BEST PACIFIC
INTERNATIONAL HOLDINGS LIMITED
超盈國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 2111

2025
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
環境、社會及管治報告

BUILT ON INNOVATION & TECHNOLOGY

CONTENTS
目錄

About This Report 2
關於本報告
Scope of the Report 3
匯報範圍
Reporting Principles 4
匯報原則
ESG Statement of the Board 5
董事會的環境、社會及管治聲明
Sustainability Performance Highlights 6
可持續發展表現亮點
About Best Pacific 7
關於超盈國際
Group Values 7
集團價值觀
Major Awards and Certifications 7
主要獎項及認證
Sustainability Policy 9
可持續發展方針
Sustainability Values and Vision 9
可持續發展價值觀及願景
Sustainability Goals and Progress 10
可持續發展目標及達成進展
Sustainability Strategy 13
可持續發展戰略
Sustainable Finance 22
可持續金融
Sustainability Governance 22
可持續發展管治
Sustainability Governance Structure of Best Pacific 23
超盈國際可持續發展管治架構
Stakeholder Engagement 26
利益相關方溝通
Materiality Assessment 28
重要性評估
Product Responsibility and Value Chain Management 34
產品責任與價值鏈管理
Product Quality Management 34
產品質量管理
Customer Services and Communication 42
客戶服務與交流
Product Lifecycle Management 43
產品生命周期管理
Intelligent Production and Technological Innovation 46
智能生產與技術創新
Research Cooperation and Technical Exchange 50
科研合作與技術交流
Corporate Governance and Compliance 57
企業管治與合規
Integrity and Compliant Operations 57
誠信合規運營
Internal Control and Risk Management 60
內部控制及風險管理
Supplier Management 61
供應商管理
Data and Privacy Protection 66
數據與私隱保護
Intellectual Property Protection 67
知識與產權保護
Environmental Management and Protection 68
環境管理與保護
Climate Change Response 69
氣候變化應對
Low-Carbon Production and Manufacturing 82
低碳生產與製造
Water Resource Usage and Wastewater Management 86
水資源使用與廢水管理
Packaging Material Management 90
包裝材料管理
Waste Management 93
廢棄物管理
Air Emission Management 97
空氣排放管理
Talent Development and Care 98
人才發展與關懷
Employment and Human Capital Management 98
員工僱傭與人力資本管理
Occupational Health and Safety 103
職業健康安全
Talent Development and Growth 109
人才培養與發展
Employee Care and Benefits 116
員工關懷與福利
Employee Communication and Engagement 121
員工溝通與參與
Service to Society 123
服務回饋社會
Community Service 123
社區服務
Nature Conservation 128
自然保育
Overview of Environmental Aspect KPIs 130
環境層面關鍵績效指標總覽
Overview of Social Aspect KPIs 134
社會層面關鍵績效指標總覽
Appendix I: SEHK ESG Reporting Code Content Index 141
附錄一：聯交所《ESG報告守則》內容索引

About This Report
關於本報告

Best Pacific International Holdings Limited (hereinafter referred to as "**Best Pacific**" or the "**Company**", together with its subsidiaries, collectively, the "**Group**" or "**we**") is a leading provider of globally competitive one-stop integrated solutions for lingerie, sportswear and related apparel industries. The Group primarily supplies a diversified range of apparel materials to brand customers, covering multiple categories such as elastic fabric, elastic webbing and lace. With consistently superior product performance and a continuous commitment to innovation and research and development ("**R&D**"), Best Pacific has achieved steady and impressive business expansion over the past few years. Meanwhile, the Group has established and maintained close and long-term partnerships with numerous globally renowned lingerie brands as well as international-level sportswear and apparel brands. This Environmental, Social and Governance ("**ESG**") Report aims to present the Group's overall philosophy, specific initiatives and long-term direction in the field of sustainable development.

超盈國際控股有限公司(以下簡稱「**超盈國際**」或「**本公司**」,與其旗下附屬公司合稱「**本集團**」、「**集團**」或「**我們**」)專注於為女性內衣、運動服及相關服裝產業,提供具全球競爭力的一站式整體解決方案,於行業中佔據領先地位。本集團主要為品牌客戶供應多元化的服裝物料產品,涵蓋彈性布料、彈性織帶以及蕾絲等多個品類。憑藉穩定優異的產品表現,以及持續投入於創新與研發的實力,超盈國際在過去數年實現了穩健而亮眼的業務擴展。同時,本集團亦與多家全球知名的女性內衣品牌,以及國際級運動服裝和服裝品牌,建立並維持緊密而長遠的合作夥伴關係。本環境、社會及管治(「**ESG**」)報告旨在闡述本集團於可持續發展領域的整體理念、具體行動及長期發展方向。

Scope of the Report
匯報範圍

The scope of this Environmental, Social and Governance Report covers the Group's production facilities located in Chinese Mainland, the Socialist Republic of Vietnam ("**Vietnam**") and the Democratic Socialist Republic of Sri Lanka ("**Sri Lanka**"), as well as the offices in the Hong Kong Special Administrative Region and the United States of America ("**USA**") for administrative, marketing and selling functions and the relevant operations. The reporting period reflected in this report is from 1 January 2025 to 31 December 2025 (the "**Reporting Period**"). Material disclosures concerning sustainable development performance are prepared in accordance with the Environmental, Social and Governance Reporting Code set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**" or "**SEHK**").

本環境、社會及管治報告所涵蓋的範圍包括本集團位於中國內地、越南社會主義共和國(「**越南**」)及斯里蘭卡民主社會主義共和國(「**斯里蘭卡**」)的生產設施，以及設於香港特別行政區及美利堅合眾國(「**美國**」)，負責行政管理、市場推廣及銷售職能的辦公場所及其相關營運情況。報告所反映的時間範圍為二零二五年一月一日至二零二五年十二月三十一日(「**報告期間**」)。有關可持續發展表現之重大披露，乃依據香港聯合交易所有限公司(「**聯交所**」)證券上市規則(「**上市規則**」)附錄C2所載的環境、社會及管治報告守則編製。

Although the policies described in this report apply to the Group's overall business operations, the relevant statistical data and key performance indicators ("**KPIs**") presented herein are primarily focused on the Group's operating subsidiaries in Chinese Mainland, Vietnam and Sri Lanka, which are also the main locations of the Group's core production activities.

儘管本報告中所述的政策適用於本集團整體業務運作，文中所呈列的相關統計資料及關鍵績效指標(「**KPIs**」)，主要聚焦於本集團於中國內地、越南及斯里蘭卡的營運附屬公司，該等地區亦為本集團核心生產活動的主要據點。

Reporting Principles
匯報原則

This report has been prepared in accordance with the Environmental, Social and Governance Reporting Code and adheres to the following reporting principles:

本報告根據環境、社會及管治報告守則編製，並貫徹以下編報原則：

Materiality: To effectively identify and assess key issues that may impact various stakeholders, the Group has conducted a materiality assessment through diverse stakeholder engagement mechanisms. This process confirms the matters that are of significant relevance to the Group's long-term sustainable development.

重要性：為有效識別及評估可能對各利益相關方構成影響的關鍵議題，本集團透過多元化的利益相關方溝通機制開展重要性評估工作，以確認對本集團長遠可持續發展具有重大影響的相關事項。

Quantitative: The quantitative principle comprehensively applies to the information contained in this report. All disclosed KPIs are accompanied by clear definitions and explicit descriptions of corresponding measurement methods and units to ensure the information is understandable and measurable.

量化：量化原則全面適用於本報告所載資料。所有披露的KPI均附有清晰的定義，並明確說明相應的計量方法及單位，以確保資料具備可理解性及可衡量性。

Balance: The data and examples cited in this report are primarily derived from the Group's statistical compilations, relevant business documents and internal communication records from 2025. The Company confirms that there are no false or misleading statements in the report content and assumes responsibility for the truthfulness, accuracy and completeness of the disclosed information.

平衡性：本報告所引用的數據及實例主要來自本集團於二零二五年所編製的統計資料、相關業務文件及內部溝通記錄。本公司確認，報告內容不存在任何失實或具誤導性的陳述，並對所披露資料的真確性、準確性及完整性承擔責任。

Consistency: This report has been prepared from the three aspects of environmental, social and governance. Should any changes in the scope of disclosure, calculation methods or presentation formats arise in the future that may affect comparability with previous reports, the Company will provide appropriate explanations in the relevant sections.

一致性：本報告從環境、社會及管治三個層面進行編製。如日後在披露範疇、計算方法或呈報方式上出現可能影響與以往報告作比較的變動，本公司將於相關章節中作出適當說明。

ESG Statement of the Board
董事會的環境、社會及管治聲明

The Board of Directors of the Group (hereinafter referred to as the "**Board**") is pleased to release the Group's 2025 Environmental, Social and Governance Report. This report comprehensively sets out the Group's actual performance in fulfilling its environmental and social responsibilities during the Reporting Period, with the aim of responding to the concerns and expectations of various stakeholders regarding the Group's sustainable development management approach and the transparency of related information disclosure.

本集團董事會(以下簡稱「**董事會**」)欣然發佈本集團二零二五年度環境、社會及管治報告。本報告全面闡述本集團於報告期間在履行環境及社會責任方面的實際表現，旨在回應各利益相關方對本集團可持續發展管理方針及相關資訊披露透明度的關注與期望。

We firmly believe that a robust and forward-looking approach to sustainable development governance serves as a critical cornerstone in supporting the Group's long-term business resilience and value creation. Faced with global environmental and social issues, especially the profound impacts of climate change on the textile manufacturing industry, the Board regards sustainable development as an integral part of corporate strategy and continually promotes its deep integration with the Group's overall business direction.

我們深信，穩健而具前瞻性的可持續發展管治，是支持本集團長遠業務韌性與價值創造的重要基石。面對全球環境與社會議題，尤其是氣候變化對紡織製造行業帶來的深遠影響，董事會將可持續發展視為企業策略的重要組成部分，並持續推動其與本集團整體業務方向的深度融合。

At the governance level, the Board, as the highest responsible body for the Group's environmental, social and governance matters, oversees relevant policy directions and management arrangements, and approves climate-related strategies, carbon-reduction targets and risk management measures aligned with the Group's long-term development. The Board is committed to ensuring that environmental and climate-related considerations are substantively incorporated into the Group's strategic planning, business assessments and investment decision-making processes, thereby enhancing the Group's operational resilience and compliance standards in an uncertain environment.

在管治層面，董事會作為本集團環境、社會及管治事宜的最高責任機構，負責監督相關政策方向及管理安排，並審批與本集團長期發展相一致的氣候相關策略、減碳目標及風險管理措施。董事會致力確保環境及氣候相關考量能被實質性地納入本集團的戰略規劃、業務評估及投資決策過程之中，以提升本集團在不確定環境下的營運韌性與合規水平。

Through established reporting and monitoring mechanisms, the Board continues to pay close attention to the overall progress of the Group's climate and other sustainability-related work, reviewing the consistency of relevant management measures with the business direction from the perspective of the Group's long-term development, operational stability and compliance requirements.

董事會透過既定的匯報與監督機制，持續關注本集團在氣候及其他可持續發展相關工作的整體進展，從集團長遠發展、營運穩定性及合規要求的角度，審視相關管理措施與業務方向的一致性。

We believe that by integrating environmental, social and governance considerations into corporate decision-making and operational management, the Group will be better equipped to seize transformational opportunities while addressing risks, thereby creating sustainable long-term value for all stakeholders.

我們相信，透過將環境、社會及管治考量融入企業決策與營運管理，有助本集團在應對風險的同時把握轉型機遇，為利益相關方創造可持續的長期價值。

Sustainability Performance Highlights
可持續發展表現亮點

Environment 環境

- In 2025, total photovoltaic power generation amounted to approximately 21,000 megawatt hour ("**MWh**"), with an installed capacity of 22.8 megawatts; two additional factory premises completed grid connection for power generation.
  2025年光伏總發電量約21,000兆瓦時，裝載容量22.8兆瓦，新增兩家廠區完成並網發電。
- Following the completion of coal phase-out at the Group's Sri Lanka operations in 2025, coal has been fully eliminated across all factories under the Group.
  隨著超盈國際斯里蘭卡區於2025年完成去煤化，本集團旗下所有工廠已全面淘汰煤炭。
- Zero waste-to-landfill status was achieved at five factories of the Group.
  本集團5家工廠實現廢棄物零填埋。
- In 2025, wastewater recycling volume reached 1.63 million cubic metres.
  2025年廢水回用量達163萬立方米。
- The Group has adopted the Higg FEM environmental management assessment tool since 2017. In 2025, the Dongguan factory achieved a verified score of 92%, whilst the remaining factories scored between **70%** and **90%**.
  本集團自2017年起引入Higg FEM環境管理評估工具，2025年東莞工廠驗證得分達92%，其餘工廠均在**70%–90%**區間。

Quality 品質

- Awarded the title of Dongguan City Excellent Quality Management Unit in **2025**.
  榮獲**2025**年東莞市質量管理優秀單位稱號。
- Recognised as an Advanced Smart Factory in Guangdong Province in 2025.
  榮獲2025年廣東省先進智能工廠認定。
- The laboratory is accredited by 29 brands and holds **35** valid certificates, capable of performing **159** tests.
  實驗室獲29家品牌認可，持有效證書**35**份，可執行**159**項測試。

Social Responsibility 社會責任

- A total of over 5,000 trees were planted cumulatively from 2021 to 2025, with approximately **1,000** trees newly planted in 2025.
  2021至2025年累計植樹逾5,000棵，2025年新增約**1,000**棵。
- A total of 240 employees participated in voluntary blood donation activities during the year.
  本年度共240名員工參與獻血志願活動。
- Social donations of over 1,400,000 Hong Kong dollars ("**HK$**").
  貢獻逾港幣1,400,000元社會捐款。

Employee Wellbeing 員工福祉

- The Group's Love Fund provided financial assistance to **21** employees in need in 2025, with the total amount exceeding HK$332,000.
  集團愛心基金2025年度資助**21**名困難員工，金額超港幣332,000元。
- With the support of brand customers, the Migrant Plan benefited 144 left-behind children during the year.
  在品牌客戶支援下，本年度候鳥計劃惠及144名留守兒童。

GROUP VALUES

Best Pacific upholds the core values of "People-Oriented, Woven with Innovation, Towards Tomorrow". We value the long-term well-being of our employees and stakeholders, continuously driving product and process upgrades through innovative technologies and lean manufacturing. We are committed to improving product quality and operational efficiency while considering environmental responsibility and social impact, establishing a solid foundation for the sustainable development of the textile industry.

集團價值觀

超盈國際秉持「以人為本，織於創新，臻於明天」的核心價值觀，重視員工與利益相關方的長遠福祉，持續以創新技術與精益製造推動產品與流程升級。我們致力於在提升產品品質與營運效率的同時，兼顧環境責任與社會影響，為紡織產業的可持續發展奠定穩健基礎。

MAJOR AWARDS AND CERTIFICATIONS

The table below lists the major sustainability-related awards and certifications received by the Group over the past five years, reflecting our continuous efforts and achievements in related fields.

主要獎項及認證

以下列示本集團近五年於可持續發展方面取得的主要獎項及認證，反映本集團在相關領域的持續努力與成果。

Honors/Certifications 榮譽／認證	Issuing Organisation 頒發機構	Granted Time 授予時間
Government Unit Recognition 政府單位認可		
Dongguan Multiplication Enterprise 東莞市倍增企業	Dongguan Municipal Bureau of Industry and Information Technology 東莞市工業和信息化局	September 2025 二零二五年九月
2025 Dongguan City Excellent Quality Management Unit 二零二五年度東莞市質量管理優秀單位	Dongguan Municipal Administration for Market Regulation 東莞市市場監督管理局	November 2025 二零二五年十一月
Top 100 Private Industrial Enterprises in Dongguan 東莞市民營工業企業100強	Selection Working Committee for Dongguan Private Enterprises and Entrepreneurs 東莞市民營企業和企業家遴選工作組委會	November 2025 二零二五年十一月
Provincial-level Manufacturing Single Champion Enterprise of Guangdong Province 廣東省省級製造業單項冠軍企業	Department of Industry and Information Technology of Guangdong Province 廣東省工業和信息化廳	December 2025 二零二五年十二月
National High-tech Enterprise – Technology-based Enterprise 國家級高新技術企業－科技型企業	Guangdong Provincial Department of Science and Technology/Guangdong Provincial Department of Finance/ Guangdong Provincial Tax Service, State Taxation Administration 廣東省科學技術廳／廣東省財政廳／國家税務總局廣東省税務局	December 2025 二零二五年十二月

About Best Pacific
關於超盈國際

Honors/Certifications 榮譽／認證	Issuing Organisation 頒發機構	Granted Time 授予時間
Sustainability Certifications 可持續認證		
Global Recycled Standard (GRS) GRS全球回收標準	Intertek Testing Service Limited	January 2025 二零二五年一月
Recycled Claim Standard (RCS) Certification RCS回收聲明標準認證	Intertek Testing Service Limited	January 2025 二零二五年一月
Responsible Wool Standard (RWS) Certification RWS負責任羊毛標準認證	Bureau Veritas 必維國際檢驗集團	February 2025 二零二五年二月
Organic Content Standard (OCS) Certification OCS有機含量標準認證	Intertek Testing Service Limited	March 2025 二零二五年三月
International Sustainability and Carbon Certification (ISCC) Plus 國際可持續發展與碳認證(ISCC) Plus	SGS United Kingdom Ltd.	April and December 2025 二零二五年四月及十二月
OEKO-TEX STANDARD 100	Testex 瑞士紡織檢定中心	June 2025 二零二五年六月
Higg Facility Environmental Module Higg工廠環境模塊	Cascale (formerly Sustainable Apparel Coalition) Cascale（前身為「可持續服裝聯盟」）	July 2025 二零二五年七月
Higg Facility Social & Labour Module Higg工廠社會和勞工模塊	Cascale (formerly Sustainable Apparel Coalition) Cascale（前身為「可持續服裝聯盟」）	July 2025 二零二五年七月
ZDHC Supplier to Zero – Zero Discharge of Hazardous Chemicals (Level 1) ZDHC工廠零排放計劃－工廠零排放（級別1）	Zero Discharge of Hazardous Chemicals (ZDHC) Foundation 有害化學物質零排放(ZDHC)聯盟	August 2025 二零二五年八月
Forest Stewardship Council (FSC) System Certification FSC森林管理委員會體系認證	Intertek Testing Service Limited	September 2023 二零二三年九月
bluesign® Standard 藍色標誌標準	Bluesign Technologies AG 瑞士藍色標誌科技公司	November 2023 二零二三年十一月

Sustainability Policy
可持續發展方針

Currently, the global sustainability process is undergoing profound evolution. On one hand, the impacts of climate change are becoming increasingly evident. The Asia-Pacific region, as a key global growth engine and a significant carbon-emitting area, faces particularly urgent demands for transformation. On the other hand, driven by the regulatory environment, investor expectations, and consumer preferences, excellence in ESG practices has shifted from an "optional choice" to a "mandatory requirement" for enterprises to build operational resilience and gain market advantage. In this critical period of green and intelligent transformation for the global textile industry, sustainable development has become the core engine driving industry innovation. For Best Pacific, while deepening our global business, we profoundly recognise that sustainable development is not only a response to external expectations but also a core strategy driving product innovation, optimising supply chain management, and ensuring long-term profitable growth.

當前，全球可持續發展進程正經歷深刻演變。一方面，氣候變化的影響日益凸顯，亞太地區作為全球關鍵的增長引擎與碳排放區域，其轉型行動尤為迫切。另一方面，監管環境、投資者期望與消費者偏好共同驅動，使卓越的ESG實踐從「可選項」轉變為企業構建營運韌性、獲取市場優勢的「必答題」。在全球紡織業邁向綠色與智能轉型的關鍵時期，可持續發展已成為驅動行業革新的核心引擎。對於超盈國際而言，深耕全球業務的同時，我們深切認識到，可持續發展不僅是回應外部期待，更是驅動產品創新、優化供應鏈管理、保障長期盈利增長的核心戰略。

SUSTAINABILITY VALUES AND VISION

The sustainable development of Best Pacific is rooted in our core business strategy. As a leading global supplier of functional fabrics for lingerie and sportswear, our products are directly linked to the health, comfort, and aesthetic experience of consumers worldwide. Therefore, our sustainability vision focuses on being "Built on Innovation and Technology" – creating sustainable value for shareholders, employees, communities, and the planet through innovation and responsible operations.

可持續發展價值觀及願景

超盈國際的可持續發展根植於我們的核心業務戰略。作為全球領先的女性內衣及運動服飾功能面料供應商，我們的產品直接關聯著全球消費者的健康、舒適與美感體驗。因此，我們的可持續發展願景聚焦於「以創新及技術為根基」－透過創新與負責任的營運，為股東、員工、社區及地球創造可持續的價值。

Simultaneously, sustainable development serves as the cornerstone for building long-term trust with all our stakeholders. Faced with the continuously rising disclosure requirements of the Stock Exchange and the increasingly stringent supply chain audits from international brands, transparent, robust, and forward-looking ESG management forms a solid foundation for us to maintain investor confidence, deepen customer collaboration, and attract and retain outstanding talent.

同時，可持續發展是我們與各利益相關方構建長期信任的基石。面對聯交所不斷提升的披露要求以及國際品牌日益嚴格的供應鏈審核，透明、穩健、前瞻的ESG管理是我們維護投資者信心、深化客戶合作、吸引並留住優秀人才的堅實基礎。

Sustainability Policy
可持續發展方針

We are committed to:

我們致力於：

SUSTAINABILITY GOALS AND PROGRESS

Best Pacific firmly believes that clear goals are the compass for transformation, and transparent progress is the cornerstone of trust. We translate our core value of being "Built on Innovation and Technology" into a set of quantifiable action plans covering short, medium, and long terms. Anchored by the environmental mission of "carbon neutrality", we systematically steer the Group towards a sustainable future. We not only focus on compliance and risk mitigation but are also committed to leveraging technological innovation to turn ESG challenges into strategic opportunities that enhance operational resilience and drive product leadership.

可持續發展目標及達成進展

超盈國際深信，清晰的目標是轉型的羅盤，透明的進展是信任的基石。我們將「以創新及技術為根基」的核心價值，轉化為一套涵蓋短、中、長期的可量化行動綱領，並錨定「碳中和」這一環境使命，系統性地引領集團邁向可持續未來。我們不僅關注合規與減緩風險，更致力於通過技術創新，將ESG挑戰轉化為提升運營韌性、驅動產品領先的戰略機遇。

SUSTAINABILITY ROADMAP OF BEST PACIFIC
超盈國際可持續發展路線圖

Target year
Reduce unit Greenhouse Gas ("GHG") emissions (Scope 1 & 2) and unit water consumption by 30%, solid waste intensity by 15%
目標年
單位排放量溫室氣體（範圍一及範圍二）、單位用水量下降30%及固廢強度下降15%

Target year
Carbon neutrality
目標年碳中和

2030

- ✓ A photovoltaic power generation project will be constructed for the new Nghe An factory in Vietnam
  越南義安廠區新廠建設光伏發電工程
- ✓ A biomass boiler will be commissioned for the new Nghe An factory in Vietnam
  越南義安廠區新廠投運生物質鍋爐
- ✓ A reclaimed water treatment system will be constructed for the new Nghe An factory in Vietnam
  越南義安廠區新廠建設中水處理系統
- ✓ A new reclaimed water treatment system will be constructed at Hai Phong plant in Vietnam
  越南海防廠區新建中水處理系統
- ✓ The LPG boiler at Hai Phong plant in Vietnam will be converted to a biomass boiler
  越南海防廠區的LPG鍋爐改生物質鍋爐
- ✓ The central air conditioning system at Machong plant in Dongguan will be upgraded
  東莞麻涌廠區中央空調系統改造

2050

2026

2025

- ✓ The 2.29MW photovoltaic power generation project (Phase 4) at Machong plant in Dongguan was completed
  東莞麻涌廠區建設完成2.29MW光伏發電工程（四期）
- ✓ The heavy oil boiler at Sri Lanka's plant was replaced with a biomass boiler
  斯里蘭卡廠區利用生物質鍋爐替代重油鍋爐
- ✓ The 6.34MW solar photovoltaic power generation project at Sri Lanka's plant was completed
  斯里蘭卡廠區太陽能光伏發電工程6.34MW

2023
Unit GHG emissions (Scope 1 & 2) and solid waste Target baseline year
單位排放量溫室氣體（範圍一及範圍二）及固廢目標基準年

- ✓ The 0.712MW photovoltaic power generation project at the Zhangpeng factory in Dongguan was completed
  東莞漳澎廠區建設完成0.712MW光伏發電工程
- ✓ The compressed air blowing modification for the setting and washing process at Machong plant in Dongguan was implemented
  東莞麻涌廠區定型水洗的壓縮空氣吹邊改造

- ✓ The 1.25MW photovoltaic power generation project (Phase 3) at Machong plant in Dongguan was completed
  東莞麻涌廠區建設完成1.25MW光伏發電工程（三期）
- ✓ The 6.47MW solar photovoltaic power generation project at Hai Phong plant in Vietnam
  越南海防廠區太陽能光伏發電工程6.47MW
- ✓ The coal-fired boiler at Sri Lanka's plant was converted to a biomass boiler
  斯里蘭卡廠區燃煤鍋爐改生物質鍋爐

2023

2024

- ✓ The 3.2MW photovoltaic power generation project (Phase 2) at Machong plant in Dongguan was completed
  東莞麻涌廠區建設完成3.2MW光伏發電工程（二期）
- ✓ Old single-stage air compressors at Machong plant in Dongguan were gradually replaced with new high-efficiency permanent magnet two-stage air compressors
  東莞麻涌廠區逐步用新型高效永磁雙級空壓機取代原老舊單級空壓機
- ✓ An intelligent exhaust control system was installed on the setting machines
  定型機安裝智慧排風控制系統

- ✓ Treated effluent at Machong plant in Dongguan has been reused for dyeing dark-colored fabrics
  東莞麻涌廠區排放水回用於深色布種的染色

- ✓ The compressed air graded supply project at Machong factory in Dongguan
  東莞麻涌廠區壓縮空氣分級供應工程

2022

2021

2020

- ✓ The 2.55MW photovoltaic power generation project (Phase 1) at Machong plant in Dongguan was completed
  東莞麻涌廠區建設完成2.55MW光伏發電工程（一期）
- ✓ The dyeing machine shell insulation project at Machong plant in Dongguan was gradually implemented (completed in 2023)
  東莞麻涌廠區逐步開始染缸外殼保溫工程（直至2023年完成）

- ✓ Wastewater at Machong plant in Dongguan has been reused for landscaping and toilet flushing
  東莞麻涌廠區污水重新回用於綠化及沖廁
- ✓ Dyeing machines have been gradually replaced with low liquor ratio models at Machong plant in Dongguan (completed in 2023)
  東莞麻涌廠區逐步更換低浴比染缸（直至2023年完成）

2018

2019

2018
Unit water consumption Target baseline year
單位用水量目標基準年

Sustainability Policy
可持續發展方針

Under the guidance of this long-term roadmap, our specific goals and progress across various dimensions are as follows:

在此長期路線圖的指引下，我們各維度的具體目標與進展如下：

Dimension 維度	Indicator 指標	Target 目標	Progress in 2025 二零二五年進展
Environment 環境	GHG Emissions 溫室氣體排放	Using 2023 as the baseline year, set a medium-term target to reduce the GHG emission intensity (Scope 1 and 2) per unit of total sales volume by 30% by 2030, and achieve carbon neutrality by 2050 以二零二三年為基準年，設定到二零三零年將總銷量的單位溫室氣體排放強度(範圍一及二)減少30%的中期目標，並在二零五零年達至碳中和	Achieved a 14.64% reduction against the baseline year[1] 與基準年相比，減少了14.64%[1]
	Water Resource Management 水資源管理	Using 2018 as the baseline year, reduce water intensity by 30% by 2030 以二零一八年為基準年，到2030年水資源強度減少30%	Achieved a 38.50% reduction against the baseline year 與基準年相比，減少了38.50%
	Waste Management 廢棄物管理	Using 2023 as the baseline year, reduce solid waste intensity by 15% by 2030 以二零二三年為基準年，到二零三零年固廢強度下降15%	Achieved a 0.26% reduction in waste generation against 2024 與二零二四年相比，本年度廢棄物產生量下降0.26%
Society 社會	Product Quality Management 產品品質管理	Integrate quality management into the entire process from R&D, procurement, and production to delivery. Through rigorous supplier screening, internal monitoring, and traceability mechanisms, achieve continuous improvement in product quality and source control of risks 將品質管理融入研發、採購、生產至交付的全流程，透過嚴格的供應商篩選、內部監控與追溯機制，實現產品質量的持續改進與風險的源頭管控	During the Reporting Period, no significant customer complaints regarding product quality, safety, or health were received, nor were there any product recalls due to health or safety reasons for sold or delivered products 報告期間內並未收到任何來自客戶就產品品質、安全或健康方面提出的重大投訴，亦不存在因健康或安全理由而對已出售或已交付產品作出召回的情況
	Occupational Safety and Health 職業安全與健康	Integrate safety and health management into daily operational processes. Through systematic risk identification, hazard investigation, and regular safety education, strengthen overall safety awareness and prevent occupational injuries and illnesses at the source 將安全與健康管理融入日常營運流程，透過系統性的風險辨識、隱患排查與常態化的安全教育，強化全員安全意識，從源頭預防職業傷害與疾病的發生	Established and implemented an occupational health and safety management system compliant with ISO 45001 standards, systematically managing related risks and driving continuous improvement 已建立並落實符合ISO 45001標準要求的職業健康與安全管理體系，藉此系統化管理相關風險，並推動持續改進

[1] Target performance is calculated based on a location based method.

[1] 目標績效以基於位置的方法計算。

Dimension 維度	Indicator 指標	Target 目標	Progress in 2025 二零二五年進展
Governance 管治	Innovation 創新	Deepen the R&D innovation system, accelerate the transformation of technological achievements, and promote the effective accumulation and high-quality development of patents 深化研發創新體系，加速技術成果轉化，促進專利數量的有效積累與高質量發展	During the Reporting Period, the Group obtained authorisation for 17 invention patents 於報告期間，本集團共獲得17項發明專利授權
	Compliance Operations 合規營運	Integrate compliance management into daily operations. Through regular risk assessments and supply chain integrity initiatives, effectively prevent and control bribery and corruption risks, safeguarding the long-term value and reputation of the enterprise 將合規管理融入日常運營，透過定期風險評估與供應鏈廉潔倡議，有效防控賄賂與腐敗風險，保障企業長期價值與聲譽	During the Reporting Period, there were no corruption-related lawsuits involving Best Pacific, nor were any corruption cases requiring reporting to the Group received 於報告期間，本集團並無任何涉及超盈國際的貪污法律訴訟，亦未接獲任何須向本集團申報的貪污個案

SUSTAINABILITY STRATEGY

The sustainability strategy of Best Pacific is not only a strategic guide for the Group's operations but also an action plan for our active participation in and contribution to the United Nations 2030 Sustainable Development Goals ("**UNSDGs**"). We firmly believe that the long-term prosperity of a business is inseparable from the health of society and the planet. Therefore, we strategically focus our core capabilities and resources on the areas of Sustainable Development Goals ("**SDGs**") where we can have the most substantial impact, translating global ambitions into concrete business practices and measurable outcomes.

可持續發展戰略

超盈國際的可持續發展戰略，不僅是集團營運的戰略指引，更是我們積極參與並貢獻於聯合國二零三零年可持續發展目標(「**UNSDGs**」)的行動綱領。我們深信，企業的長期繁榮與社會及地球的健康密不可分。因此，我們將自身的核心能力與資源，戰略性地聚焦於最能產生實質影響的可持續發展目標(「**SDGs**」)領域，將全球宏願轉化為具體的業務實踐與可衡量的成果。

Sustainability Policy
可持續發展方針

To demonstrate the Group's commitment to and actions in deeply integrating our core business practices with the global sustainable development agenda, we have anchored key performance areas in this report, aligning them with relevant UNSDGs. This enables us to transparently and measurably present the tangible contributions we are making to social well-being and environmental protection. The key focuses are as follows:

為彰顯本集團將核心商業實踐與全球可持續發展議程深度融合的決心與行動，我們在本報告中錨定關鍵績效領域，並對應UNSDGs，以透明、可衡量的方式，呈現我們對社會福祉與環境保護所產生的實質貢獻。具體重點如下：

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Service to Society – Contributing to the Local Economy **服務回饋社會**－本地經濟貢獻	We steadfastly uphold our responsibilities as a corporate citizen, actively engaging in poverty alleviation work in all our operating locations. Through targeted support and community initiatives, we empower disadvantaged groups and work together to build an inclusive society free from poverty. 我們堅守企業公民責任，於各營運所在地積極開展扶貧工作，透過針對性援助與社區倡議，助力弱勢群體發展，共建無貧困的包容社會。
	Talent Development and Care – Occupational Health and Safety **Talent Development and Care** – Employee Care and Benefits **人才發展與關懷**－職業健康與安全 **人才發展與關懷**－員工關懷與福利	We are committed to fostering a people-centric, safety-first workplace culture. The Group maintains a zero-tolerance policy towards workplace accidents. Through proactive preventative measures and robust management systems, we fully safeguard the physical, mental, and occupational health and safety of every employee. 我們致力建構以人為本、安全至上的工作文化。集團不僅對工傷事故採取零容忍政策，更透過積極的預防措施與健全的管理體系，全力維護每一位僱員的身心健康與職業安全。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Talent Development and Care – Talent Development and Growth **Service to Society** – Community Service **人才發展與關懷**－人才培養與發展 **服務回饋社會**－社區服務	We view the growth of our colleagues as fundamental to the Group's development. Through tailored training, cross-departmental practical experience, and career navigation, we assist colleagues in advancing both their job effectiveness and life skills. Promoting access to quality education is central to our social responsibility. Through concrete resource commitments and collaborative projects, we actively support educational development in local communities, striving to eliminate educational inequality and lay a solid foundation for society's long-term well-being. 我們視同事的成長為集團發展的基石，透過定制化培訓、跨部門實踐及職涯導航，助力同事實現工作效能與生活技能的同步精進。 推動優質教育普及是本集團社會責任的核心。我們透過具體資源投入與合作項目，積極支持當地社區的教育發展，致力消除教育不平等，為社會長遠福祉奠定基礎。
	Talent Development and Care – Diverse and Inclusive Workplace **人才發展與關懷**－多元共融職場	The Group commits to going beyond compliance, proactively eliminating gender barriers in the workplace. We not only guarantee equal opportunity but, through targeted talent development programmes and inclusive policies, actively empower all employees, ensuring gender equality is fully realised from principle into tangible, perceptible everyday practice and outcomes. 本集團承諾超越合規，主動消除職場中的性別障礙。我們不僅保障機會均等，更透過針對性的人才發展計劃與包容性政策，積極賦能所有僱員，確保性別平等從原則全面落實為可感知的日常實踐與成果。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Environmental Management and Protection – Water Resource Usage and Wastewater Management **環境管理與保護**－水資源使用與廢水管理	We fully recognise that water resources are the lifeline of sustainable development. The Group is committed to exceeding basic compliance, proactively shouldering responsibility for water management and sanitation access. We are dedicated to promoting the efficient circulation and reuse of water in our operations, reducing our water footprint, and ensuring a safe, clean, and respectful sanitation environment for all. 我們深知水資源是可持續發展的命脈。本集團承諾超越基本合規，主動肩負起水資源管理與衛生可及性的責任。我們致力於在營運過程中推動水資源的高效循環與再利用，降低耗用足跡，確保為所有人提供安全、清潔且尊重的衛生環境。
	Environmental Management and Protection – Low-Carbon Production and Manufacturing **環境管理與保護**－低碳生產與製造	The Group upholds a responsibility to future generations with innovative thinking. We commit to continuously exploring and expanding the use of renewable resources, reducing our environmental footprint through technology and collaboration, ensuring our continued operations do not compromise the well-being of future generations. 本集團以創新思維履行跨代責任，承諾不斷探索並擴大採用可再生資源，透過技術與合作降低環境足跡，確保持續營運不損及後代福祉。
	Talent Development and Care – Talent Development and Growth **Service to Society** – Fostering the Local Economy **人才發展與關懷**－人才培養與發展 **服務回饋社會**－本地經濟促進	The Group commits to being an engine for community growth. We not only safeguard employment opportunities but actively nurture an entrepreneurial culture and staff innovation capabilities, driving long-term community prosperity through the continuous advancement of our people and their thinking. 本集團承諾作為社區成長的引擎，不僅保障就業機會，更積極培育創業文化與員工創新能力，以人才與思維的持續提升，驅動社區長遠繁榮。

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Product Responsibility and Value Chain Management – Product Quality Management **Product Responsibility and Value Chain Management** – Product Lifecycle Management **Product Responsibility and Value Chain Management** – Intelligent Production and Technological Innovation **Corporate Governance and Compliance** – Supplier Management **Environmental Management and Protection** – Low-Carbon Production and Manufacturing **產品責任與價值鏈管理**－產品質量管理 **產品責任與價值鏈管理**－產品生命周期管理 **產品責任與價值鏈管理**－智能生產與技術創新 **企業管治與合規**－供應商管理 **環境管理與保護**－低碳生產與製造	Sustainability is the cornerstone of our decision-making at every stage of product development. We drive continuous innovation in our products and services through systematic green design and innovation mechanisms, ensuring business growth and environmental benefits advance in tandem. 可持續性是我們產品開發每一環節的決策基石。我們透過系統性的綠色設計與創新機制，推動產品與服務持續革新，確保業務增長與環境效益同步實現。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Talent Development and Care – Diverse and Inclusive Workplace **Service to Society** – Community Service **人才發展與關懷**－多元共融職場 **服務回饋社會**－社區服務	The Group takes promoting social integration as its duty. Through targeted programmes for disadvantaged groups and equal opportunity policies, we are committed to removing barriers to development within the community, building a more inclusive and cohesive society. 本集團以推動社會融合為己任，透過針對弱勢群體的專項計劃與平等機會政策，致力消除社區內的發展障礙，建設一個更具包容性與凝聚力的社會。
	Environmental Management and Protection **環境管理與保護**	Faced with pressing environmental issues such as municipal solid waste and air pollution, the Group views its operations as part of the solution. We systematically invest in resource circulation technology and cleaner production, dedicated to reducing our environmental load. Through practice and collaboration, we actively safeguard the city's long-term development in inclusivity, safety, resilience, and sustainability. 面對城市固體廢物及空氣污染等迫切環境議題，本集團將營運視為解決方案的一部分。我們系統性投資於資源循環技術與清潔生產，致力減輕環境負荷，並通過實踐與合作，積極維護城市在包容、安全、韌性與可持續方面的長期發展。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Environmental Management and Protection **Product Responsibility and Value Chain Management** – Product Quality Management **Product Responsibility and Value Chain Management** – Product Lifecycle Management **Corporate Governance and Compliance** – Supplier Management **環境管理與保護** **產品責任與價值鏈管理**－產品質量管理 **產品責任與價值鏈管理**－產品生命周期管理 **企業管治與合規**－供應商管理	We integrate sustainable consumption and production models at the core of our business, driving product innovation along a green trajectory. The Group insists on prioritising the use of renewable energy and aims for resource reduction and circularity, committed to building operational models that consume fewer natural resources. 我們將可持續消費與生產的模式整合至業務核心，驅動產品創新沿循綠色軌跡迭代。集團堅持優先採用可再生能源，並以資源減量與循環為目標，致力構建對自然資源消耗更少的營運模式。
	Environmental Management and Protection – Climate Change Response **Environmental Management and Protection** – Low-Carbon Production and Manufacturing **環境管理與保護**－氣候變化應對 **環境管理與保護**－低碳生產與製造	In accordance with relevant climate disclosure requirements, we have conducted a thorough assessment of the material impact of both physical and transition climate-related risks on our business. The Group commits to continually strengthening our resilience and adaptation strategies. This is not only to mitigate potential negative impacts, but to protect the Group's long-term sustainable value and seize new opportunities within the low-carbon economy. 依據相關氣候信息披露要求，我們深入評估了氣候變化的實體與轉型風險對業務的實質影響。本集團承諾持續強化韌性建設與適應策略，這不僅是為了降低潛在負面影響，更是為了護衛集團的長期可持續價值，把握低碳經濟下的新機遇。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Service to Society – Nature Conservation **服務回饋社會**－自然保育	The Group is committed to exceeding compliance, proactively taking responsibility for protecting marine ecosystems. We are dedicated not only to water circulation and pollution prevention in our operations but also regard marine conservation as a vital cornerstone of sustainable development. By promoting responsible supply chain management, reducing single-use plastics, and investing in advanced wastewater treatment technologies, we ensure the impact on the marine environment is reduced at source. 本集團承諾超越合規，主動肩負起守護海洋生態系統的責任。我們不僅致力於營運過程中的水資源循環與污染防治，更將海洋保育視為永續發展的重要基石。透過推動負責任的供應鏈管理、減少一次性塑料使用、以及投資先進的廢水處理技術，我們確保從源頭降低對海洋環境的衝擊。
	Service to Society – Nature Conservation **服務回饋社會**－自然保育	The Group actively safeguards terrestrial ecosystems and biodiversity. We not only implement responsible resource use in our operations but are committed to integrating biodiversity protection into procurement decisions and site management. Through employee volunteer services and environmental education activities, we empower our colleagues to become ecological stewards, translating the principle of biodiversity from strategy into tangible environmental action. 本集團積極守護陸域生態系統與生物多樣性。我們不僅在營運中落實負責任的資源使用，更致力於將生物多樣性保護融入採購決策與場域管理中。我們透過員工志工服務與環境教育活動，賦能同仁成為生態守護者，讓生物多樣性的理念從策略原則落地為可感知的環境行動。

Sustainability Policy
可持續發展方針

UNSDGs	ESG Issue 環境、社會及管治事宜	Our Response 我們的回應
	Corporate Governance and Compliance – Integrity and Compliant Operations **Corporate Governance and Compliance** – Internal Control and Risk Management **企業管治與合規**－誠信合規運營 **企業管治與合規**－內部控制及風險管理	We embed anti-corruption deeply within our corporate governance and culture. Through comprehensive policies, training, and review mechanisms, we are committed to eradicating corruption, ensuring all business activities meet the highest standards of integrity and legal compliance. 我們將反貪腐深植於企業管治與文化之中。透過完善的政策、培訓與審查機制，我們致力杜絕貪污，確保所有業務活動均符合最高的誠信標準及法律規範。
	Corporate Governance and Compliance – Supplier Management **Service to Society** – Fostering the Local Economy **企業管治與合規**－供應商管理 **服務回饋社會**－本地經濟促進	We are committed to building responsible supply chain management and value knowledge exchange and collaboration both within and beyond our industry. By sharing management experience and innovative solutions, we work together with value chain partners and peers to drive industry-wide advancement and create shared value for the sustainable development of the community. 我們致力構建負責任的供應鏈管理，並重視在行業內外的知識交流與合作。通過分享管理經驗與創新解決方案，我們與價值鏈夥伴及同行共同努力，驅動整體行業提升，並為社區的可持續發展創造共享價值。

Sustainability Policy
可持續發展方針

SUSTAINABLE FINANCE

Since 2024, the Group successfully secured certain "sustainability-linked loans", a significant decision that reflects our core commitment to integrating sustainability deeply into our financial strategy. This innovative financing framework links the terms of our loans to key environmental, social, and governance indicators and targets. The key performance indicators defined in the agreement are fully aligned with the Group's sustainability strategic blueprint, ensuring that our financial resources directly drive the implementation of ESG goals.

By proactively adopting this financing solution, we are not only aligning with the global trend of sustainable finance but also actively translating the growing expectations of stakeholders into concrete management actions and performance accountability. This initiative has laid a solid foundation for the Group's sustainability pathway in 2025 and beyond, continually guiding us in achieving a balance between business practices and social responsibility.

SUSTAINABILITY GOVERNANCE

Outstanding sustainability performance begins with a rigorous, efficient, and clearly accountable governance framework. Best Pacific has established a Board-driven sustainability governance system, rooted in the highest level of leadership and oversight from the Board. Through a dedicated internal execution structure, the Group translates strategy into concrete actions, ensuring that sustainability-related matters are deeply integrated with the overall business strategy of the Group to achieve long-term sustainable value creation.

可持續金融

自二零二四年起，本集團成功取得「可持續發展表現掛鈎貸款」，此重要決策標誌著我們將可持續發展深度融入財務策略的核心承諾。該創新融資框架將我們的貸款條款，與關鍵的環境、社會及管治指標及目標緊密連結。協議中釐定的關鍵績效指標，完全對應本集團的可持續發展戰略藍圖，確保我們的財務資源直接推動ESG目標的實踐。

通過前瞻性地採納此融資方案，我們不僅順應了全球可持續金融的趨勢，更主動將利益相關方日益增長的期望，轉化為具體的管理行動與績效責任。此舉為本集團於二零二五年及往後的可持續發展路徑奠定了堅實基礎，持續引領我們在商業實踐與社會責任之間取得平衡。

可持續發展管治

卓越的可持續發展表現，始於嚴謹、高效且權責清晰的管治架構。超盈國際已建立由董事會自上而下驅動的可持續發展管治體系，根植於董事會的最高領導與監督，並透過專業的內部執行架構將戰略轉化為具體行動，確保可持續發展相關事宜與集團的整體業務策略深度融合，以實現長遠的可持續價值創造。

SUSTAINABILITY GOVERNANCE STRUCTURE OF BEST PACIFIC

超盈國際可持續發展管治架構

Core Department 核心部門	Responsibilities and Role 職責與角色擔當	Primary Work Content 主要工作內容
Board	The ultimate decision-making and oversight body, bearing final responsibility for ESG strategy, risks, and overall performance. Its core function is to ensure the deep integration of ESG with the Company's long-term value creation.	• **Strategy Approval:** Approve the Group's ESG/sustainability strategy, medium- to long-term goals (e.g., net-zero roadmap), and major resource allocations. • **Oversight of Risks:** Regularly review assessment reports and mitigation strategies for climate-related risks, ESG risks in the supply chain, etc. • **Ensuring Accountability:** Promote the incorporation of key ESG performance indicators (e.g., carbon reduction targets) into the appraisal schemes for the senior management. • **Capability Development:** Organise or participate in specialised ESG training to ensure the Board possesses the necessary competency to oversee sustainability issues.
董事會	最高決策與監督機構，對ESG戰略、風險及最終績效負最終責任。核心是確保ESG與公司長期價值創造深度融合。	• **審批戰略**：審批集團ESG／可持續發展戰略、中長期目標(如淨零排放路線圖)及重大資源分配。 • **監督風險**：定期審閱氣候相關風險、供應鏈ESG風險等評估報告及應對策略。 • **確保問責**：推動將ESG關鍵績效指標(如碳減排目標)納入高層管理人員的考核方案。 • **提升認知**：組織或參與ESG專項培訓，確保董事會具備監督可持續發展議題所需的勝任能力。

Sustainability Policy
可持續發展方針

Core Department 核心部門	Responsibilities and Role 職責與角色擔當	Primary Work Content 主要工作內容
Sustainability Working Group	The core driver of strategy execution, responsible for translating the Board's strategy into specific objectives, policies, cross-departmental action plans, and monitoring their implementation.	• **Policy Formulation:** Lead the development and maintenance of the Group's ESG policy framework (e.g., supply chain code of conduct, climate change policy). • **Target Management:** Set quantifiable short – and medium-term ESG targets, and cascade them to relevant business units. • **Risk Assessment:** Systematically identify, assess, and prioritise material ESG risks, reporting findings to the Board. • **Resource Coordination:** Coordinate resources from finance, procurement, R&D, and other departments to support major ESG project investments (e.g., photovoltaic upgrades, wastewater recycling). • **Management and Reporting:** Regularly (e.g., quarterly) review progress against ESG targets and report to the Board.
可持續發展工作小組	戰略執行的核心驅動力，負責將董事會戰略轉化為具體目標、政策與跨部門行動計劃，並監督執行。	• **制定政策**：牽頭制定並維護集團ESG政策體系（如供應鏈行為準則、氣候變化政策）。 • **目標管理**：設定可量化的短期、中期ESG目標，並分解至各業務部門。 • **風險評估**：系統性地識別、評估及優先處理重大ESG風險，並向董事會報告。 • **協調資源**：協調財務、採購、研發等部門資源，支持重大ESG項目投資（如光伏改造、廢水回用）。 • **管理匯報**：定期（如每季度）檢視ESG目標進展，並向董事會匯報。

Sustainability Policy
可持續發展方針

Core Department 核心部門	Responsibilities and Role 職責與角色擔當	Primary Work Content 主要工作內容
Dedicated Sustainability Department and Business Functions	The day-to-day executors of strategy and points of integration with business operations, ensuring ESG requirements are embedded into specific business processes and daily operations.	• **Data Management:** Establish systems for collecting, accounting, and managing ESG data (e.g., energy, water, carbon emissions) and ensure data quality. • **Supply Chain Management:** Execute supplier onboarding assessments, on-site audits (e.g., SLCP, Higg FEM), performance tiering, and capacity-building initiatives (prioritising critical gaps). • **Project Implementation:** Drive the implementation of specific emission reduction, water conservation, and circular economy projects (e.g., recycling of post-consumer textiles). • **Staff and Safety:** Implement staff training and development programmes, and oversee the daily operation of occupational health and safety management systems (ISO 45001). • **Internal and External Communication:** Conduct internal ESG training and respond to enquiries from external rating agencies.
專職的可持續發展部門及業務職能部門	戰略的日常執行者與業務融合點，確保ESG要求融入具體業務流程和日常運營。	• **數據管理**：建立ESG數據收集、核算與管理系統(如能源、水、碳排放數據)，確保數據質量。 • **供應鏈管理**：執行供應商准入評估、現場審核(如SLCP、Higg FEM)、績效分級與能力建設(首要短板)。 • **項目執行**：推動具體減排、節水、循環經濟(如廢舊紡織品回收)項目落地。 • **員工與安全**：執行員工培訓與發展計劃、職業健康安全管理體系(ISO 45001)的日常運營。 • **內外部溝通**：組織內部ESG培訓，回應外部評級機構的查詢。

Sustainability Policy
可持續發展方針

For details on Best Pacific's climate-related governance structure, please refer to the section headed "Climate Change Response" in this report.

STAKEHOLDER ENGAGEMENT

Best Pacific firmly believes that transparent, two-way, and systematic stakeholder engagement is the cornerstone for developing responsible business strategies, identifying key risks and opportunities, and ultimately achieving sustainable development. We do not operate in isolation; our success is inextricably linked to the trust and support of our various stakeholder groups. Therefore, we have established institutionalised communication and assessment mechanisms designed to continuously listen to, understand, and respond to stakeholder expectations and concerns, ensuring the Group's trajectory aligns with and advances shared societal value.

We have developed differentiated engagement strategies for different stakeholder groups, based on the nature of their relationship with the Group, their influence, and their key areas of interest, to ensure the effectiveness and depth of our communications.

有關超盈國際氣候層面管治架構，請參閱本報告「氣候變化應對」小節。

利益相關方溝通

超盈國際深信，透明、雙向且系統化的利益相關方溝通，是我們制定負責任的業務戰略、識別關鍵風險與機遇，並最終實現可持續發展的基石。我們並非在真空中運營，我們的成功與各類利益相關方組別的信任與支持密不可分。因此，我們建立了制度化的溝通與評估機制，旨在持續聆聽、理解並回應利益相關方的期望與關注，確保集團的發展方向與社會共同價值和諧共進。

我們根據不同利益相關方組別與集團關聯的性質、影響力及關注點，制定了差異化的溝通策略以確保溝通的有效性與深度。

Stakeholder Group 利益相關方組別	Major Communication Channels 主要溝通渠道
Employees 僱員	• Intranet and e-mail • Channel for anonymous complaints and feedback • Surveys • Regular performance reviews • Regular meetings • 內聯網及電子郵件 • 匿名投訴及反饋渠道 • 問卷調查 • 定期業績審查 • 定期會議
Suppliers 供應商	• Company's website and social media • Regular communication (e.g., e-mail, meetings, letters and messaging applications) • Supplier selection assessment • 本公司網站及社交媒體 • 定期溝通(如電子郵件、會議、信函及短信應用) • 供應商甄選評估
Customers 客戶	• Company's website and social media • Customer opinion survey • Customer feedback and complaints • Enquiry by e-mail • Product ratings • 本公司網站及社交媒體 • 客戶意見調查 • 客戶反饋及投訴 • 郵件問詢 • 產品評級

Sustainability Policy
可持續發展方針

Stakeholder Group 利益相關方組別	Major Communication Channels 主要溝通渠道
Communities 社區	• Company's website and social media • ESG Reports • 本公司網站及社交媒體 • 環境、社會及管治報告
Shareholders and Investors 股東及投資者	• Company's website • Company announcements • Annual reports, interim reports and circulars to shareholders • General meetings with shareholders • Press releases and announcements • 本公司網站 • 本公司公告 • 年報、中期報告及寄予股東的通函 • 有股東出席的股東大會 • 新聞稿及公告

MATERIALITY ASSESSMENT

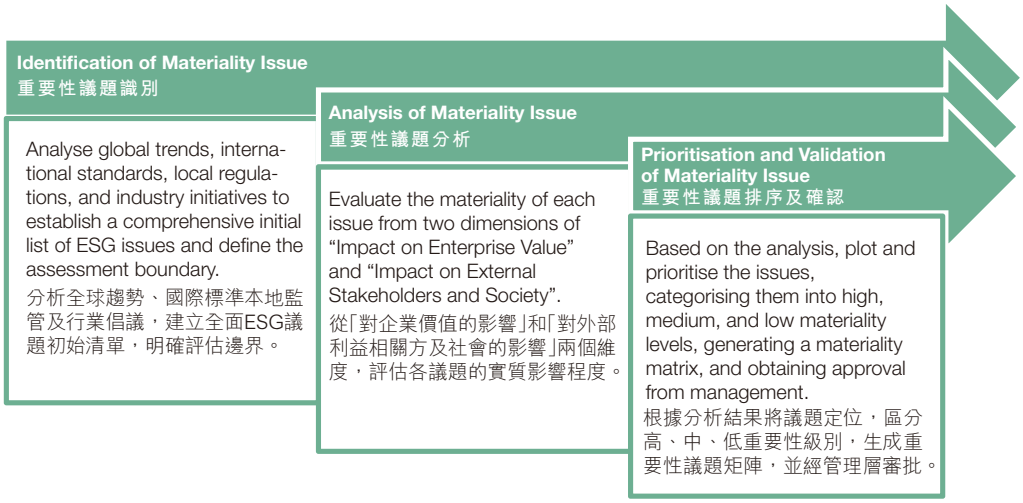
To ensure our Group's sustainability strategy and resource allocation are precisely focused on the most critical areas, we have established and adhere to a rigorous, transparent, and systematic materiality assessment framework. This framework is designed to scientifically identify, analyse, and prioritise those ESG issues that have a significant impact on Best Pacific's long-term value creation and are of broad concern to our internal and external stakeholders. The entire process integrates international best practices and industry insights, providing a decision-making foundation for our strategy formulation, risk management, and public disclosure.

重要性評估

為確保本集團的可持續發展策略與資源配置精準聚焦於最關鍵的領域，我們建立並遵循一套嚴謹、透明且系統化的重要性評估框架。此框架旨在科學性地識別、分析並優先排序那些對超盈國際長期價值創造具有重大影響，且受到內外部利益相關方廣泛關注的ESG議題。整個流程融合國際最佳實踐與行業洞察，為我們的策略制定、風險管理及公開披露提供了決策基石。

Sustainability Policy
可持續發展方針

Materiality Assessment Process of Best Pacific
超盈國際重要性評估流程



During the Reporting Period, we conducted a systematic review and corresponding optimisation of our ESG issues, based on global sustainability trends and industry practices.

報告期間，我們依據全球可持續發展趨勢及行業實踐，對ESG議題進行了系統性審視與相應優化。

Issue Name 議題名稱	Specific Change 具體改動	Reason for Change 改動原因
• Chemical management 化學品管理	Newly added 新增	To ensure the Group's ESG management remains aligned with industry best practices and our strategic direction, and to integrate the issue deeply into business development planning 保證本集團ESG管理與行業前沿動態及自身戰略方向同步，將相關議題深度整合於業務發展規劃之中
• Sustainable raw materials 可持續原材料		
• Innovation 創新		
• Occupational safety and health 職業安全與健康	Change in materiality level 重要程度調整	To formally elevate the issue to the core strategic agenda and establish it as a priority for resource allocation 將相關議題正式納入核心戰略議程，並將其確立為資源傾斜的優先事項
• Services and product quality management 服務及產品質量管理		
• Protection of customer rights and interests 維護客戶權益		

Sustainability Policy
可持續發展方針

Issue Name 議題名稱	Specific Change 具體改動	Reason for Change 改動原因
• Services and product quality management 服務及產品質量管理 • Protection of customer rights and interests 維護客戶權益 • Protecting data privacy 保護數據隱私 • Maintaining intellectual property rights 維護知識產權	Split, integrated, or renamed 拆分、整合或更名	To refine management precision and enhance disclosure transparency by adjusting issues that are highly related or share similar impact pathways 將相關性高或影響路徑相似的議題進行調整，從而提升管理的精細度與披露透明度

The "materiality matrix" serves as a core analytical tool, designed to scientifically prioritise and visually present various ESG issues based on stakeholder input. The matrix employs a dual-perspective assessment: the vertical axis represents the importance of each issue to stakeholder decision-making and expectations, while the horizontal axis measures its degree of impact on Best Pacific's long-term business operations. Accordingly, all issues are clearly positioned within the matrix.

「重要性矩陣」作為核心分析工具，旨在基於利益相關方的評價，對各項ESG議題進行科學排序與可視化呈現。該矩陣以雙重視角進行評估：縱軸反映各議題對利益相關方決策與期望的重要性；橫軸衡量其對超盈國際長期業務營的影響度。據此，所有議題在矩陣中被清晰地定位。

Issues located in the upper-right quadrant of the matrix are defined as high-importance issues. These issues have a critical impact on our business development and stakeholder trust. They constitute the priority focus of the Group's sustainable development strategy and must be translated into specific management objectives, dedicated action plans, and key resource allocations to ensure effective governance and proactive response.

位於矩陣右上象限的議題被界定為高度重要性議題。這些議題對我們的業務發展與利益相關方信任具有關鍵影響，是本集團可持續發展戰略的優先焦點，並需轉化為具體的管理目標、專項行動及重點資源配置，以實現有效管治與積極回應。

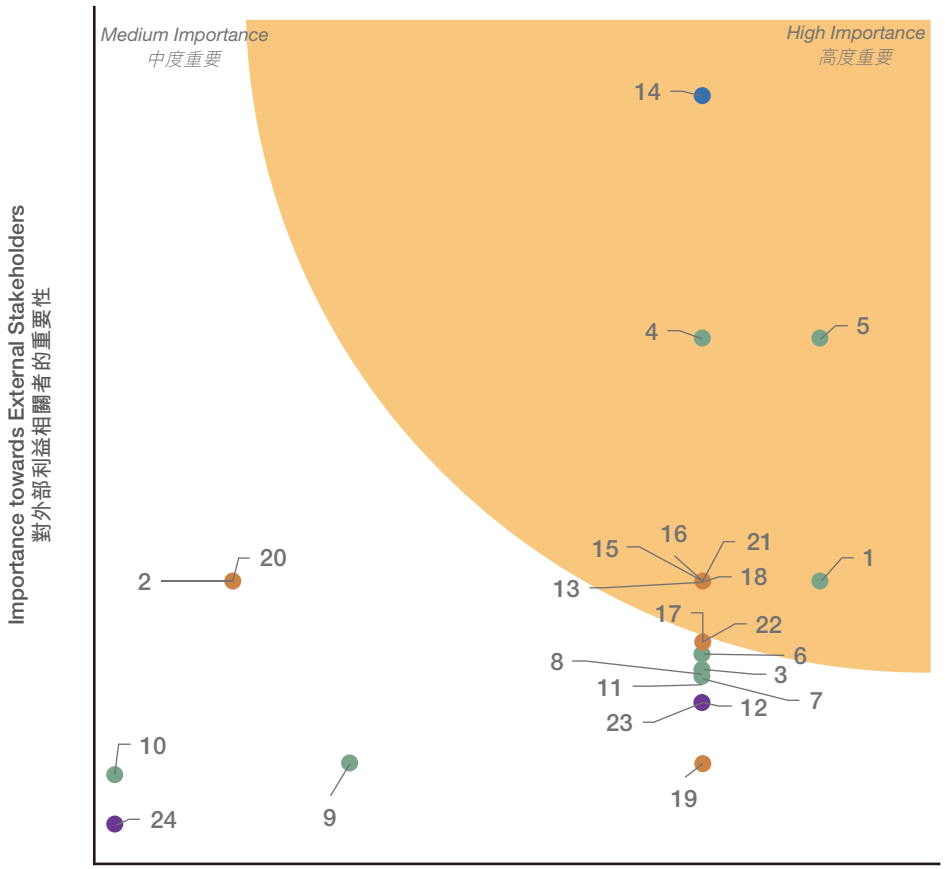
Materiality Issues List of Best Pacific
超盈國際重要性議題清單

Classification of Importance 重要性分類	Issue No. 議題序號	Issue Category 議題範疇	Important Issue 重要性議題
High Importance 高度重要	14	Employees 僱員	Employee development and training 員工發展與培訓
	5	Environment 環境	Impact of management operation on the environment and natural resources 管理營運對環境及天然資源的影響
	4	Environment 環境	Energy conservation 節約能源
	1	Environment 環境	Management of air pollutants and GHG emission 空氣污染及溫室氣體排放管理
	15	Employees 僱員	Labour practices 勞工慣例
	13	Employees 僱員	Occupational safety and health 職業安全與健康
	16	Value Chain 價值鏈	Responsible supply chain management 負責任的供應鏈管理
	18	Value Chain 價值鏈	Protection of customer rights and interests 維護客戶權益
	21	Governance 管治	Business ethics and compliant operations 商業道德與合規運營
	17	Value Chain 價值鏈	Services and product quality management 服務及產品質量管理
	22	Governance 管治	Innovation 創新

Sustainability Policy
可持續發展方針

Classification of Importance 重要性分類	Issue No. 議題序號	Issue Category 議題範疇	Important Issue 重要性議題
Medium Importance 中度重要	6	Environment 環境	Strengthening climate adaptability & resilience 加強氣候適應能力及應變能力
	3	Environment 環境	Waste management 廢物管理
	8	Environment 環境	Water conservation 節約用水
	7	Environment 環境	Packaging material management 包裝材料管理
	11	Employees 僱員	Employment and labour system 僱傭及勞工制度
	23	Community 社區	Needs and interests of the community 社區的需求和利益
	12	Employees 僱員	Anti-discrimination, equal and diversified employment environment 反歧視、平等及多元化的就業環境
	19	Governance 管治	Protecting data privacy 保護數據隱私
	20	Governance 管治	Maintaining intellectual property rights 維護知識產權
	2	Environment 環境	Wastewater management 污水管理
	9	Environment 環境	Chemical management 化學品管理
	10	Environment 環境	Sustainable raw materials 可持續原材料
	24	Community 社區	Community investment 社區投入

Materiality Matrix of Best Pacific
超盈國際重要性議題矩陣



Product Responsibility and Value Chain Management
產品責任與價值鏈管理

UNSDGs covered in this chapter:
本章節所涉及的UNSDGs：

Material issues:

- ✓ Innovation
- ✓ Sustainable raw materials
- ✓ Responsible supply chain management
- ✓ Protection of customer rights and interests
- ✓ Services and product quality management

重要性議題：

- ✓ 創新
- ✓ 可持續原材料
- ✓ 負責任的供應鏈管理
- ✓ 維護客戶權益
- ✓ 服務及產品質量管理

PRODUCT QUALITY MANAGEMENT

The Group places high emphasis on product quality management and has put in place a comprehensive quality control system covering product design, raw material sourcing, manufacturing processes and finished product quality inspection. Persistent quality monitoring is conducted across key production processes to ensure that product quality complies with established quality standards and that any deviations are promptly identified and handled. Building on this and drawing on industrial practices and customer demands, the Group keeps enhancing its quality management systems and technical competencies to sustain stable product quality and satisfy the market and customers' expectations for product quality.

產品質量管理

本集團高度重視產品質量管理，已建立覆蓋產品設計、原材料採購、生產製程以至成品質量檢測的全流程質量控制體系，並於各主要生產工序實施持續的質量監控，以確保產品質量符合既定標準，並能及時識別及處理任何偏差。在此基礎上，本集團持續參照行業實務及客戶要求，不斷完善質量管理制度及相關技術能力，以維持產品質量的穩定性，並滿足市場及客戶對產品品質的要求。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

As of 31 December 2025, the Group's quality control team comprised over 260 members, providing strong support for daily production and product quality monitoring. In terms of technical support for quality management, Best Pacific has established an in-house quality control laboratory equipped with incoming quality control (IQC) testing area, colour fastness testing area, as well as facilities including constant temperature and humidity, light fastness testing and laundering rooms. It is one of the more advanced laboratories in the fabric industry in Guangdong Province.

截至二零二五年十二月三十一日，本集團質量控制團隊人數超過260名，為日常生產及產品質量監控提供有力支持。在質量管理的技術支撐方面，超盈國際設有內部質量控制實驗室，配備進料品質管控(IQC)測試區域、色牢度測試區域、恒溫恒濕室、光照房及洗水房等設施，為目前廣東省內面料行業中較為先進的實驗室之一。

The Group's quality control laboratory has maintained continuous recognition from brand customers with respect to its capabilities and standards since 2018. As at the end of 2025, it had been formally accredited by 29 domestic and foreign brands and relevant bodies, and granted 35 valid certificates, thereby delivering robust support for the sustainable development and quality assurance of the supply chain.

本集團質量控制實驗室自二零一八年起，持續獲得品牌客戶對實驗室能力與標準的認可。截至二零二五年底，已累計獲得國內外29家品牌及相關單位正式認可，並獲頒有效證書35份，為供應鏈的可持續發展與品質保障提供有力支持。

The laboratory is able to test fabric specifications, colour fastness, tensile strength, snagging and pilling performance, shrinkage rate, pH value, formaldehyde content and some functional indicators in compliance with the standards applicable to fabric products exported to various continents and countries, as well as domestic and industry inspection criteria. It implements a full range of standards including *AATCC* (US), *ISO* (Europe), *JIS* (Japan) and *GB* (Chinese Mainland), covering approximately 159 testing items. This allows the Group to conduct product quality testing internally, independent of third-party testing organisations.

該實驗室可依據面料類產品出口至各洲各國的相關標準，以及國內和行業檢驗要求，對面料規格、色牢度、拉伸強度、勾絲起球性能、縮水率、pH值、甲醛含量及部分功能性指標等進行測試，涵蓋美國*AATCC*、歐洲*ISO*、日本*JIS*及中國大陸*GB*等標準，合共可執行約159項檢測項目，使本集團可於內部實驗室進行產品質量測試，而無須依賴第三方檢測機構。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Backed by the aforesaid quality management systems, professional team and internal testing capabilities, the Group has earned customer recognition for the quality of its products in lingerie, sportswear and apparel fabric markets. Our major operating subsidiaries have also been awarded various international certifications concerning product quality and material management, which are classified by nature below:

憑藉上述質量管理制度、專業團隊及內部檢測能力，本集團產品於女性內衣、運動服裝及服裝面料市場中以其質量表現獲得客戶認可。主要營運附屬公司亦已取得多項與產品質量及材料管理相關的國際認證，並按性質分類如下：

Quality and management system certifications

The Group has put in place structured quality and management systems, embedding quality management requirements into daily operation and production management to ensure all quality control processes are implemented consistently and efficiently, thereby maintaining stable and consistent product quality. The Group has attained the following related management system certifications:

- ISO 9001 Quality Management System Certification
- ISO 14001 Environmental Management System Certification
- ISO 45001 Occupational Health and Safety Management System Certification
- ISO 50001 Energy Management System Certification

質量及管理體系相關認證

本集團已建立系統化的質量及管理體系，將質量管理要求貫穿於日常營運及生產管理之中，以確保各項質量控制流程得以一致及有效地執行，並支持產品質量的持續穩定。本集團已取得以下相關管理體系認證：

- ISO 9001質量管理體系認證
- ISO 14001環境管理體系認證
- ISO 45001職業健康安全管理體系認證
- ISO 50001能源管理體系認證

Certifications concerning product safety and chemical management

The Group places strong emphasis on product safety and raw material control in production. With relevant certifications, it manages raw materials and products to ensure compliance with safety and quality requirements and respond to customer and market's concerns about product safety. The Group has attained the following certifications relating to product safety:

產品安全及化學品管理相關認證

本集團於生產過程中重視產品安全及原材料管理，並透過相關認證對原材料及產品進行管控，以確保產品符合安全及質量要求，並回應客戶及市場對產品安全的關注。本集團已取得以下產品安全相關認證：

bluesign®

bluesign® Standard

The bluesign® certification is recognised as one of the most rigorous environmental standards for textile products. It addresses environmental protection and safety criteria across the entire production process, including consumer safety, production worker health protection, and waste discharge management. The bluesign® certification contributes to the enhancement of the overall added value of products, and certifies that the textile products produced by the enterprise are free of harmful and toxic substances and heavy metal components. This certification has been widely recognised by a number of global well-known brand customers. In addition, the certification also evidences that the enterprise has effectively reduced the consumption of various resources and energy, such as water and electricity, in the production process, rendering the relevant textile products as one of the environmentally friendly materials.

藍色標誌®標準

藍色標誌®(bluesign®)認證被視為紡織產品領域中最具嚴謹性的環境標準之一。該項認證涵蓋整個生產流程的環境保護及安全要求，包括對消費者使用安全、生產工人健康保障，以及廢棄物排放管理等方面的環境認證。藍色標誌®認證有助提升產品的整體附加價值，並證明企業所生產的紡織產品不含任何有害、有毒物質及重金屬成分。此項認證已獲全球多家知名品牌客戶廣泛認可。此外，該認證亦反映企業在生產過程中有效降低多項資源及能源(如用水及用電)的消耗，使相關紡織產品可被視為具環保屬性的材料之一。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Fabrics that are certified with OEKO-TEX Standard 100 include:
榮獲OEKO-TEX Standard 100 認證的面料包括：

- Recyclable materials
  可回收材料
- Weft knitted cotton and modal fibre
  緯編棉和莫代爾
- Synthetic
  化纖
- Lace
  蕾絲花邊

OEKO-TEX Standard 100 certification

The OEKO-TEX Standard 100 is widely recognised in the textile industry as a uniform global testing and certification standard. It safeguards consumer safety by testing for harmful substances in products at every production stage, including raw materials, semi-finished products and finished goods. Products are only authorised to bear the OEKO-TEX label when manufacturers adhere to rigorous testing and inspection requirements, as well as provide traceable and verifiable quality assurance. This certification fully reflects the Group's strong emphasis on customer health and safety and its commitment to delivering products free of harmful substances, thereby ensuring customers' confidence in the quality and safety of the Group's products.

OEKO-TEX Standard 100認證

OEKO-TEX Standard 100為紡織行業內廣泛認可的全球統一檢測及認證標準。該標準透過對產品於各個生產環節(包括原材料、半製成品及最終成品)進行有害物質測試，以保障消費者的使用安全。僅當生產商符合嚴謹的檢測與審核要求，並能提供可追溯及可核實的品質保證時，產品方可獲准使用OEKO-TEX標籤。此項認證充分體現本集團對客戶健康與安全的高度重視，致力提供不含有害物質的產品，從而確保客戶對本集團產品品質及安全性的信心。

Certifications related to sustainable and traceable materials

To meet customers' demand for sustainable materials, the Group uses traceable materials in relevant products and manages material sourcing and application through certification systems to support production with recycled and sustainable materials. The Group has obtained the following certifications relating to sustainable and traceable materials:

可持續及可追溯材料相關認證

為配合客戶對可持續材料的需求，本集團於相關產品中採用具可追溯性的材料，並透過認證制度對材料來源及使用情況進行管理，以支持使用回收及可持續材料進行生產。本集團已取得以下可持續及可追溯材料相關認證：

Forest Stewardship Council (FSC) Certification

The Forest Stewardship Council® (FSC) forest management certification guarantees the timber sourced by the Group in forestry-related procurement meets the world's most stringent environmental, economic, and social standards, thereby promoting responsible forest management practices. We must undergo independent third-party audits to qualify for using the FSC label on products, proving compliance with FSC principles and requirements. FSC has developed a comprehensive certification framework, based on 10 core principles and criteria, to ensure sustainable and sound forest management of forest resources. Only companies with FSC chain of custody certification can legally use the FSC trademarks and labels.

森林管理委員會(FSC)認證

森林管理委員會®(FSC)森林管理認證確保本集團於林業相關採購中所使用的木材，符合國際間最為嚴謹的環境、經濟及社會責任標準，從而推動負責任的森林管理實踐。為獲准於產品上使用FSC標籤，我們須通過獨立第三方的審核程序，以證明相關作業符合FSC所訂立的原則與要求。FSC依據其十項核心原則及標準建立完整的認證體系，以確保森林資源得以持續及妥善管理。僅取得FSC監管鏈認證的企業，方可合法使用FSC的商標及標識。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Global Recycled Standard (GRS) 4.0 certification

The Global Recycled Standard 4.0 is an internationally recognised standard that stipulates third-party certification requirements for recycled material usage, chain of custody management, social and environmental practices and chemical restrictions. It is designed to meet the needs of companies seeking to verify the recycled materials used in their products (both finished and semi-finished products), while also ensuring responsible social, environmental, and chemical management throughout the production of these products. This standard covers products made with recycled materials across their processing, manufacturing, packaging, labelling, trading and distribution. The Group ensures that a minimum of 20% of raw materials in its products come from recycled fibre and comply with 100% pollution-free requirements.

全球回收標準(GRS) 4.0認證

全球回收標準4.0為一項國際認可的準則，就回收材料的使用、監管鏈管理、社會及環境常規，以及化學品使用限制等方面，訂明第三方認證的相關要求。該準則旨在回應企業就其產品(包括成品及半製成品)所採用的再生材料進行認證的需要，同時確保相關產品於整個生產過程中，均遵循負責任的社會、環境及化學管理做法。該標準適用於涉及可回收材料的產品，涵蓋其加工、製造、包裝、標識、貿易及分銷等環節。本集團確保其產品中至少20%的原材料來源於回收纖維，並符合100%無污染的相關要求。

Organic Content Standard (OCS) certification

The Organic Content Standard (OCS) is a voluntary, international standard that sets third-party certification requirements for organic material usage and chain of custody management. The aim of the OCS is to advance organic agriculture and is applicable to any product that contains at least 5% organically grown materials. This demonstrates our commitment to ensuring that our products contain at least 5% organic materials and comply with relevant environmental and social responsibility standards.

有機含量標準(OCS)認證

有機含量標準(OCS)屬一項自願性採用的國際標準，就有機材料的使用及其監管鏈管理訂立第三方認證要求。OCS的設立旨在促進有機農業的發展，並適用於任何含有不少於5%有機種植材料的產品。該標準反映本集團對確保產品中至少包含5%有機材料的承諾，同時符合相關的環境保護及社會責任規範。

Responsible Wool Standard (RWS) Certification

The Responsible Wool Standard (RWS) is a voluntary certification standard that ensures the welfare of sheep and promotes sustainable and responsible land management practices. It requires all sites, from wool-origin farms to all seller facilities along the business-to-business transaction chain, to be audited and certified by independent third-party certification bodies. The RWS undertakes holistic evaluations of farmers and ranchers against its prescribed criteria governing animal welfare, land management, and social accountability.

負責任羊毛標準(RWS)認證

負責任羊毛標準(RWS)為一項自願性採用的認證標準，旨在保障羊隻福利並推動可持續及負責任的土地管理實踐。該標準要求，從羊毛來源的養殖農場以至企業間交易過程中各賣方相關場所，均須接受獨立第三方認證機構的審核與認證。RWS會依據其所訂明的動物福利、土地管理及社會責任要求，對農戶及牧場經營者進行全面評估。

Recycled Claim Standard (RCS) Certification

The Recycled Claim Standard (RCS) is an international, voluntary standard that sets third-party certification requirements for recycled material usage and chain of custody management. The RCS aligns with the requirements of the Content Claim Standard, whereby the "Claimed Material" therein is replaced with "Recycled Material". Products containing between 5% and 100% recycled materials qualify for RCS certification. The standard aims to ensure the traceability of the recycled materials throughout the entire production process from the recycler to the final product, while upholding ethical and responsible production principles, and fostering ethical work conditions and labour practices, including compliance with the labour standards established by the International Labour Organisation.

回收聲明標準(RCS)認證

回收聲明標準(RCS)為一項國際自願性採用的標準，就回收材料的使用及其監管鏈管理訂明第三方認證要求。RCS依循含量聲明標準的相關規定，並以「回收材料」取代當中所指的「聲明材料」。僅當產品所含回收材料比例介乎5%至100%時，方符合獲取RCS認證的資格。該標準旨在確保回收材料由回收商至最終產品整個生產流程中的可追溯性，以及生產過程符合道德及負責任的原則，同時保障合乎道德的工作環境及勞工實踐，包括遵循國際勞工組織所訂立的勞工標準。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

CUSTOMER SERVICES AND COMMUNICATION

When customers provide any feedback or complaints on product quality, the Group promptly activates its established handling procedure, with a dedicated quality control team undertaking follow-up actions. The team carries out thorough investigations and analyses on the complaints and affected products, covering production flow, material application and quality testing, to precisely identify potential defects or irregularities. Upon ascertaining the causal factors, the Group will develop and execute targeted corrective and preventive initiatives, expeditiously refine relevant processes and bolster internal governance to preclude the recurrence of similar incidents, thereby sustaining the ongoing enhancement of product quality and customer satisfaction.

客戶服務與交流

如客戶就產品質量提出任何意見或投訴，本集團會即時啟動既定的處理機制，由專責的質量控制團隊負責跟進。該團隊會就投訴內容及相關涉事產品進行全面而深入的調查與分析，涵蓋生產流程、物料使用及品質檢測等環節，以準確識別任何潛在的缺陷或異常情況。在釐清問題成因後，本集團將制定並落實相應的糾正及預防措施，及時改善相關流程，並加強內部監控，以防止類似問題於日後再次發生，從而持續提升產品質量及客戶滿意度。

Reasons for defective products 瑕疵產品原因	Responsible parties and safeguard measures 責任方及保障措施
Defective raw materials 瑕疵存在原材料	• The procurement team will communicate and verify with relevant suppliers for the identified quality issue on raw materials. Suppliers shall bear the responsibility once identified and confirmed. 採購團隊將就原材料質量問題與相關供應商進行溝通及查證；一經證實及確認，供應商須承擔相應責任。 • Suppliers will be removed from our suppliers' list if defective raw materials are identified repeatedly to ensure our procurement processes maintain a high standard of quality. 如多次發現原材料存在瑕疵，相關供應商將被剔除出供應商名單，以確保採購流程維持高質量標準。
Improper manufacturing process or operational errors 製造流程不當或出現操作錯誤	• Our quality control team will conduct a thorough analysis of the complaints, and collaborate with the production team to walk through the actual manufacturing process. Such production team shall bear the responsibility once verified and confirmed. 質量控制團隊將就相關投訴內容作出全面分析，並與生產團隊協作了解實際製造流程。一經查證及確認後，相關生產團隊須承擔責任。 • The Group will collect defective products from customers and provide replacement products. Simultaneously, the production team will conduct an immediate inspection and assessment on the production process for continuous improvement towards a defect-free production goal. 本集團將向客戶回收存在瑕疵的產品並提供替換產品，同時生產團隊會即時檢視及評估生產流程，以持續改善並邁向零瑕疵的生產目標。

Reasons for defective products 瑕疵產品原因	Responsible parties and safeguard measures 責任方及保障措施
Improper loading/unloading during transportation 貨運過程中出現裝卸不當情況	• Our quality control team will communicate and verify with relevant carriers for incidents involving improper loading/unloading. Carriers shall bear the responsibility once confirmed. 質量控制團隊將就涉及裝卸不當的情況與相關運輸公司進行溝通及核實。一經確認後，運輸公司須承擔相應責任。 • If a carrier is found to repeatedly engage in improper loading or unloading, it will be removed from our approved carriers' list. 如裝卸不當問題屢次發生，相關運輸公司將被移除出獲認可運輸公司名單。

The Group has adopted strict product safety and quality management systems. During the Reporting Period, the Group did not receive any material complaints from customers related to product quality, safety or health, and no products sold or shipped were subject to recalls due to health and safety reasons. The Group fully adheres to applicable laws and regulations on product health and safety, advertising and labelling, and ensures compliance across all material aspects, always prioritising the health, well-being and safety of our customers.

本集團已實施嚴謹的產品安全及品質管理制度，並於本報告期間內並未收到任何來自客戶就產品品質、安全或健康方面提出的重大投訴，亦不存在因健康或安全理由而對已出售或已交付產品作出召回的情況。本集團全面遵循適用於產品健康與安全、廣告宣傳及標籤規定的相關法律及法規，並在所有重大層面確保合規運作，始終將客戶的健康、福祉及安全置於首要考量。

PRODUCT LIFECYCLE MANAGEMENT

At Best Pacific, we are convinced that upholding high-quality management and sustainable development across the full product lifecycle underpins the Group's long-term growth and business success. Accordingly, while establishing and implementing a sound quality management and control mechanism, the Group also integrates the concept of sustainable development into its production and management processes. Relevant measures run through all stages of the entire production process, with strict monitoring in place from raw material selection, production processes to final product delivery, taking into account product quality, resource utilisation and environmental performance. Through consistent high-level quality standards and continuous improvement in production and management, the Group strives to upgrade overall product performance and deliver quality, innovative and sustainable products to the market.

產品生命周期管理

在超盈國際，我們深信，於產品全生命周期中同時落實高品質管理與可持續發展管理，是推動本集團長遠發展及業務成功的重要基礎。為此，本集團在建立及推行完善質量管理及控制機制的同時，亦將可持續發展理念融入生產及管理流程之中。相關措施貫穿整個生產流程的各個環節，從原材料選用、生產製程以至最終產品交付，均設有嚴格監控，兼顧產品品質、資源使用及環境表現。透過維持一致而高水平的品質標準，並持續優化生產與管理方式，本集團致力於提升產品整體表現，為市場提供兼具品質、創新與可持續價值的產品。

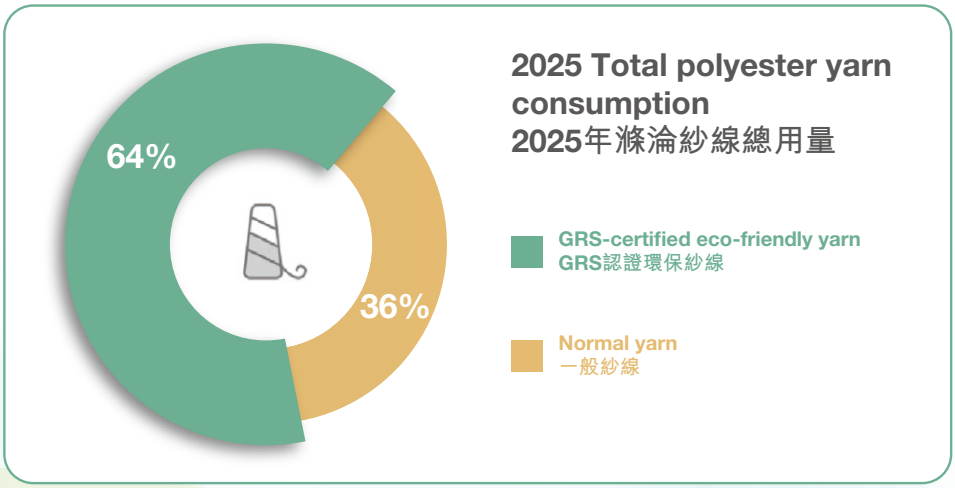
Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Raw material sourcing

The Group drives green management in procurement starting from upstream yarns, with eco-friendly yarns as the key basis for eco-friendly fabric production. We actively use GRS-certified recycled fibre, including recycled polyester, recycled nylon and recycled spandex. As of 2025, in the Group's procurement, GRS-certified eco-friendly yarns constituted around 21% of total yarn consumption and GRS-certified eco-friendly polyester yarn represented about 64% of total polyester yarn consumption; GRS-certified eco-friendly fabric made up about 26% of total fabric production and GRS-certified eco-friendly polyester fabric represented about 66% of total polyester fabric production. Through systematic management from yarn to fabric, the Group has reduced dependence on virgin resources, reinforced raw material traceability, sustained improvements in supply chain environmental performance, and established a robust foundation for product carbon reduction and resource recycling.

原材料採購

本集團於採購環節由上游紗線開始推動環保管理，並以環保紗線作為生產環保面料的重要基礎。我們積極採用GRS認證的再生纖維，包括再生滌綸，再生尼龍、再生氨綸。截至二零二五年，本集團採購的GRS認證環保紗線佔總紗線用量約21%，其中GRS認證環保滌綸紗線佔滌綸紗線總用量約64%；而GRS認證環保面料佔總面料產量約26%，其中GRS認證環保滌綸面料佔滌綸面料總產量約66%。透過由紗線至面料的系統化管理，集團不僅降低對原生資源的依賴，亦強化原材料的可追溯性，持續提升供應鏈的環保表現，為產品減碳及資源循環利用奠定穩固基礎。



Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Production

In the production process, the Group continuously introduces production methods that help improve efficiency and reduce resource consumption to promote sustainable development through concrete actions. By adopting automatic fabric joining and automatic edge-sewing equipment, we effectively lower production waste, reduce reliance on manual labour, and enhance overall production efficiency, facilitating more rational resource utilisation. For details, please refer to the section headed "Low-Carbon Production and Manufacturing".

產品生產

在產品生產環節，本集團持續引入有助提升效率及降低資源消耗的生產方式，以實際行動推動可持續發展。透過採用自動縫佈頭及自動縫邊設備，有效降低生產損耗，減少對人工的依賴，同時提升整體生產效率，有助於更合理地使用資源。有關詳情請參閱「低碳生產與製造」部分。

Product R&D

The Group attaches great importance to the concept of sustainable development in product R&D. From material selection, structural design to process optimisation, the core directions are to enhance functional performance and reduce environmental impact. We aim to improve wearing comfort and sports performance while effectively lowering energy consumption and resource intensity.

產品研發

本集團於產品研發過程中高度重視可持續發展理念，從材料選用、結構設計以至製程優化，均以提升功能效能及降低環境影響為核心方向。我們旨在提升穿著舒適度與運動表現的同時，亦有效降低能源消耗及資源使用強度。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Product name 產品名稱	Particulars 詳情
TurboDry Synthetic Filament Knitted Fabric with One-way Moisture Wicking 化纖長絲單向導濕功能針織物	The product was successfully developed in 2023, featuring one-way moisture wicking and rapid sweat evaporation, with 6 invention patents granted for its design and the knitted fabric. During the R&D phase, emphasis is placed on achieving functional performance through fabric structural design. By quantifying the link between yarn characteristics and moisture transport, the fabric achieves one-way moisture management via the physical structure of yarns and fabric, without relying on additional chemical finishing or complex post-processing. This design approach was pioneered for both homogeneous/heterogeneous knitted fabrics, facilitating green and low-carbon industrialisation. In 2025, the product successfully passed scientific and technological achievement evaluation, attaining internationally advanced technical standing. It has also secured multiple patents and contributed to standard formulation, with commercial rollout across multiple overseas markets. 該產品於二零二三年成功開發，具備單向導濕及汗液快速蒸發功能，並就相關針織面料的設計方法及產品已獲得6項發明專利授權。項目於研發階段即著重從面料結構設計本身實現功能效果，透過建立紗線特性與面料導水能力之間的量化關係，令單向導濕功能可依靠紗線與織物的物理結構達成，而無需額外依賴化學整理或複雜後加工工序。該設計方法首次應用於同／異材質針織面料，並成功助力實現綠色低碳的產業化生產。該產品已於二零二五年通過科技成果鑒定，整體技術水平達到國際先進，並取得多項專利及標準制定成果，產品亦已推廣至多個海外市場。

INTELLIGENT PRODUCTION AND TECHNOLOGICAL INNOVATION

In respect of intelligent production and technological innovation, we take digital transformation as the core driver, and systematically advance the deep integration of information technology, artificial intelligence ("**AI**") and manufacturing processes to comprehensively enhance the intelligence level of R&D, production, operation and services. By building a unified digital management platform, introducing various AI applications and focusing on smart development in key processes, the Group has gradually achieved data-driven and collaborative operation covering the entire workflow from product design, production planning and manufacturing execution to quality control, equipment maintenance and business decision-making.

智能生產與技術創新

在智能生產與技術創新方面，我們以數字化轉型為核心驅動，系統性推進信息咨詢技術、人工智能與製造流程的深度融合，全面提升研發、生產、營運及服務的智能化水平。透過構建統一的數字化管理平台、引入多元人工智能技術應用，並聚焦重點環節的智慧化建設，集團逐步實現從產品設計、生產計劃、製造執行、品質管控，以至設備運維與經營決策的全流程數據驅動與協同運作。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

The Group's digital management platform

In respect of intelligent production and technological innovation, the Group has successively launched multiple information systems covering key business areas including research, development and design, corporate management, production and manufacturing, supply chain, as well as warehousing and logistics, establishing an integrated digital management system running through the entire business process. Through data sharing and collaboration among various systems, the Group has effectively integrated the full workflow from sales forecasting, order management to manufacturing and delivery, enhancing efficient coordination between internal and external business segments including R&D, procurement, manufacturing, supply chain and sales. This drives full value chain integration and optimisation, and supports the development of a high-performance smart factory.

集團數字化管理平台

在智能生產與技術創新方面，集團已陸續上線多套信息系統，全面覆蓋研發設計、企業管理、生產製造、供應鏈以及倉儲物流等關鍵業務領域，建立貫穿全業務流程的一體化數碼管理體系。透過實現各系統之間的數據互通與協同運作，集團有效打通由銷售預測、訂單管理，以至生產製造、物流配送的全流程，實現研發、採購、製造、供應鏈及銷售等內外部業務的高效協同，推動全價值鏈的整合與優化，持續打造卓越級智能工廠。

The diagram provides a comprehensive overview of our intelligent factory workflow. It clearly illustrates the seven core stages from raw material preparation to finished goods warehousing.

這張圖是我們智能化工廠流程的全景展示。它清晰地描繪了從原料準備到成品出倉的七大核心環節。

Each stage is equipped with advanced intelligent systems, such as the Manufacturing Execution System (MES) and Advanced Planning and Scheduling System (APS) for the knitting process, the energy consumption management system for the dyeing process, and AI vision inspection for the quality control (QC) process.

每個環節都配備了先進的智能系統，例如織造環節的MES和APS系統，染整環節的能耗管理系統，以及質檢環節的AI視覺檢測。

Collectively, these systems form an efficient, intelligent and green production system, enabling us to respond rapidly to market demand while achieving our sustainable development goals.

這些系統共同構成了一個高效、智能、綠色的生產體系，確保我們能够快速響應市場需求，同時實現可持續發展的目標。

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

Knitting 智能織造

MES
Standard for line machine models
Feeding error proofing

MES生產執行
行機模型標準
上料防呆

Planning 智能計劃

Production operation centre
Intelligent production scheduling
Just-In-Time (JIT) Production

生產運營中心
智能排產
JIT準時化生產

INTELLIGENT FACTORY PROCESS OVERVIEW
智能化工廠流程全景圖

Pre-treatment 織物前處理

Process parameter modelling
Automatic liquid dispensing system
Quality data traceability

工藝參數建模
自動配液系統
質量數據追溯

Dyeing 印染整理

Process standardization – ESOP
Standardization of formulation and warp sizing slurries
Customised production on demand

工藝標準化-ESOP
配色漿方標準化
按需定制生產

Finishing 成品後整理

Temperature control of setting machine
Intelligent pre-shrinkage control
Process knowledge base

定型機溫控
預縮智能控制
工藝知識庫

Warehousing 倉儲物流

Stereoscopic warehouse
Automated Guided Vehicle (AGV) and conveying

立體倉庫
AGV自動導引與傳送

QC & Pack 質檢包裝

Full-process quality control & traceability
AGV intelligent picking and packaging

全稱品質管控&追溯
AGV智能揀貨與包裝

Application of AI technology

The Group has been consistently applying AI technology to core processes including product R&D, production governance and equipment operation and maintenance. By adopting various AI models and systems, we boost design efficiency, production precision and operational intelligence. These applications cover digital design of products and processes, optimisation of dyeing and finishing formulas, online quality testing, equipment maintenance and technical support and other scenarios, thereby reducing manual dependency, raising first-pass yield and strengthening real-time decision-making. Through the in-depth integration of AI technology and business processes, the Group continues to drive the intelligent and refined management of manufacturing processes, laying a solid foundation for improving operational efficiency.

應用人工智能技術

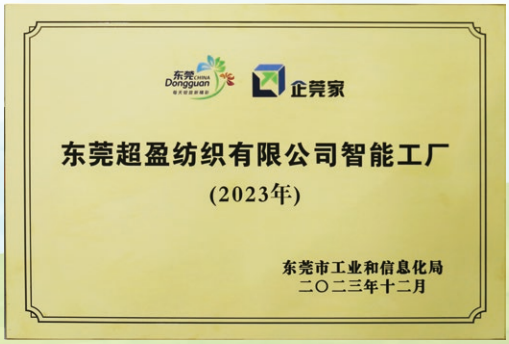
本集團持續將人工智能技術應用於產品研發、生產管理及設備運維等關鍵環節，透過引入多類型人工智能模型與系統，提升設計效率、生產精準度及營運智能化水平。相關應用涵蓋產品與工藝的數碼化設計、染整配方優化、線上品質檢測，以及設備維護與技術支援等場景，有助於減少人工依賴、提升一次成功率及即時決策能力。透過人工智能技術與業務流程的深度結合，集團持續推動製造流程的智能化與精細化管理，為提升營運效率奠定基礎。

Smart construction in key processes

Centring on the entire workflow of textile products from design, manufacturing to delivery, the Group has focused on key processes including factory construction, product and process design, production management, production operations, quality control, operational management and supply chain management, and systematically advanced smart construction to improve operational efficiency, production safety and management transparency, thus supporting the Group's sustainable operations. During the Reporting Period, we were shortlisted for the Guangdong Province Advanced Smart Factory List with our "Full-Process Digitally Intelligent Collaborative Best Pacific Textile Smart Factory".

重點環節智慧化建設情況

本集團圍繞紡織產品從設計、生產到交付的全流程，聚焦工廠建設、產品與工藝設計、生產管理、生產作業、品質管控、營運管理及供應鏈管理等關鍵環節，系統性推進智慧化建設，以提升營運效率、生產安全及管理透明度，支撐集團可持續營運。在本報告期間，我們以「全流程數智協同的超盈紡織智能工廠」入圍廣東省先進智能工廠名單。



Product Responsibility and Value Chain Management
產品責任與價值鏈管理

RESEARCH COOPERATION AND TECHNICAL EXCHANGE

We attach great importance to research cooperation and technical exchange, and actively collaborate with universities, research institutions and industry organisations to build a multi-level and open industry-university-research collaborative innovation system. Through participating in industry standard setting, deepening university-enterprise collaboration and taking an active part in industrial exchange activities, we continuously promote the transformation of technological achievements and knowledge sharing, enhance our technological influence in the fields of green manufacturing, sustainable materials and intelligent textiles, and contribute professional strength to the high-quality development of the industry.

Participation in industry standard compilation

We actively participate in the formulation and revision of national standards, group standards and industry technical specifications. Focusing on key areas including clean production, carbon footprint assessment, sustainable products and functional textiles, we have translated our experience in material R&D, production practice and quality management into industry consensus. Our involvement in standard setting not only refines relevant technical specifications, but also enhances the industry's environmental performance, product quality and sustainability capabilities.

科研合作與技術交流

我們高度重視科研合作與技術交流，積極聯動高校、科研機構及行業組織，構建多層次、開放式的產學研協同創新體系。透過參與行業標準制定、深化校企合作及積極參與產業交流活動，我們持續推動技術成果轉化與知識共享，提升在綠色製造、可持續材料及智能紡織等領域的技術影響力，為行業高質量發展貢獻專業力量。

參與制定行業標準

我們積極參與國家標準、團體標準及行業技術規範的制定、修訂工作，圍繞清潔生產、碳足跡評價、可持續產品及功能性紡織品等重點方向，將自身在材料研發、生產實踐及品質管理方面的經驗轉化為行業共識。透過參與標準建設，我們不僅推動相關技術規範的完善，亦助力行業提升環保水平、產品品質與可持續發展能力。

No. 編號	Industry standards with our compilation participation 參與行業標準編製
T/CPQS TO005-2023	Evaluation Requirements for Clean and Recycled Textiles 《清潔再生紡織品評價要求》
T/GDTEX 29-2023	Assessment Indicator System of Cleaner Production in Warp Knitting Dyeing and Finishing Industry 《經編針織染整行業清潔生產評價指標體系》
T/CNTAC 228-2024	Technical Specification of Evaluation for Sustainable Products – Garments 《可持續產品評價技術規範服裝》
GB/T 21655.1-2023	Textiles – Evaluation of Absorption and Quick-drying – Part 1: Method for Combination Tests 《紡織品吸濕速乾性的評定第1部分：單項組合試驗法》
FZ/T 01166-2022	Textiles – Determination and Evaluation for Fabric-skin Touch Comfort – Multi-indexes Integration Method 《紡織品織物觸感檢測與評價方法多指標集成法》

Product Responsibility and Value Chain Management
產品責任與價值鏈管理

University-enterprise cooperation

The Group has been deepening partnerships with various universities across talent training, research cooperation, technology R&D and achievement transformation. By co-building industrial colleges, holding academic exchanges and establishing internship and employment bases, the Group connects theoretical research with industrial practice effectively, provides steady talent and intellectual support for tech innovation, and cultivates high-quality professionals matching industrial needs.

To further integrate industry and education, advance the university-enterprise collaborative education mechanism and drive the transformation of scientific research achievements into industrial applications, the Company has established partnerships with Wuyi University, Guangzhou Academy of Fine Arts, Guangzhou Xinhua University, Hunan Institute of Engineering, Guangxi University of Science and Technology, The Hong Kong Polytechnic University, Zhanjiang University of Science and Technology, Guangdong Industry Polytechnic University, Tiangong University, Beijing Institute of Fashion Technology, Hebei University of Science and Technology, Hunan Institute of Technology, Hanoi University of Science and Technology, Vietnam National University, Hanoi, Vinh University of Technology Education, Wuhan Textile University and Xi'an Polytechnic University, carrying out in-depth cooperation in areas such as joint talent cultivation, collaborative technological R&D and co-construction of practical training bases. During cooperation, both parties aligned talent cultivation with industrial needs precisely via curriculum co-development, enterprise mentors giving lectures at universities and student internships in the enterprise, effectively easing the industry's structural issues of "graduate employment difficulty" and "enterprise recruitment difficulty".

University-enterprise cooperation has further expanded the Company's layout in the industry-university-research field, laying a foundation for the enterprise to continuously introduce high-quality professional talents and providing college students with a practical platform close to the industrial frontier. The universities have fully affirmed the Company's positive contributions to supporting higher education and promoting the construction of the industry's talent echelon.

校企合作

集團持續深化與多所高等院校的合作關係，涵蓋人才培養、科研合作、技術研發及成果轉化等多個層面。透過共建產業學院、開展學術交流及設立實習與就業基地，集團促進理論研究與產業實踐的有效銜接，為技術創新提供持續的人才與智力支持，同時助力培養符合產業需求的高素質專業人才。

為深化產教融合與校企協同育人機制，推動科研成果向產業應用轉化，本公司與五邑大學、廣州美術學院、廣州新華學院、湖南工程學院、廣西科技大學、香港理工大學、湛江科技學院、廣東輕工職業技術大學、天津工業大學、北京服裝學院、河北科技大學、湖南工學院、河內百科大學、河內國立大學、榮技術師範大學、武漢紡織大學及西安工程大學建立合作關係，圍繞人才聯合培養、技術研發協作及實訓基地共建等範疇展開深度合作。合作期間，雙方通過課程共建、企業導師進校授課及學生赴企實習實訓等形式，實現人才培養與產業需求的精準對接，有效緩解行業「就業難」與「招工難」的結構性矛盾。

校企合作進一步拓展了本公司在產學研領域的佈局，為企業持續引進高素質專業人才奠定基礎，同時為院校學子提供貼近產業前沿的實踐平台。校方對本公司在支持高等教育、促進行業人才梯隊建設方面所作出的積極貢獻給予充分肯定。

Dean Pan (潘院長) and the Delegation of Vietnam University of Science and Technology (越南百科大學) Visited the Company for Exchange
越南百科大學潘院長一行蒞臨我司參觀交流

To deepen international industry-university cooperation and actively fulfil the enterprise's responsibilities for localised development and talent cultivation in overseas communities, the Company recently hosted a delegation from Vietnam University of Science and Technology for a visit and exchange at its Dongguan factory. During the event, the Company's management and university representatives held in-depth discussions on the technological development of the textile industry and the mechanism for joint talent cultivation, and officially launched an on-the-job training programme for Vietnamese students. The programme aims to systematically teach core industrial technologies and practical experience, building a solid foundation for their future work in production and operations at our Vietnam operations.

This cooperation marks the Company's long-term commitment to continuously advancing university-enterprise collaboration and empowering the development of localised human resources. By providing a platform for cross-cultural learning and skill enhancement for Vietnamese youth, the Company not only supports their professional growth but also injects professional new vitality into the sustainable development of Vietnam's textile industry, embodying the enterprise's social responsibility practice that balances business expansion and community prosperity.

為深化國際化產學合作，積極履行企業在海外社區的在地化發展與人才培養責任，本公司近期接待越南百科大學代表團至東莞廠區進行參觀交流。活動期間，本公司管理層與校方代表就紡織行業技術發展與人才聯合培育機制展開深入對話，並正式啟動針對越南籍學生的在崗培訓計劃，旨在系統傳授行業核心技術與實踐經驗，為其日後參與越南廠區之生產運營奠定扎實基礎。

此次合作標誌著本公司持續推進校企協同、賦能當地語系化人力資源建設的長期承諾。通過為越南青年提供跨文化學習與技能提升平台，本公司不僅助力其職業成長，也為越南紡織行業的可持續發展注入專業新生力量，體現了企業兼顧業務拓展與社區共榮的社會責任實踐。

Exchange Seminar with the School of Fashion & Textiles, The Hong Kong Polytechnic University
與香港理工大學－時裝及紡織學院開展交流會

To actively fulfil corporate social responsibility, deepen industry-university-research collaboration and foster talent for the industry, the Company received a delegation of teachers and students from the School of Fashion & Textiles, The Hong Kong Polytechnic University on 20 November 2025, and organised special exchange and on-site visit activities. During the event, the Company systematically introduced its corporate development history, business layout and sustainable operation practices, and arranged for the teachers and students to go deep into the frontline of production to inspect key links such as textile fabric development and garment manufacturing, presenting the integrated operation of the industrial chain and the achievements of technological innovation in an intuitive way.

Through this exchange, the Company further strengthened interaction and cooperation with higher education institutions, provided a practice and learning platform close to the industry for young students, and helped them broaden their horizons and enhance their understanding of the green development and technological upgrading of the modern textile industry. The university also highly recognised the Company's social contributions in continuously supporting educational cooperation and opening up learning resources.

為積極踐行企業社會責任，深化產學研協同與行業人才培育，本公司於二零二五年十一月二十日接待香港理工大學時裝及紡織學院師生代表團到訪，組織開展專題交流與實地參觀活動。活動中，本公司系統介紹了企業發展歷程、業務佈局與可持續經營實踐，並安排師生深入生產一線，考察紡織面料開發、成衣製造等關鍵環節，直觀呈現產業鏈的整合運作與技術創新成果。

通過本次交流，本公司進一步強化了與高等教育機構的互動協作，為青年學子提供貼近行業的實踐學習平台，助力其拓寬視野、增進對現代紡織業綠色發展與技術升級的認知。校方亦對本公司持續支持教育合作、開放學習資源的社會貢獻表示高度認可。

Industry exchanges

In terms of industry exchanges, we actively participate in and host a variety of industry exchange activities, focusing on cutting-edge topics such as low-carbon development, new materials and intelligent manufacturing, and conduct in-depth discussions with upstream and downstream players in the industrial chain, research institutions and brand owners. By participating in international summits, technical forums and thematic exchange meetings, we continuously share cutting-edge practical achievements, promote the exchange and mutual learning between technical concepts and industrial trends, and further expand Best Pacific's professional influence in the textile industry.

業內交流

在行業交流方面，我們積極參與並主辦多項行業交流活動，聚焦低碳發展、新材料及智能製造等前沿議題，並與產業鏈上下游、科研機構及品牌方展開深入探討。透過參與國際峰會、技術論壇及專題交流會，我們持續分享前沿的實踐成果，促進技術理念與產業趨勢的交流互鑒，進一步擴大超盈國際在紡織行業中的專業影響力。

Participation in International Exchange on New Textile Materials and Sustainable Innovation
參與國際紡織新材料與可持續創新交流

The Company was invited to attend the "NTMT 4th International Textile New Materials Conference and Fabric Black Technology Summit", hosted by New Textile Materials Tech (NTMT) and held at the Chateau Star River in Minhang, Shanghai. With the theme of "Low-carbon Symbiosis · Integration and Co-creation", the summit focused on the second round of development opportunities for the outdoor sports industry in China. It held a series of exchange activities including thematic forums, round-table dialogues and special sharing sessions, conducting in-depth discussions on cutting-edge topics such as response strategies to the international carbon tariff mechanism, green textile processes and high-performance material innovation, sustainable fashion development paths and carbon emission management practices.

Through participating in the above series of exchange activities, the Company has further deepened its understanding of industry development trends and policy directions, and accumulated valuable practical experience for exploring new growth drivers and enhancing brand value.

本公司受邀出席由NTMT紡織新材料主辦、於上海閔行星河灣酒店舉行的「NTMT第四屆國際紡織新材料大會暨面料黑科技峰會」。峰會以「低碳共生 · 互融共創」為主題，聚焦戶外運動產業在中國的第二輪發展機遇，期間設有主題論壇、圓桌對話及專題分享等多場交流活動，圍繞國際碳關稅機制應對策略、綠色紡織工藝與高性能材料創新、可持續時尚發展路徑及碳排放管理實踐等前沿議題展開深入探討。

透過參與上述系列交流活動，本公司進一步加深了對行業發展趨勢與政策導向的理解，為探索新增長動能及提升品牌價值積累了寶貴的實踐經驗。

Industrial Dialogue on Recycled Materials and Marine Ecological Protection
聚焦再生材料與海洋生態保護的產業對話

In 2025, Prutex Group officially launched the world's first chemical ocean recycled nylon project, PRUECO® OCEAN, and jointly with NTMT, held a brand series press conference with the theme of "A Clean Ocean · Reshape a Blue Future" at Le Méridien Shanghai, Minhang. Through innovative chemical depolymerisation technology, the project converts recyclables such as waste plastic bottles into high-value-added recycled nylon products, providing a brand-new path for the sustainable transformation of the textile industry.

As a long-term in-depth partner of Prutex Group, Best Pacific was invited to attend this press conference. Dr. Hu Junyan, Chief Scientist, delivered a keynote speech at the conference, sharing the complete processes of closed-loop recycling for garments, end products and leftover yarns, with a focus on the importance of building an industrial symbiosis system. He also called on more industry peers to join the circular recycling and sustainable actions and work together to build a "Blue Future".

二零二五年，嘉華集團正式啟動全球首例化學法海洋再生尼龍PRUECO® OCEAN項目，並聯同NTMT紡織新材料，以「一片淨海 · 重塑未藍」為主題，於上海閔行寶龍艾美酒店舉辦品牌系列發佈會。該項目通過創新化學解聚技術，將廢棄塑料瓶等可回收物轉化為高附加值的再生尼龍產品，為紡織行業的可持續轉型提供了全新路徑。

作為嘉華集團的長期深度合作夥伴，超盈國際受邀出席本次發佈會。首席科學家胡軍岩博士在會上發表主題演講，分享了成衣及終端閉環回收與尾紗閉環回收的完整流程，並重點闡述構建產業共生體系的重要性，呼籲更多行業同仁加入循環再生可持續行動，攜手共建「藍色未來」。

Sharing of Digital and Green Manufacturing Technology for Knitting Printing and Dyeing
推動針織印染數位化與綠色製造技術分享

At the "Smart-Innovation Dual Drive · Green Leadership for Future – 2025 Knitting Printing and Dyeing Technology Exchange Conference", Dr. Hu Junyan, Chief Scientist of Best Pacific, delivered a special presentation on "Digital Practices for Knitted Fabric Comfort", showcasing research achievements in the development of intelligent knitted products and digital communication. By integrating multi-dimensional requirements in design, technology and materials, the performance of fabrics in terms of visual, tactile and thermal-moisture comfort has been improved through a data-driven approach. Meanwhile, targeting the pain point of inefficient transmission of fabric touch in the supply chain, Dr. Hu shared objective quantitative measurement methods and an online fabric information transmission system, helping designers and end-users better understand product performance.

在「智創雙驅 · 綠領未來－二零二五年針織印染技術交流會」上，超盈國際首席科學家胡軍岩博士就「針織面料舒適性的數位化實踐」進行專題分享，展示智慧針織產品開發與數位化溝通方面的研究成果。透過整合設計、技術及材料等多維需求，以數據驅動方式提升面料在視覺、觸覺及熱濕舒適性等方面的性能。同時，針對供應鏈中面料手感資訊傳遞的痛點，分享了客觀量化測量方法及線上面料資訊傳遞系統，助力設計與消費端對產品性能的理解。

Corporate Governance and Compliance
企業管治與合規

UNSDGs covered in this chapter:
本章節所涉及的UNSDGs：

Material issues:

- ✓ Protecting data privacy
- ✓ Maintaining intellectual property rights
- ✓ Business ethics and compliant operations

重要性議題：

- ✓ 保護數據隱私
- ✓ 維護知識產權
- ✓ 商業道德與合規運營

INTEGRITY AND COMPLIANT OPERATIONS

Best Pacific recognises that robust and forward-looking corporate governance, together with a comprehensive and in-depth compliance system, serves as a strategic pillar for the Group to achieve its strategic objectives, build long-term resilience, and win the lasting trust of its stakeholders. The Group regards integrity and compliance as an unshakable cornerstone of its corporate culture and an integral part of its core competitiveness. We are committed to transcending basic legal adherence, upholding the highest business ethics standards across all our global business units, and deeply integrating compliance requirements into business decision-making and daily operations. We ensure that we adhere to legal and ethical bottom lines in our operations and are dedicated to pursuing excellent governance efficiency, laying a solid foundation for sustainable value creation.

Policies and Governance Structure

Maintaining high ethical standards and a clean working environment is a core commitment of Best Pacific. We regularly review and update relevant policies, rules, and regulations to ensure their continued effectiveness and alignment with evolving ethical and compliance standards. We have established a hierarchical and comprehensive compliance system. The Code of Conduct for Employees serves as the guiding document, clearly defining the behavioral boundaries and ethical responsibilities for all employees regarding conflict of interest prevention, anti-corruption, anti-money laundering, and fair competition.

誠信合規運營

超盈國際深知穩健而前瞻的企業管治與全面深化的合規體系，是集團實現戰略目標、構築長期韌性及贏得利益相關方持久信任的戰略性支柱。本集團將誠信與合規視為企業文化不可動搖的基石及核心競爭力的有機組成部分，致力於超越基本的法律遵從，在全球所有業務單元踐行最高的商業道德標準，並將合規要求深度融入業務決策與日常運營全流程。我們確保在營運中恪守法律與道德的底線，更致力於追求卓越的治理效能，為可持續價值創造奠定堅實基礎。

政策與治理架構

維持高道德標準與廉潔環境，是超盈國際的核心承諾。我們透過定期審視及更新相關政策、規則與法規，確保其持續具備效力，並與不斷演進的道德及合規標準保持一致。我們已建立一套層次分明、覆蓋全面的合規制度體系。以《員工行為守則》為綱領性文件，明確規定了全體員工在防止利益衝突、反貪腐、反洗錢、公平競爭等方面的行為邊界與道德責任。

Corporate Governance and Compliance
企業管治與合規

Policy/Measure 政策／措施	Description 描述
Bribery prevention policy	• Requires all employees to strictly abide by all applicable laws and regulations in their operating locations, as well as all internal group rules and regulations. Relevant standards include but are not limited to the "Labour Contract Law of the People's Republic of China", the "Anti-Unfair Competition Law of the People's Republic of China", the "Criminal Law of the People's Republic of China", the "Prevention of Bribery Ordinance" of the Hong Kong Special Administrative Region, as well as relevant laws and regulations of Vietnam, Sri Lanka and the U.S. • In all our business operations, we resolutely reject any form of commercial bribery, corruption, and other unfair business practices, adhering to the principles of integrity and fairness.
防止賄賂政策	• 要求全體員工必須嚴格遵守其營運所在地的所有適用法律、法規，以及集團內部的一切規章制度。相關規範包括但不限於《中華人民共和國勞動合同法》、《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》、香港特別行政區的《防止賄賂條例》以及越南、斯里蘭卡及美國的相關法律及法規。 • 在整體業務營運過程中，我們堅決拒絕任何形式的商業賄賂、行賄及其他不公平的商業行為，恪守誠信與公平的經營原則。
Blackmail prevention policy	• The Group adheres to the principle of clean operations and tolerates no form of corruption, including extortion and bribery. No employee is allowed to solicit or accept any benefits related to their duties or beyond the scope of their authority without the Group's approval. Such behavior constitutes a serious violation and will result in disciplinary action.
防止勒索政策	• 本集團恪守廉潔營運原則，絕不容忍任何形式的腐敗行為，包括敲詐與賄賂。任何員工均不得在未獲集團許可下，索取或接受與其職務相關或權限範圍以外的任何利益。此類行為構成嚴重違規，必將導致紀律處分。
Standardise employees' acceptance of gifts and gratuities	• The Group has established clear policies and procedures regulating the acceptance of gifts and gratuities by employees. Unauthorised possession or unauthorised solicitation of any benefits is considered a serious violation of the Group's disciplinary rules and the labour contract. In such cases, the Group reserves the right to immediately terminate the employee's labour contract. If the violation is severe, the matter will be reported to the Board. If the Group suffers losses as a result, legal action will be taken to seek compensation.
規範員工接受禮品及酬金的行為	• 本集團已制定清晰的政策與程序，規範員工接受禮品及酬金的事宜。未經授權而佔有或私自索取任何利益，均視為嚴重違反集團紀律規則及勞動合約。在此情況下，集團有權即時終止有關員工的勞動合約。若違規情節嚴重，事件將上報至董事會。如因此導致集團蒙受損失，本集團亦將採取法律行動，以追討相關賠償。
Declaration of conflicts of interest	• To effectively manage potential conflicts of interest, the Group has established a clear declaration mechanism, requiring all employees to truthfully complete a "Conflict of Interest Declaration Form". Additionally, we sign a "Business Conduct Guidelines Statement" and an "Integrity Management Agreement" with all suppliers to clearly regulate mutual conduct and eliminate any form of conflict of interest or improper transfer of benefits.
申報利益衝突	• 為有效管理潛在的利益衝突，本集團已建立明確的申報機制，要求所有員工須如實填寫「利益衝突申報表」。此外，我們與所有供應商簽訂「商業行為準則聲明」及「誠信管理協議」，以明確規範雙方往來行為，杜絕任何形式之利益衝突或不當利益輸送。

Deepened Training, Communication, and Cultural Cultivation

We recognise that the effectiveness of compliance ultimately depends on the awareness and actions of every individual in the organisation. Therefore, the Group implements a tiered, differentiated, and contextualised compliance training programme. Mandatory induction compliance training for new employees, specialised training for key risk positions, and governance responsibility training for senior management form a complete training matrix.

A special training session on integrity in the workplace was conducted in October 2025 in specific key departments (e.g., procurement department, costing department) and was extended in December to all staff at Level 4 and above at the Dongguan factory. An online assessment commenced on 19 December 2025 and concluded on 29 December 2025. Over 500 employees participated in the training, and all passed the assessment.

深化的培訓、溝通與文化培育

我們認識到，合規的效力最終取決於組織中每個個體的意識與行動。因此，集團實施了分層級、差異化、情境化的合規培訓計劃。針對新員工的強制入職合規培訓、針對關鍵風險崗位的專題培訓，以及針對高級管理人員的治理責任培訓，構成了完整的培訓矩陣。

廉潔從業專題培訓於二零二五年十月在個別關鍵部門(採購部、成本核算部等)開展，並於十二月擴展至東莞廠區四級及以上人員。線上考核於二零二五年十二月十九日啟動，至二零二五年十二月二十九日結束。逾500名員工參加了是次培訓，並全員通過考核。

Independent and Secure Reporting and Accountability Mechanism

To encourage and protect good faith whistle-blowing, the Group has established a comprehensive whistle-blowing mechanism that ensures the confidentiality, accessibility, and neutrality of the channels. We strictly commit to protecting whistle-blowers from any form of retaliation. The human resources department is responsible for conducting timely, impartial, and thorough investigations into all reported matters. The investigation results and proposed resolutions are reported to the relevant department heads. Confirmed violations are met with resolute actions, including disciplinary action, contract termination, and legal litigation, demonstrating the Group's firm stance of "zero tolerance" towards non-compliant behavior.

During the Reporting Period, the Company strictly complied with applicable laws and regulations concerning bribery, extortion, fraud, and money laundering. During the period, there were no concluded legal cases regarding corrupt practices brought against Best Pacific, nor were there any reported corruption cases within the Group requiring reporting.

INTERNAL CONTROL AND RISK MANAGEMENT

Best Pacific regards robust internal control and forward-looking risk management as the cornerstones of its sustainable development. The finance department assists the Board in continuously monitoring and reviewing the design and operating effectiveness of the risk management and internal control frameworks, and provides reports and recommendations to the Board on significant related matters (including but not limited to the appointment of external auditors and their audit work).

To systematically integrate ESG-related risks into the strategic decision-making process, the Board actively seeks external independent professional advice by engaging professionals to assist in identifying and assessing the sustainability risks and opportunities faced by the Group, thereby enhancing governance foresight and the comprehensiveness of decision-making.

獨立、安全的報告與問責機制

為鼓勵並保護善意舉報，本集團設立了完善的舉報機制，確保渠道的保密性、可及性與中立性。我們嚴格承諾保護舉報人免受任何形式的報復，並由人力資源部對所有舉報事項進行及時、公正、徹底的調查。調查結果與處置方案將上報至部門內相關負責人，並對確認的違規行為採取包括紀律處分、合約終止乃至法律訴訟在內的堅決措施，以此彰顯集團對違規行為「零容忍」的堅定立場。

在報告期間內，本公司已嚴格遵守有關賄賂、勒索、欺詐及洗黑錢等範疇的適用法律及法規。期內並無任何涉及超盈國際的貪污法律訴訟，亦未接獲任何須向本集團申報的貪污個案。

內部控制及風險管理

超盈國際將穩健的內部控制與前瞻性的風險管理視為企業可持續發展的基石。財務部協助董事會持續監察與審閱風險管理及內部控制框架的設計與運行成效，並就相關重大議題(包括但不限於委任外聘核數師及其審核工作)向董事會提供匯報與建議。

為將ESG相關風險更系統性地納入戰略決策流程，董事會積極借助外部獨立專業意見，聘請專業人士協助識別及評估集團所面臨的可持續發展風險與機遇，從而提升治理的前瞻性與決策的全面性。

At the operational level, the Group has established and continuously optimises an internal control system covering all major business processes. This aims to safeguard assets safety, ensure the reliability of financial information, promote compliant operations, and improve operational efficiency. Through clear segregation of duties and systematic management processes, we identify, assess, monitor, and respond to key operational risks, enhancing the Group's overall resilience and providing a solid foundation for achieving long-term, stable development.

在運營層面，集團已建立並持續優化一套涵蓋各主要業務流程的內部控制體系，旨在保障資產安全、確保財務信息可靠、推動合規運營及提升運營效率。我們通過清晰的職責劃分與系統化的管理流程，對關鍵運營風險進行識別、評估、監控與應對，以增強集團的整體韌性，為實現長期穩健發展提供堅實保障。

During the Reporting Period, the Group did not experience any compliance violations.

報告期間，本集團未發生任何合規違規事件。

SUPPLIER MANAGEMENT

As a core enterprise in the global textile industry chain, Best Pacific deeply recognises that its environmental and social impact extends throughout the entire value chain. We have elevated responsible supply chain management to a strategic level, viewing it as a key link in achieving the Group's sustainable development across the value chain, managing operational risks, and creating long-term shared value. To this end, we are committed to building strategic alliances with our supplier partners based on transparency, collaboration, and mutual growth, systematically promoting the deepening and implementation of ESG standards throughout the supply chain to jointly build a resilient, trustworthy, and future-proof sustainable ecosystem.

供應商管理

作為全球紡織產業鏈中的核心企業，超盈國際深刻認識到自身的環境與社會影響力貫穿於整個價值鏈。我們將負責任的供應鏈管理提升至戰略高度，視其為實現集團全價值鏈可持續發展、管理運營風險並創造長期共享價值的關鍵環節。為此，我們致力於與供應商夥伴建立基於透明、協作與共同成長的戰略聯盟，系統性地推動ESG標準在供應鏈中的深化與落實，共同構築一道堅韌、可信、面向未來的可持續生態屏障。

Management Mechanism 管理機制	Specific Management Practices 具體管理實踐
Supplier Onboarding Process	• Best Pacific adheres to strict values of quality, sustainability, and ethical practices, using these as core criteria for selecting suppliers. By prioritising partners with aligned philosophies, we deeply integrate our principles into supply chain management. Currently, we have partnered with several reputable yarn manufacturers across Asia. These collaborations not only allow us to leverage their expertise and reputation for high-quality production but also jointly build a stable and reliable raw material supply system, laying a solid foundation for our business operations. • We implement a diversification strategy for raw material procurement among qualified suppliers in Asia to mitigate operational risks and avoid over-reliance on a single source. This strategy allows us to effectively reduce the possibility of supply disruptions and ensure a stable supply of high-quality materials through our extensive supplier network. • At the onboarding stage, all new suppliers must sign the Group's "Environmental and Social Responsibility Commitment Letter", covering areas such as the prohibition of child labour and juvenile workers, forced labour, discrimination, harassment and violence, respect for freedom of association and collective bargaining, and ensuring health and safety. This commitment letter serves as the legal and ethical foundation for our cooperation and constitutes a mandatory threshold for our supplier onboarding.
供應商准入流程	• 超盈國際恪守嚴格的質量、可持續性與道德實踐價值觀，並以此作為篩選供應商的核心準則。通過優先選擇理念一致的夥伴，我們將自身原則深度融入供應鏈管理。目前，我們已與亞洲多家聲譽卓著的紗線製造商結成夥伴關係。這些合作不僅使我們能夠借助其專業知識與高質量生產的口碑，更共同構建了穩定、可靠的原材料供應體系，為我們的業務營運奠定了穩固基石。 • 我們在亞洲區內的合資格供應商中，實行原材料採購的多元化策略，以降低營運風險並避免對單一來源的過度依賴。這項策略讓我們得以憑藉廣泛的供應商網絡，有效減少供應中斷的可能性，並確保高質量物料的穩定供應。 • 所有新供應商在准入階段，必須簽署集團的《環境與社會責任承諾書》，包括禁用童工及青年工、禁止強迫勞動、歧視、騷擾及暴力，尊重合法結集和集體談判自由，以及確保健康與安全等領域。這份承諾書是雙方合作的法律與道德基石，構成了我們供應商准入的強制性門檻。

Management Mechanism 管理機制	Specific Management Practices 具體管理實踐
Supplier Evaluation	• We have deeply embedded ESG commitments and performance assessment into the entire supplier lifecycle evaluation process. • ESG performance has become a core dimension of our supplier performance comprehensive evaluation system. We have developed quantitative supplier ESG scorecards to assess new and existing suppliers across different dimensions. ꕥ **For New Suppliers:** We adopt a systematic assessment standard for selection. The evaluation scope covers product quality, technological know-how, purchase price, production capacity, and compliance with relevant laws and regulations. Concurrently, we conduct a comprehensive assessment of potential environmental and social risks. Qualified suppliers who pass the assessment against this standard are added to our approved supplier list. ꕥ **For Existing Suppliers:** We have established a continuous monitoring mechanism, ensuring ongoing compliance through regular assessments. For key suppliers, the procurement team initiates on-site audits to evaluate their production capabilities and quality standards. Any supplier failing to meet the established standards will have cooperation suspended and be removed from the supplier list.
供應商評估	• 我們已將ESG承諾與績效考核深度嵌入供應商全生命周期評估流程。 • ESG表現已成為供應商績效綜合評價體系的核心維度。我們制定了量化的供應商ESG評分卡，對新供應商及現有供應商從不同維度進行評估。 ꕥ **針對新供應商**：我們採用系統化的考核評估標準進行篩選。評估範疇涵蓋產品質量、技術專業知識、採購價格、生產能力，以及對相關法律法規的遵守情況。同時，我們亦會對潛在的環境與社會風險進行全面評估。通過該標準審核的合格供應商，將獲納入我們的核准供應商名錄。 ꕥ **針對現有供應商**：建立持續性的監督機制，透過定期評估確保其持續達標。針對核心供應商，採購團隊將啟動實地審核，深入評估其生產實力與品質水準。任何未能符合既定標準的供應商，均會被中止合作並從供應商名單中移除。

Management Mechanism 管理機制	Specific Management Practices 具體管理實踐
Supply Chain Empowerment	• We have established a long-term collaboration with the internationally renowned environmental non-profit organisation, the Institute of Public and Environmental Affairs ("**IPE**"). We systematically collect, review, and assess the environmental compliance performance and public environmental data of key suppliers. This provides us with an independent and objective third-party perspective, helping us precisely identify weak points and potential risks in environmental management within our supply chain, making our management decisions more scientific.
供應鏈賦能	• 我們與國際知名的環保公益組織公眾環境研究中心(「**IPE**」)建立長期合作，系統性地收集、審核與評估重點供應商的環境合規表現及公開環境數據。這為我們提供了獨立、客觀的第三方透視，幫助我們精準定位供應鏈中的環境管理薄弱環節與潛在風險點，使管理決策更加科學。
Regular Communication Mechanism	• We have established systematic, multi-level supplier communication and collaboration mechanisms. Through diverse, regular, and ad-hoc communication channels, we maintain continuous and in-depth dialogue with our suppliers. For example, we hold roundtable meetings with core strategic partners to discuss trends and challenges. Simultaneously, we regularly conduct on-site technical exchanges and management review meetings to provide on-site discussions and guidance on specific topics.
常態化溝通機制	• 我們建立了系統化、多層次的供應商溝通與協作機制，透過定期與不定期的多元交流渠道，與供應商保持持續、深入的對話。例如，通過圓桌會議，與核心戰略夥伴探討趨勢及挑戰；同時，亦定期開展實地技術交流與管理回顧會議，就具體議題進行現場研討與指導。

Concurrently, to maintain market competitiveness, the Group avoids using one-off, long-term supply agreements to lock in suppliers. This flexible strategy allows us to continuously assess market dynamics and procure raw materials at more favorable prices while ensuring quality.

Through the management model described above, Best Pacific is progressively and seamlessly embedding ESG responsibilities into every link of the supply chain. We are not only managing risks but also cultivating a sustainable value community capable of mutual growth, continuous innovation, and long-term resilience.

同時，為保持市場競爭力，本集團不採用一次性長期供應協議來鎖定供應商。此項靈活策略使我們能夠持續評估市場動態，在確保原材料質量的前提下，以更有利的價格進行採購。

通過上述管理模式，超盈國際正逐步將ESG責任無縫嵌入供應鏈的每一個環節。我們不僅在管理風險，更在培育一個能夠共同成長、不斷創新、具備長期韌性的可持續價值共同體。

As of 31 December 2025, we have partnered with a total of 461 (2024: 494) suppliers. Among them, three of our top five suppliers have maintained long-standing business relationships with us for over ten years. The number of suppliers by geographical region during the Reporting Period is as follows:

截至二零二五年十二月三十一日，我們與合共461家(二零二四年：494家)供應商建立了合作夥伴關係。其中，我們五大供應商之其中三家與我們保持了十年以上的長期業務關係。於報告期間按地理區域劃分的供應商數目如下：

By geographic region	按地區	2025 二零二五年	2024 二零二四年
Chinese Mainland	中國大陸	**323**	349
Sri Lanka	斯里蘭卡	**28**	46
Vietnam	越南	**45**	37
Hong Kong	香港	**18**	18
Taiwan	台灣	**10**	7
Other	其他	**37**	37

Supplier Management Training
供應商管理培訓

We provide comprehensive training for procurement department employees, covering topics such as supplier lifecycle management, procurement cost control, process risk and compliance, and contextualised procurement negotiation skills, to enhance their professional capabilities.

我們為採購部員工提供全面的培訓，內容涵蓋供應商生命周期管理、採購成本控制、流程風險與合規，以及情境化採購談判技巧，以提升其專業能力。

DATA AND PRIVACY PROTECTION

Best Pacific understands that in the digital age, the data security and personal privacy of our customers, employees, and partners are the foundation of trust. We solemnly commit to protecting the privacy and security of all personal data and regard this as one of our core responsibilities of corporate operations.

To fulfill this commitment, the Group strictly complies with all applicable data protection and privacy laws and regulations in every jurisdiction where it operates, including but not limited to Hong Kong's Personal Data (Privacy) Ordinance, and the relevant laws and regulations in Chinese Mainland, Hong Kong, Vietnam, Sri Lanka, and the U.S. We ensure that the personal data collected is used only for the specific purposes clearly communicated to customers, and necessary consent is obtained at the time of collection as required by law. Access to relevant customer data is restricted to authorised employees with a legitimate need to know. We have implemented strict technical and management security measures, including but not limited to access controls, data encryption, and security monitoring, to prevent any unauthorised access, disclosure, alteration, or destruction.

We respect the rights of data subjects and provide customers with feasible channels to exercise their legal rights, including requesting access to, correction of, or erasure of their personal data. We are committed to responding to and handling any such requests promptly and appropriately in accordance with the law. By continuously reviewing and strengthening our data governance framework, we aim to achieve an optimal balance between business development and personal privacy protection, firmly safeguarding the rights and interests of all stakeholders.

During the Reporting Period, the Group did not receive any complaints regarding violations of privacy laws or regulations.

數據與私隱保護

超盈國際深知，在數字化時代，客戶、員工及合作夥伴的數據安全與個人隱私是贏得信任的基石。我們鄭重承諾保護所有個人資料的私隱與安全，並將此視為企業運營的核心責任之一。

為履行這一承諾，本集團嚴格遵守其營運所在各個司法管轄區的所有適用數據保護與隱私法律法規，包括但不限於香港的《個人資料(私隱)條例》，以及中國大陸、香港、越南、斯里蘭卡及美國的相關法律及法規。我們確保所收集的個人資料僅用於向客戶明確說明的指定用途，並在收集時依據法律要求取得必要的同意。我們僅限經授權且有必要知曉的員工方可訪問相關客戶數據，並已實施嚴格的技術與管理安全措施，包括但不限於存取控制、數據加密及安全監控，以防止任何未經授權的訪問、披露、篡改或破壞。

我們尊重數據主體的權利，並為客戶提供行使其合法權利的可行渠道，包括要求查閱、更正或移除其個人資料。對於任何此類請求，我們均致力於依法及時、妥善地予以回應與處理。透過持續審視並強化我們的數據治理框架，我們旨在於業務發展與個人隱私保護之間取得最佳平衡，堅定維護所有利益相關方的權益。

於本報告期間內，本集團未接獲任何關於違反私隱法律或法規的投訴。

INTELLECTUAL PROPERTY PROTECTION

Best Pacific fully recognises that intellectual property is a core strategic asset that drives innovation and sustains competitive advantage. We are committed to fostering a corporate culture that respects and protects intellectual property, embedding this principle into all our business activities and internal operations.

To this end, the Group strictly prohibits any infringement of third-party intellectual property rights (including copyrights, patents, trademarks, etc.) and adheres to relevant legal provisions and contractual obligations in product design, service provision, and business collaborations. We attach great importance to information confidentiality, strictly implementing confidentiality principles agreed upon with partners in all business dealings, and applying systematic protective measures to internal sensitive information and creative achievements.

We have built a multi-layered intellectual property protection system through internal policies, employee training, and contractual arrangements. All employees and relevant business partners are required to sign confidentiality agreements, clarifying their responsibilities and obligations to protect proprietary information. Furthermore, we actively pursue copyright and other intellectual property protection registrations for our self-developed products and technologies to safeguard our innovation investments and outcomes.

During the Reporting Period, the Group was granted 17 invention patents, and no significant intellectual property infringement disputes occurred. We will continue to strengthen relevant management mechanisms to ensure that intellectual property is properly protected, thereby safeguarding the Group's innovative vitality and market reputation.

知識與產權保護

超盈國際充分認識到知識產權是驅動創新與維持競爭優勢的核心戰略資產。我們致力於建立一個尊重與保護知識產權的企業文化，並將此原則貫徹於所有商業活動與內部營運之中。

為此，集團嚴格禁止任何侵犯第三方知識產權(包括版權、專利、商標等)的行為，並在產品設計、服務提供及商業合作中恪守相關法律規定與合約義務。我們高度重視資訊保密，於所有商務往來中嚴格執行與合作方協定的保密原則，並對內部敏感資料與創意成果實施系統性的保護措施。

我們通過內部政策、員工培訓及契約安排，構建多層級的知識產權防護體系。所有員工及相關業務夥伴均須簽署保密協議，明確其保護專有資訊的責任與義務。此外，我們亦對自身開發的產品與技術積極實施版權及其他知識產權保護登記，以捍衛我們的創新投入與成果。

於報告期間，本集團共獲得17項發明專利授權，且並未發生重大知識產權侵權糾紛。我們將持續強化相關管理機制，確保知識產權得到妥善保護，從而維護集團的創新活力與市場信譽。

Environmental Management and Protection
環境管理與保護

UNSDGs addressed in this section:
本章節所涉及的UNSDGs：

Materiality issues:

- ✓ Impact of management operation on the environment and natural resources
- ✓ Energy conservation
- ✓ Strengthening climate adaptability & resilience
- ✓ Management of air pollutants and GHG emission
- ✓ Waste management
- ✓ Water conservation
- ✓ Packaging material management
- ✓ Wastewater management
- ✓ Chemical management

重要性議題：

- ✓ 管理營運對環境及天然資源的影響
- ✓ 節約能源
- ✓ 加強氣候適應能力及應變能力
- ✓ 空氣污染及溫室氣體排放管理
- ✓ 廢物管理
- ✓ 節約用水
- ✓ 包裝材料管理
- ✓ 污水管理
- ✓ 化學品管理

CLIMATE CHANGE RESPONSE

Climate Governance

We recognise profoundly that the physical and transition risks posed by climate change exert far-reaching impacts on the global textile manufacturing industry's supply chain, operating costs, and long-term business models. To systematically address these challenges and seize green transition opportunities, the Board has established and maintains a governance structure with clear authority and robust execution, ensuring that climate considerations are deeply integrated into the Group's strategic planning, risk management and daily operational decision-making.

At the highest oversight level, the Board is responsible for approving climate change strategies and carbon reduction targets aligned with the Group's long-term sustainable development, as well as the effectiveness of climate risk management measures. The Board's core duty lies in ensuring that climate-related issues are substantively incorporated into business evaluation and investment decision-making processes, safeguarding the resilience and compliance of the Group's operations.

At the management level, day-to-day management is led and implemented by the sustainability working group, which coordinates the execution of climate-related management work, monitors target achievement, and regularly reports progress to the Board to ensure the effective implementation of climate-related management measures.

To ensure governance effectiveness, the Group has explicitly documented the Board's and management's oversight and executive responsibilities on climate issues in their respective terms of reference and job descriptions. We are progressively advancing the linkage of key climate performance with the performance evaluation of relevant management teams, and regularly organise cutting-edge climate-related training for Board members to continuously enhance their awareness and decision-making capabilities.

氣候變化應對

氣候治理

我們深刻認識到，氣候變化所帶來的物理風險與轉型風險，對全球紡織製造業的產業鏈、營運成本及長期商業模式構成深遠影響。為系統性地應對挑戰並把握綠色轉型機遇，董事會已建立並維護一個權責清晰、執行有力的管治架構，確保氣候考量深度融入本集團的戰略規劃、風險管理與日常營運決策。

在最高監督層面，董事會負責審批與本集團長期可持續發展相一致的氣候變化策略減碳目標，以及氣候風險管理措施的有效性。董事會的核心職責在於確保氣候相關議題被實質性納入業務評估與投資決策流程，保障本集團營運的韌性與合規性。

在管理層面，日常管理工作由可持續發展工作小組牽頭落實，統籌執行氣候相關管理工作，監測目標達成情況，並定期向董事會匯報相關進展，確保氣候相關管理辦法的有效落實。

為確保管治的有效性，本集團已將董事會及管理層在氣候議題上的監督與執行職責，明確載入相應的職權範圍書及崗位說明中。我們正持續推進將關鍵氣候績效與相關管理團隊的考核相銜接，並定期組織董事會成員參與氣候相關的前沿培訓，以持續提升其認知與決策能力。

Environmental Management and Protection
環境管理與保護

Climate Response Strategy

Climate change poses a long-term challenge to the global economy and ecosystems. The Group places climate-related issues at a high priority in its development strategy. Through a sound governance framework, risk assessment mechanisms and concrete mitigation and adaptation actions, we actively build resilience against climate risks and seize opportunities arising from the low-carbon transition.

During the year, we systematically examined global climate change trends and their potential financial and operational impacts on the Group's principal business operating sites under different climate scenarios, encompassing the textile industry's supply chain, production efficiency, market demand and compliance requirements. Based on this scenario analysis, we comprehensively updated and refined our inventory of climate-related risks and opportunities, covering physical risks, transition risks and potential market opportunities. This inventory has been systematically incorporated into the Group's medium- to long-term strategic planning and risk management framework, ensuring that climate factors are fully considered in the decision-making process.

氣候應對策略

氣候變化是對全球經濟與生態系統的長期挑戰，本集團將氣候相關議題置於發展策略的高位，通過完善的治理框架、風險評估機制及具體的減緩與適應行動，積極構建抵禦氣候風險的韌性，並把握低碳轉型帶來的機遇。

本年度，我們系統審視了全球氣候變化趨勢及其對紡織行業在供應鏈、生產效率、市場需求及合規要求等方面在不同氣候情景下對本集團主要業務營運地潛在的財務與營運影響。基於該情景分析，我們對所面臨的氣候相關風險與機遇清單進行了全面更新與細化，涵蓋實體風險、轉型風險以及潛在市場機遇。此清單已系統性地納入集團的中長期戰略規劃與風險管理框架，確保氣候因素在決策過程中獲得充分考量。

Selection of Climate Scenarios
氣候情景選擇

Dimension 維度	Turquoise Scenario 綠松色情景	Brown Scenario 棕色情景
Scenario Reference 情景參考	Physical risk: IPCC 1-2.6 Transition risks: • IEA: sustainable development scenario • NGFS: orderly transition pathway 實體風險：IPCC 1-2.6 轉型風險： • IEA：可持續發展情景 • NGFS：有序路徑	Physical risk: IPCC 5-8.5 Transition risks: • IEA: stated policies • NGFS: hot house world pathway 實體風險：IPCC 5-8.5 轉型風險： • IEA：既定政策 • NGFS：溫室地球路徑
Scenario Definition 情景定義	• Stringent transition scenario • Strong climate policies are actively implemented globally, representing the best-case scenario for achieving climate-related goals under the Paris Agreement • 嚴格轉型情景 • 全球積極採取強有力的氣候政策，致力於實現《巴黎協定》中氣候相關目標的最佳情況	• High emissions/business-as-usual scenario • Global climate policy action is delayed, continuing current high-emission pathways • 高排放／常規情景 • 全球氣候政策行動滯後，延續當前高排放路徑的情況
Core Temperature Target 核心溫度目標	Limiting global temperature rise to within 1.7°C by 2060 and 1.8°C by 2100 將全球氣溫升幅控制在1.7℃以內（二零六零年）和1.8℃以內（二一零零年）	Global temperature rise may reach 2.4°C by 2060 and 4.4°C by 2100 全球氣溫升幅可能達到2.4攝氏度（二零六零年）和4.4℃（二一零零年）
Key Assumptions for Scenario Analysis 情景分析關鍵假設	• Conduct qualitative climate scenario analysis in 2025, with no anticipated changes to principal business operating sites • Achieve carbon neutrality in GHG emissions (Scope 1 and 2) per unit by 2050 • 於二零二五年進行定性氣候情景分析，預計主要業務營運地不會存在變動 • 在二零五零年實現單位溫室氣體排放量（範圍一及範圍二）碳中和	

Definition of Time Horizon
時間節點定義

Timeline Definitions[2] 時間節點定義[2]	Time Horizon 時間範圍
Short-term 短期	0–3 years 0-3年
Medium-term 中期	4–10 years 4-10年
Long-term 長期	Over 10 years 10年以上

2 The relevant timelines are defined based on Best Pacific's sustainable development roadmap and incorporate strategic considerations for the Group's business development.

2 相關時間節點的設定，以超盈國際可持續發展路線圖為基準，並納入集團業務發展的戰略考量。

Identification, Impact and Response Measures of Climate-related Risks and Opportunities
氣候相關風險和機遇識別、影響及應對舉措

Physical Risks – Acute risks
實體風險 – 急性風險

Material Climate Risks and Opportunities
重大氣候風險與機遇

Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Extreme weather events (e.g., typhoons, extreme heat and floods)	Short-term	• **Production facilities:** factories and warehouses flooded, equipment damaged by water immersion, finished goods inventory written off. • **Supply chain infrastructure:** roads and bridges washed out, preventing raw materials from being delivered and finished goods from being shipped. • **Production disruption:** suspension of operations due to facility damage, power outages and logistics paralysis. • **Production efficiency:** under extreme temperatures, workshops may be forced to suspend or reduce operations to ensure worker health. • **Labour health:** increased health risks such as heat stroke, affecting worker attendance and production efficiency.	• Conduct risk assessments for extreme weather events and formulate emergency response plans for natural disasters including typhoons, extreme heat and floods • Establish internal emergency rescue teams and conduct regular relevant training and drills • Strengthen protective measures against extreme weather and maintain adequate emergency supplies. This includes providing appropriate safety training to employees, establishing health monitoring and first-aid mechanisms, and installing additional heat prevention and cooling facilities
極端天氣事件（如颱風、高溫及洪災）	短期	• **生產設施**：工廠、倉庫被淹，設備浸水損壞，成品庫存報廢。 • **供應鏈設施**：沖毀道路、橋樑，導致原材料無法運入、成品無法運出。 • **生產中斷**：因設施損壞、電力中斷和物流癱瘓導致停產。 • **生產效率**：極端溫度下，為確保工人健康，車間可能被迫停產或降速運行。 • **勞工健康**：熱射病等健康風險增加，影響工人出勤率和生產效率。	• 進行極端天氣事件風險評估，制訂防颱風、高溫、洪災等自然災害應急預案 • 成立內部應急救援隊伍，定期舉行相應的培訓和演練 • 加強應對極端天氣的防護措施，配置充足的應急用品。包括為員工提供相應的安全培訓、建立健康監測與急救機制、增設防暑降溫設施等

Physical Risks – Chronic risks
實體風險－慢性風險

Material Climate Risks and Opportunities
重大氣候風險與機遇

Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Sea level rise	Medium- to long-term	• **Coastal asset impairment:** threatens major global textile coastal industrial clusters in China, Vietnam and other regions, submerging coastal factories and warehouses.	• Reinforce and retrofit coastal facilities to ensure buildings can withstand prolonged water immersion and tidal impacts • Establish business continuity plans, developing production capacity relocation and order adjustment plans under sea level rise scenario
海平面上升	中期至長期	• **沿海資產減值**：威脅中國、越南等全球主要紡織業沿海產業集群，淹沒沿海工廠和倉庫。	• 對沿海廠房進行加固改造，確保建築能抵禦長期浸水與潮汐影響 • 建立業務持續計劃，制定海平面上升情境下的產能轉移與訂單調整方案
Rising average temperatures	Medium- to long-term	• **Energy consumption costs:** to maintain constant temperature and humidity in production workshops (particularly in spinning and weaving processes), energy consumption for cooling/dehumidification increases substantially, directly driving up operating costs.	• Conduct equipment renewal and iteration by introducing energy-efficient air conditioning, dehumidifiers and intelligent control systems to reduce energy consumption • Introduce low-energy consumption processes in weaving operations
平均氣溫上升	中期至長期	• **能耗成本**：為維持恒溫恒濕的生產車間環境（特別是紡紗和織布環節），製冷／除濕的能耗大幅增加，直接推高運營成本。	• 進行設備的更新迭代，引入節能型空調、除濕機與智能控制系統，降低能耗 • 在織布環節引入低能耗工藝

Transition Risks 轉型風險		Material Climate Risks and Opportunities 重大氣候風險與機遇	
Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Policy and legal risk	Medium- to long-term	• **Increasingly stringent carbon regulatory policies:** global carbon emission management is intensifying. For example, China's Dual Carbon Goals are driving the establishment of stricter carbon emission standards, promoting enterprises to transition towards green and low-carbon development.	• Continuously monitor carbon policy changes in key markets and establish carbon emissions data management systems • Continuously monitor carbon emission targets and abatement plans of major customers, incorporating these into cost accounting • Proactively plan for cost impacts from carbon taxes and carbon trading markets, incorporating these into financial budgets
政策及法律風險	中期至長期	• **日益收緊的碳監管政策**：全球針對碳排放的管理正在加強，例如中國的雙碳目標正推動建立更嚴格的碳排放標準，促使企業需要向綠色低碳發展轉型。	• 持續關注主要市場的碳政策變化，建立碳排放數據管理系統 • 持續關注主要客戶的碳排放目標與消納計劃，納入成本核算 • 提前規劃碳税、碳交易市場的成本影響，納入財務預算
Technological iteration risk	Long-term	• **Technological iteration and investment pressure:** to meet regulatory standards, enterprises need to invest in green technologies, such as increasing the proportion of clean energy, implementing energy-saving technological transformation; strengthening the recycling and utilisation of waste textiles, increasing the application ratio of recycled resources, etc.	• Promote energy-saving weaving, dyeing and finishing technologies to reduce energy consumption and emissions • Phase out high-energy consumption equipment and introduce high-efficiency machinery and intelligent control systems • Increase the proportion of renewable energy, such as photovoltaic power generation; reduce fossil fuel usage and phase out the use of coal energy
技術迭代風險	長期	• **技術迭代與投資壓力**：為了達標，企業需要投資綠色技術，如提升清潔能源比例、進行節能技術改造；加強廢舊紡織品循環利用，提高再生資源的應用比例等等。	• 推動節能型織布與染整技術，降低能耗與排放 • 淘汰高能耗設備，引入高效能機械與智能化控制系統 • 提高可再生能源比例，如光伏發電；減少化石能源的使用，淘汰煤炭能源的使用

Transition Risks 轉型風險		Material Climate Risks and Opportunities 重大氣候風險與機遇	
Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Market risk	Medium- to long-term	• **Shifting market demands:** as an increasing number of major brand owners set stringent sustainable development goals, their supply chain requirements are becoming ever stricter, explicitly demanding suppliers to use specific proportions of recycled materials and provide detailed carbon footprint data. Suppliers unable to meet these requirements face the risk of being excluded from supply chains, resulting in order losses and direct financial losses.	• Invest in the R&D of new sustainable materials and increase the proportion of recycled fibers used • Collaborate with upstream raw material suppliers to ensure stable sources of recycled materials that meet green certification standards
市場風險	中期至長期	• **市場需求的轉變**：隨著越來越多大型品牌商設定嚴格的可持續發展目標，其對供應鏈的規範也日趨嚴格，明確要求供應商使用特定比例的再生材料、提供詳盡的碳足跡數據等。供應商若無法滿足這些要求，將面臨被排除於供應鏈之外的風險，導致訂單流失與直接財務損失。	• 投資研發新型可持續材料並提高再生纖維的使用比例 • 與上游原料供應商合作，確保再生材料來源穩定且符合綠色認證標準
Reputational risk	Long-term	• **Growing market attention on climate and ESG:** as market attention on climate and ESG issues becomes increasingly urgent, reputational risks for textile enterprises are accumulating rapidly. Any perceived lack of substantive action on the low-carbon transition path will trigger a comprehensive crisis of confidence among consumers, brand owners and investors.	• Gradually establish short-, medium- and long-term carbon reduction targets while improving climate-related information disclosure • Strengthen collaboration with brands to promote the implementation of energy-saving and carbon reduction projects, enhancing influence and reputation among customers and within the industry • Promote energy efficiency improvement, the use of recycled materials and circular economy models
聲譽風險	長期	• **市場對氣候及ESG的關注度日益提升**：隨著市場對氣候與ESG的關注日趨迫切，紡織企業的聲譽風險正急劇累積。任何在低碳轉型道路上缺乏實質行動的表現，都將引發消費者、品牌商與投資者的全面信任危機。	• 逐步制定短期、中期、長期的碳減排目標，同時完善氣候相關信息披露 • 加強與品牌的合作，推動節能減碳項目的實施，提高在客戶端和行業的影響和聲譽 • 推動能源效率提升、再生材料使用、循環經濟模式

Climate Opportunities 氣候機遇

Material Climate Risks and Opportunities 重大氣候風險與機遇

Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Improved resource efficiency	Medium-term	• **Cost reduction:** optimising the use of water, dyes and chemicals to directly lower production costs. • **Reduced environmental footprint:** decreasing wastewater discharge and resource consumption to comply with increasingly stringent environmental regulations.	• Introduce water recycling systems and adopt low water consumption dyeing and finishing technologies to reduce freshwater withdrawal • Adopt environmentally friendly dyes and low-toxicity chemicals to lower treatment costs
提高資源利用效率	中期	• **降低成本**：通過優化水、染料和化學品的使用，直接降低生產成本。 • **減少環境足跡**：減少廢水排放和資源消耗，符合越趨嚴格的環保法規。	• 引入循環水系統，使用低水耗染整技術，減少新鮮水取用 • 採用環保型染料與低毒化學品，降低處理成本
Circular economy and sustainable materials	Medium- to long-term	• **New market creation:** meeting consumer demand for environmentally friendly products and tapping into green consumer markets. • **Enhanced brand image:** establishing a "sustainable" brand positioning to strengthen consumer and investor confidence. • **Reduced raw material risk:** the use of recycled fibres (such as recycled polyester) can reduce reliance on materials such as virgin fossil fuels or cotton.	• Promote material recycling (recycled fibres, waste recycling) • Launch green product lines using recycled fibres and biodegradable materials to meet market demand for environmental protection • Promote waste yarn recycling to enhance circular economy applications; strengthen recycling and utilisation of waste textiles to increase the application ratio of recycled resources
循環經濟與可持續物料	中期至長期	• **開創新市場**：滿足消費者對環保產品的需求，開拓綠色消費市場。 • **提升品牌形象**：建立「可持續」的品牌定位，增強消費者與投資者信心。 • **降低原材料風險**：使用再生纖維（如再生聚酯）可減少對原生化石燃料或棉花等物料的依賴。	• 推動材料循環利用（再生纖維、廢料回收） • 推出使用再生纖維、可降解材料的綠色產品線，滿足市場對環保的需求 • 推廣尾紗回收，增強循環經濟的應用；加強廢舊紡織品循環利用，提高再生資源的應用比例

Climate Opportunities 氣候機遇		Material Climate Risks and Opportunities 重大氣候風險與機遇	
Risk Category 風險類型	Impact Time Horizon 影響時間範圍	Potential Financial and Value Chain Impacts 潛在的財務與價值鏈影響	Our Response Measures 我們應對舉措
Enhanced energy efficiency	Medium- to long-term	• **Lowered operating costs:** reducing long-term energy expenditure through equipment upgrades, adoption of energy-saving technologies and use of renewable energy. • **Strengthened competitiveness:** lower energy costs and carbon footprint become key advantages for procurement by international brands.	• Upgrade high-efficiency equipment to reduce cooling, heating and dehumidification energy consumption • Implement low-energy consumption processes (such as low-temperature dyeing and finishing, digital printing) to reduce energy consumption • Implement waste heat recovery projects to reduce energy wastage
提高能源效率	中期至長期	• **削減營運成本**：通過升級設備、採用節能技術和使用可再生能源，長期降低能源支出。 • **增強競爭力**：較低的能耗成本與碳足跡成為國際品牌採購的關鍵優勢。	• 升級高效能設備，降低冷卻、加熱與除濕能耗 • 推行低能耗工藝(如低溫染整、數碼印花)，減少能源消耗 • 實施餘熱回收項目，減少能源浪費

During the Reporting Period, climate-related risks and opportunities did not have a material impact on the Group's finances. The Group also expects that no material adjustments to the carrying amount of assets and liabilities in the financial statements will be required in the next reporting year as a result thereof.

報告期間內，氣候相關風險與機遇未對本集團財務造成重大影響，本集團亦預期於下一報告年度無需因此對財務報表中資產與負債賬面價值作出重大調整。

We have not yet formulated a climate-related transition plan. We will systematically incorporate the exploration of emission reduction pathways into our medium- to long-term strategic agenda. Through continuous assessment and implementation, we will progressively establish clear and feasible technical and management solutions to ensure the solid delivery of all climate-related targets. We have allocated adequate internal resources to support climate-related initiatives, including a dedicated sustainability working group, as well as various operational and technical resources required for driving carbon reduction and environmental management.

我們目前暫未制定氣候相關轉型規劃。我們將把減排路徑的探索系統性地納入中長期戰略議程，通過持續評估與實踐，逐步確立清晰、可行的技術與管理方案，以確保所有氣候相關目標得以扎實落地。我們已撥備充足內部資源支持氣候相關行動，包括專職的可持續發展工作小組，以及推動減碳與環境管理所需的各項營運及技術資源。

Environmental Management and Protection
環境管理與保護

Looking ahead, we are committed to systematically enhancing the overall methodological framework and operational processes for climate scenario analysis. By establishing more institutionalised and standardised assessment mechanisms, we aim to ensure that analytical work can continuously and dynamically identify core risks and opportunities faced under different transition pathways, thereby deeply integrating climate factors into the Group's long-term strategic planning and resilience building to enhance the forward-looking nature and adaptability of our business model.

展望未來，我們將致力於系統性地完善氣候情景分析的整體方法框架與作業流程。通過建立更為制度化、標準化的評估機制，我們旨在確保分析工作能夠持續、動態地識別在不同轉型路徑下面臨的核心風險與機遇，從而將氣候因素深度融入集團的長遠戰略規劃與韌性建設之中，以增強業務模式的前瞻性與適應力。

Climate Risk Management

The Group has systematically integrated the management of climate-related risks into its overall enterprise risk management framework. We place climate-related risks in a prominent position within our corporate strategic risk map, and incorporate their mitigation measures into business operational decision-making and resource allocation considerations.

氣候風險管理

本集團已將氣候相關風險的管理系統性地納入整體企業風險管理框架。我們將氣候相關風險置於企業戰略風險圖譜中的重要位置，並將其緩解措施納入業務營運決策與資源分配考量之中。

Our management follows the core process of "Identification, Assessment, Management and Monitoring", aiming to prudently address various physical and transition risks brought by climate change, and actively explore potential opportunities to safeguard the Group's long-term business resilience and sustainable development. This entire process is overseen by the Board, ensuring that risk management strategies align with the Group's overall strategic direction and are effectively implemented.

我們的管理遵循「識別、評估、管理及監控」的核心流程，旨在審慎應對氣候變遷所帶來的各類實體風險與轉型風險，並積極探索潛在機遇，以保障集團的長期業務韌性與可持續發展。此全過程在董事會的監督，確保風險管理策略與集團整體戰略方向一致，並得到有效貫徹。

At the risk identification level, we have established a normalised cross-departmental collaboration mechanism to comprehensively identify and prudently assess climate-related risks that may have material financial impacts on a regular basis. At the risk response level, we formulate and implement corresponding management strategies and mitigation measures based on risk nature and priority, to enhance operational resilience and proactively adapt to market transition. As an important component of risk management, the Group has also set up a comprehensive "Emergency Preparedness and Response Management System". This system aims to systematically enhance capabilities for preventing, responding to and recovering from extreme weather events. Its core measures include developing detailed emergency management procedures, conducting regular employee disaster prevention training, continuously upgrading emergency facilities and supplies, and transferring and reducing potential financial loss risks through appropriate insurance coverage. Furthermore, the Group will closely monitor climate change trends and policy and regulatory developments in operating sites to ensure internal control measures can be adjusted in a timely manner and remain effective.

在風險識別層面，我們建立了常態化的跨部門協同機制，定期對可能產生重大財務影響的氣候相關風險進行全面識別與審慎評估。在風險應對層面，我們依據風險性質與優先級，制定並實施相應的管理策略與緩解措施，以增強營運韌性和主動適應市場轉型。作為風險管理的重要組成部分，本集團亦建立了全面的「緊急準備與回應管理制度」。該制度旨在系統性地提升對極端天氣事件的預防、響應及恢復能力，其核心措施包括制定詳細的應急管理程序、定期開展員工防災培訓、持續升級應急設施與物資，以及透過投保適當險種來轉移和降低潛在的財務損失風險。此外，本集團將密切關注營運所在地的氣候變化趨勢及政策法規動態，以確保內部管控措施能夠及時調整並持續有效。

To ensure continued effectiveness, the Group has established a normalised monitoring and review mechanism for climate risk management processes, and demonstrates our governance and practices in relevant areas to stakeholders through regular information disclosure.

為確保持續有效性，本集團對氣候風險管理流程建立了常態化的監控與審查機制，並透過定期的信息披露，向利益相關方展示我們在相關領域的管治與實踐。

Environmental Management and Protection
環境管理與保護

Metrics and Targets

The Group has established a number of metrics and targets for addressing climate change, aiming to systematically implement climate strategies and risk management in a quantifiable and measurable manner. Our target system is closely integrated with business operations, focusing on areas with the most material impact on the Group's environmental footprint, ensuring that all emission reduction and resource management initiatives drive operational efficiency improvements and long-term resilience building.

During the Reporting Period, we refined our value chain GHG emissions accounting, expanding the accounting boundary to key Scope 3 indirect emission categories, including Category 6 (business travel), Category 7 (employee commuting) and Category 9 (downstream transportation and distribution), to more comprehensively present our overall carbon footprint and lay a solid data foundation for future value chain emission reduction management. We have committed to using 2023 as the base year to establish a comprehensive environmental data baseline, and have accordingly set the following medium-term targets aimed at achieving GHG emissions (Scope 1 and 2) per unit by 2030, as well as a long-term vision of attaining carbon neutrality by 2050.

Furthermore, Best Pacific has joined the "Manufacturer Climate Action Program" established by Cascale, joining hands with global textile industry enterprises on the journey towards net zero.

For specific progress on GHG emission reduction targets, please refer to the section headed Sustainability Goals and Progress in this report.

指標和目標

本集團為應對氣候變化所設立的指標與目標，旨在以可量化、可監測的方式，系統性地落實氣候策略與風險管理。我們的目標體系與業務運營緊密結合，聚焦於對本集團環境足跡最具實質性影響的領域，確保所有減排與資源管理舉措均能驅動營運效率提升與長期韌性建設。

報告期間，我們完善了價值鏈溫室氣體排放核算，將核算邊界拓展至關鍵的範圍三間接排放類別，包括類別六(商務旅行)、類別七(員工通勤)及類別九(下游運輸與配送)，以更全面地展現整體碳足跡，並為未來的價值鏈減排管理奠定堅實的數據基礎。我們承諾以二零二三年作為基準年，建立全面的環境數據基線，並據此設定以下旨在二零三零年達成單位溫室氣體排放量(範圍一及範圍二)的中期目標，以及在二零五零年達至碳中和的長期願景。

此外，超盈國際加入由Cascale所建立的「製造商氣候行動計劃」，攜手全球紡織業企業共同邁向淨零之路。

有關溫室氣體減排目標的具體進展，請參與本報告可持續發展目標及達成進展小節。

Best Pacific GHG emissions
超盈國際溫室氣體排放

Scope 1 GHG Emissions
範圍一溫室氣體排放量
73,000 *

Scope 2 GHG Emission[3]
範圍二溫室氣體排放[3]

Location Based
基於位置
214,088 *

Market Based
基於市場
192,514 *

Scope 3 GHG Emissions
範圍三溫室氣體排放量
125,890 *

Category 6 類別六:
Business Travel
商務旅行
567 *

Category 7 類別七:
Employee Commuting
員工通勤
5,366 *

Category 9 類別九:
Downstream Transportation and Distribution
下游運輸與配送
119,957 *

Total Scope 1 and Scope 2 GHG Emissions
範圍一及範圍二溫室氣體總排放量

Location Based
基於位置
287,088 *

Market Based
基於市場
265,514 *

Total Scope 1 and Scope 2 GHG Emission Intensity
範圍一及範圍二溫室氣體總排放強度

Location Based
基於位置
7.32 #

Market Based
基於市場
6.77 #

Biogenic CO_2 emissions
生物源二氧化碳排放量
31,783 *

3 Location-based calculation uses regional power grid average factors to reflect "local average carbon emissions", which cannot account for a company's own emission reduction initiatives. Market-based calculation applies a company's contracted power factors (such as green power certificate) to reflect "carbon emissions from corporate choices", which directly demonstrates the emission reduction effects of green power procurement.

3 按地點計算使用區域電網平均系數，反映「當地平均碳排」，無法計入企業減排行動；按市場計算使用企業合約電力系數（如綠電憑證），反映「企業選擇的碳排」，直接體現綠電採購的減排成效。

* GHG Emission's unit is tCO_2e
* 溫室氣體排放量單位為噸二氧化碳當量
# GHG Emission Intensity's unit is kg CO_2e/kg (total sales volume)
# 溫室氣體排放強度為公斤二氧化碳當量／公斤（總銷量）

Environmental Management and Protection
環境管理與保護

Looking ahead, we will continue to monitor the developments in international carbon markets, policy trends in principal operating sites and industry best practices. Upon completion of the assessment of current-phase emission reduction targets and enhancement of relevant data management capabilities, we plan to study the feasibility of introducing internal carbon pricing tools as and when appropriate, to further optimise the financial management of climate-related risks and support the Group's long-term vision of achieving carbon neutrality by 2050.

展望未來，我們將持續關注國際碳市場發展、主要營運地的政策動向以及行業最佳實踐。我們計劃在完成當前階段的減排目標評估並強化相關數據管理能力後，於適當時候研究引入內部碳定價工具的可行性，以進一步優化氣候相關風險的財務管理，並支持本集團邁向二零五零年碳中和的長遠願景。

LOW-CARBON PRODUCTION AND MANUFACTURING

Low-carbon production and manufacturing is a core strategic pillar for the Group to address climate change and achieve long-term sustainable development. It is not merely a single technological option but a systematic transformation integrating energy structure transition, production efficiency enhancement, technological and process innovation, and supply chain collaboration. We are committed to deeply embedding low-carbon principles into every aspect of production operations, reducing our own carbon footprint while improving energy and resource productivity, thereby strengthening our market competitiveness in the low-carbon economy.

低碳生產與製造

低碳生產與製造是本集團應對氣候變化、實現長期可持續發展的核心戰略支柱。它並非單一的技術選項，而是一套整合了能源結構轉型、生產效率躍升、技術工藝創新與供應鏈協作的系統性轉型工程。我們致力於將低碳理念深度融入生產運營的每一個環節，在降低自身碳足跡的同時，提升能源與資源生產力，增強在低碳經濟中的市場競爭力。

Our resources primarily consumed during the manufacturing process include electricity, natural gas, liquefied petroleum gas ("**LPG**"), furnace oil, coal, biomass, diesel, petrol, water resources and steam. In order to minimise the impact of the Group's operations on the environment, we strictly monitor and control the usage of these resources. We have formulated the "EMH handbook" and the "Resource and Energy Conservation Management Regulations" (資源能源節約管理規定) to standardise energy usage and promote the implementation of energy-saving measures.

我們於製造流程中主要消耗的資源包括電力、天然氣、液化石油氣、高爐燃油、煤、生物質能、柴油、汽油、水資源及蒸汽。為減輕本集團營運對環境所帶來的影響，我們對各項資源用量進行嚴格監測與管控。我們制定了《EMH手冊》及《資源能源節約管理規定》，以規範能源使用並推動節能措施的落實。

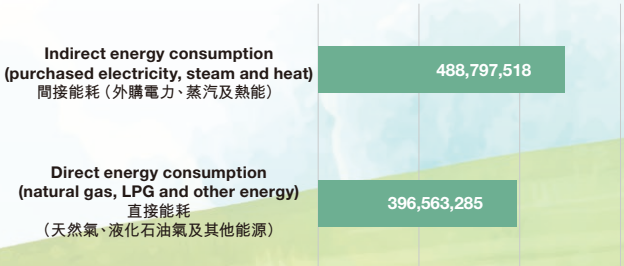
Our transformation pathway clearly focuses on several key dimensions: Our primary task is to drive the green transition of our energy structure by scaling up renewable energy deployment (e.g., solar photovoltaic systems) at our owned facilities and exploring green power procurement to directly reduce reliance on fossil fuels. Secondly, we continuously advance comprehensive production efficiency improvements through energy-saving retrofits of high-energy-consuming equipment, large-scale adoption of variable frequency and intelligent control technologies, and implementation of digital energy management systems to achieve refined control over energy consumption and sustained reduction in energy use per unit of product. Thirdly, we regard technological and process innovation as a fundamental driver. One of the R&D centre's functions is to evaluate and develop green manufacturing processes featuring low temperatures, water savings, and reduced chemical usage, while researching product designs that facilitate recycling and regeneration, reshaping the environmental impact of products from the source. Finally, we extend this transformation to value chain collaboration through low-carbon material selection, green logistics optimisation, and joint innovation with customers, jointly building a more resilient low-carbon industrial ecosystem. The Group's low-carbon transition is an iterative and deepening process. We will steadily advance this strategy with pragmatic investments and determined execution, creating dual environmental and economic value for all stakeholders.

我們的轉型路徑清晰聚焦於幾個關鍵維度：首要任務是推動能源結構的綠色轉型，通過在自有場所規模化部署可再生能源(如太陽能光伏系統)及探索綠色電力採購，直接減少對化石能源的依賴。其次，我們持續推進生產效率的全面優化，通過對高能耗設備進行節能改造、大規模導入變頻與智能控制技術、以及實施數字化能源管理系統，實現能源消耗的精細化管控與單位產品能耗的持續下降。第三，我們將技術與工藝創新作為根本驅動力，研發中心的職能之一便是評估與開發低溫、節水、少化學品的綠色製造工藝，並研究易於循環再生的產品設計，從源頭重塑產品的環境影響。最後，我們將這一轉型延伸至價值鏈協作，通過低碳材料選擇、綠色物流優化與客戶聯合創新，共同構建更具韌性的低碳產業生態。本集團的低碳轉型是一個持續迭代、不斷深入的過程，我們將以務實的投資與堅定的執行力，穩步推進這一戰略，為所有利益相關方創造環境與經濟的雙重價值。

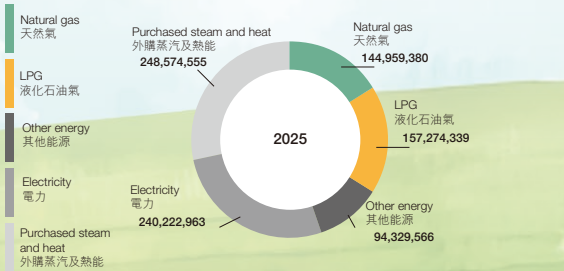
During the year, our total energy consumption amounted to 885,360,803 kilowatt-hours, representing an approximately 4% decrease compared with 2024 (920,753,449 kilowatt-hours). This demonstrates the Group's tangible achievements in energy management and emission reduction.

本年度，我們的能源總耗量為 885,360,803千瓦時，較2024年(920,753,449千瓦時)下降約4%，展現了本集團在能源管理與減排方面的具體成效。

2025 Energy consumption performance (kWh)
二零二五年能源消耗表現(千瓦時)



2025 Energy consumption distribution (kWh)
二零二五年能源消耗分佈情況(千瓦時)

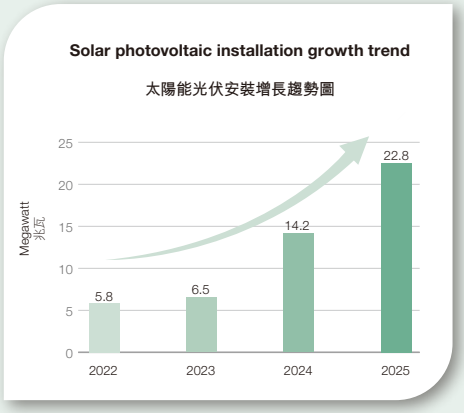


Environmental Management and Protection
環境管理與保護

Photovoltaic Power Generation – Green Roof Initiative
光伏發電－綠色屋頂計劃

In 2025, our factories in Dongguan and Sri Lanka successively completed the installation of additional rooftop photovoltaic panels. By the end of the year, the total installed capacity of the rooftop photovoltaic system reached 22.8 megawatts, representing a 107% increase compared to the previous year. The total photovoltaic electricity generation for the year amounted to 21,000 megawatt-hours, accounting for 9% of the total purchased electricity for that year.

二零二五年，我們在東莞和斯里蘭卡的工廠陸續完成了屋頂光伏板的增設安裝工程。截至年底，屋頂光伏系統的總裝機容量達到22.8兆瓦，較去年增長107%。全年光伏發電量為21,000兆瓦時，佔當年總外購電量的9%。



Boiler Retrofit – Low-Carbon Heating Plan
鍋爐改造－低碳供熱計劃

During the Reporting Period, we completed the retrofit of coal-fired boilers in one of our factories in Sri Lanka to biomass boilers. Thus, the Group has fully replaced coal-fired energy. Also, another factory in Sri Lanka has fully replaced existing heavy oil boilers with biomass boilers. These two initiatives in aggregate are projected to reduce annual Scope 1 GHG emissions by approximately 15,000 tCO_2e.

報告期間，我們已完成將斯里蘭卡一廠區之燃煤鍋爐更新改造為生物質鍋爐，至此集團已完全取代燃煤。另一斯里蘭卡廠區則以生物質鍋爐全面取代現有重油鍋爐。兩個項目預計可合共實現每年減少範圍一溫室氣體排放約15,000噸二氧化碳當量。

Highlight Cases of Best Pacific's Low-Carbon Production and Manufacturing
超盈國際低碳生產與製造亮點案例

Automated Material Feeding System	The Group introduced advanced European automated material feeding and dye auxiliary automatic dissolution and delivery systems. Through precise digital control, human errors are eliminated, significantly improving first-pass dyeing success rates while reducing labor costs, thereby enhancing core product competitiveness.
自動輸料系統	本集團引進歐洲先進自動輸料與染料助劑全自動溶解輸送系統，透過精準數位化控制杜絕人工誤差，在節省人力成本的同時，大幅提升染色一次成功率，強化產品核心競爭力。
3D Virtual Garment Prototyping	By applying 3D virtual garment prototyping technology, the Group reduces the need for physical sample production. This technology shifts the traditional "design – sampling – revision – resampling" development model to a virtual environment, enabling more accurate design validation. Reducing physical sample quantities not only lowers costs and shortens development cycles but also minimises material waste, reflecting the Group's commitment to environmental protection and sustainability in production.
3D虛擬樣衣	本集團應用3D虛擬樣衣技術，減少實體樣衣的製作需求。該技術改變傳統「設計－打樣－修改－再打樣」的開發模式，將樣衣開發流程前置至虛擬環境，實現更精準的設計驗證。透過減少實體樣衣製作數量，不僅降低成本及縮短開發周期，亦有助減少材料浪費，體現集團於生產環節對環保及可持續發展的重視。
Automated Warehousing System	Operational since 2017, the Group's automated warehousing system features 20,861 storage slots capable of holding 15,000 tons of goods, with a daily throughput of 13 million meters of semi-finished fabrics. Fully automated conveying and sorting processes helps significantly reduce traditional forklift transportation methods, and greatly improve inbound/outbound efficiency, providing robust support for production and delivery.
自動倉儲系統	本集團自動倉儲系統自2017年啟用，擁有20,861個貨位，可容納15,000噸貨物，日吞吐半成品面料達1,300萬米。透過全自動輸送與分揀工藝，大幅減少傳統叉車運輸方式，極大提升出入庫效率，為生產與交付提供堅實保障。

Environmental Management and Protection
環境管理與保護

WATER RESOURCE USAGE AND WASTEWATER MANAGEMENT

As a core participant in the textile dyeing and finishing industry, the Group recognises that efficient and sustainable water resource management is the cornerstone of long-term stable operations. We elevate water management from a mere compliance issue to a strategic imperative for operational resilience and environmental responsibility, striving to build a closed-loop management system covering water intake, usage, discharge, and reuse.

Our management strategy aims to continuously reduce water consumption intensity across all production stages through systematic engineering investments, process optimisation, and behavioral management. Water resource management is prioritised, requiring all operational sites to strictly adhere to and exceed local environmental regulations.

At production base in Chinese Mainland, wastewater treatment and discharge fully comply with the Discharge Standards of Water Pollutants for Textile Dyeing and Finishing Industry issued by the Ministry of Ecology and Environment. Government agencies conduct quarterly supervisory monitoring and inspections, while the Group's internal monitoring frequency and control standards are even more stringent. In Vietnam and Sri Lanka, we strictly follow Vietnam's National Technical Regulation on Wastewater for the Textile Industry issued by the Ministry of Natural Resources and Environment and Sri Lanka's National Environmental Act and related regulations, respectively. All operational sites ensure wastewater, after systematic treatment at professional wastewater treatment stations, consistently meets or exceeds above statutory limits.

水資源使用與廢水管理

本集團深刻認識到，作為紡織染整行業的核心參與者，水資源的高效與可持續管理是實現長期穩健營運的基石。我們將水資源管理從單一的合規議題提升至戰略性營運韌性與環境責任的高度，致力於構建貫穿取水、用水、排水及回用全流程的閉環管理體系。

我們的管理策略旨在通過系統性的工程投資、工藝優化與行為管理，在生產的每一個環節實現水資源消耗強度的持續降低。我們將水資源管理列為優先事項，要求所有營運地點嚴格遵循並超越所在地的環保法規。

在中國大陸的生產基地，我們的污水處理與排放全面符合生態環境部頒佈的《紡織染整工業水污染物排放標準》。相關政府部門會進行季度性的監督性監測與檢查，而本集團的內部監測頻率與管控標準均更為嚴苛。在越南及斯里蘭卡，我們則分別嚴格遵循越南自然資源與環境部的《紡織業污水國家技術法規》，以及斯里蘭卡的《國家環境法》及其相關規定。所有營運地點的污水在經由專業污水處理站進行系統化處理後，均確保其水質穩定達到甚至優於上述法定限值。

Critically, we view "compliant discharge" as the starting point – not the endpoint – of water resource circulation. Through forward-looking technological investments and process design, treated wastewater meeting high standards is further reused in secondary internal processes with specific water quality requirements. To achieve this goal, we have implemented comprehensive management measures. At production front-end, we have actively adopted advanced water-saving processes such as low liquor-ratio dyeing to reduce fresh water intake at the source. In terms of process management, we've established dedicated wastewater treatment stations with specialised collection pipelines to systematically treat wastewater from core processes like washing, printing, and dyeing. This not only ensures emission compliance but also transforms the treated wastewater into a reusable resource, recycling it for dark fabric dyeing processes that have higher tolerance for color. By further reusing the treated wastewater for applications with relatively lower water quality requirements, such as factory toilet flushing and exhaust gas treatment system spraying, we effectively conserve precious freshwater resources and practice internal water resource recycling. Regarding wastewater discharge, we ensured that all emissions met or exceeded the national and local discharge standards during the Reporting Period.

更為重要的是，我們將「達標排放」視為水資源循環的起點而非終點。通過前瞻性的技術投入與工藝設計，我們將處理後符合高標準的排放水，進一步回用於對水質有特定要求的廠內次級環節。為實現這一目標，我們推行全方位的管理舉措。在生產前端，我們積極採用低浴比染色等先進節水工藝，從源頭上減少新鮮水取用量。在過程管理上，我們建立了專業的污水處理站，並通過專用收集管道，系統化處理來自洗滌、印花及染色等核心生產流程的廢水。這不僅確保了排放的合規性，更將處理後的廢水轉化為可再利用的資源，回用於對顏色包容度要求更高的深色布種染色工序。通過將處理達標的污水進一步回用於廠區廁所沖洗、廢氣處理系統噴淋等對水質要求相對較低的環節，我們有效節約了寶貴的淡水資源，實踐了水資源的內部循環。在污水排放方面，我們於報告期間確保了所有排放物均達到或嚴於國家及地方規定的排放標準。

We believe transparent and compliant practices exceeding regulatory requirements are fundamental to building stakeholder trust and achieving sustainable operations. The Group will continue strengthening environmental standard consistency management of cross-border operations and actively explore advanced resource recovery technologies to fulfill our long-term commitments to local environments and communities.

我們深信，透明、合規且超越監管要求的實踐，是構建利益相關方信任與實現可持續營運的根本。本集團將持續強化跨境營運的環境標準一致性管理，並積極探索更先進的資源回收技術，以踐行我們對當地環境與社區的長期承諾。

Best Pacific's performance of water source usage and wastewater management in 2025
超盈國際二零二五年水資源使用與廢水管理表現

Category 類別	Unit 單位	2025 二零二五年	2024 二零二四年
Total water consumption 用水總量	m^3 立方米	**7,062,009**	7,300,821
Water use intensity 用水強度	m^3/kg (Total sale volume) 立方米／公斤（總銷量）	**0.180**	0.182
Wastewater emission 污水排放量	m^3 立方米	**6,438,916**	6,717,120
Wastewater emission intensity 污水排放強度	m^3/kg (Total sale volume) 立方米／公斤（總銷量）	**0.164**	0.170

Environmental Management and Protection
環境管理與保護

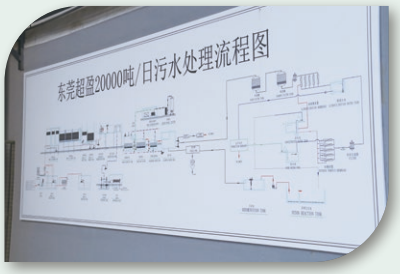
Reclaimed water treatment system
中水處理系統

The wastewater treatment facility of our Dongguan plant adopts an advanced treatment process comprising "conventional treatment + advanced treatment + reclaimed water treatment", with a designed capacity of 20,000 tonnes per day. The conventional treatment stage effectively removes organic pollutants through a process of "screening + anaerobic treatment + aerobic treatment + coagulation sedimentation"; the advanced treatment stage further purifies water using "ozone catalytic oxidation + ozone aeration biofilter"; and the reclaimed water treatment stage achieves high-quality water reuse through "multi-media filtration + disc filtration + reverse osmosis".

At present, the quality of discharged water meets the Class IV standard of the Environmental Quality Standards for Surface Water, whilst achieving a wastewater reuse rate of 60%, of which 4,000 tonnes per day is recycled as high-quality reclaimed water for premium production processes such as dyeing. This facility has effectively reduced both fresh water consumption and pollutant discharge.

東莞廠區廢水處理工程採用「常規處理＋深度處理＋回用處理」的先進工藝路線，設計規模為20,000噸／天。常規處理通過「格柵＋厭氧＋好氧＋絮凝沉澱」有效去除有機污染物；深度處理採用「臭氧催化氧化＋臭氧曝氣生物濾池」進一步淨化水質；回用處理則通過「多介質過濾＋疊片過濾＋反滲透」實現廢水的高品質回用。

目前，外排水質達到《地表水環境質量標準》IV類標準，同時實現60%的廢水回用率，其中4,000噸／天作為優質回用水回用於染色等高端生產工序。該工程有效減少了新鮮水取用量和污染物排放。



High-efficiency motor/pump retrofitting
高效電機／水泵改造

In order to improve energy utilisation efficiency, the Company launched a dedicated initiative to phase out outdated motors across key equipment, including water supply pumps in the water rooms, cooling pumps and hot water pumps in the air-conditioning chiller rooms. All high-energy-consuming legacy equipment was replaced with new units of higher energy efficiency ratings, and rigorous energy efficiency verification was subsequently completed. This rectification programme has tangibly enhanced the energy efficiency of production equipment, laying a solid foundation for the Company's green and low-carbon operations.

為提升能源利用效率，公司針對水房供水泵、空調冷水機房冷卻泵及熱水泵等重點設備，全面開展落後電機淘汰專項行動。我們將全部高能耗落後設備更換為能效等級更高的新型設備，並完成嚴格的能效驗證。此次整改切實提升了生產設備的能效水平，為公司綠色低碳運營奠定了堅實基礎。

Environmental Management and Protection
環境管理與保護

PACKAGING MATERIAL MANAGEMENT

Best Pacific integrates the environmental impact of packaging materials into its overall sustainability strategy, viewing it as a critical link in practicing circular economy and responding to customer green supply chain requirements. Our management approach spans all stages of the packaging lifecycle, aiming to systematically drive the packaging system toward circular economy transformation to minimise resource consumption and environmental footprint.

Our management begins at the design and procurement stages. Internally, we optimise packaging designs to reduce material usage and vigorously promote reusable turnover packaging solutions. Externally, we embed green procurement principles into supplier qualification and continuous evaluation processes. Based on the Procurement Control Management Procedures (採購控制管理程序) and the Supplier Assessment and Evaluation Management Measures (供應商評估考核管理辦法), the Group has established a systematic sustainable supply chain management mechanism. Key suppliers undergo comprehensive annual assessments, evaluating not only basic operational qualifications but also prioritising environmental compliance as a core indicator, with emphasis on verifying their relevant environmental protection certificates issued by national certification bodies. For suppliers transporting hazardous chemicals, we mandate complete professional transportation qualifications to control environmental and safety risks at the source.

In supplier selection, we practice responsible procurement principles. Priority is given to local suppliers when product or service quality is equivalent, shortening supply chains, improving response efficiency, and reducing energy consumption and air pollutant emissions from long-distance transportation effectively, indirectly lowering the Group's Scope 3 carbon emissions. Meanwhile, we actively guide and procure more environmentally friendly alternative materials (e.g., eco-friendly yarns and packaging materials containing recycled content), collaborating with suppliers to explore low-carbon solutions and reduce the product lifecycle carbon footprint from the raw material stage.

包裝材料管理

超盈國際將包裝材料的環境影響納入整體可持續發展策略，視其為實踐循環經濟與回應客戶綠色供應鏈要求的關鍵環節。我們的管理方針貫穿包裝生命周期的各個階段，旨在系統性地推動包裝體系向循環經濟轉型，以最小化資源消耗與環境足跡。

我們的管理始於設計與採購源頭。在內部，我們通過優化包裝設計減少材料使用，並大力推行可重複使用的週轉包裝方案。對外，我們將綠色採購理念深度融入供應商准入與持續評估流程。本集團依據《採購控制管理程序》及《供應商評估考核管理辦法》，建立了一套系統化的可持續供應鏈管理機制。我們每年對關鍵供應商進行全面評估，除審查其基本經營資質外，更將環境合規性作為核心指標，重點核實其持有的國家認證機構頒發的相關環境保護證書。對於運輸危險化學品等特定品類的供應商，我們強制要求其提供完備的專業運輸資質，從源頭管控環境與安全風險。

在供應商選擇上，我們積極踐行責任採購原則。在產品與服務質量相同的前提下，優先考慮本地供應商，此舉不僅能縮短供應鏈、提升響應效率，更能有效減少因長途運輸所產生的能源消耗與空氣污染物排放，間接降低本集團的範圍三碳排放。同時，我們積極引導並採購更環保的替代材料（如環保紗線及含有再生成分的包裝物料），與供應商共同探索低碳解決方案，從原材料端減少產品全生命周期的碳足跡。

During the year, the Group's total consumption of packaging materials was 3,307 tonnes, representing a 5.4% decrease from 3,497 tonnes in 2024. Packaging material intensity calculated based on total sales volume also decreased from 0.09 to 0.08 kg/kg, with a reduction of approximately 11.1%, indicating a significant improvement in packaging efficiency per unit of product.

We recognise effective packaging management as a dynamic process requiring continuous improvement. Moving forward, the Group will further strengthen end-to-end management from green design and responsible procurement to recycling, deepen collaboration with value chain partners, and drive packaging waste reduction and resource circulation through systematic innovation, achieving simultaneous improvements in environmental benefits and operational competitiveness.

本年度，本集團包裝材料總用量為3,307噸，較2024年之3,497噸下降5.4%。以總銷量計算之包裝材料強度亦由0.09降至0.08公斤／公斤，降幅約11.1%，顯示單位產品之包裝效益顯著提升。

我們深知，有效的包裝管理是一個需要持續精進的動態過程。未來，本集團將進一步強化從綠色設計、責任採購到回收利用的全鏈條管理，深化與價值鏈夥伴的協作，以系統性的創新推動包裝減廢與資源循環，實現環境效益與運營競爭力的同步提升。

Replacing single-use plastics with reusable packaging materials to promote packaging reduction and resource utilisation
以可循環包材替代一次性塑料，推動包裝減量化與資源化

In production operations, we recognised that traditional single-use plastic film packaging not only consumes significant amounts of non-renewable resources, but also creates environmental burdens due to quality issues caused by damage and its difficult-to-recycle nature after disposal. To address this pain point at its source, we launched a semi-finished product packaging improvement project, introducing reusable specialised fabric covers to replace traditional plastic films.

Implementation:

- **Circular Model Design:** We established a circulation and cleaning process for the fabric covers, ensuring they can be repeatedly applied to various semi-finished product packaging stages, including weft-knitted grey fabric, warp-knitted grey fabric, and finished fabric.

- **Full-Scale Promotion:** We utilised the production off-season to complete the fabrication of the fabric covers and rapidly rolled them out to the main semi-finished product packaging processes.

This project significantly reduced packaging material consumption, achieving a 30% reduction in plastic film usage. By avoiding the use of large quantities of single-use plastic films, we not only decreased waste generation but also demonstrated our commitment to resource recycling and reuse through concrete actions, embodying the operational philosophy of green production.

在生產運營中，我們意識到傳統一次性塑料膜包裝不僅消耗大量不可再生資源，其破損導致的品質問題及廢棄後難回收的特性，也成為環境負擔。為從源頭解決這一痛點，我們啟動了半成品包裝改良項目，引入可循環使用的專用布套，替代傳統塑料膜。

項目實踐：

- **循環模式設計**：我們建立了布套的循環使用與清潔流程，確保其能反覆應用於緯編胚布、經編胚布及成品布等多個半成品包裝環節。

- **全面推廣應用**：利用生產淡季完成布套製作，並迅速推廣至主要半成品包裝流程。

該項目顯著降低了包材消耗，實現塑料膜使用量減少30%。通過避免大量一次性塑料膜的使用，我們不僅減少了廢棄物產生，更以實際行動支持資源循環再利用，體現了綠色生產的運營理念。

WASTE MANAGEMENT

The Group has constructed a systematic and differentiated waste management system. Recognising that effective waste management is crucial for mitigating environmental risks, enhancing resource efficiency, and fulfilling corporate citizenship responsibilities, we have incorporated this issue into key performance indicators for operational management.

To ensure all operational activities meet the highest compliance standards and minimise environmental impact, the Group imposes unified stringent requirements across production bases. In Chinese Mainland, all hazardous and non-hazardous waste generated during production must be centrally managed and disposed of by qualified personnel. Additionally, regarding volatile organic compounds ("**VOCs**") emitted from the pre-treatment processes, we strictly comply with the concentration and rate limit requirements stipulated in the Volatile Organic Compound Emission Standards for the Furniture Manufacturing Industry issued by the Department of Ecology and Environment of Guangdong Province. In Vietnam and Sri Lanka, our waste disposal practices strictly adhere to the control requirements of local core environmental regulations, including Vietnam's Environmental Protection Law and Sri Lanka's National Environmental Act, respectively.

Our management practices begin with rigorous identification and monitoring. Following the Group's internal Waste Management Control Procedures and all operational sites' relevant laws and regulations, we systematically identify and differentiate hazardous and non-hazardous waste, implementing full-process differentiated closed-loop management for diverse waste types.

廢棄物管理

本集團構建了一套系統化、差異化的廢棄物管理體系。我們深知有效的廢棄物管理對於防控環境風險、提升資源效率及履行企業公民責任至關重要，因此將此議題納入營運管理的關鍵績效範疇。

為確保所有營運活動均符合最高合規標準並最大限度地減輕環境影響，本集團對生產基地實施統一的嚴格要求。在中國大陸，所有生產過程中產生的危險及非危險廢物均須由合資格人員進行集中規範管理與處置；此外，針對預處理工序排放的揮發性有機化合物(「**VOCs**」)，我們嚴格遵守廣東省生態環境廳頒佈的《家具製造行業揮發性有機化合物排放標準》中關於排放濃度與速率的限值規定。在越南及斯里蘭卡，我們的廢棄物處置實踐則分別嚴格遵循越南《環境保護法》及斯里蘭卡《國家環境法》等當地核心環境法規的管控要求。

我們的管理實踐始於嚴格的鑒別與監控。通過遵循集團內部制定的《廢棄物管理控制程序》及所有營運地點的相關法律法規，我們系統性地識別並區分危險與非危險廢物，並對性質各異的廢棄物實施全流程的差異化閉環管理。

Environmental Management and Protection
環境管理與保護

Category of waste 廢棄物類別	Definition 定義	Treatment method 處理辦法
Hazardous waste 危險廢棄物	Textiles and packaging materials contaminated by dyes during the production process, used dye containers, spent activated carbon generated from exhaust gas treatment systems, and waste oil liquids, etc. 生產過程中產生的被染料污染的紡織物和包裝材料、使用後的染料容器、廢氣處理系統產生的廢活性炭及廢油液等	We strictly implement a complete chain from designated-area classified collection and secure temporary storage to harmless disposal by qualified contractors holding official permits, ensuring that all transfer and disposal activities are supported by complete traceability documentation. 嚴格執行從專區分類收集、安全暫存到交由持有官方許可證的合資格承包商進行無害化處置的完整鏈條，並確保所有轉移處置活動均具備完整追溯文件。
Non-hazardous waste 非危險廢棄物	General paper, textile trimmings, wood materials, and various packaging materials 一般性紙張、紡織邊角料、木料及各類包裝物料	We vigorously promote sorted recycling by setting up clear recycling facilities within the factory premises, diverting recyclable materials to certified partners for resource utilisation, thereby minimising final disposal volumes to the greatest extent. 大力推行分類回收，於廠區內設置清晰的回收設施，將可回收物分流並交由認證合作方進行資源化利用，最大程度降低最終處置量。

In promoting waste reduction from the source, we are committed to integrating green office concepts into daily operations. By comprehensively implementing electronic office and management systems such as OA and ERP, and establishing electronic document management processes, we have significantly reduced unnecessary paper printing and consumption. Meanwhile, we actively advocate and practice the reuse of office supplies and paper, embedding resource conservation awareness into every detail.

在推動源頭減量方面，我們致力於將綠色辦公理念融入日常運營。通過全面推行OA及ERP等電子化辦公與管理系統，並建立電子文檔管理流程，我們大幅減少了非必要的紙張印刷與消耗。同時，我們積極倡導並實踐辦公文具與紙張的重複使用，將資源節約意識落實於細微之處。

During the year, the Group generated 163 tonnes of hazardous waste and 27,157 tonnes of non-hazardous waste. Among these, the recycling rate of non-hazardous waste reached 71.64%, representing a relatively high level of resource recovery and reuse.

本年度，本集團危險廢棄物產生量為163噸，非危險廢棄物產生量為27,157噸。其中，非危險廢棄物回收率達71.64%，資源化再利用比例已達較高水準。

Moving forward, the Group will continuously optimise waste management performance, explore higher-value resource recovery pathways, practice circular economy principles, and progress toward the long-term goal of "zero waste."

未來，本集團將持續優化廢棄物管理績效，探索更高價值的資源化路徑，以實踐循環經濟，邁向「零廢棄」的長遠目標。

Best Pacific's performance of waste management in 2025
超盈國際二零二五年廢棄物管理表現

Category 類別	Unit 單位	2025 二零二五年	2024 二零二四年
Hazardous waste 危險廢棄物	Tonnes 噸	**163**	162
Intensity of hazardous waste 危險廢棄物強度	kg/kg (total sales volume) 公斤／公斤(總銷量)	**0.004**	0.004
Recycling rate of hazardous waste[4] 危險廢棄物回收率[4]	% 百分比	**/**	3.27
Non-hazardous waste 非危險廢棄物	Tonnes 噸	**27,157**	27,229
Intensity of non-hazardous waste 非危險廢棄物強度	kg/kg (total sales volume) 公斤／公斤(總銷量)	**0.69**	0.68
Recycling rate of non-hazardous waste 非危險廢棄物回收率	% 百分比	**71.64**	67.78

4 During the Reporting Period, all hazardous waste was disposed of through incineration for power generation and biochemical treatment, with no actual recycling or reuse activities undertaken.

4 報告期間，危險廢棄物全部採用焚燒發電及生化處理方式處置，無實際回收再利用行為。

Environmental Management and Protection
環境管理與保護

From Leftover Yarn to New Yarn – Building an Internal Closed Loop for Textile Recycling
從尾紗到新紗：構築紡織品循環再利用的內部閉環

To address the resource consumption challenges in the textile industry, the Group actively promotes waste material resource utilisation in production processes. We have established a comprehensive end-to-end internal recycling and regeneration mechanism for textile leftover yarn generated during production.

Implementation:

1. **Source Segregation:** Dedicated collection points were set up in workshops for unified collection and refined classification of leftover yarns, ensuring waste purity.

2. **Technical Processing:** Classified leftover yarns were transported to cutting workshops equipped with automated devices. Through dedicated management and automated suction systems, leftover yarns were efficiently converted into reusable textile raw materials.

3. **Circular Reuse:** Processed raw materials were returned to yarn mills for reintegration into spinning production processes, truly achieving an internal cycle of "waste – raw material – product."

This project not only effectively reduces the generation of production waste but also decreases reliance on virgin resources. Currently, this mechanism is expected to successfully recover and regenerate approximately **4 tonnes** of textile leftover yarn annually, marking a solid step forward in our journey toward promoting sustainable development and a circular economy.

為應對紡織行業的資源消耗挑戰，本集團積極推動生產環節的廢料資源化。我們針對生產過程中產生的紡織尾紗，建立了一套全流程的內部回收再生機制。

我們的具體實踐：

1. **源頭分類**：我們在車間設立了專用回收點，對紡織尾紗進行統一收集與精細化分類，確保廢料純度。

2. **技術加工**：分類後的尾紗被轉運至配備自動化設備的割紗車間。透過專人管理與自動化吸入裝置，尾紗被高效轉化為可再利用的紡織原料。

3. **循環使用**：處理後的原料最終返回紗廠，重新投入紡紗生產流程，真正實現了「廢料－原料－產品」的內部循環。

該項目不僅有效減少了生產廢棄物的產生，更降低了對原生資源的依賴。目前，該機制預計每年可成功回收並再造約**4噸**紡織尾紗，標誌著我們在推動可持續發展及循環經濟道路上邁出了堅實的一步。

AIR EMISSION MANAGEMENT

The Group's primary source of air emissions is vehicle fuel consumption, including nitrogen oxides, sulfur oxides, and particulate matter. Air emissions are strictly regulated in accordance with local regulations, including the Emission Standard of Air Pollutants for Boilers in Chinese Mainland, the Environmental Protection Law in Vietnam, and the National Environmental Act in Sri Lanka. We effectively control emissions through a series of environmental protection measures, including regular monitoring of vehicle fuel consumption, minimising fossil fuel combustion, and installing exhaust gas treatment devices to reduce pollutants. To avoid contaminating surrounding soil and water sources, we require all factories to regularly test emission quality and measure air pollutant emission levels from business activities, ensuring full compliance with local regulatory standards.

空氣排放管理

本集團的主要空氣排放源為汽車燃油消耗，包括氮氧化物、硫氧化物及顆粒物。空氣排放物嚴格遵循當地法規管控，包括中國大陸的《鍋爐大氣污染物排放標準》、越南的《環境保護法》及斯里蘭卡的《國家環境法》。我們透過一系列環保措施有效控制排放，包括定期監控汽車燃油消耗情況、盡量減少化石燃料燃燒，並安裝廢氣處理裝置降低污染物。為避免污染周邊土壤及水源，我們要求各廠房定期檢測排放質量，測量業務活動的空氣污染物排放水平，確保完全符合當地法規標準。

Best Pacific's performance of air pollutants emission in 2025[5]
超盈國際二零二五年空氣污染物排放表現[5]

Category of pollutants 污染物類別	Unit 單位	2025[6] 二零二五年[6]	2024 二零二四年
Nitrogen oxides 氮氧化物	kg 公斤	**73,894**	66,565
Sulfur oxides 硫氧化物	kg 公斤	**669**	580
Particulate matter 顆粒物	kg 公斤	**13,481**	12,377

5 The calculations are based on the Reporting Guidance on Environmental KPIs published by the Stock Exchange.

6 The increase in air pollutant emissions this year was primarily driven by the Group's energy structure adjustment, whereby a subsidiary transitioned from purchasing external heat to operating its own biomass boilers, resulting in a corresponding rise in direct emissions. In addition, mobile source emissions were excluded from the 2024 emission calculation scope, whereas this year's calculations have incorporated mobile sources, with the exception of forklifts.

5 有關計算乃基於聯交所發佈的《環境關鍵績效指標匯報指引》。

6 本年度空氣污染物排放量上升，主要由集團能源結構調整所致：相關子公司由外購熱力模式轉為自主運營生物質鍋爐供熱，導致直接排放相應增加。此外，二零二四年度排放核算範圍未涵蓋移動源排放，而本年度已將移動源納入計算範圍(叉車除外)。

Talent Development and Care
人才發展與關懷

UNSDGs covered in this chapter:
本章節所涉及的UNSDGs：

Material issues:

- ✓ Employee development and training
- ✓ Labour practices
- ✓ Occupational safety and health
- ✓ Employment and labour system
- ✓ Anti-discrimination, equal and diversified employment environment

重要性議題：

- ✓ 員工發展與培訓
- ✓ 勞工慣例
- ✓ 職業安全與健康
- ✓ 僱傭及勞工制度
- ✓ 反歧視、平等及多元化的就業環境

EMPLOYMENT AND HUMAN CAPITAL MANAGEMENT

Best Pacific believes that employees are the cornerstone for driving the Group's sustainable development and realising long-term value. We regard human capital as a critical long-term asset and continuously invest resources to attract, develop and retain talents, thereby supporting the steady growth of our business and the implementation of diversified operational strategies across different regions. Recruitment and promotions are performance-based. We maintain rigorous and transparent recruitment procedure and conduct comprehensive assessments of applicants from various aspects, including work experience, professional competence, work attitude and development potential.

員工僱傭與人力資本管理

超盈國際認為，員工是推動本集團持續發展及實現長期價值的重要基礎。我們將人力資本視為關鍵的長期資產，並持續投放資源以吸引、培育及挽留人才，從而支持業務的穩健增長以及於不同地區推行多元化經營策略。員工的招聘及晉升均以表現為依歸。我們設有嚴謹且具透明度的招聘程序，並從申請人的工作經驗、專業能力、工作態度及發展潛力等多方面進行全面評估。

Talent Development and Care
人才發展與關懷

The Group is committed to providing a fair, equitable and inclusive working environment for all employees, ensuring equal opportunities are offered in respect of recruitment, training, promotion and career development without discrimination on the grounds of gender, age, nationality, race, family status or religious belief. The Group strictly prohibits any form of discriminatory practices in the workplace and has established clear promotion policies and performance appraisal mechanisms to ensure that employees receive fair and reasonable evaluation and recognition based on their qualifications, performance, achievements and contributions to the Group. Meanwhile, the Group has put in place a transparent promotion pathway to provide employees with a clear career development pathways and to ensure that employees fully understand the relevant promotion criteria and assessment standards.

本集團致力為所有員工提供一個公平、公正及具包容性的工作環境，確保在招聘、培訓、晉升及職業發展等方面提供平等的機會，而不因性別、年齡、國籍、種族、家庭狀況或宗教信仰而有所差異。本集團於工作場所嚴格禁止任何形式的歧視行為，並已制定清晰的晉升政策及績效評核機制，以確保員工能夠根據其資歷、表現、成就及對本集團的貢獻獲得公平及合理的評價與認可。同時，本集團建立透明的晉升階梯，為員工提供明確的職業發展路徑，並確保員工充分了解相關晉升條件及評核標準。

The Group adopts a zero-tolerance approach towards any form of unfair or unreasonable dismissal and has formulated and implemented strict internal policies to prevent such occurrences. The employment relationships will only be terminated where there is sufficient and conclusive evidence demonstrating that an employee has been involved in a criminal offence, serious misconduct, unethical or corrupt conduct, or other material breach of a similar nature. All termination decisions are based on lawful and reasonable grounds. Written notice of termination will be issued to the relevant employee in accordance with established procedures to ensure appropriate transparency and compliance throughout the process.

本集團對任何形式的不公平或不合理解僱行為持零容忍態度，並已制定及落實嚴格的內部政策以加以防範。僱傭關係僅會在有充分及確鑿證據證明員工涉及刑事犯罪、嚴重失當行為、不道德或貪腐行為，或其他性質相若的重大違規情況下，方會被終止。所有解僱決定均基於合法及合理的理由，並會按照既定程序向相關員工發出書面終止僱傭通知，以確保整個過程具備適當的透明度及合規性。

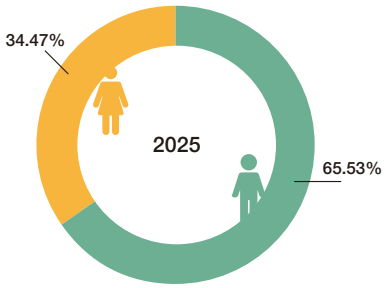
Talent Development and Care
人才發展與關懷

As of 31 December 2025, the Group employed a total of **11,826** full-time employees.

截至二零二五年十二月三十一日，本集團共僱傭**11,826**名全職員工。

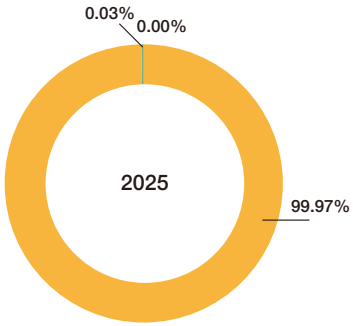
By gender 按性別

- 4,076 Female 女性
- 7,750 Male 男性



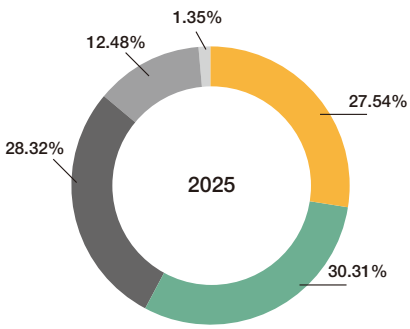
By employment type 按僱傭類型

- 11,823 Full-time 全職
- 3 Fixed term or contract 固定期限或合約
- 0 Apprentice and trainee 學徒和實習生



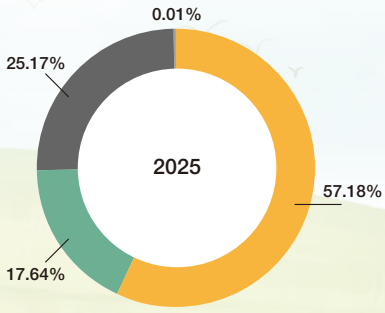
By age 按年齡

- 3,257 < 26 <26歲
- 3,585 26–35 26-35歲
- 3,349 36–45 36-45歲
- 1,476 46–55 46-55歲
- 159 55 or above 55歲或以上



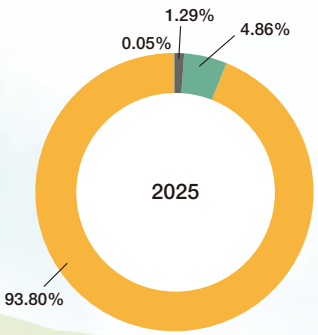
By geographical region 按地區

- 6,762 China 中國
- 2,086 Vietnam 越南
- 2,977 Sri Lanka 斯里蘭卡
- 1 Others 其他



By employee category 按員工類別

- 6 Top management 最高管理層
- 152 Senior management 高級管理者
- 576 Managers 經理
- 11,092 Staff 員工



During 2025, 22.51% (2024: 29.42%) of our employees were newly hired. The number and rate of new employees[7] by categories are detailed as follows:

於二零二五年，22.51%（二零二四年：29.42%）的員工為新聘員工。按類別劃分的新員工人數及比率[7]詳情如下：

New hires rate	新聘員工比率	2025 二零二五年	2024 二零二四年
Total	**總計**	**22.51%**	29.42%
By gender	**按性別**		
Male	男性	**15.27%**	19.88%
Female	女性	**7.24%**	9.54%
By age group	**按年齡組別**		
< 26	< 26歲	**13.08%**	16.58%
26–35	26歲至35歲	**6.00%**	8.36%
36–45	36歲至45歲	**2.68%**	3.52%
46–55	46歲至55歲	**0.70%**	0.94%
55 or above	55歲或以上	**0.04%**	0.02%
By geographical region	**按地區**		
China	中國	**8.46%**	12.10%
Vietnam	越南	**8.20%**	8.47%
Sri Lanka	斯里蘭卡	**5.85%**	8.85%

The employee turnover rate[8] and headcount as of the end of the Reporting Period are as follows:

截至報告期間末，員工流失率[8]及統計人數如下：

Employee turnover rate	員工流失率	2025 二零二五年	2024 二零二四年
Total	**總計**	**3.14%**	2.96%
By gender	**按性別**		
Male	男性	**3.33%**	2.95%
Female	女性	**2.79%**	2.99%
By age group	**按年齡組別**		
< 26	< 26歲	**5.90%**	5.09%
26–35	26歲至35歲	**3.12%**	3.04%
36–45	36歲至45歲	**1.57%**	1.49%
46–55	46歲至55歲	**0.94%**	1.14%
55 or above	55歲或以上	**0.68%**	1.08%
By geographical region	**按地區**		
China	中國	**2.40%**	2.23%
Vietnam	越南	**6.55%**	6.83%
Sri Lanka	斯里蘭卡	**0.38%**	1.96%
Other	其他	**0.00%**	0.00%

7 The new hires rate is calculated as "total number of new hires divided by total number of employees at the end of the Reporting Period and multiplied by 100%".

8 Turnover rate represents the monthly averaged turnover rate. It is calculated by the number of employees resigned in a sub-category divided by the total number of employees in such sub-category, then multiplied by 100% and then divided by 12 months.

7 新聘員工比率乃按照「新聘員工總數除以報告期間末員工總數，再乘以100%」計算。

8 流失率指月平均流失率。其計算方法為：一個子類別中辭職的員工人數除以該子類別中員工總數，乘以100%，再除以12 個月。

Talent Development and Care
人才發展與關懷

Best Pacific upholds a zero-tolerance approach towards child labour and forced labour. The Group has established relevant policies and guidelines that prioritise the protection of human rights and explicitly prohibit all forms of child labour and forced labour in its business operations. These principles are communicated to all employees through comprehensive induction training programmes and our employee handbook, and are regularly reviewed and updated to ensure alignment with the latest applicable laws, rules and regulations in all locations of our operations. During the Reporting Period, Best Pacific complied with applicable laws and regulations regarding the prevention of child labour and forced labour at all its operational locations, and no cases involving child labour or forced labour were identified.

超盈國際對童工及強迫勞動採取零容忍立場。本集團已制定相關政策及指引，將保障人權列為優先事項，並明確規定於業務營運中全面杜絕任何形式的童工及強迫勞動。有關原則透過完善的入職培訓計劃及員工手冊向全體員工傳達，並會定期進行檢討及更新，以確保與各營運地點適用的最新法律、規則及法規保持一致。於報告期間，超盈國際於所有營運地點均遵守有關防止童工及強迫勞動的適用法律及法規，並未出現任何涉及童工或強迫勞動的個案。

The Group's management and human resources team strictly adhere to established recruitment procedures and verify applicants' identity documents during the recruitment process to ensure all employment arrangements comply with the requirements of relevant local labour laws and regulations. If any case involving forced labour or child labour is identified, the Group will immediately terminate the relevant employment relationship. To further implement the above stance, the Group has established an internal monitoring system and reporting mechanism to effectively identify, prevent and monitor any child labour or forced labour practices in daily operations. If any violations or misconduct are identified, corrective actions will be taken immediately, and relevant policies and procedures will be optimised in a timely manner.

集團管理層及人力資源團隊嚴格遵循既定招聘程序，於招聘過程中核實申請人的身份證明文件，以確保所有僱傭安排均符合當地相關勞工法例的規定。倘若發現任何涉及強迫勞動或童工的情況，本集團將即時終止相關僱傭關係。為進一步落實上述立場，本集團已建立內部監控系統及舉報機制，以於日常營運中有效識別、防範及監察任何童工或強迫勞動行為。如發現任何違規或瀆職情況，將立即採取糾正措施，並適時優化相關制度及流程。

Furthermore, the Group's oversight extends beyond its own operations to cover suppliers and subcontractors, who are required to comply with equally stringent standards. Through the above measures, the Group is committed to upholding high ethical standards throughout its supply chain and fulfilling a high degree of social responsibility.

此外，本集團的監督範圍不僅限於自身營運，亦涵蓋供應商及分包商，要求其遵守同等嚴格的標準。透過上述措施，本集團致力於在整個供應鏈中維持良好的道德操守，並履行高度的社會責任。

The Group has also established various preventive measures against any human rights violations, including excessive working hours, workplace harassment, exploitation of migrant workers, as well as unfair or illegal wage and benefit arrangements.

本集團亦已制定多項預防措施，以防止任何侵犯人權的行為，包括超時工作、職場騷擾、對外來工的剝削，以及不公平或非法的工資及福利安排。

OCCUPATIONAL HEALTH AND SAFETY

We fully recognise the importance of occupational health and workplace safety to our employees and business operations, and have prioritised these issues in employee communications and meetings. Through proactively identifying potential risks, regularly reviewing and refining safe operating guidelines, encouraging employees to report incidents and near misses, and implementing supplementary measures, we continuously enhance the overall level of occupational safety and employee well-being.

Providing a safe and healthy working environment for employees has always been one of the Group's top priorities. We are committed to safeguarding the personal safety of our employees and ensuring business continuity through comprehensive emergency preparedness mechanisms and robust safety management measures. To prevent and mitigate occupational health and safety risks in the workplace, the Group has established and implemented an Occupational Health and Safety Management System that is compliant with the requirements of the ISO 45001 standard, thereby systematically managing relevant risks and driving continuous improvement.

職業健康安全

我們充分認識到職業健康與工作場所安全對員工及業務營運的重要性，並將相關議題列為勞工溝通及會議中的重點事項。我們透過主動識別潛在風險、定期檢視及完善安全操作指引、鼓勵員工就事故及險情作出通報，以及實施補充措施，持續提升整體職業安全水平及員工福祉。

為員工提供安全及健康的工作環境一直是本集團的首要任務之一。我們致力透過完善的應急準備機制及健全的安全管理措施，保障員工的人身安全，並確保業務運作的持續性。為預防及降低工作場所的職業健康與安全風險，本集團已建立並落實符合ISO 45001標準要求的職業健康與安全管理體系，藉此系統化管理相關風險，並推動持續改進。

work-related injuries and fatalities	因工傷亡人數	2025 二零二五年	2024 二零二四年
Number of work-related fatalities	因工死亡人數	**0**	0
Rate of work-related fatalities	因工死亡比率	**0.00%**	0.00%
Lost days due to work injury	因工傷損失工作日數	**362**	1,422
Rate of recordable work-related injuries (number per 200,000 work hours)[9]	可記錄的工傷率（每200,000工時的工傷個案）[9]	**0.32**	0.40

[9] Rate of recordable work-related injuries is the rate of recordable work-related injuries per 100 full-time workers, and is calculated as "total number of recordable work-related injuries multiplied by 200,000 and then divided by total working hours". The factor 200,000 is the annual hours worked by 100 employees.

[9] 可記錄的工傷率為每100名全職員工中可記 錄的工傷率，計算方式為「可記錄工傷個案總數乘以200,000，再除以工作總時數」。系數200,000為100名員工年度工作時數。

Talent Development and Care
人才發展與關懷

The Group has continuously implemented and strengthened occupational health and safety management measures, aiming to reduce the risk of work-related injuries and minimise the lost days due to such injuries. To this end, the Group has implemented various occupational health and safety management measures at all production sites, including but not limited to the following:

本集團持續推行及強化職業健康與安全管理措施，旨在降低工傷事故風險，並減少因工傷事故造成的工作日數損失。為此，本集團已於各生產地點實施多項職業健康與安全管理措施，包括但不限於以下內容：

- Accessible work safety handbook placed at each workstation
  在各工作站放置可供查閱的工作安全手冊

- Annual assessment of the working environment
  對工作環境進行年度評估
- Drinking water assessment every 6 months
  每六個月進行一次飲用水評估
- Regular health checks for employees
  員工定期進行體檢
- Regular fire drills and chemical leakage drills
  定期進行消防演習及化學品泄漏演習

- Non-smoking working environment
  無煙工作環境

- Occupational safety workshops for employees
  為員工開設職業安全講習班
- Regular work safety training programmes for frontline production employees
  為前線生產員工開設定期的工作安全培訓課程
- Training on preventing workplace injury during staff induction
  員工入職時培訓如何避免工傷
- Additional training for drivers to promote the importance of road safety
  為駕駛員提供額外培訓，宣傳道路安全的重要性

- Regular repair and maintenance of production facilities
  定期維修及保養生產設施

- Protective equipment for employees, including but not limited to safety goggles, dust respirators, slip-proof safety boots, safety helmets, gloves, etc.
  為員工提供保護性設備，包括但不限於防護眼鏡、防塵面罩、防滑安全靴、安全頭盔、手套等

- Highly automated lifting and production facilities to prevent spinal injuries
  高度自動化的起重及生產設施，以避免脊柱損傷

Furthermore, the Group's occupational health and safety policy provides a comprehensive and systematic management framework for handling and managing relevant matters. In the event of any unforeseen incidents, the Group has established corresponding control and response mechanisms so as to handle incidents in a timely manner, contain their development, and minimise potential harm or adverse impacts on employees' health and business operations.

此外，本集團的職業健康與安全政策為處理及管理相關事宜提供了一個全面而有系統的管理框架。於發生任何不可預見事故時，本集團已制定相應的控制及應對機制，務求能及時處理事故、控制事態發展，並將對員工健康及業務營運可能造成的傷害或不利影響降至最低。

Talent Development and Care
人才發展與關懷

The key supporting measures implemented by the Group at all operating locations include:

- Provide work safety training for employees to ensure they are equipped with the necessary knowledge and skills, thereby reducing the risk of accidents and injuries.
- For any responsible parties found to have engaged in dereliction of duty or violations, strict disciplinary action will be taken in accordance with established policies, and we will cooperate with investigations into relevant legal liabilities where necessary.
- Based on the nature of the incident and liability determination, appropriate compensation or death gratuity will be provided to affected employees or their family members to assist them through difficult times.
- Employees are entitled to paid sick leave as mandated by the applicable local labour laws and regulations in place.
- Employees are entitled to group medical and dental insurance covering hospitalisation, surgical procedures, and outpatient-related expenses in accordance with the applicable local labour laws and regulations throughout their employment with us.

本集團於各營運地點實施的主要配套措施包括：

- 為員工提供工作安全培訓，以確保其具備必要的知識及技能，從而降低事故及受傷風險。
- 對於經查證涉及失職或違規行為的相關責任方，將按既定政策予以嚴肅處理，並在有需要時配合相關法律責任的調查。
- 根據事故的性質及責任歸屬，向受影響員工或其家屬提供相應的賠償或死亡恩恤金，以協助其度過困難時期。
- 員工有權按照適用的當地勞動法律及法規享有帶薪病假。
- 員工於受僱期間有權按照適用的當地勞動法律及法規享有集體醫療及牙科保險保障，涵蓋住院、手術治療及門診相關費用。

Talent Development and Care
人才發展與關懷

In view of the potential impact of infectious disease outbreaks on employees' health and operational environment, the Group has formulated corresponding emergency management policies to safeguard employees' health and safety and enhance its ability to respond to such risks. Where practicable, the Group will arrange remote work or other flexible work arrangements to reduce the risk of infectious disease transmission in the workplace. Meanwhile, the Group has also strengthened cleaning and disinfection efforts in public areas and high-touch surfaces to ensure that the working environment meets relevant hygiene and safety requirements.

鑒於突發傳染病可能對員工健康及營運環境構成影響，本集團已制定相應的應急管理政策，以保障員工的健康與安全，並提升對相關風險的應對能力。在可行情況下，本集團會安排遠程辦公或其他彈性工作措施，以降低工作場所內出現傳染病傳播的風險。同時，本集團亦加強公共區域及高頻接觸表面的清潔及消毒工作，確保工作環境符合相關衛生及安全要求。

In addition, the Group continued to increase investment in fire safety in 2025, covering the maintenance of fire facilities, the installation of monitoring systems, renovation of dormitories and passageways as well as various emergency drills. At the same time, the Group conducted regular annual licence inspections and safety training, refined its early warning and response mechanisms, and established a robust overall fire safety management system, resulting in effective control of safety risks. The Group's total investment in health and safety initiatives for 2025 amounted to approximately HK$1,550,000.

此外，本集團於二零二五年持續加大消防安全投入，涵蓋消防設施維保、監控系統建設、宿舍與通道改造及多項應急演練。同時定期進行證照年檢與安全培訓，完善預警與應變機制，整體消防管理制度健全，安全風險控管成效良好。本集團二零二五年度於健康與安全活動的投入總計為約港幣1,550,000元。

During the Reporting Period, the Group maintained full compliance with all applicable statutory requirements relating to occupational health and safety and operated in strict accordance with relevant laws and regulations, ensuring that the working environment met safety standards in all material respects. No material non-compliance in relation to a safe working environment was identified by the Group during the year under review. Furthermore, the Group recorded no work-related fatalities at all its operating locations for five consecutive years since 2020, reflecting the sustained effectiveness of the measures implemented by the Group in respect of occupational health and safety management.

於報告期間，本集團持續並全面遵守所有適用的法定職業健康與安全相關要求，並嚴格按照相關法律及法規的規定營運，確保工作環境在各重大方面符合安全標準。於回顧年度內，本集團在安全工作環境方面並無發現任何重大違規情況。此外，自二零二零年起連續五個年度，本集團於所有營運所在地均未發生任何因工死亡事故，反映本集團在職業健康與安全管理方面所採取措施的持續成效。

Talent Development and Care
人才發展與關懷

To continuously enhance the effectiveness of occupational health and safety management, the Group strengthened employees' safety awareness and incident response capabilities through emergency drills, special training and other methods during the Reporting Period.

為持續提升職業健康與安全管理成效，本集團於報告期間透過應急演練及專項培訓等方式，加強員工的安全意識及事故應對能力。

Chemical Leakage and Fire Emergency Evacuation Drill in the China Division
中國區化學品洩漏及消防應急疏散演練

To enhance the safety awareness and emergency response capabilities of all employees, Best Pacific's Dongguan factory successfully organised a chemical leakage and fire emergency evacuation drill on 29 May 2025. A total of 3,603 employees participated in the two-hour drill. By simulating emergency scenarios such as chemical leakage and fire, the drill tested the effectiveness of the emergency response plan, improved employees' self-rescue, mutual rescue and safe evacuation capabilities in emergency situations, and further strengthened the Company's safety management system.

為提升全員安全意識和應急處置能力，超盈國際東莞廠區於二零二五年五月二十九日成功舉辦了化學品洩漏及消防應急疏散演練活動。本次演練共有3,603人參與，歷時2小時，通過模擬化學品洩漏和火災等突發事件場景，檢驗了應急預案的有效性，提高了員工在緊急情況下的自救互救和安全疏散能力，進一步強化了公司的安全管理體系。

Vietnam Division Conducted Occupational Safety and Health Training
越南區職業安全衛生教育培訓

On 19 July 2025, Best Pacific's Vietnam division held an occupational safety and health training session. A total of 1,850 employees participated in the two-hour session. Through systematic instruction on occupational safety and health knowledge, the training effectively enhanced employees' awareness of occupational safety risks and prevention, laying a solid foundation for creating a safe and healthy working environment.

二零二五年七月十九日，超盈國際越南區舉辦了職業安全與衛生教育培訓活動。本次培訓共有1,850人參與，歷時2小時。通過系統性的安全與衛生知識講解，本次培訓有效提升員工對職業安全風險的認知和防範意識，為營造安全健康的工作環境奠定了堅實基礎。

TALENT DEVELOPMENT AND GROWTH

Best Pacific attaches great importance to the development and growth of its employees. The Group believes that the effective utilisation of its human resources is crucial to the successful implementation of its business strategies and development plans, which also contributes to enhancing shareholders' value in the long term. To support employees' growth needs at different stages of development, the Group has established a multi-tiered training system covering induction, on-the-job, professional and specialised development programmes.

人才培養與發展

超盈國際重視員工的培養與發展，並認為有效運用本集團的人力資源，對順利推動業務策略及發展計劃至關重要，亦有助於在長遠層面提升股東價值。為支持員工在不同發展階段的成長需要，本集團建立了涵蓋入職、在職、專業及專項培養的多層次培訓體系。

Talent Development and Care
人才發展與關懷

Induction Training

The Group provides a structured induction training programme for new employees to help them fully understand the Company and relevant job requirements. The training covers the Company's background and overview, facility introduction, key points of the employee handbook, as well as information on corporate social responsibility. Such trainings are conducted regularly to ensure that new employees acquire the necessary organisational knowledge and integrate smoothly into the working environment.

入職培訓

本集團為新入職員工提供系統化的入職培訓計劃，協助其全面了解公司及相關工作要求。培訓內容包括公司背景及介紹、設施概覽、員工手冊重點，以及企業社會責任等相關資訊。相關培訓定期開展，以確保新員工能掌握必要的組織知識，並順利融入工作環境。

2025 Fresh Graduate Training
二零二五屆應屆畢業生培訓

We believe that fresh graduates are a vital force in maintaining the Group's innovation and vitality. They are not merely the 145 new colleagues who have just joined us, but the future talent we are dedicated to nurturing. To this end, the Group has tailored a systematic training programme for fresh graduates. During the Reporting Period, we organised a series of targeted training activities in both our China and Vietnam divisions, covering professional development, the transition into the workplace, and fostering a deeper understanding of and sense of belonging to the company.

我們相信，應屆畢業生是集團保持創新與活力的重要力量。他們不僅是剛加入的145名新夥伴，更是我們用心培育的未來人才。為此，集團為應屆生量身打造了系統化的培訓計劃。報告期間內，我們在中國區和越南區各組織了一系列定向培訓活動，內容涵蓋職業素養提升、職場角色轉換，以加深他們對公司的認識與融入感。

Talent Development and Care
人才發展與關懷

Continuous On-the-Job Training and Management Development

Beyond induction training, we also provide employees with continuous on-the-job learning opportunities, including job-specific skills training, regular management courses, and channels for further academic advancement. These initiatives help everyone to better realise their potential, enhance their professional competencies, and support the Group's long-term development. In addition to technical skills, we place equal importance on soft skills such as leadership, communication, and public speaking. Since 2016, the Best Pacific Executive Academy has consistently designed and implemented leadership and management programmes for staff at various levels. Furthermore, we periodically invite external experts to host thematic sharing sessions for our employees.

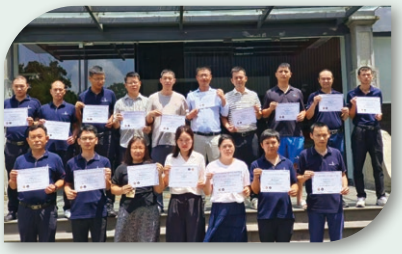
持續在職培訓及管理培養

除了入職培訓外，我們也為員工提供持續的在職學習機會，包括崗位技能培訓、定期管理課程，以及學歷提升渠道。這些舉措有助於大家更好地發揮潛能、提升專業能力，同時支持集團的長期發展。在專業技能之外，我們同樣重視領導力、溝通力及公共演講等軟實力。自二零一六年起，超盈行政管理學院持續為不同層級的管理人員設計並推行領導力與管理課程。同時，我們也會不定期邀請外部專家，為員工舉辦專題分享。

English Training for Expatriate Staff
外派人員英語培訓

For employees assigned to work in Sri Lanka, the Group has launched online English training courses focusing on improving basic listening and speaking skills. Such training is designed to help employees build confidence in communicating in English, foster interest in learning, and support them in communicating more effectively in daily work within a cross-regional working environment, thereby enhancing overall work efficiency.

針對外派至斯里蘭卡工作的員工，集團開設線上英語培訓課程，重點提升基礎聽說能力。相關培訓旨在協助員工建立使用英語溝通的信心，培養學習興趣，並支持其在跨地域工作環境中更有效地進行日常溝通，從而提升整體工作效率。



Talent Development and Care
人才發展與關懷

Technical and Professional Knowledge Training

To meet the demand for professional skills driven by business development, the Group established the Best Pacific Institute of Technology and Research (the "**Institute**") in June 2016. Every year, the Institute invites professionals in the textile sector to provide a series of thematic lectures to employees of different positions. Such lectures cover topics including garment design concepts, manufacturing techniques and other relevant industry knowledge, helping employees deepen their understanding of textile technologies and keep abreast of the latest innovation and trends of the textile and garment industry.

In addition to nurturing professional and technical talents, the Group also attaches importance to enhancing the skills of frontline production staff to support the steady development of production efficiency and product quality. The Group provides diversified learning and practical opportunities for frontline employees through project-based training, corporate vocational skill level certification and internal vocational skills competitions.

技術及專業知識培訓

為配合業務發展對專業技能的需求，本集團於二零一六年六月成立超盈技術研究院(「**研究院**」)。研究院每年邀請紡織領域的專業人士，為不同崗位的員工提供一系列專題講座，內容涵蓋服裝設計理念、生產技術及其他相關行業知識，協助員工加深對紡織技術的理解，並掌握紡織及服裝行業的最新發展及趨勢。

除專業及技術人才培養外，本集團亦重視生產一線員工的技能提升，以支持生產效率及產品品質的穩定發展。本集團透過項目制培訓、企業職業技能等級認定及內部職業技能競賽，為一線員工提供多元化的學習及實踐機會。

Corporate Vocational Skill Level Certification
企業職業技能等級認定

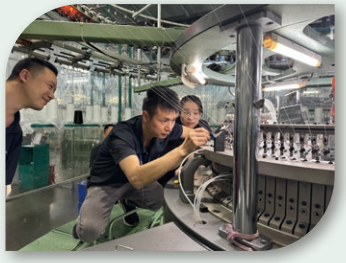
Since 2022, we have continuously implemented corporate vocational skill level certification. As of the end of this Reporting Period, a total of 1,229 employees have obtained certificates, of which 469 have achieved Level 3 (Senior Technician) qualification, demonstrating our remarkable achievements in the cultivation of skilled personnel.

自二零二二年起，我們持續推行企業職業技能等級認定。截至報告期間末，共有1,229名員工取得相關證書，其中469人獲得三級(高級工)資格，體現了我們在技能人才培養方面的顯著成效。

China Headquarters Organised an Employee Vocational Skills Competition
中國總部舉辦員工職業技能競賽

To inspire creativity and potential, our China division hosted the "Excellence in Skills, Crafting the Future" employee vocational skills competition on 27 May 2025. The competition featured 13 categories closely aligned with daily operations, including workshop defect identification, yarn threading, knotting/yarn splicing, greige fabric inspection, and a culinary challenge for staff canteen employees. A total of 527 colleagues actively participated, showcasing their expertise and exchanging skills in the competition, while also gaining growth and confidence.

為激發員工的創意與潛能，中國區於二零二五年五月二十七日舉辦了「超卓技能，盈造未來」員工職業技能大賽。比賽設有13個貼近實際工作的項目，包括車間疵點辨認、穿紗、接花梳料(原料打結)、胚布檢驗、員工餐廳廚藝比拼等。共有527位夥伴積極參與，在競賽中展示絕活、互相切磋，從中收穫了成長與自信。



Talent Development and Care
人才發展與關懷

Talent Development Plan for Master Craftsmen Studio

As an important supplement to the training of professional and technical talents, the Group implements more targeted special training and talent development programmes through its Master Craftsmen Studio. Through diversified forms such as mentorship programmes, internal professional courses, team-building activities and thematic training, the Master Craftsmen Studio support employees in enhancing their professional capabilities and overall competence. Coupled with talent tracking and evaluation mechanisms, the Group systematically cultivates relevant technical talents.

The Master Craftsmen Studio was established in October 2022 and currently has 3 full-time members. Focusing on practical business needs and competency enhancement requirements, the studio offers a wide range of courses covering warp and weft knitting techniques, fabric setting and dyeing technologies, composite fabric applications, knowledge on trademarks and sustainability, as well as equipment operation, psychological adjustment, effective communication and complaint handling, striking a balance between professional skills and overall competence development. The project was successfully completed and accepted on 19 September 2024.

In terms of talent and capacity development, we trained 14 interdisciplinary R&D personnel, organised 9 group-level training sessions, and actively promoted the vocational skill level certification, with approximately 1,300 individuals receiving various types of vocational certification on a cumulative basis.

技能大師工作室人才規劃

作為專業技術人才培養的重要補充，本集團透過技能大師工作室，推行更具針對性的專項培訓及人才培養安排。技能大師工作室透過導師制、內部專業課程、團建活動及專題培訓等多元形式，支持員工在專業能力及綜合素質方面的提升，並配合人才跟蹤及考評機制，系統化培養相關技術人才。

技能大師工作室於二零二二年十月成立，目前設有專職成員3名。工作室圍繞實際業務與能力提升需求，開設多元化課程，內容涵蓋經編與緯編工藝、面料定型與染色技術、複合面料應用、商標與可持續發展知識，以及設備操作、心理調適、高效溝通及投訴處理等，兼顧專業技能與綜合素質培養。本項目於二零二四年九月十九日完成驗收。

在人才與能力建設方面，培養多學科交叉研發人員14名，組織集團層面培訓9次，並積極推進職業技能等級認定工作，累計培訓各類職業認證人員約1,300人。

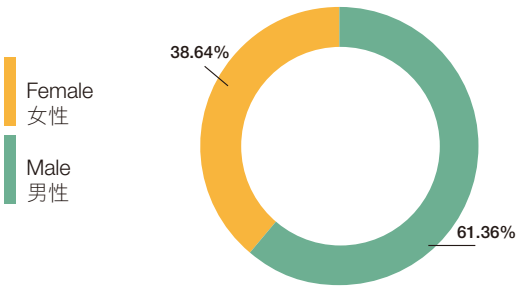
Training Support and Overall Investment

We actively support employees' participation in internal and external training that matches their job functions and the overall needs of the organisation. We encourage continuous learning and skill enhancement through training subsidies, thereby promoting their personal development. During the Reporting Period, the Group provided a total of 105,905 training hours for employees (2024: 91,465 hours). The relevant training covered different genders and employment categories. The percentage of employees trained, total training hours and average training hours are presented in the table below.

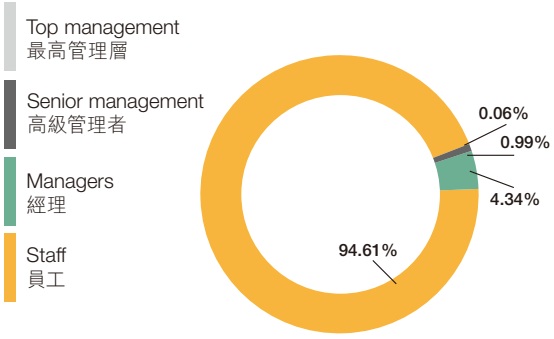
培訓支持與整體投入

我們積極支持員工參與符合其工作職能及組織整體需要的內部及外部培訓，並透過提供培訓補貼，鼓勵員工持續學習及提升技能，促進其個人發展。於報告期間，本集團共為員工提供合共105,905小時的培訓(二零二四年：91,465小時)。相關培訓覆蓋不同性別及員工類別，培訓參與比例、總培訓時數及平均培訓時數如下表所示。

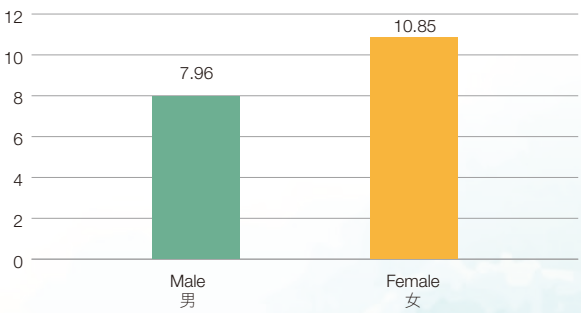
2025 Percentage of employees trained (by gender)
二零二五年受訓員工百分比(按性別分類)



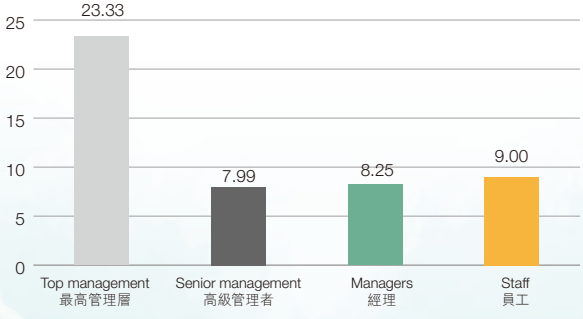
2025 Percentage of employees trained (by employee category)
二零二五年受訓員工百分比(按員工類別分類)



2025 Average training hours (by gender) (hours)
二零二五年平均受訓時數(按性別劃分)(小時)



2025 Average training hours (by employee category) (hours)
二零二五年平均受訓時數(按員工類別劃分)(小時)



Talent Development and Care
人才發展與關懷

EMPLOYEE CARE AND BENEFITS

Maintaining a healthy work-life balance is a crucial foundation for supporting employees' physical and mental well-being and their long-term development. We rationally arrange employees' working and rest hours, ensuring they legally enjoy all statutory holidays. In accordance with the relevant laws and regulations of the different jurisdictions in which we operate, we provide employees with the entitlement to paid leave. The Group also pays wages fully and on time as stipulated by applicable local labour laws. Should any employee's employment be terminated due to underperformance or other reasons, the Group will provide the corresponding termination compensation in accordance with the terms of their employment contract and relevant laws and regulations.

All employment contracts within the Group comply with applicable legal and regulatory requirements. They clearly stipulate working hours, holiday arrangements, dismissal procedures, fringe benefits, and leave entitlements, aiming to safeguard the rights and interests of both employees and the company, thereby fostering fair and transparent employment relationships. For factory employees, the Group determines the starting salary range for different job levels based on the "Position Level Comparison Table," serving as an important reference for setting corresponding remuneration levels. Furthermore, the remuneration and compensation arrangements provided by the Group comply with all relevant statutory and regulatory standards.

員工關懷與福利

維持良好的工作與生活平衡是支持員工身心健康及長期發展的重要基礎。我們合理安排員工的工作及休息時間，確保其依法享有各項法定假期，並根據不同司法管轄區的相關法律法規，為員工提供帶薪休假權益。本集團亦按照適用的當地勞動法規定，按時足額支付工資。倘若任何員工因表現不佳或其他原因終止僱傭關係，本集團將依據其僱傭合約條款及相關法律法規，支付相應的離職補償。

本集團所有僱傭合約均符合適用法律及法規要求，並明確訂明工作時數、假期安排、解僱程序、附加福利及休假權益等內容，以保障員工及公司雙方的權益，促進公平及透明的僱傭關係。就工廠員工而言，本集團根據「職位級別對照表」釐定不同職級的起薪範圍，作為制訂相應薪酬水平的重要參考。此外，本集團所提供的薪酬及補償安排均符合相關法定及監管標準。

Talent Development and Care
人才發展與關懷

In terms of employee benefits, the Group, in accordance with the law, contributes to social insurance or mandatory provident fund schemes for employees located in Chinese Mainland, Hong Kong, Vietnam, Sri Lanka, and the United States. Eligible employees are also provided with benefits such as housing allowances, meal arrangements, accident insurance, and medical insurance. Under the share option scheme, the Group may grant share options to eligible employees to recognise their contributions and encourage their shared growth with the Company. Additionally, the Group has established a salary adjustment mechanism. Salary reviews are conducted considering factors such as employee performance, market trends, internal equity, and budgetary conditions to maintain the fairness and competitiveness of the remuneration system. Protecting employees' rights and benefits, and effectively ensuring their welfare and meeting their needs, are of paramount importance to us. We are committed to creating an inclusive and supportive work environment, valuing the interests of our employees, and prioritising their well-being.

在員工福利方面，本集團依法為位於中國內地、香港、越南、斯里蘭卡及美國的員工繳納社會保險或強制性公積金計劃，並向合資格員工提供住宿津貼、餐食安排、意外保險及醫療保險等福利。我們亦可根據購股權計劃，向合資格員工授予購股權，以表彰其對本集團的貢獻，並鼓勵其與公司共同成長。此外，本集團設有薪酬調整機制，於考慮員工工作表現、市場趨勢、內部公平性及預算情況後，進行薪酬檢討，以維持薪酬制度的公平性及競爭力。員工的權益及福利以及有效確保其福祉並滿足其需求，對我們而言至關重要。我們致力創造包容及支持的工作環境，重視員工的利益，並優先考慮員工的福祉。

The Group regards employees as valuable assets and emphasises fostering a mutually caring corporate culture. To support employees facing sudden difficulties, the Group has established the "Love Support Foundation",which provides emergency financial aid to employees suffering from major illnesses, accidents, or life hardships. The related funding primarily comes from voluntary employee donations and company support, aiming to strengthen the spirit of mutual assistance within the company and enhance employees' sense of belonging. In 2025, Best Pacific's China division actively participated in the "Love Fund Care" campaign, contributing a cumulative total of more than HK$625,000.

本集團視員工為寶貴資產，並重視建立互相關懷的企業文化。為支援面臨突發困難的員工，本集團設立「愛心幫助基金會」，向遭遇重大疾病、意外事故或生活困難的員工提供應急經濟援助。相關資助主要透過員工自願捐助及公司支持方式進行，旨在加強內部互助精神，並提升員工對公司的歸屬感。二零二五年，超盈國際中國區積極參與「愛心基金關愛」活動，累計捐款超過港幣625,000元。

In addition to financial support, the Group also addresses employees' needs in terms of physical and mental wellbeing, psychological state, and work engagement through a range of care initiatives and health promotion measures.

除經濟支援外，本集團亦透過多元化的關懷活動及健康促進措施，關注員工在身心健康、心理狀態及工作投入度等方面的需要。

Talent Development and Care
人才發展與關懷

March 8th Women's Day Activity
「三八」麗人節活動

The Group organised a care initiative for female employees on 8 March 2025, with a theme focused on women's physical and mental well-being and self-care. Through a relaxed and ceremonial approach, we helped our female colleagues focus on their health, relieve stress, and enhance their sense of well-being. This not only expresses our respect and care for our female employees but also fosters a more positive and inclusive cultural atmosphere within the Group.

本集團於二零二五年三月八日舉辦了女性員工關懷活動，主題聚焦於女性的身心健康與自我關愛。透過輕鬆而富有儀式感的形式，協助女性員工關注自身健康、釋放壓力、提升幸福感。此舉不僅體現了集團對女性員工的尊重與關懷，也進一步營造了更加正面、包容的文化氛圍。

Best Pacific's "Migratory Bird Programme"
超盈「候鳥計劃」

The "Migratory Bird Programme" aims to provide left-behind children with a fulfilling and warm summer vacation by inviting them to travel to the cities where their parents work for short family reunions. The children not only have the opportunity to experience their parents' working environments in person, but also participate in courses and social practice activities carefully designed by professional teachers. This programme has created precious parent-child bonding time, and also helped broaden children's horizons, acquire new knowledge and promote their all-round physical and mental development. During the reporting year, the "Migratory Bird Programme" received financial support from brand customers, extending care to a total of 144 left-behind children.

「候鳥計劃」旨在為留守兒童打造一個充實而溫暖的暑假，邀請他們飛往父母工作的城市，與家人短暫團聚。孩子們不僅有機會親身了解父母的工作環境，更能參與由專業教師精心設計的課程與社會實踐活動。這項計劃不僅締造了珍貴的親子時光，也幫助孩子們開闊眼界、汲取新知，促進身心全面發展。本報告年度，「候鳥計劃」獲得品牌客戶的資金支持，讓這份關懷得以惠及144名留守兒童。

Talent Development and Care
人才發展與關懷

Mental Health Series
心理健康系列活動

To help our employees better manage work-related stress and maintain mental well-being, we invited mental health professionals to host a workplace psychological empowerment seminar. We also organised a range of activities, including health consultations for World Sleep Day, stress-relief empowerment sessions for parents of students facing major exams (Junior High School Graduation Exam/College Entrance Examination), and traditional Chinese medicine (TCM) consultations. We hope that every employee can take good care of themselves amidst their busy work schedules, ensuring that corporate development and personal well-being progress in tandem.

為幫助大家更好地應對工作壓力、調節心理狀態，我們邀請心理專業人士舉辦了職場心理賦能講座，並開展了世界睡眠日健康諮詢、中高考家長減壓賦能、中醫問診等活動。希望每位員工都能在忙碌的工作中照顧好自己，讓企業發展與身心健康同步向前。

Vietnam Trade Union Meal Event
越南工會聚餐活動

On 27 May 2025, Best Pacific's Vietnam division collaborated with local grassroots trade unions to host the "Trade Union Care Meal – Gratitude to Labourers" event, preparing and providing nutritious and varied meals for employees. This initiative aligned with the 2025 "Workers' Month" and the "Work Safety and Occupational Health Action Month", aiming to express care and recognition for frontline employees.

於二零二五年五月二十七日，超盈國際越南區聯同當地基層工會舉辦「工會愛心餐－感謝勞動者」活動，為員工準備豐富的餐食。該活動響應二零二五年「工人月」及「安全生產與職業衛生行動月」，旨在表達對一線員工的關懷與肯定。

EMPLOYEE COMMUNICATION AND ENGAGEMENT

The Group has established an employee relations team responsible for overseeing and promoting matters related to employee welfare. This team maintains ongoing communication with employees by holding regular labour meetings, where various issues concerning employment relationships are discussed and addressed. These meetings provide employees with an open and structured communication platform, covering critical topics such as compensation arrangements, employee rights, working hours, fair treatment, non-discrimination, prevention of harassment, and equal opportunity, thereby enhancing the transparency of employment management and the foundation of mutual trust.

In addition to the above arrangements, the Group also supports the lawful establishment of labour unions and provides necessary assistance to enable employees to engage in collective communication and negotiation with management regarding employment-related matters through the union. This mechanism helps employees express their concerns in a more organised and unified manner, facilitates constructive dialogue between management and staff, and fosters a collaborative work environment that values employees' voices.

At the level of daily operations, the Group also encourages active and diverse communication between employees and across departments, utilising both formal and informal channels to strengthen cross-departmental collaboration and information exchange.

員工溝通與參與

本集團已設立公司員工關係小組，負責監督及促進員工福利相關事宜。該小組透過定期舉行勞工會議，與員工保持持續溝通，並就僱傭關係中的各項事宜進行討論與回應。相關會議為員工提供公開且有序的溝通平台，涵蓋薪酬安排、員工權益、工作時數、公平待遇、不歧視、防範騷擾及平等機會等重要議題，有助於提升僱傭管理的透明度及互信基礎。

除上述安排外，本集團亦支持依法建立工會，並為員工透過工會就僱傭相關事宜與管理層進行集體溝通與協商提供必要支持。該機制有助於員工更有組織及一致地表達關切，並促進管理層及員工之間的建設性對話，營造重視員工聲音的合作工作環境。

在日常運作層面，本集團亦鼓勵員工與各部門之間保持積極及多元化的溝通，透過正式及非正式渠道，加強跨部門協作與資訊交流。

Talent Development and Care
人才發展與關懷

Sweating Together, Growing Together
一起流汗，一起成長

We believe that sports are the best team bonding agent.

In the China division, we organised the "Challenge Cup" basketball league and also arranged a friendly match with our Vietnam division, allowing colleagues from different locations to get to know and encourage one another on the court.

In the Vietnam division, the "BPVN 2025 Cup" football tournament ignited everyone's passion.

In Sri Lanka, the "Vibrant and United" annual sports event allowed every participant to experience a sense of unity and joy.

Regardless of region or role, everyone was able to release stress and bridge gaps through sports. The sweat we shed together has become a testament to our shared growth.

我們相信，運動是最佳的團隊黏合劑。

在中國區，我們舉辦了「挑戰盃」籃球聯賽，並與越南區組織了一場籃球友誼賽，讓身處不同地方的夥伴在賽場上互相認識、彼此激勵。

在越南區，「BPVN 2025 Cup」足球賽點燃了大家的熱情。

在斯里蘭卡，一場「活力四射．凝聚一心」的年度體育盛會，讓每一位參與者都深刻感受到團結與快樂。

不分區域、不分崗位，大家在運動中放下壓力、拉近距離。一起流下的汗水，也成為我們共同成長的最佳見證。

UNSDGs covered in this chapter:
本章節所涉及的UNSDGs：

Material issues:

- ✓ Needs and interests of the community
- ✓ Community investment

COMMUNITY SERVICE

Building a "Friendly and Mutually Beneficial" Community Ecosystem

The Group regards community engagement as a crucial component of its corporate social responsibility. Guided by the core principles of "Society, Care, Responsibility, and Initiative," we promote synergistic development and long-term mutual benefit between the enterprise and the community by integrating corporate resources and responding to the community's practical needs.

At the practical level, the Group implements a "two-way empowerment" model of community collaboration. By establishing a "Resource Inventory" and "Needs Inventory" mechanism, we maintain regular communication and information exchange with communities where we operate. This ensures that community services accurately align with the company's expertise and the actual needs of residents.

To promote long-term co-construction, the Group has incorporated community service into its overall corporate development plan. By establishing a volunteer alliance and building a platform for employee volunteer services, we encourage employees to consistently participate in community public welfare activities, gradually forming a normalised and sustainable participation mechanism.

重要性議題：

- ✓ 社區的需求和利益
- ✓ 社區投入

社區服務

構建「友善共贏」的社區生態

本集團將社區參與視為企業社會責任的重要組成部分，並以「社會、關愛、責任、進取」為核心理念，透過整合企業資源與回應社區實際需求，推動企業與社區之間的協同發展與長期共贏。

在實踐層面，本集團推行「雙向賦能」的社區合作模式，透過建立「資源清單」與「需求清單」機制，與企業營運所在地的社區保持定期溝通與資訊交換，確保社區服務能準確對接企業專長及居民的實際需要。

為推動長效共建，本集團已將社區服務納入企業整體發展規劃，透過成立義工聯盟及搭建員工志願服務平台，鼓勵員工持續參與社區公益活動，逐步形成常態化、可持續的參與機制。

Service to Society
服務回饋社會

Simultaneously, the Group actively explores a "mutually embedded" model of enterprise-community collaboration. We deepen community relationships at the levels of organisational development and activity coordination. This includes establishing a joint meeting system with Community Party branches, residents' committees, and public cultural facilities, where company management personnel participate in community governance discussions to collaboratively resolve specific community issues. We also jointly organise theme activities with the community, such as green environmental protection, parent-child nature education, cultural entertainment, and public service events, for example, holiday celebrations, anti-fraud awareness campaigns, free health clinics, and voluntary blood donation drives, so as to enhance community cohesion.

同時，本集團積極探索地企聯動的「互嵌式」社區合作模式，從組織建設及活動協作等層面深化社區關係，包括與社區黨支部、居委會及公共文化設施建立聯席會議制度，由企業管理人員參與社區治理討論，協商解決具體社區問題；並聯合社區共同舉辦綠色環保、親子自然教育、文化娛樂及公共服務等主題活動，如節慶聯誼、反詐宣傳、健康義診及無償獻血等，以增強社區凝聚力。

Deepening "Digital + Ecosystem" Community Service

Building upon existing practices, the Group will continue to optimise its community service model in the future, focusing on advancing the following areas:

深化「數位化＋生態化」社區服務

在現有實踐基礎上，本集團未來將持續優化社區服務模式，重點推進以下方向：

1

First, promoting the digitalisation of services. We will explore establishing an online community service platform and simultaneously register a Best Pacific volunteer service account on the "i Volunteer" platform. This will integrate functions such as volunteer management, needs solicitation, and resource matching to enhance service efficiency and coverage.

一是推動服務數位化，探索搭建線上社區服務平台，並同步於「i志願」平台註冊超盈國際志願者服務賬號，整合志願者管理、需求徵集及資源匹配等功能，以提升服務效率及覆蓋範圍。

2

Second, expanding the community service ecosystem. We will further strengthen collaboration with professional institutions (such as hospitals, schools, and public welfare organisations) to jointly design sustainable community projects. Examples include expanding green environmental services and promoting ecological conservation-related initiatives like "Mangrove" programmes.

二是拓展社區服務生態圈，進一步加強與專業機構(如醫院、學校及公益組織)的合作，共同設計具可持續性的社區項目，例如擴大綠色環保服務、推動「紅樹林」等生態保育相關計劃。

3

Third, strengthening the quantitative management of social responsibility. We will gradually set clear community investment targets (such as volunteer service hours and the number of beneficiaries) and incorporate them into the corporate ESG management and evaluation system. This ensures that community contributions are measurable and trackable.

三是強化社會責任的量化管理，逐步設定明確的社區投入目標(如志願服務時數及受益人群數量)，並納入企業ESG管理及評估體系，確保社區貢獻具備可衡量性及可追蹤性。

Key Community Projects and Public Welfare Practices

The Group consistently regards giving back to society as its responsibility. Through diverse philanthropic activities and community services, we support the development of the communities where we operate and encourage employees to voluntarily participate in related initiatives.

重點社區項目與公益實踐

本集團一向以回饋社會為己任，透過多元化的慈善活動及社區服務，支持營運所在地的社區發展，並鼓勵員工自願參與相關行動。

Approximately **632** hours of community volunteer service contributed

合共投入約**632**小時社區義務服務

approximately **HK$1,400,000** of donations

捐贈約**港幣1,400,000元**

We focus on youth development and talent cultivation, supporting marginalised and vulnerable groups through means such as financial aid and on-site visits. In addition to charitable donations, the Group regularly organises volunteers to visit childcare centres and schools, where they interact directly with those we serve to offer care and support.

我們關注青少年發展及人才培育，並透過經濟援助及實地探訪等方式，支持邊緣及有需要的群體。除慈善捐款外，本集團亦定期組織志願者參與兒童保育中心及學校探訪活動，與服務對象直接互動，提供關懷與支援。

Godmother Programme
教母計劃

Since 2022, Best Pacific's Vietnam division has been running the godmother programme, a five-year initiative set to conclude in 2027. Throughout the programme, the Company has provided ongoing financial support to three orphans, covering their living and developmental needs, with total funding over the five years amounting to 90 million Vietnamese dong.

超盈國際越南區自二零二二年起推行教母計劃，計劃為期五年，至二零二七年結束。在計劃期間，公司持續資助三名孤兒，協助其生活與成長所需，五年累計資助金額達9,000萬越南盾。

Service to Society
服務回饋社會

Care for the Elderly and Vulnerable Groups

We take a keen interest in the living conditions of the elderly and people with disabilities, and demonstrate our care through festive visits and donations of essential items, thereby conveying the warmth of our organisation.

長者及特殊人群關懷

我們關注長者及殘障人士的生活狀況，並透過節慶慰問及物資捐贈等方式表達關懷，傳遞企業溫度。

Care Initiative for Vulnerable Groups
特殊人群關懷活動

In our China division, we partnered with community volunteers to deliver mooncakes, cooking oil, rice, and other daily necessities to local elderly and disabled individuals, hoping to provide more companionship and alleviate their sense of isolation.

In the Vietnam division, we donated warm clothing and daily essentials to students in mountainous areas, along with bicycles to help make their journey to school easier.

In the Sri Lanka division, we donated sound systems, musical instruments, and stationery to local schools, and assisted in renovating community halls, ensuring that music and improved facilities can enrich the lives of local residents.

中國區聯同社區義工，向當地長者及殘疾人士送贈月餅、糧油等生活物資，期望多一份陪伴，少一點孤獨。

越南區為山區學生捐贈保暖衣物及生活物資，並送上單車，幫助孩子們輕鬆走好上學之路。

斯里蘭卡區則為學校捐贈音響系統、樂器及文具，同時協助修繕社區會堂，讓音樂與更完善的環境伴隨本地居民。

Community Public Welfare and Public Health

The Group is committed to promoting public health in the communities where it operates. By regularly organising employees to participate in voluntary blood donation activities, we provide practical support for medical and emergency blood supply needs.

社區公益與公共健康

本集團致力於促進營運所在地社區的公共健康，透過定期組織員工參與無償獻血活動，為醫療及緊急救治用血需求提供實際支持。

240 Acts of Warmth, Starting with an Outstretched Arm
240份溫暖，從伸出臂膀開始

During this Reporting Period, the China division and the Sri Lanka division of Best Pacific collaborated with their respective local communities to organise blood donation drives. Our people responded enthusiastically, with a total of 240 employees and community residents taking part to share warmth and care through their actions.

本報告年度，超盈國際中國區和斯里蘭卡區分別與當地社區攜手，共同組織了愛心捐血活動。大家積極響應，共有240位員工和社區居民熱心參與，用行動傳遞溫暖與關懷。

Service to Society
服務回饋社會

NATURE CONSERVATION

Caring for Nature

Best Pacific actively participates in biodiversity protection initiatives, consistently fulfils its environmental management commitments, and supports the long-term health of ecosystems by engaging in the conservation and restoration of natural habitats. During the Reporting Period, employees of the Group collectively planted 1,000 trees.

自然保育

關懷自然

超盈國際積極參與生物多樣性保護相關行動，持續履行環境管理承諾，並透過參與自然棲息地的保護與修復工作，支持生態系統的長期健康。報告期間，集團員工合計種植1,000棵樹木。

The Tale of Five Thousand Trees
種下5000棵樹的故事

Since 2021, the Sri Lanka factory has launched a reforestation initiative along the banks of the Maha Oya, one of Sri Lanka's major rivers. At the same time, the China division also planted saplings along a local river on Arbor Day. Through continuous tree planting and ecological restoration, we hope to gradually rehabilitate deforested areas, protect biodiversity, and contribute to mitigating climate change. In addition, we maintain close cooperation with local communities to explore sustainable livelihoods, conduct environmental education, and jointly nurture the restored forest areas. Such collaboration empowers our efforts and brings about long-lasting change. As of this reporting year, we have planted over 5,000 trees.

自二零二一年起，斯里蘭卡廠區已在主要河流之一Maha Oya沿岸啟動了植樹造林計畫。同時，中國區也在植樹節當天，於本地河流沿岸種下了樹苗。我們希望透過持續植樹和生態修復，慢慢恢復被砍伐的森林、保護生物多樣性，也為緩解氣候變化盡一份力。另外，我們與當地社區保持緊密合作，一起探索可持續的生計方式，開展環境教育，並共同照看已經恢復的林區。這樣的攜手，讓我們的努力更有力量，也帶來更長久的改變。截至報告年度，我們已種下超過5,000棵樹。

Waste Reduction Case Study

As a manufacturing enterprise, we bear a significant responsibility in promoting waste reduction and sustainable development practices. Best Pacific enhances employees' and the community's awareness of and participation in environmental protection through regular public welfare activities.

減廢實踐案例

作為製造企業，我們在推動減廢及可持續發展實踐方面肩負重要責任。超盈國際透過定期開展相關公益活動，提升員工及社區對環境保護的認識與參與度。

RE-PEN BIN Project
廢舊筆回收計劃

Best Pacific's Sri Lanka factory has implemented the "RE-PEN BIN" used pen recycling scheme, setting up three collection points within the factory premises and two at nearby schools. For every pen collected, an equal number of new pens are donated to schoolchildren. Additionally, the factory has established a partnership with "Pen Mochariya" to continuously procure eco-friendly pens, promoting resource recycling and actively fulfilling its social responsibility towards the community.

超盈國際斯里蘭卡廠區推行「RE-PEN BIN」廢舊筆回收計劃，於廠區內設置三個回收點收集廢棄筆，並在鄰近學校設立兩個收集點，按回收數量向學童捐贈等量新筆。同時，廠區與「Pen Mochariya」建立合作，持續採購環保用筆，推動資源循環利用，積極履行社區關懷責任。

Overview of Environmental Aspect KPIs
環境層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Categories of air pollutants and their emissions[10] **空氣污染排放物種類及排放[10]**			
Nitrogen oxide 氮氧化物	**73,894**	66,565	kg 公斤
Sulfur oxide 硫氧化物	**669**	580	kg 公斤
Particulate matter 顆粒物	**13,481**	12,377	kg 公斤
Total GHG emissions **溫室氣體總排放**			
Scope 1 GHG emissions[11] 範圍一溫室氣體排放量[11]	**73,000**	85,553	Tonnes of CO_2e 公噸二氧化碳當量
Scope 2 GHG emissions (location-based method)[12] 範圍二溫室氣體排放量(基於位置)[12]	**214,088**	218,730	Tonnes of CO_2e 公噸二氧化碳當量

10 The Group's air pollutant emission statistics primarily cover three categories of atmospheric pollutants: nitrogen oxides (NO_X), sulfur oxides (SO_X) and particulate matter (PM). The scope of monitoring covers exhaust emissions generated from the use of vehicles (excluding forklifts) and boilers. The relevant data is calculated in accordance with the calculation methods set out in the Reporting Guidance on Environmental KPIs issued by the Stock Exchange.

11 Scope 1 emissions consist of stationary combustion of diesel, kerosene, natural gas and LPG, as well as mobile combustion of diesel and gasoline. The relevant calculations are based on the Reporting Guidance on Environmental KPIs issued by the Stock Exchange and 2006 IPCC Guidelines for National Greenhouse Gas Inventories. For the Group's operations in Chinese Mainland, the emission factors are referenced from Enterprises (Units) Carbon Dioxide Emissions Information Reporting Guidelines of Guangdong Province (Revised 2025) issued by the Department of Ecology and Environment of Guangdong Province. For international operations, the emission factors are referenced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories issued by the IPCC.

12 Scope 2 emissions consist of indirect energy emissions from purchased electricity, purchased heat and steam. In calculating GHG emissions from purchased electricity, the Group uses grid emission factors applicable to the regions or countries where its operations are located. Emissions from purchased heat and steam are calculated using emission factors referenced from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and Enterprises (Units) Carbon Dioxide Emissions Information Reporting Guidelines of Guangdong Province (Revised 2025) respectively. This ensures that the emission accounting methodologies for different energy categories are consistent with international practice, thereby enhancing data comparability and credibility.

10 本集團空氣污染物排放統計主要涵蓋氮氧化物(NO_X)、硫氧化物(SO_X)及顆粒物(PM)三類大氣污染物。監測範圍覆蓋車輛(不含叉車)、鍋爐使用過程中產生的廢氣排放。相關數據按照香港聯合交易所《環境關鍵績效指標報告指引》所載的計算方法進行核算。

11 範圍1排放包括柴油、煤油、天然氣及液化石油氣的固定燃燒。柴油及汽油的移動燃燒亦包括在內。有關計算乃基於聯交所發佈的《環境關鍵績效指標匯報指引》及《2006年IPCC國家溫室氣體清單指南》，內地業務的排放因子參考廣東省生態環境廳發佈的《廣東省企業(單位)二氧化碳排放信息報告指南(2025年修訂)》的溫室氣體排放因子，國際業務的排放因子參考IPCC發佈的《2006年IPCC國家溫室氣體清單指南》。

12 範圍2排放包括外購電力、外購熱量及蒸汽的間接能源排放。在核算外購電力相關的溫室氣體排放量時，本集團依據各業務營運所在地區或國家的電網排放係數進行估算。至於外購熱量及蒸汽所產生的排放，其排放因子分別參考《2006年IPCC國家溫室氣體清單指南》、《廣東省企業(單位)二氧化碳排放信息報告指南(2025年修訂)》所載數據進行計算，以確保不同能源類別的排放核算方法與國際慣例接軌，從而提升數據的可比性與可信度。

Overview of Environmental Aspect KPIs
環境層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Scope 2 GHG emissions (market-based method)[13] 範圍二溫室氣體排放量(基於市場)[13]	**192,514**	/	Tonnes of CO_2e 公噸二氧化碳當量
Scope 3 GHG emissions[14] 範圍三溫室氣體排放量[14]	**125,890**	/	Tonnes of CO_2e 公噸二氧化碳當量
• Category 6: Business Travel[15] • 類別六：商務旅行[15]	**567**	/	Tonnes of CO_2e 公噸二氧化碳當量
• Category 7: Employee Commuting[16] • 類別七：員工通勤[16]	**5,366**	/	Tonnes of CO_2e 公噸二氧化碳當量
• Category 9: Downstream Transportation and Distribution[17] • 類別九：下游運輸與配送[17]	**119,957**	/	Tonnes of CO_2e 公噸二氧化碳當量

13 When calculating GHG emissions from purchased electricity under the market-based approach, the logic is to deduct electricity with green attribute certificates from total electricity consumption, and the remaining portion is calculated based on the corresponding market emission factors.

14 During the Reporting Period, the Group further expanded the data collection boundary for Scope 3 GHG emissions. For the first time, Category 6: Business Travel, Category 7: Employee Commuting, and Category 9: Downstream Transportation and Distribution were included in the scope of calculation. The total Scope 3 GHG emissions were calculated in accordance with the calculation methodologies and relevant emission factors set out in Greenhouse Gas Protocol: Corporate Accounting and Reporting Standards, jointly developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

15 Category 6: Business Travel covers carbon emissions generated from business trips by air and high-speed rail. The calculation is distance-based, using the ICAO Carbon Emissions Calculator (ICEC) and the UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025).

16 Category 7: Employee Commuting mainly covers carbon emissions generated from the Group's employees' daily commutes using various transport modes. The calculation is distance-based, using the UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025).

17 Category 9: Downstream Transportation and Distribution covers carbon emissions generated from the transportation of goods using different modes of transport. The calculation is based on the average data method, using the UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2025).

13 在市場法下核算外購電力相關的溫室氣體排放量時，核算邏輯是從總用電量中扣除具備綠色屬性證明的電量，剩餘部分則依據對應的市場排放因子進行計算。

14 於報告期間內，本集團進一步拓展了範圍三溫室氣體的數據收集邊界，首次將類別六：商務旅行、類別七：員工通勤及類別九：下游運輸與配送納入核算範疇。範圍三溫室氣體排放總量乃參照由世界資源研究所(WRI)與世界企業可持續發展委員會(WBCSD)共同制定的《溫室氣體盤查議定書—企業會計與匯報標準》所載之計算方法及相關排放係數進行核算。

15 類別六：商務旅行包含以飛機及高鐵為出行方式的因公差旅所產生的碳排放。核算方法為基於距離的方法，採用國際民航組織碳排放計算器(ICEC)及UK Government GHG Conversion Factors for Company Reporting(DEFRA, 2025)進行計算。

16 類別七：員工通勤主要包含本集團員工採用不同交通方式的日常通勤所產生的碳排放。核算方法為基於距離的方法，採用UK Government GHG Conversion Factors for Company Reporting(DEFRA, 2025)進行計算。

17 類別九：下游運輸與配送包含因使用不同運輸方式進行貨物運輸所產生的碳排放。核算方法為平均數據法，採用UK Government GHG Conversion Factors for Company Reporting(DEFRA, 2025)進行計算。

Overview of Environmental Aspect KPIs
環境層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Scope 1 and Scope 2 total GHG emissions (location-based method) 範圍一及範圍二溫室氣體總排放量（基於位置）	**287,088**	304,283	Tonnes of CO_2e 公噸二氧化碳當量
Scope 1 and Scope 2 total GHG emissions (market-based method) 範圍一及範圍二溫室氣體總排放量（基於市場）	**265,514**	/	Tonnes of CO_2e 公噸二氧化碳當量
Intensity of Scope 1 and Scope 2 GHG emissions (location-based method) 範圍一及範圍二溫室氣體排放強度（基於位置）	**7.32**	7.60	kg of CO_2e/kg (total sales volume) 公斤二氧化碳當量／公斤（總銷量）
Intensity of Scope 1 and Scope 2 GHG emissions (market-based method) 範圍一及範圍二溫室氣體排放強度（基於市場）	**6.77**	/	kg of CO_2e/kg (total sales volume) 公斤二氧化碳當量／公斤（總銷量）
Biogenic carbon dioxide emissions[18] 生物源二氧化碳排放量[18]	**31,783**	/	Tonnes of CO_2e 公噸二氧化碳當量
Waste Management[19] **廢棄物管理[19]**			
Hazardous waste[20] 危險廢棄物[20]	**163**	162	Tonne 噸
Hazardous waste intensity 危險廢棄物強度	**0.004**	0.004	kg/kg (total sales volume) 公斤／公斤（總銷量）
Hazardous waste recycling rate[21] 危險廢棄物回收率[21]	/	3.27	% 百分比
Non-hazardous waste[22] 非危險廢棄物[22]	**27,157**	27,229	Tonne 噸
Non-hazardous waste intensity 非危險廢棄物強度	**0.69**	0.68	kg/kg (total sales volume) 公斤／公斤（總銷量）
Non-hazardous waste recycling rate 非危險廢棄物回收率	**71.64**	67.78	% 百分比

18 New data for 2025.
19 The calculations are based on Appendix II: Reporting Guidance on Environmental KPIs.
20 Hazardous waste includes textiles and packaging contaminated by dyes, used dye barrels, activated carbon and oily liquids generated from exhaust gas treatment facilities.
21 During the Reporting Period, all hazardous waste was disposed of by incineration for power generation and biochemical treatment, with no actual recycling or reuse activities.
22 Non-hazardous waste includes paper, waste textiles, waste wood blocks and packaging materials.

18 此為2025年度新增的數據。
19 有關計算乃基於附錄二：《環境關鍵績效指標匯報指引》。
20 危險廢物包括被染料污染的紡織物和包裝箱、使用後的染料桶、廢氣處理設施產生的活性炭和油液。
21 報告期間內危險廢棄物全部採用焚燒發電及生化處理方式處置，無實際回收再利用行為。
22 非危險廢物包括紙張、廢棄紡織物、廢棄木塊及包裝材料。

Overview of Environmental Aspect KPIs
環境層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Energy Consumption **能源耗用**			
Total energy consumption 總耗能	**885,360,803**	920,753,449	kWh 千瓦時
Direct energy consumption 直接耗能	**396,563,285**	425,426,588	kWh 千瓦時
Natural gas 天然氣	**144,959,380**	167,308,972	kWh 千瓦時
Liquefied petroleum gas (LPG) 液化石油氣(LPG)	**157,274,339**	175,385,923	kWh 千瓦時
Other energy sources[23] 其他能源[23]	**94,329,566**	82,731,693	kWh 千瓦時
Indirect energy consumption 間接能耗	**488,797,518**	495,326,861	kWh 千瓦時
Electricity 電力	**240,222,963**	244,861,941	kWh 千瓦時
Purchased steam and heat 外購蒸汽及熱能	**248,574,555**	250,464,920	kWh 千瓦時
Total Energy Consumption Intensity (including direct and indirect energy consumption) **總能耗強度(包括直接及間接能耗)**	**22.59**	22.98	kWh/kg (total sales volume) 千瓦時／公斤(總銷售量)
Water consumption **耗水量**			
Total water usage 用水總量	**7,062,009**	7,300,821	m^3 立方米
Water usage intensity 用水強度	**0.180**	0.182	m^3/kg (total sales volume) 立方米／公斤(總銷量)
Wastewater discharge volume 污水排放量	**6,438,916**	6,717,120	m^3 立方米
Wastewater discharge intensity 污水排放強度	**0.164**	0.170	m^3/kg (total sales volume) 立方米／公斤(總銷量)
Packaging Material Management **包裝材料管理**			
Total volume of packaging materials used 所使用包裝材料總量	**3,307**	3,497	Tonne 噸
Intensity of packaging material used 所使用包裝材料強度	**0.08**	0.09	kg/kg (total sales volume) 公斤／公斤(總銷量)

23 Other energy includes kerosene, diesel, gasoline and biomass energy.

23 其他能源包括煤油、柴油、汽油及生物質能。

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

WORKFORCE 員工人數

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Total full-time workforce 全職員工人數	**11,826**	11,037	person 人
By Gender 按性別			
Male 男	**7,750**	7,258	person 人
Female 女	**4,076**	3,779	person 人
By employment type 按僱傭類型			
Full-time 全職	**11,823**	11,035	person 人
Fixed-term or contract 固定期限或合約	**3**	2	person 人
Apprentices and interns 學徒和實習生	**0**	0	person 人
By Age Group 按年齡			
<26 <26歲	**3,257**	3,156	person 人
26-35 26-35歲	**3,585**	3,462	person 人
36-45 36-45歲	**3,349**	3,058	person 人
46-55 46-55歲	**1,476**	1,276	person 人
55 or above 55歲或以上	**159**	85	person 人
By Geographical Region 按地區			
China 中國	**6,762**	6,238	person 人
Vietnam 越南	**2,086**	1,923	person 人
Sri Lanka 斯里蘭卡	**2,977**	2,872	person 人
Others 其他	**1**	4	person 人
By employee type 按員工類別			
Top Management 最高管理層	**6**	6	person 人
Senior Management 高級管理者	**152**	137	person 人
Managers 經理	**576**	385	person 人
Staff 員工	**11,092**	10,509	person 人

EMPLOYEE TURNOVER RATE[24]

員工流失率[24]

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
By Gender **按性別**			
Male 男	**3.33**	2.95	% 百分比
Female 女	**2.79**	2.99	% 百分比
By Age Group **按年齡**			
<26 <26歲	**5.90**	5.09	% 百分比
26-35 26-35歲	**3.12**	3.04	% 百分比
36-45 36-45歲	**1.57**	1.49	% 百分比
46-55 46-55歲	**0.94**	1.14	% 百分比
55 or above 55歲或以上	**0.68**	1.08	% 百分比
By Geographical Region **按地區**			
China 中國	**2.40**	2.23	% 百分比
Vietnam 越南	**6.55**	6.83	% 百分比
Sri Lanka 斯里蘭卡	**0.38**	1.96	% 百分比
Others 其他	**0.00**	0.00	% 百分比

[24] Turnover rate refers to the average monthly turnover rate. The formula for calculating it is: the number of employees who resigned in a sub-category divided by the total number of employees in that sub-category, multiplied by 100%, and then divided by 12 months.

[24] 流失率指月平均流失率。其計算方法為：一個子類別中辭職的員工人數除以該子類別中員工總數，乘以100%，再除以12個月。

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

NUMBER AND PERCENTAGE OF NEW EMPLOYEES[25]

新員工人數及比例[25]

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Number of new employees **新員工人數**	**2,662**	3,247	person 人
By Gender **按性別**			
Male 男	**1,806**	2,194	person 人
Female 女	**856**	1,053	person 人
By Age Group **按年齡**			
<26 <26歲	**1,547**	1,830	person 人
26-35 26-35歲	**710**	923	person 人
36-45 36-45歲	**317**	388	person 人
46-55 46-55歲	**83**	104	person 人
55 or above 55歲或以上	**5**	2	person 人
By Geographical Region **按地區**			
China 中國	**1,000**	1,335	person 人
Vietnam 越南	**970**	935	person 人
Sri Lanka 斯里蘭卡	**692**	977	person 人

25 The new hires rate is calculated as "total number of new hires divided by total number of employees at the end of the Reporting Period and multiplied by 100%".

25 新聘員工比率乃按照「新聘員工總數除以報告期間末員工總數，再乘以100%」計算。

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Percentage of new employees **新員工比例**	**22.51**	29.42	% 百分比
By Gender **按性別**			
Male 男	**15.27**	19.88	% 百分比
Female 女	**7.24**	9.54	% 百分比
By Age Group **按年齡**			
<26 <26歲	**13.08**	16.58	% 百分比
26-35 26-35歲	**6.00**	8.36	% 百分比
36-45 36-45歲	**2.68**	3.52	% 百分比
46-55 46-55歲	**0.70**	0.94	% 百分比
55 or above 55歲或以上	**0.04**	0.02	% 百分比
By Geographical Region **按地區**			
China 中國	**8.46**	12.10	% 百分比
Vietnam 越南	**8.20**	8.47	% 百分比
Sri Lanka 斯里蘭卡	**5.85**	8.85	% 百分比

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

OCCUPATIONAL HEALTH AND SAFETY 職業健康與安全

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Number of work-related deaths 因工死亡人數	**0**	0	person 人
Rate of work-related deaths 因工死亡比率	**0**	0	% 百分比
Lost days due to work injury 因工傷損失工作日數	**362**	1,422	Day(s) 日
Recordable injury rate[26] 可記錄的工傷率[26]	**0.32**	0.40	number per 200,000 work hours 每200,000工時的工傷個案

TRAINING AND DEVELOPMENT 培訓與發展

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Percentage of trained employees[27] **受訓員工百分比[27]**			
By Gender **按性別**			
Male 男	**61.36**	62.78	% 百分比
Female 女	**38.64**	37.22	% 百分比
By employee type **按員工類別**			
Top Management 最高管理層	**0.06**	0.06	% 百分比
Senior Management 高級管理者	**0.99**	0.93	% 百分比
Managers 經理	**4.34**	2.98	% 百分比
Staff 員工	**94.61**	96.03	% 百分比
Total training hours	**105,905**	91,465	Hour(s) 小時

26 Rate of recordable work-related injuries is the rate of recordable work-related injuries per 100 full-time workers, and is calculated as: total number of recordable injury cases multiplied by 200,000, then divided by total working hours.

27 The formula for calculating the percentage of trained employees by relevant category is: number of trained employees in a given category divided by the total number of trained employees, multiplied by 100%.

26 可記錄的工傷率為每100名全職員工中可記錄的工傷率，計算方式為：可記錄工傷個案總數乘以200,000，再除以工作總時數。

27 按相關類別劃分的受訓僱員比率計算方法為：某一類別中受訓的僱員人數除以受訓僱員總數，乘以100%。

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
培訓總時數			
By Gender			
按性別			
Male	**61,663**	55,499	Hour(s)
男			小時
Female	**44,242**	35,966	Hour(s)
女			小時
By employee type			
按員工類別			
Top Management	**140**	140	Hour(s)
最高管理層			小時
Senior Management	**1,214**	565	Hour(s)
高級管理者			小時
Managers	**4,754**	2,364	Hour(s)
經理			小時
Staff	**99,797**	88,396	Hour(s)
員工			小時
Average training hours[28]			
平均培訓時數[28]			
By Gender			
按性別			
Male	**7.96**	7.65	Hour(s)
男			小時
Female	**10.85**	9.52	Hour(s)
女			小時
By employee type			
按員工類別			
Top Management	**23.33**	23.33	Hour(s)
最高管理層			小時
Senior Management	**7.99**	4.12	Hour(s)
高級管理者			小時
Managers	**8.25**	6.14	Hour(s)
經理			小時
Staff	**9.00**	8.41	Hour(s)
員工			小時

[28] The formula for calculating the average training hours of employees by relevant category is: total training hours of employees in a specific category divided by the number of employees in that category.

[28] 相關類別僱員平均受訓時數的計算方法為：特定類別僱員的總受訓時數除以該特定類別的僱員人數。

Overview of Social Aspect KPIs
社會層面關鍵績效指標總覽

SUPPLIERS 供應商

Indicators 指標	2025 二零二五年	2024 二零二四年	Unit 單位
Total number of suppliers 供應商總數	**461**	494	Nos. 個
Chinese Mainland 中國大陸	**323**	349	Nos. 個
Sri Lanka 斯里蘭卡	**28**	46	Nos. 個
Vietnam 越南	**45**	37	Nos. 個
Hong Kong 香港	**18**	18	Nos. 個
Taiwan 台灣	**10**	7	Nos. 個
Others 其他	**37**	37	Nos. 個

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍		General Disclosures and KPIs 一般披露、關鍵績效指標	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
A. Environmental A. 環境				
Aspect A1: Emissions 層面A1： 排放物	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Environmental Management and Protection – Climate Change Response 環境管理與保護－氣候變化應對 Environmental Management and Protection – Water Resource Usage and Wastewater Management 環境管理與保護－水資源使用與廢水管理 Environmental Management and Protection – Waste Management 環境管理與保護－廢棄物管理 Environmental Management and Protection – Air Emission Management 環境管理與保護－空氣排放管理	P69-82 P86-89 P93-96 P97
	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。	Environmental Management and Protection – Climate Change Response 環境管理與保護－氣候變化應對 Environmental Management and Protection – Water Resource Usage and Wastewater Management 環境管理與保護－水資源使用與廢水管理 Environmental Management and Protection – Waste Management 環境管理與保護－廢棄物管理 Environmental Management and Protection – Air Emission Management 環境管理與保護－空氣排放管理 Overview of Environmental Aspect KPIs 環境層面關鍵績效指標總覽	P81 P87 P95 P97 P130-133

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍		General Disclosures and KPIs 一般披露、關鍵績效指標	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
A. Environmental A. 環境				
	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)。	Overview of Environmental Aspect KPIs 環境層面關鍵績效指標總覽	P130-133
	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)。	Overview of Environmental Aspect KPIs 環境層面關鍵績效指標總覽	P130-133
	KPI A1.5 關鍵績效指標A1.5	Description of emission 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。	Sustainability Policy 可持續發展方針 Environmental Management and Protection – Waste Management 環境管理與保護－廢棄物管理	P11-12 P93-96
	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。	Sustainability Policy 可持續發展方針 Environmental Management and Protection – Waste Management 環境管理與保護－廢棄物管理	P11-12 P93-96

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍		General Disclosures and KPIs 一般披露、關鍵績效指標	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
A. Environmental A. 環境				
Aspect A2: Use of Resources 層面A2： 資源使用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Environmental Management and Protection – Low-Carbon Production and Manufacturing 環境管理與保護－低碳生產與製造 Environmental Management and Protection –Water Resource Usage and Wastewater Management 環境管理與保護－水資源使用與廢水管理 Environmental Management and Protection – Packaging Material Management 環境管理與保護－包裝材料管理	P82-85 P86-89 P90-92
	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)。	Environmental Management and Protection – Low-Carbon Production and Manufacturing 環境管理與保護－低碳生產與製造 Overview of Environmental Aspect KPIs 環境層面關鍵績效指標總覽	P82-85 P130-133
	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)。	Environmental Management and Protection – Water Resource Usage and Wastewater Management 環境管理與保護－水資源使用與廢水管理 Overview of Environmental Aspect KPIs 環境層面關鍵績效指標總覽	P86-89 P130-133

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍	General Disclosures and KPIs 一般披露、關鍵績效指標		Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
A. Environmental A. 環境				
	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。	Environmental Management and Protection – Low-Carbon Production and Manufacturing 環境管理與保護－低碳生產與製造	P82-85
	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。	Sustainability Policy 可持續發展方針 Environmental Management and Protection – Water Resource Usage and Wastewater Management 環境管理與保護－水資源使用與廢水管理	P11-12 P86-89
	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。	Environmental Management and Protection – Packaging Material Management 環境管理與保護－包裝材料管理	P90-92
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts 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。	Environmental Management and Protection 環境管理與保護	P68-97
	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。	Environmental Management and Protection 環境管理與保護 Service to Society – Nature Conservation 服務回饋社會－自然保育	P68-97 P128-129

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍	General Disclosures and KPIs 一般披露、關鍵績效指標		Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Employment and Labour Practices 僱傭及勞工常規				
Aspect B1: Employment 層面B1： 僱傭	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Talent Development and Care – Employment and Human Capital Management 人才發展關懷－員工僱傭與人力資本管理 Talent Development and Care – Employee Care and Benefits 人才發展關懷－員工關懷與福利	P98-102 P116-120
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Talent Development and Care – Employment and Human Capital Management 人才發展關懷－員工僱傭與人力資本管理 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P98-102 P134-140
	KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P134-140

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍	General Disclosures and KPIs 一般披露、關鍵績效指標		Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Employment and Labour Practices 僱傭及勞工常規				
Aspect B2: Health and Safety 層面B2： 健康與安全	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Talent Development and Care – Occupational Health and Safety 人才發展關懷－職業健康安全	P103-109
	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。	Talent Development and Care – Occupational Health and Safety 人才發展關懷－職業健康安全 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P103-109 P134-140
	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。	Talent Development and Care – Occupational Health and Safety 人才發展關懷－職業健康安全 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P103-109 P134-140
	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。	Talent Development and Care – Occupational Health and Safety 人才發展關懷－職業健康安全	P103-109

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍	General Disclosures and KPIs 一般披露、關鍵績效指標		Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Employment and Labour Practices 僱傭及勞工常規				
Aspect B3: Development and Training 層面B3： 發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Talent Development and Care – Talent Development and Growth 人才發展關懷－人才培養與發展	P109-115
	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。	Talent Development and Care – Talent Development and Growth 人才發展關懷－人才培養與發展 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P109-115 P134-140
	KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee 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)劃分的每名僱員完成受訓的平均時數。	Talent Development and Care – Talent Development and Growth 人才發展關懷－人才培養與發展 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P109-115 P134-140
Aspect B4: Labour Standards 層面B4： 勞工準則	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Talent Development and Care – Employment and Human Capital Management 人才發展關懷－員工僱傭與人力資本管理	P98-102
	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。	Talent Development and Care – Employment and Human Capital Management 人才發展關懷－員工僱傭與人力資本管理	P98-102
	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。	Talent Development and Care – Employment and Human Capital Management 人才發展關懷－員工僱傭與人力資本管理	P98-102

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍		General Disclosures and KPIs 一般披露、關鍵績效指標	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Operating Practices 營運慣例				
Aspect B5: Supply Chain Management 層面B5：供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Corporate Governance and Compliance – Supplier Management 企業管治與合規－供應商管理	P61-65
	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。	Corporate Governance and Compliance – Supplier Management 企業管治與合規－供應商管理 Overview of Social Aspect KPIs 社會層面關鍵績效指標總覽	P61-65 P134-140
	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、以及有關慣例的執行及監察方法。	Corporate Governance and Compliance – Supplier Management 企業管治與合規－供應商管理	P61-65
	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。	Corporate Governance and Compliance – Supplier Management 企業管治與合規－供應商管理	P61-65
	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。	Product Responsibility and Value Chain Management –Product Lifecycle Management 產品責任與價值鏈管理－產品生命周期管理 Corporate Governance and Compliance – Supplier Management 企業管治與合規－供應商管理 Environmental Management and Protection – Packaging Material Management 環境管理與保護－包裝材料管理	P43-46 P61-65 P90-92

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍	General Disclosures and KPIs 一般披露、關鍵績效指標		Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Operating Practices 營運慣例				
Aspect B6: Product Responsibility 層面B6：產品責任	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility and Value Chain Management – Product Quality Management 產品責任與價值鏈管理－產品質量管理 Product Responsibility and Value Chain Management – Customer Services and Communication 產品責任與價值鏈管理－客戶服務與交流 Corporate Governance and Compliance – Data and Privacy Protection 企業管治與合規－數據與隱私保護	P34-41 P42-43 P66
	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。	Product Responsibility and Value Chain Management –Customer Services and Communication 產品責任與價值鏈管理－客戶服務與交流	P42-43
	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。	Product Responsibility and Value Chain Management –Customer Services and Communication 產品責任與價值鏈管理－客戶服務與交流	P42-43
	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。	Corporate Governance and Compliance – Intellectual Property Protection 企業管治與合規－知識與產權保護	P67
	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。	Product Responsibility and Value Chain Management –Customer Services and Communication 產品責任與價值鏈管理－客戶服務與交流	P42-43
	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。	Corporate Governance and Compliance – Data and Privacy Protection 企業管治與合規－數據與隱私保護	P66

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Subject Areas 主要範圍		General Disclosures and KPIs 一般披露、關鍵績效指標	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
B. Social B. 社會				
Operating Practices 營運慣例				
Aspect B7: Anti-corruption 層面B7： 反貪污	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Corporate Governance and Compliance – Integrity and Compliant Operations 企業管治與合規－誠信合規運營	P57-60
	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。	Corporate Governance and Compliance – Integrity and Compliant Operations 企業管治與合規－誠信合規運營	P57-60
	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。	Corporate Governance and Compliance – Integrity and Compliant Operations 企業管治與合規－誠信合規運營	P57-60
	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。	Corporate Governance and Compliance – Integrity and Compliant Operations 企業管治與合規－誠信合規運營	P57-60
Aspect B8: Community Investment 層面B8： 社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關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。	Service to Society 服務回饋社會	P123-129
	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)。	Service to Society 服務回饋社會	P123-129
	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)。	Service to Society – Community Service 服務回饋社會－社區服務	P123-129

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Governance 管治	19(a)	Information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	Sustainability Policy – Sustainability Governance 可持續發展方針－可持續發展管治 Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P22-26 P69
	19(a)(i)	how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P69
	19(a)(ii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P69
	19(a)(iii)	how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P69

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	19(a)(iv)	how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及	Climate Change Response – Climate Governance 氣候變化應對－氣候治理 The Group is advancing the integration of key climate performance indicators into the performance evaluation of relevant management teams. 本集團正在推進將關鍵氣候績效指標與相關管理團隊的考核相銜接。	P69
	19(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	Sustainability Policy – Sustainability Governance 可持續發展方針－可持續發展管治 Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P22-26 P69
	19(b)(i)	whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	Sustainability Policy – Sustainability Governance 可持續發展方針－可持續發展管治 Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P22-26 P69
	19(b)(ii)	whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	Sustainability Policy – Sustainability Governance 可持續發展方針－可持續發展管治 Climate Change Response – Climate Governance 氣候變化應對－氣候治理	P22-26 P69

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Strategy 策略 Climate-related risks and opportunities 氣候相關風險和機遇	20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：		
	20(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-79
	20(b)	explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	20(c)	specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	20(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
Business model and value chain 業務模式和價值鏈	21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：		
	21(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	21(b)	a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Strategy and decision-making 策略和決策	22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：		
	22(a)	information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	22(a)(i)	current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	22(a)(ii)	current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作（直接或間接）；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	22(a)(iii)	any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略 The Group has not yet formulated a climate-related transition plan. 本集團暫未制定氣候相關轉型規劃。	P70-78

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	22(a)(iv)	how the issuer plans to achieve any climate-related targets (including any GHG emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	22(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	Sustainability Policy – Sustainability Goals and Progress 可持續發展方針－可持續發展目標及達成進展 Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P10-13 P70-78
Current financial effect 當前財務影響	24	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：		
	24(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	24(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Anticipated financial effect 預期財務影響	25	The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	The Group will continue to strengthen its internal capabilities and consider conducting quantitative scenario analysis in the future to assess the anticipated impact of climate-related risks on financial performance. 本集團將持續強化內部能力，考慮於未來開展量化情景分析，以評估氣候相關風險對財務表現的預期影響。	/
	25(a)	how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：		
	25(a)(i)	its investment and disposal plans; and 其投資及處置計劃；及		
	25(a)(ii)	its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及		
	25(b)	how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。		
Climate resilience 氣候韌性	26	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：		
	26(a)	the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	26(a)(i)	the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	26(a)(ii)	the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	26(a)(iii)	the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	26(b)	how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	26(b)(i)	information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 使用的輸入數據，包括： (1) 發行人在分析中使用的氣候相關情景及其來源； (2) 分析是否涵蓋多種不同的氣候相關情景； (3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關； (4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； (5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關； (6) 發行人在分析中所使用的時間範圍；及 (7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	26(b)(ii)	the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	26(b)(iii)	the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
Risk Management 風險管理	27	An issuer shall disclose information about: 發行人須披露以下資訊：		
	27(a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	27(a)(i)	the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	27(a)(ii)	whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	27(a)(iii)	how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；	Climate Change Response – Climate Response Strategy 氣候變化應對－氣候應對策略	P70-78
	27(a)(iv)	whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；	Climate Change Response – Climate Risk Management 氣候變化應對－氣候風險管理	P78-79

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	27(a)(v)	how the issuer monitors climate-related risks; and 發行人如何監察其氣候相關風險；及	Climate Change Response – Climate Risk Management 氣候變化應對－氣候風險管理	P78-79
	27(a)(vi)	whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	Climate Change Response – Climate Risk Management 氣候變化應對－氣候風險管理	P78-79
	27(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)；及	Climate Change Response – Climate Risk Management 氣候變化應對－氣候風險管理	P78-79
	27(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Climate Change Response – Climate Risk Management 氣候變化應對－氣候風險管理	P78-79
Metrics and Targets 指標及目標 GHG emissions 溫室氣體排放	28	An issuer shall disclose its absolute gross GHG emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：		
	28(a)	Scope 1 GHG emissions; 範圍1溫室氣體排放；	Climate Change Response – Metrics and Targets 氣候變化應對－指標和目標 Overview of Environmental Aspect KPIs 環境層面關鍵績效指標	P80-82 P130-133
	28(b)	Scope 2 GHG emissions; and 範圍2溫室氣體排放；及		
	28(c)	Scope 3 GHG emissions. 範圍3溫室氣體排放。		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	29	An issuer shall: 發行人須：		
	29(a)	measure its GHG emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring GHG emissions; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；	Climate Change Response – Metrics and Targets 氣候變化應對－指標和目標 Overview of Environmental Aspect KPIs 環境層面關鍵績效指標	P80-82 P130-133
	29(b)	disclose the approach it uses to measure its GHG emissions including: 披露其用於計量溫室氣體排放的方法，包括：		
	29(b)(i)	the measurement approach, inputs and assumptions the issuer uses to measure its GHG emissions; 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；		
	29(b)(ii)	the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its GHG emissions; and 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及		
	29(b)(iii)	any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；		
	29(c)	for Scope 2 GHG emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 GHG emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及		
	29(d)	for Scope 3 GHG emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 GHG emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Climate-related transition risks 氣候相關轉型風險	30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	The Group currently does not have reasonable, reliable and evidence-based quantification of assets or business activities affected by transition and physical risks and opportunities. Therefore, only qualitative disclosures are made based on reasonably available information, and relevant analysis and disclosures will be gradually improved in future reports. 目前本集團尚無合理且可靠的有依據量化受轉型和物理風險及機遇影響的資產或業務活動，因此僅根據合理可獲得資料作定性披露，並將於未來報告中逐步完善相關分析及披露。	/
Climate-related physical risks 氣候相關物理風險	31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。		
Climate-related opportunities 氣候相關機遇	32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Capital deployment 資本運用	33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	The Group is currently unable to separately identify and quantify the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. It is gradually improving its internal resource tracking mechanism and will disclose relevant quantitative data in future reports. 本集團暫時未能單獨識別及核算氣候相關風險和機遇的資本開支、融資或投資的金額，並正逐步完善內部資源追蹤機制，將在未來報告披露相關量化數據。	/
Internal carbon prices 內部碳定價	34	An issuer shall disclose: 發行人須披露如下，或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	The Group has not applied an internal carbon price mechanism during the Reporting Period. 報告期間，本集團未採用內部碳定價機制。	/
	34(a)	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及		
	34(b)	the price of each metric tonne of GHG emissions the issuer uses to assess the costs of its GHG emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價。		
Remuneration 薪酬	35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	The Group has not factored climate-related considerations into its remuneration policy during the Reporting Period. 報告期間，本集團的薪酬政策中暫未納入氣候相關的考慮因素。	/

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
Industry-based metrics 行業指標	36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	Best Pacific is currently in the initial stage of assessing the applicability of relevant industry-based metrics. We will continue to evaluate the applicability of such metrics with reference to business development and industry practice in subsequent reporting periods, and make timely disclosures to the extent practicable. 目前，超盈國際正處於對相關行業指標的適用性進行評估的初期階段。我們將於後續報告週期內，結合業務發展和行業實踐，持續評估行業指標的適用性，並在可行範圍內及時披露。	/
Climate-related targets 氣候相關目標	37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any GHG emissions targets. For each target, the issuer shall disclose: 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：		
	37(a)	the metric used to set the target; 用以設定目標的指標；	Sustainability Policy – Sustainability Goals and Progress 可持續發展方針－可持續發展目標及達成進展	P10-13
	37(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的(例如減緩、適應或以科學為基礎的舉措)；		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	37(c)	the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域)); 目標的適用期間； 衡量進度的基準期間； 階段性目標或中期目標(如有)； 如屬量化目標，其屬絕對目標還是強度目標；及 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。	Climate Change Response – Metrics and Targets 氣候變化應對 －指標和目標	P80-82
	37(d)	the period over which the target applies; 目標的適用期間；		
	37(e)	the base period from which progress is measured; 衡量進度的基準期間；		
	37(f)	milestones or interim targets (if any); 階段性目標或中期目標(如有)；		
	37(g)	if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及		
	37(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。		
	38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：	Sustainability Policy – Sustainability Goals and Progress 可持續發展方針 －可持續發展目標及達成進展 Climate Change Response – Metrics and Targets 氣候變化應對 －指標和目標	P10-13 P80-82
	38(a)	whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；		
	38(b)	the issuer's processes for reviewing the target; 發行人審核目標的程序；		
	38(c)	the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及		
	38(d)	any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。		
	39	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。		

Appendix I: SEHK ESG Reporting Code Content Index
附錄一：聯交所《ESG報告守則》內容索引

Climate-related Disclosures 氣候相關披露				
Aspect 層面	Metrics 指標	Disclosures 披露內容	Chapter/ Declaration 章節／聲明	Page 本報告 參考頁數
	40	For each GHG emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：		
	40(a)	which GHG are covered by the target; 目標涵蓋哪些溫室氣體；	Sustainability Policy – Sustainability Goals and Progress 可持續發展方針－可持續發展目標及達成進展 Climate Change Response – Metrics and Targets 氣候變化應對－指標和目標	P10-13 P80-82
	40(b)	whether Scope 1, Scope 2 or Scope 3 GHG emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；		
	40(c)	whether the target is a gross GHG emissions target or a net GHG emissions target. If the issuer discloses a net GHG emissions target, the issuer is also required to separately disclose its associated gross GHG emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；		
	40(d)	whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脱碳方法得出的；及		
	40(e)	the issuer's planned use of carbon credits to offset GHG emissions to achieve any net GHG emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：		
	40(e)(i)	the extent to which, and how, achieving any net GHG emissions target relies on the use of carbon credits; 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	The Group currently has no plans for the use of carbon credits to offset GHG emissions and will consider its feasibility in the future. 針對以碳信用抵銷溫室氣體排放，本集團現階段暫無相關計劃，將在未來考慮其可行性。	/
	40(e)(ii)	which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證；		
	40(e)(iii)	the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現；及		
	40(e)(iv)	any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵銷效果的假設)。		

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