style-type: none"> <li>Environmental Goals and Progress 環境目標及進度</li> </ul>	12
		<ul style="list-style-type: none"> <li>Conserving Resources and Protecting the Environment 節約資源及保護環境</li> </ul>	21
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量 (以噸計算) 及 (如適用) 每生產單位佔量。	The Group does not involve the use of packaging materials in its business operations. 本集團的業務營運並不涉及包裝材料的使用。	NA

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<b>Aspect A3: The Environment and Natural Resources</b> <b>層面A3：環境及天然資源</b>	General Disclosure 一般披露	Green Operation 綠色營運	10
	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	• Conserving Resources and Protecting the Environment 節約資源及保護環境	21
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。	Green Operation 綠色營運	10
		• Conserving Resources and Protecting the Environment 節約資源及保護環境	21
<b>Aspect A4: Climate Change</b> <b>層面A4：氣候變化</b>	General Disclosure 一般披露	Green Operation 綠色營運	10
	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	• Respond to Climate Change 應對氣候變化	27
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Green Operation 綠色營運	10
		• Respond to Climate Change 應對氣候變化	27



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<b>Aspect B1:</b>	General Disclosure	Caring for Our Employees	29
<b>Employment</b>	一般披露	關懷員工	
<b>層面B1：僱傭</b>	Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規例的資料。 relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	• Employment and Welfare 僱傭與員工福利	29
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Caring for Our Employees	29
關鍵績效指標B1.1	按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	關懷員工	
		• Employment and Welfare 僱傭與員工福利	29
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Caring for Our Employees	29
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。	關懷員工	
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<b>Aspect B2: Health and Safety</b> 層面B2：健康與安全	General Disclosure 一般披露	Caring for Our Employees 關懷員工	29
	Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規例的資料。 relating to providing a safe working environment and protecting employees from occupational hazards.	• Health and Safety 健康與安全	34
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年 (包括匯報年度) 每年因工亡故的人數及比率。	Caring for Our Employees 關懷員工 • Health and Safety 健康與安全	29 34
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Caring for Our Employees 關懷員工 • Health and Safety 健康與安全	29 34

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KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Caring for Our Employees 關懷員工	29
		• Health and Safety 健康與安全	34
<b>Aspect B3: Development and Training</b> 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。	Caring for Our Employees 關懷員工	29
		• Development and Training 員工發展與培訓	38
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Caring for Our Employees 關懷員工	29
		• Development and Training 員工發展與培訓	38
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Caring for Our Employees 關懷員工	29
		• Development and Training 員工發展與培訓	38



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<b>Aspect B4: Labour Standards</b> 層面B4：勞工準則	General Disclosure 一般披露	Caring for Our Employees 關懷員工	29
	Information on: 有關防止童工或強制勞工的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規例的資料。 relating to preventing child and forced labour.	• Employment and Welfare 僱傭與員工福利	29
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Caring for Our Employees 關懷員工	29
		• Employment and Welfare 僱傭與員工福利	29
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。	Caring for Our Employees 關懷員工	29
		• Employment and Welfare 僱傭與員工福利	29

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<b>Aspect B5: Supply Chain Management</b> <b>層面B5：供應鏈管理</b>	General Disclosure 一般披露	Operation Practice 營運常規	40
	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	• Supply Chain Management 供應鏈管理	40
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。	Operation Practice 營運常規	40
		• Supply Chain Management 供應鏈管理	40
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Operation Practice 營運常規	40
		• Supply Chain Management 供應鏈管理	40
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Operation Practice 營運常規	40
		• Supply Chain Management 供應鏈管理	40
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Operation Practice 營運常規	40
		• Supply Chain Management 供應鏈管理	40

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SOCIAL AND GOVERNANCE REPORTING  
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內容索引 (續)

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<b>Operating Practices (continued)</b> <b>營運慣例 (續)</b>			
<b>Aspect B6: Product Responsibility</b> <b>層面B6：產品責任</b>	General Disclosure 一般披露	Operation Practice 營運常規	40
	Information on: 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：	• Quality Assurance 質量保障	42
	(a) the policies; and (a) 政策；及	• Customer Focus 重視客戶	43
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規例的資料。	• Information and Intellectual Property Rights Protection 信息安全與知識產權保護	43
	relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	The Group does not involve product recycling in its business operations. 本集團的業務營運並不涉及產品回收。	NA
KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Operation Practice 營運常規 • Customer Focus 重視客戶	40 43
KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Operation Practice 營運常規 • Information and Intellectual Property Rights Protection 信息安全與知識產權保護	40 43
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Operation Practice 營運常規 • Quality Assurance 質量保障	40 42



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

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<b>Operating Practices</b> (continued) <b>營運慣例</b> (續)			
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Operation Practice 營運常規	40
		• Information and Intellectual Property Rights Protection 信息安全與知識產權保護	43
<b>Aspect B7: Anti-corruption</b> <b>層面B7：反貪污</b>	General Disclosure 一般披露 Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and (a) 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer (b) 遵守對發行人有重大影響的相關法律及規例的資料。 relating to prevention of bribery, extortion, fraud and money laundering.	Operation Practice 營運常規	40
		• Anti-corruption 反貪污	44
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Operation Practice 營運常規	40
		• Anti-corruption 反貪污	44
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Operation Practice 營運常規	40
		• Anti-corruption 反貪污	44
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Operation Practice 營運常規	40
		• Anti-corruption 反貪污	44

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<i>Operating Practices</i> (continued) 營運慣例 (續)			
<b>Aspect B8: Community Investment B8：社區投資</b>	General Disclosure 一般披露 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Care 關懷社會	45
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇 (如教育、環境事宜、勞工需求、健康、文化、體育)。	Community Care 關懷社會	45
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源 (如金錢或時間)。	The Group's community investment does not involve the use of resources. 本集團的社區投資並不涉及動用資源。	NA



新源萬恒 控股有限公司  
New Provenance Everlasting Holdings Limited