



Chia Tai Enterprises International Limited  
正大企業國際有限公司

*(Incorporated in Bermuda with members' limited liability 於百慕達註冊成立之成員有限責任公司)*  
Stock Code 股份代號 : 3839

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

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## Approach

### 匯報方式

Chia Tai Enterprises International Limited (the “Company”) and its subsidiaries (together the “Group”) are committed to maintaining sustainable development.

The Group publishes this Environmental, Social and Governance Report (the “Report”) with the aim of communicating to its stakeholders material environmental, social and governance (“ESG”) issues faced by the Group, the ESG initiatives taken and the achievements in sustainable development.

### Board Statement on Environmental, Social and Governance Issues

The board of directors of the Company (the “Board”) holds the overall responsibility for the Group’s ESG and climate matters. The Board, via the Corporate Governance Committee and the Audit Committee, oversees the Group’s ESG and climate strategy, performance, risk management and reporting.

The Corporate Governance Committee is responsible for, among others, overseeing the implementation of the Group’s ESG and climate strategy, monitoring the progress of ESG and climate-related targets and initiatives, and ensuring compliance with applicable ESG reporting requirements. The Corporate Governance Committee meets regularly to discuss the above ESG matters and reports to the Board on a regular basis.

The Audit Committee, on the other hand, is responsible for, among others, reviewing and maintaining the effectiveness of the Group’s risk management and internal control system. The Audit Committee oversees the Group’s ESG and climate risk management and ensures that relevant risks, including ESG and climate-related risks, are identified, evaluated and prioritised according to our risk management framework. The Audit Committee meets regularly to discuss the above ESG and climate-related risks and report to the Board on a regular basis.

The Group has established a Safety, Health and Environmental Committee (the “SHE Committee”) at each of our production sites in Pucheng and Zhumadian, China. The SHE Committees oversee relevant environmental policies and programmes affecting our biotech operations, and ensure that proper environmental considerations are taken into account during the Group’s decision-making processes. Each SHE Committee comprises of representatives appointed by key departments within the respective entity and reports regularly to the management.

The Group identifies, evaluates and prioritises ESG issues through regular communications with internal and external stakeholders. Based on the prioritised issues, the Group will consider these issues and implement corresponding measures. For details of the stakeholder engagement process and materiality assessment results, please refer to the *Stakeholder Engagement Process* and the *Environmental, Social and Governance Issues Material to the Group* sections.

正大企業國際有限公司(「本公司」)及其附屬公司(統稱「本集團」)致力於可持續發展。

本集團發佈本環境、社會及管治報告(「本報告」)以向其持份者闡述本集團在環境、社會及管治方面所面對的重大影響事宜、採取的舉措及在可持續發展方面的績效。

### 董事會對環境、社會及管治事宜之聲明

本公司董事會(「董事會」)全面負責本集團的環境、社會及管治與氣候變化相關事宜。董事會通過企業管治委員會和審計委員會負責監督本集團的環境、社會、管治與氣候變化相關策略、表現、風險管理和匯報。

企業管治委員負責(其中包括)監督本集團的環境、社會及管治與氣候變化相關策略的實施,監督環境、社會及管治與氣候目標進展和措施,並確保符合相關之環境、社會及管治報告要求。企業管治委員定期開會討論上述環境、社會及管治之事宜,並定期向董事會匯報。

審計委員會則負責(其中包括)審查及監控本集團風險管理及內部監控系統的有效性。審計委員會監督本集團的環境、社會、管治與氣候變化相關風險管理,並確保根據我們的風險管理框架識別,評估及優先考慮相關風險,包括環境、社會、管治與氣候變化之相關風險。審計委員會定期開會討論上述環境、社會、管治與氣候變化之相關風險,並定期向董事會匯報。

本集團於中國浦城及駐馬店之生產設施分別成立安全、健康及環境委員會,以監督影響我們生物科技營運的相關環境政策和項目,並致力確保本集團在決策過程中充分考慮環境、健康和因素。各委員會由公司內重點部門的代表組成,並定期向集團管理層匯報。

本集團透過定期諮詢內部與外部持份者的意見來識別及評估環境、社會及管治事宜,並釐定有關事宜的優先次序。本集團會按照有關事宜的優先次序考慮,並實施相應的措施。有關持份者參與過程及重要性評估的結果詳情,請參閱「持份者參與過程」及「影響本集團的重大環境、社會及管治事宜」部分。

## Scope of the Report

The Report has been prepared in compliance with the “comply or explain” provisions in the Environmental, Social and Governance Reporting Code (the “ESG Code”) set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. Unless otherwise specified, the Report covers our ESG performance for the period between 1 January 2025 and 31 December 2025 (the “Reporting Period”).

The scope of the Report covers operations that are under the Group’s direct operational control and are considered material in reflecting the Group’s environmental and social impacts. These operations comprise of the Group’s biotech business, which focuses on the manufacture and/or sale of animal health products and chlortetracycline (“CTC”).

Unless otherwise specified, the environmental data scope of the Report includes:

- Pucheng Chia Tai Biochemistry Co., Ltd. (“Pucheng Chia Tai”) – the Group’s factory located in Pucheng;
- Zhumadian Huazhong Chia Tai Co., Ltd. (“Huazhong Chia Tai”) – the Group’s factory located in Zhumadian;
- Chia Tai Kangrui (Henan) Biochemistry Co., Ltd. (“Chia Tai Kangrui”) – the Group’s factory located in Zhumadian;
- Henan Chia Tai Biochemistry Trading Co., Ltd. (“Henan Chia Tai”) – the Group’s trading arm (included exclusively for Scope 3 emissions);
- Chia Tai Bio-Tech (Beijing) Co., Ltd. (“Beijing Chia Tai”) – the Group’s trading arm (included exclusively for Scope 3 emissions);
- Zhengzhou Chia Tai Animal Health Co., Ltd. (“Zhengzhou Chia Tai”) – the Group’s trading arm (included exclusively for Scope 3 emissions).

The entities referred to above that were included exclusively for Scope 3 emissions during the Reporting Period comprise the Group’s trading arms, which have environmental impacts primarily associated with value chain activities.

The social data scope of the Report includes the six entities mentioned above.

During the Reporting Period, Chia Tai Kangrui and Zhengzhou Chia Tai commenced operations. Accordingly, we have incorporated them into our data disclosure scope for 2025.

## 報告範圍

本報告乃遵守香港聯合交易所有限公司(「香港聯合交易所」)證券主版上市規則附錄C2《環境、社會及管治報告守則》(「守則」)中的「不遵守就解釋」條文撰寫。除非文義另有所指，本報告涵蓋我們由二零二五年一月一日至二零二五年十二月三十一日期間(「報告期」)之表現。

本報告的範圍涵蓋由本集團直接營運以及在對環境和社會方面有重大影響之業務。這些營運業務包含了本集團專注製造及／或銷售動保化藥產品及金霉素的生物科技業務。

除另有註明，本報告的環境數據範圍包含：

- 浦城正大生化有限公司(「浦城正大」)一本集團位於浦城的工廠；
- 駐馬店華中正大有限公司(「華中正大」)一本集團位於駐馬店的工廠；
- 正大康瑞(河南)生物科技有限公司(「正大康瑞」)一本集團位於駐馬店的工廠；
- 河南正大生化貿易有限公司(「河南正大」)一本集團旗下貿易分支(僅納入範圍3排放數據統計)；
- 正大生物科技(北京)有限公司(「北京正大」)一本集團旗下貿易分支(僅納入範圍3排放數據統計)；
- 鄭州正大動物保健有限公司(「鄭州正大」)一本集團旗下貿易分支(僅納入範圍3排放數據統計)。

上文所述於報告期內僅納入範圍3排放數據統計的實體，系指本集團旗下貿易分支，其環境影響主要體現於價值鏈相關活動。

本報告的社會數據範圍包含以上所述之六家實體。

於報告期內，正大康瑞和鄭州正大已正式投入營運。因此，我們已將其納入二零二五年的數據披露範圍內。

## Approach

匯報方式

### Scope of the Report (continued)

For the purposes of this report, references to the “Zhumadian factory”, “our production site in Zhumadian”, or “our production facility in Zhumadian” all denote Huazhong Chia Tai and Chia Tai Kangrui collectively.

The indicators in the Report are selected and elaborated following the principles as set out in the ESG Code to disclose the Group’s performances in the material issues.

**Materiality:** The Group identifies, evaluates and prioritises ESG issues through regular communications with internal and external stakeholders. For details of the stakeholder engagement process and materiality assessment results, please refer to the *Stakeholder Engagement Process* and the *Environmental, Social and Governance Issues Material to the Group* sections.

**Quantitative:** Measurable key performance indicators are disclosed in the Report with standards, methodologies and assumptions stated in supplementary notes.

**Consistency:** A consistent approach is adopted to disclose and compare data over the years in the Report, and changes in statistical methods and key performance indicators are disclosed.

**Balance:** Information are presented without selections and omissions in the Report, providing stakeholders an unbiased picture of the Group’s performance.

This Report focuses on the Group’s environmental and social performance. For information regarding our corporate governance, please refer to the Company’s annual report.

### 報告範圍(續)

於本報告中，「駐馬店工廠」、「於駐馬店之生產設施」或「在駐馬店工廠的生產設施」，均統指華中正大和正大康瑞。

本報告中的指標是按照守則中的原則選擇和闡述的，以披露本集團在重大議題上的表現。

**重要性：**本集團透過定期諮詢內部與外部持份者的意見來識別及評估環境、社會及管治事宜，並釐定有關事宜的優先次序。有關持份者參與過程及重要性評估的結果詳情，請參閱「持份者參與過程」及「影響本集團的重大環境、社會及管治事宜」部分。

**量化性：**可以計量的關鍵績效指標均於本報告披露，所用的標準、方法及假設等資料亦於在補充中說明。

**一致性：**本報告採用了與以前年度一致的數據披露方法，並就不同年度的數據進行了比對，並披露了統計方法、關鍵績效指標的變動。

**平衡：**本報告不偏不倚地披露內容，並確保為持份者提供對本集團表現公正的描述。

本報告主要針對本集團在環境和社會方面的表現。有關我們企業管治的資訊，請參閱本公司之年報。

## Stakeholder Engagement Process

To understand the relevance of ESG issues to our biotech business, the Group engaged a diverse group of stakeholders through various formal and informal communication channels. To ensure a systematic approach to our stakeholder engagement, we have identified five stakeholder groups that are most significant to the Group's business. These groups include employees, customers, suppliers, shareholders and investors, and communities and non-governmental organisations ("NGOs"). The table below outlines our communication channels with different stakeholder groups:

## 持份者參與過程

為了解與我們生物科技業務相關的環境、社會及管治事宜，本集團透過多個正式和非正式的溝通渠道與廣泛的持份者進行交流。我們識別了五個對集團業務最為重要的持份者類別，確保有效地進行溝通工作。這些持份者類別包括僱員、客戶、供應商、股東及投資者，以及社區和非政府組織。下表詳列不同持份者的溝通渠道：

Stakeholder Groups 持份者類別	Communication Channels 溝通渠道
Employees 僱員	<ul style="list-style-type: none"> <li>- Performance appraisals 工作表現評估</li> <li>- Surveys and interviews conducted by a third party 由第三方進行之調查及訪問</li> <li>- Volunteering activities 義工活動</li> <li>- Training sessions, seminars and workshops 培訓課程、講座及工作坊</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>- Customer satisfaction surveys 客戶滿意度調查</li> <li>- Surveys conducted by a third party 由第三方進行之調查</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>- Site visits 實地考察</li> <li>- Surveys conducted by a third party 由第三方進行之調查</li> <li>- Supplier assessments 供應商評估</li> </ul>
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"> <li>- Annual general meeting and special general meetings 股東週年大會及特別股東大會</li> <li>- Annual and interim reports, ESG report, circulars and announcements 年報及中期報告、環境、社會及管治報告、通函及公告</li> </ul>
Communities and NGOs 社區及非政府組織	<ul style="list-style-type: none"> <li>- Charity events 慈善活動</li> <li>- Participation in programmes initiated by NGOs 參與由非政府組織舉辦的活動</li> <li>- Volunteering activities 義工活動</li> </ul>

## Approach

匯報方式

### Environmental, Social and Governance Issues Material to the Group

Where there is no significant fundamental change in our business, we engage stakeholders every five years to update our understanding of their views, priorities and expectations on ESG issues. Meanwhile, we review industry trends and key ESG issues faced by peer companies on an annual basis to ensure our management and disclosures on ESG are relevant and sufficient to stakeholders.

In accordance with our five-year stakeholder engagement plan, we conducted stakeholder engagement process in 2025 to review the materiality of ESG issues.

We undertook a review of the key ESG issues faced by peer companies in the biotech industry and referred to the latest ESG Code, and identified 23 ESG issues that were most relevant to the Group's business. All of the five stakeholder groups that are most significant to the Group's business group were invited to take part in a survey and rank the relative importance to the Group of each ESG issue based on their understanding of the Group's operations. Through open-ended questions in the survey, we gathered stakeholders' feedback, suggestions, and expectations regarding the Group's ESG initiatives. In addition, we conducted group interviews with key internal stakeholders. The qualitative feedback collected from stakeholders through interviews were used to validate the ranked results. The final materiality analysis results were reviewed and endorsed by the Board.

The results are presented below in the form of a matrix to provide an overview of the relative importance of the ESG issues to the Group.

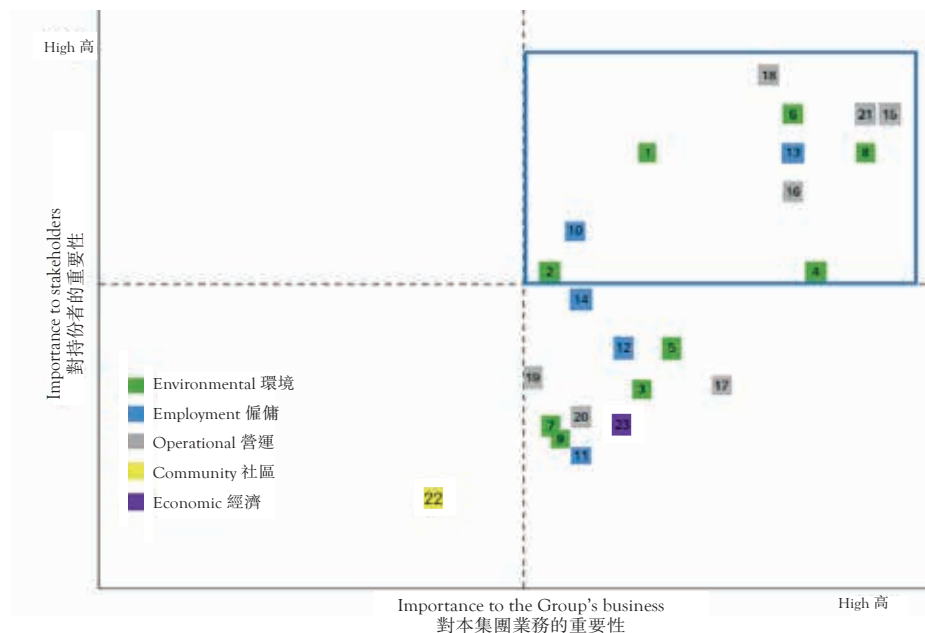
### 影響本集團的重大環境、社會及管治事宜

如集團業務沒有重大或基本性的變動，我們會與持份者每五年進行一次溝通，以了解及更新他們對環境、社會及管治事宜的看法、關注的事宜及期望。與此同時，我們每年會檢閱行業趨勢及同業面對的重大環境、社會及管治事宜，以確保對持份者而言，我們在環境、社會及管治的管理及披露是相關和充足的。

根據本集團的五年持份者參與計劃，2025年我們進行了持份者參與過程，以審查集團的環境、社會及管治事宜的重要性。

我們審查了生物科技行業同業的重大環境、社會及管治事宜，參考最新的守則，並識別了二十三項與集團業務最為相關的环境、社會及管治事宜。五類對集團業務最為重要的持份者均受邀參與問卷調查，並根據他們對集團營運的了解，為各項重大環境、社會及管治事宜對集團的相對重要性進行評分。通過問卷中的開放性問題，收集持份者對集團ESG工作的意見、建議或期望。此外，我們面向重要的內部持份者開展小組訪談，透過訪問持份者所收集的定性反饋用於驗證排名的結果。最終的重要性分析結果已被董事會審閱及認可。

分析結果呈現於下列矩陣，以概述各重大環境、社會及管治事宜對集團的相對重要性。



Environmental, Social and Governance Issues  
Material to the Group (continued)影響本集團的重大環境、社會及管治事宜  
(續)

		ESG Issues Most Material to the Group 影響本集團的 最重大環境、 社會及 管治事宜	ESG Code Reference on Material Issues 重大事宜《環境、社會及管治報告守則》參照
Environmental Issues 環境事宜			
1	Air pollution 空氣污染	✓	A1: Emissions 排放物
2	Greenhouse gas emissions 溫室氣體排放	✓	Part D: Climate-related Disclosures D部分: 氣候相關披露
3	Climate risk mitigation and adaptation 減緩和適應氣候變化風險		Part D: Climate-related Disclosures D部分: 氣候相關披露
4	Energy management 能源管理	✓	A2: Use of Resources 資源使用 A3: The Environment and Natural Resources 環境及天然資源 Part D: Climate-related Disclosures D部分: 氣候相關披露
5	Water management 水資源管理		A2: Use of Resources 資源使用
6	Wastewater discharge 污水排放	✓	A1: Emissions 排放物 A3: The Environment and Natural Resources 環境及天然資源
7	Non-hazardous waste management 無害廢棄物管理		A1: Emissions 排放物 A3: The Environment and Natural Resources 環境及天然資源
8	Hazardous waste management 有害廢棄物管理	✓	A1: Emissions 排放物 A3: The Environment and Natural Resources 環境及天然資源
9	Use of packaging materials 包裝材料使用		A2: Use of Resources 資源使用

## Approach

匯報方式

Environmental, Social and Governance Issues  
Material to the Group (continued)影響本集團的重大環境、社會及管治事宜  
(續)

		ESG Issues Most Material to the Group 影響本集團的 最重大環境、 社會及 管治事宜	ESG Code Reference on Material Issues 重大事宜《環境、社會及管治報告守則》參照
Employment Issues 僱傭事宜			
10	Employee training and development 僱員培訓及發展	✓	B3: Development and Training 發展及培訓
11	Employee remuneration 僱傭酬勞		B1: Employment 僱傭
12	Equal opportunity and anti-discrimination 平等機會及反歧視		B1: Employment 僱傭
13	Occupational health and safety 職業健康與安全	✓	B2: Health and Safety 健康與安全
14	Child and forced labour 童工及強制勞工		B4: Labour Standards 勞工準則
Operational Issues 營運事宜			
15	Product safety and quality 產品安全及質量	✓	B6: Product Responsibility 產品責任
16	Customer response 客戶反饋	✓	B6: Product Responsibility 產品責任
17	Responsible marketing and labelling 負責任的行銷和產品標籤		B6: Product Responsibility 產品責任
18	Responsible supply chain 負責任的供應鏈	✓	B5: Supply Chain Management 供應鏈管理
19	Intellectual property rights 知識產權		B6: Product Responsibility 產品責任
20	Anti-corruption practice 反貪污政策		B7: Anti-corruption 反貪污
21	Technology and innovation 科技與創新	✓	B6: Product Responsibility 產品責任
Community Issues 社會事宜			
22	Community investment 社區投資		B8: Community Investment 社區投資
Economic Issues 經濟事宜			
23	Economic performance 經濟表現		

Out of the 23 issues assessed, 11 issues located in the upper-right corner quadrant of the matrix were identified as highly material, and the respective ESG aspects stated in the ESG Code were prioritised for disclosure throughout the Report. Through the stakeholder engagement process, stakeholders provided extensive and meaningful feedback that have guided us in managing our ESG issues.

在已識別的二十三項事宜中，位於矩陣右上角的十一項事宜被識別為重要事宜，其在守則中的相關範疇將在整個報告中重點披露。透過持份者參與過程，持份者提供了廣泛和具價值的建議，有助我們管理環境、社會及管治事宜。

## A. Environmental 環境

The Group is committed to strengthening environmental protection and our biotech operations are certified under International Organization for Standardization (“ISO”) 14001 Environmental Management System. According to ISO’s requirements, the Group’s operating facilities are evaluated regularly by a third party to ensure adherence to proper environmental protection guidelines and procedures for improving environmental and energy performance. Our production facility in Zhumadian has obtained the national Green Factory certification and successfully passed the re-assessment during the Reporting Period. By the end of 2025, our production facility in Pucheng had passed the verification of ISO 50001 Energy Management System and initiated the application process for provincial-level Green Factory recognition.

### Key Environmental Targets

The Group is committed to reducing our operations’ impact on the environment. We published our environmental targets in the 2021 ESG report. Unless otherwise stated, the table below shows the Group’s targets to be achieved by 2030, as compared to the base year 2021. Details of each target will be discussed in the respective sections.

Due to changes in regulatory standards, sludge has been classified as a prohibited raw material for use in organic fertilisers for agricultural purposes. The sludge that the Group previously reused must now be disposed of centrally, leading to an increase in non-hazardous waste sent to landfills and incinerators. To reflect this operational change due to regulatory adjustment, in 2025, we revised our non-hazardous waste management target to “Maintain the intensity of non-hazardous waste directed to landfill/incineration intensity (kilogram per production tonne) at the 2025 level”.

本集團致力加強環境保護，我們的生物科技業務擁有國際標準化組織（「ISO」）14001環境管理系統認證。按照ISO的要求，本集團的營運設施由第三方進行定期評估，以確保妥善遵守環境保護指引及程序，從而改善環境表現以及能源使用。我們在駐馬店工廠的生產設施取得了國家綠色工廠認證並於報告期內通過複審。二零二五年底，我們在浦城工廠的生產設施已通過ISO 50001 能源管理體系認證，並啟動申報省級綠色工廠。

### 主要環境目標

本集團致力於減少我們的營運對環境之影響。我們在二零二一年環境、社會及管治報告中發佈了環境目標。除非另有註明，下表顯示了本集團與二零二一年基準年相比下到二零三零年要達到的目標。每個目標的詳細信息將在其各自的部分中討論。

鑒於有關行業監管標準的更新，污泥被列為農用有機肥禁用原料，本集團原可實現回用的污泥現需進行集中處置，致使運往垃圾堆填區或焚化爐的無害廢棄物規模有所增加。為此，本集團於二零二五年對無害廢棄物管理目標進行優化，調整為「維持運往垃圾堆填區／焚化爐的無害廢棄物密度（千克／公噸產量）為二零二五年水平」，從而更加實際地反映監管政策變動產生的影響。

## A. Environmental

環境

## Key Environmental Targets (continued)

## 主要環境目標(續)

## 2030 Targets

## 2030年目標

Reduce 10% of greenhouse gas emission (Scope 1 and 2) intensity (kilogram CO<sub>2</sub> equivalent per production tonne)  
溫室氣體排放密度(範圍一及二)減少10%(千克二氧化碳當量/公噸產量)

Maintain the intensity of non-hazardous waste directed to landfill/incineration intensity (kilogram per production tonne) at the 2025 level  
維持運往垃圾堆填區/焚化爐的無害廢棄物密度(千克/公噸產量)為二零二五年水平

Reduce 10% of hazardous waste sent to incineration intensity (kilogram per production tonne of CTC HCL)  
運往焚化爐的有害廢棄物密度減少10%(千克/公噸鹽酸金霉素產量)

Reduce 10% of energy consumption intensity (gigajoule per production tonne)  
能源消耗密度減少10%(千兆焦耳/公噸產量)

Reduce 10% of water consumption intensity (cubic metre per production tonne)  
耗水密度減少10%(立方米/公噸產量)

We implemented a number of initiatives, including upgrading our green equipment, stopping the use of coal and improving the water recycling rate to improve our environmental performance. In 2025, our greenhouse gas emission (Scope 1 and 2) intensity reduced by 30% compared to the 2021 base year, energy consumption intensity reduced by 36%, and water consumption intensity reduced by 66%, achieving the 2030 targets ahead of schedule. For the hazardous waste target that has not yet been met, we will closely monitor our performance and continue to make further enhancement.

我們積極通過各項措施，例如升級了我們工廠的環保設備，停止使用煤炭及提高水的循環率，從而改善我們的環境績效。二零二五年，我們的溫室氣體排放密度(範圍一及二)與二零二一年基準年相比減少30%，能源消耗密度減少36%，耗水密度減少66%，提前達二零三零年目標。對於尚未實現的有害廢棄物目標，我們將密切監察我們的表現，並改善我們的環境績效。

## A1. Emissions

## A1. 排放物

## Air Emissions and Greenhouse Gas Emissions

## 廢氣及溫室氣體排放

The Group is vigilant in monitoring the air emissions and greenhouse gas emissions generated from our business activities. This action is an important part of our environmental strategy.

作為環境策略中的重要一環，本集團密切監察因業務活動而產生的廢氣及溫室氣體排放。

A. Environmental  
環境

## A1. Emissions (continued)

## Air Emissions and Greenhouse Gas Emissions (continued)

Carbon dioxide (“CO<sub>2</sub>”) is the main type of greenhouse gas generated from our operations. The Group recognises that greenhouse gas has a negative impact on climate change and therefore systematically monitors emissions by tracking the emission intensity. In order to lower the emission from combustion of coal, the Group has purchased steam from a third-party supplier. In the Reporting Period, the Group reduced greenhouse gas emissions through heat recovery and recycling initiatives. At our Pucheng factory, waste heat from fermentation sugar tank cooling water and air compressors were recovered and reused to increase the temperature of culture medium preparation. At our Zhumadian factory, thermal energy from fluidised bed exhaust gas was recycled to preheat the inlet air, thereby reducing steam consumption. Furthermore, we carried out energy-efficiency upgrades and equipment replacements to improve operational efficiency and reduce energy consumption and greenhouse gas emissions. Both Pucheng and Zhumadian factories implemented energy-saving upgrades to air compressors and cooling tower motors. Moreover, in 2025, the Group has engaged in a tree planting campaign, whereby a total of 2,000 trees were planted.

The Group is committed to reducing the intensity of greenhouse gas emission (kilogram CO<sub>2</sub> equivalents per production tonne) from its operations by 10% by 2030, relative to the base year 2021 (Baseline: 3,670 kilogram CO<sub>2</sub> equivalent per production tonne). The greenhouse gas emission intensity of the Group decreased to 2,584 kilogram CO<sub>2</sub> equivalent per production tonne in 2025 (2024: 2,607<sup>1</sup> kilogram CO<sub>2</sub> equivalent per production tonne). The planned reduction in greenhouse gas emission is also linked to our energy usage – please refer to the *Energy Usage* section for more details.

## A1. 排放物(續)

## 廢氣及溫室氣體排放(續)

二氧化碳(「CO<sub>2</sub>」)是我們營運中產生的主要溫室氣體。本集團知悉這些溫室氣體對氣候變化有負面影響，因此有系統地透過追蹤排放密度去監察排放量。同時，為了減少燃煤排放，本集團統一採用外購蒸汽。在報告期內，我們透過循環利用以減少溫室氣體的排放，我們的浦城工廠對發酵糖罐降溫熱水和空壓機的餘熱進行回收利用，以提升培養基的配料溫度；駐馬店工廠利用流化床尾氣熱能對流化床進風進行循環加熱，從而降低蒸汽消耗。此外，我們進行了設備節能升級和更新，以提高使用效率、減少能源消耗和溫室氣體排放，浦城和駐馬店工廠對空壓機和冷卻塔電機開展節能升級改造。同時，我們亦開展了植樹造林活動，二零二五年累計植樹2,000棵。

於二零三零年或之前，本集團承諾由其營運產生的溫室氣體排放密度(千克二氧化碳當量/公噸產量)較二零二一年基準年減少10%(基準：3,670千克二氧化碳當量/公噸產量)。本集團二零二五年的溫室氣體排放密度下跌至2,584千克二氧化碳當量/公噸產量(二零二四年：2,607<sup>1</sup>千克二氧化碳當量/公噸產量)。溫室氣體排放的減少計劃與我們的能源使用直接相關，詳情請參閱「能源使用」部分。

<sup>1</sup> In 2025, we refined our greenhouse gas emission calculation methodology and updated the energy conversion factor for purchased steam to align with the factor that was actually applied by the third-party supplier. To maintain data comparability, the 2024 greenhouse gas emission data have been correspondingly updated and restated.

二零二五年，我們優化溫室氣體排放數據計算方法，對外購蒸汽的能量轉換係數進行更新，使其與第三方供熱單位實際採用的係數保持一致。為保持數據可比性，我們對二零二四年的溫室氣體排放數據進行同步更新並重列。

## A. Environmental

## 環境

## A1. Emissions (continued)

## Air Emissions and Greenhouse Gas Emissions (continued)

In 2025, to further optimise operational efficiency and strengthen value chain emissions management, the Group referenced the *Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)* to develop the greenhouse gas inventory across our value chain and disclosed Scope 3 greenhouse gas emissions data for the first time in the Report. In 2025, the primary sources of our Scope 3 emissions were category 1. We will review the emissions generated at various stages of the supply chain and continue to collaborate with internal and external stakeholders to actively reduce greenhouse gas emissions.

## A1. 排放物(續)

## 廢氣及溫室氣體排放(續)

二零二五年，為進一步優化運營及價值鏈排放管控，本集團參考《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年版）》，開展價值鏈的溫室氣體盤查工作，並於本報告首次披露範圍三溫室氣體排放數據。二零二五年，我們範圍三排放的主要來源是類別一。我們梳理在價值鏈各個階段所產生的排放，並將繼續與內部及外界利益相關方合作，積極減少溫室氣體排放。

Category 類別	Greenhouse Gas Emissions (tCO <sub>2</sub> e) 溫室氣體排放量(公噸二氧化碳當量)
Category 1 – Purchased goods and services 類別1：外購商品和服務	141,199
Category 2 – Capital goods 類別2：資本商品	84
Category 3 – Fuel- and energy-related activities 類別3：燃料和能源相關活動	1,506
Category 4 – Upstream transportation and distribution 類別4：上游運輸和配送	5,761
Category 5 – Waste generated in operations 類別5：運營中產生的廢棄物	3,636
Category 6 – Business travel 類別6：商務旅行	138
Category 7 – Employee commuting 類別7：僱員通勤	540
Category 8 – Upstream leased asset 類別8：上游出租資產	79
Category 9 – Downstream transportation and distribution 類別9：下游運輸和配送	5,054
Category 10 – Processing of sold products 類別10：售出產品的加工	2
Category 12 – End of life treatment of sold products 類別12：售出產品生命周期終止的處理	3
<b>Total Scope 3 emission (tCO<sub>2</sub>e) 範圍三總排放量(公噸二氧化碳當量)</b>	<b>158,002</b>

A. Environmental  
環境

## A1. Emissions (continued)

## Air Emissions and Greenhouse Gas Emissions (continued)

The main air pollutants from our production sites in Pucheng and Zhumadian are particulates. Air pollutant emissions from production activities are regulated by the Chinese government under “Emission Standard of Air Pollutants for Boilers”. We conduct regular checks on the pollutant control systems of our machineries to ensure compliance with relevant national and local emission laws and regulations, and passed the air pollutants sampling tests conducted by the government during the Reporting Period.

Simultaneous improvement in the three areas discussed below enabled the Group to reduce air emissions in an effective manner.

## A1. 排放物(續)

## 廢氣及溫室氣體排放(續)

本集團位於浦城及駐馬店的生產設施排放的廢氣主要為微粒。本集團從生產過程中產生的氣體污染物排放受中國政府制定的《鍋爐大氣污染物排放標準》所規管。我們定期對機器的污染物控制系統進行檢測，確保符合國家及當地相關的排放法律和規例，於報告期內通過政府有關氣體污染物排放的樣本測試。

我們同時結合以下三方面的減少排放方法，有效減少廢氣排放。

Approaches to Reduce Emissions 減少排放的方法	Measures 措施
Structural improvement 改善結構	Eliminate outdated production equipment and replace old machines with more energy-efficient models. 淘汰過時的生產設備，以節能型號取代舊有機器。
Process improvement 改善生產過程	Adopt new technologies to reduce emissions, for example, through adding dust-removal and sulphur-removal equipment to production lines. The Group also utilises the heat generated during the air compression process to heat water used in fermentation production, thereby reducing the emission of hot air and saving energy costs. 採用減少排放的新技術，例如在生產線引入除塵及除硫設備。本集團更利用空氣壓縮過程中產生的熱量來加熱發酵生產用水，從而減少熱空氣的排放並節省能源成本。
Production management system improvement 改善生產管理系統	Optimise the Group’s production management system following an annual review to improve production efficiency and reduce air emissions. In accordance with government requirements, the Group evaluates its production process regularly to ensure that the air pollutant emission level complies with the national standards. 年度評估後改善本集團的生產管理系統，以提高生產效率和減少廢氣排放。根據政府要求，本集團定期評估其生產流程，以確保空氣污染物排放量符合國家標準。

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the environment or on the Group relating to air and greenhouse gas emissions.

報告期內，並無發生對環境或本集團有重大影響的廢氣及溫室氣體排放之相關法律及規例的重大違規事件。

## A. Environmental

### 環境

### A1. Emissions (continued)

#### Waste

As the business grows, the Group will continue to develop a comprehensive waste management solution for its biotech business to reduce waste generation and handle waste responsibly. Part of this solution involves finding ways to reuse waste where feasible.

In recent years, we replaced the sludge dewatering equipment in our Pucheng and Zhumadian factory from belt filter press to plate-and-frame filter press, which reduces wastewater content in the sludge and lowers the ultimate weight of sludge. After the project implementation, the sludge's moisture content decreased from the original 82%–85% to 57%–60%, resulting in a corresponding reduction of approximately 25% in the sludge's weight. At the same time, the Pucheng factory has invested in the upgrade of the sludge dehydration system to reduce sludge discharge. Sludge is collected by licensed third parties in accordance with the requirements of the environmental protection unit.

Due to changes in regulatory standards, sludge has been classified as a prohibited raw material for use in organic fertilisers for agricultural purposes. The sludge that the Group previously reused must now be disposed of centrally, leading to an increase in non-hazardous waste sent to landfills and incinerators. To reflect this operational change due to regulatory adjustment, in 2025, we revised our 2030 non-hazardous waste management target. By 2030, we aim to maintain non-hazardous waste from production sent to landfill or incineration intensity at 148.47 kilogram per production tonne – the intensity level in the base year 2025. We will continue to explore methods in waste reduction to achieve the 2030 target.

Hazardous waste is generated during the production process which involves the use of certain chemicals. Mindful of the negative effect of hazardous waste on the environment, the Group ensures hazardous waste is processed in compliance with applicable laws and regulations. Our hazardous waste, mainly mycelium residue, which is a by-product in CTC HCL production, is handled by and disposed of through licensed waste collectors in accordance with regulatory requirements.

### A1. 排放物(續)

#### 廢棄物

隨著業務增長，本集團將繼續為其生物科技業務制定全面的廢棄物管理方案，以減少產生和妥善處理廢棄物。部分措施包括在可行情況下循環再用廢棄物。

近年，我們更換了浦城和駐馬店工廠的污泥脫水設備，並由帶式壓濾機改為板框壓濾機，減少了污泥中的廢水含量，從而降低了污泥的最終重量。該項目運行後，污泥的含水率從原本的82%–85%降低至57%–60%，使污泥的重量相應減少約25%。同時，浦城工廠投資改造污泥脫水系統，以實現降低污泥的產生量。污泥按照環保主管單位要求委託第三方合規處置。

鑒於有關行業監管標準的更新，污泥被列為農用有機肥禁用原料，本集團原可實現回用的污泥現需進行集中處置，致使運往垃圾堆填區或焚化爐的無害廢棄物規模有所增加。為此，本集團於二零二五年對二零三零年無害廢棄物管理目標進行調整，從而更加實際地反映監管政策變動產生的影響。於二零三零年或之前，我們的目標是將本集團運往垃圾堆填區／焚化爐的產品生產無害廢棄物密度控制在每公噸產量產生大約148.47克無害廢棄物，即二零二五年的密度。我們未來會繼續探索減少廢棄物的方法，實現二零三零年的目標。

我們在生產過程中使用的化學物會產生有害廢棄物。本集團深明這些有害廢棄物對環境造成的不良影響，故致力確保有害廢棄物的處理符合相關的法律和規例。我們的有害廢棄物主要為菌絲體殘餘，是生產鹽酸金霉素過程中產生的副產品，按照監管要求由註冊廢物收集商處理和棄置。

## A. Environmental 環境

### A1. Emissions (continued)

#### Waste (continued)

The Group commits to reducing the intensity of hazardous waste sent to incineration (kilogram per production tonne of CTC HCL) by 10% by 2030, relative to the base year 2021 (Baseline: 4,374 kilogram per production tonne of CTC HCL). Mycelium residue, stemming from CTC HCL production, accounts for over 99% of the Group's hazardous waste. Therefore, we set our target based on the production volume of CTC HCL. In recent years, we have enhanced our low temperature sludge dryer which decreases the moisture content of mycelium residue, effectively reducing the weight of mycelium residue before being collected by licensed waste collectors. Nonetheless, the intensity of hazardous waste sent to incineration increased to 4,680 kilogram per production tonne of CTC HCL in 2025, compared with 3,955 kilogram in 2024. CTC HCL is produced through biological fermentation, and inherent fluctuations in fermentation efficiency can reduce batch output even under optimal control of process parameters. This phenomenon led to an increase in mycelium residue intensity in 2025. We plan to further invest in drying equipment, reinforce our equipment maintenance efforts, and further enhance our production processes, with the aim of reducing the generation of mycelium residue as a by-product in CTC HCL production.

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the environment or the Group relating to the generation of hazardous and non-hazardous waste.

### A2. Use of Resources

#### Energy Usage

The Group places significant emphasis on energy management and conservation as an important part of its business operations. The Group's biotech business has an established energy management system which comprises guidelines on managing energy which are reviewed annually and updated as necessary. The energy management system, which covers energy procurement and machine operations, helps the Group in managing different types of energy usage in its business.

Under the energy management system, each department has its own obligations and responsibilities to ensure energy management measures are consistently and effectively implemented across different levels of operations.

### A1. 排放物(續)

#### 廢棄物(續)

以二零二一年為基準，本集團承諾於二零三零年將運往焚化爐的產品生產有害廢棄物密度(千克/公噸鹽酸金霉素產量)減少10%(基準：4,374千克/公噸鹽酸金霉素產量)。來自鹽酸金霉素生產的菌絲體殘餘物佔本集團有害廢棄物的99%以上。因此，我們設立的目標以鹽酸金霉素的產量為基準。近年，我們升級了低溫烘乾設備，將菌絲體殘餘物的水分含量降低，有效地減少了持牌廢物收集商處理的菌絲體殘餘物的重量。雖然如此，二零二五年運往焚化爐的有害廢棄物密度為4,680千克/公噸鹽酸金霉素產量，對比起二零二四年的3,955千克上升了。鹽酸金霉素屬於生物發酵，然而，即使在製程參數得到最佳控制的情況下，發酵效率固有的波動也會降低批次產量。這現象導致二零二五年整體菌絲渣密度上升。我們計劃投資更多的乾燥設備，加強設備維護，並進一步提升生產工藝，以減少鹽酸金霉素生產中作為副產品的菌絲體殘餘物的產生。

報告期內，並無發生對環境或本集團有重大影響的有害及無害廢棄物的產生之相關法律及規例的重大違規事件。

### A2. 資源使用

#### 能源使用

作為業務營運的重要一環，本集團高度重視能源管理和節約。其生物科技業務設有一套由能源管理指引組成的能源管理系統，並每年進行檢討和於有需要時作出更新。該能源管理系統涵蓋能源採購和機器運作，有助本集團管理各種能源的使用。

在能源管理系統下，不同部門各有責任和職責，確保在不同營運層面能貫徹和有效地執行能源管理措施。

## A. Environmental

### 環境

## A2. Use of Resources (continued)

### Energy Usage (continued)

In order to lower energy consumption, the Group has purchased steam from a third-party supplier. With the higher temperature of purchased steam, the steam sterilisation process after fermentation of CTC can be shortened.

The Group commits to achieving a 10% reduction in energy consumption intensity (gigajoules per production tonne) by 2030, relative to the base year 2021 (Baseline: 31.48 gigajoules per production tonne).

The Group regularly reviews its production lines and production process and conducts inspections to monitor equipment performance to minimise energy wastage resulting from equipment mismanagement. If the results of these inspections indicate that a particular machine is malfunctioning, the machine will be shut down and repaired or replaced accordingly. We continue to upgrade equipment to help reduce energy consumption. For example, in 2025, our Pucheng and Zhumadian factories conducted a comprehensive review and assessment of energy-consuming equipment across their production lines. The air compressors were upgraded to improve energy efficiency, and cooling tower motors were replaced with direct-drive motors equipped with variable frequency control, resulting in reduced electricity consumption. At the Pucheng factory, fermenter stirring motors and associated drive components were also upgraded, and centrifugal blower units were retrofitted to further enhance energy savings. In addition, waste heat from fermentation sugar tank cooling water and air compressors was recovered and reused, while heat from fluidised bed exhaust gases was recycled to preheat inlet air, further reducing steam consumption. Nonetheless, the energy consumption intensity of the Group in 2025 is 20.21 gigajoules per production tonne, which has slightly increased compared to the 19.88 gigajoules per production tonne in 2024. This was primarily due to differences in product manufacturing processes, an increase in the production of energy-intensive products during the Reporting Period, and higher electricity consumption for cooling purposes as a result of elevated summer temperatures.

## A2. 資源使用 (續)

### 能源使用 (續)

為了降低我們的能耗，本集團統一採用外購蒸汽。外購的蒸汽溫度更高，能縮短金霉素發酵工序後使用蒸汽滅菌所需的時間。

於二零三零年或之前，本集團承諾將能源消耗密度（千兆焦耳／公噸產量）較二零二一年基準年減少10%（基準：31.48千兆焦耳／公噸產量）。

本集團定期檢討生產線和生產過程，並進行檢驗以監控設備的運作情況，以減少因設備管理不善而導致能源浪費。若檢測結果顯示機器出現故障，我們會停止其運作，並進行維修或更換。與此同時，我們繼續升級現有設備以降低能源消耗。在二零二五年，浦城工廠和駐馬店工廠對生產線能源設備進行梳理評估，對空壓機進行節能升級改造，並將循環水冷卻塔電機更換為直驅電機，增加了變頻運行控制，從而節約電能。浦城工廠亦升級了醱罐攪拌電機與攪拌組件，並離心鼓風機本體進行改造，以更有效節能。此外，我們亦對發酵糖罐降溫熱水和空壓機的餘熱進行回收，循環利用流化床尾氣熱能，從而降低蒸汽消耗。儘管如此，本集團二零二五年的能源消耗密度為20.21千兆焦耳／公噸產量，較二零二四年的19.88千兆焦耳／公噸產量有所上升，主要原因為不同產品工藝存在差異，報告期內高耗電產品產量增加，且受到夏季高溫影響，製冷相關電力消耗增加。

## A. Environmental 環境

### A2. Use of Resources (continued)

#### Water and Wastewater

The Group carefully manages water consumption notwithstanding that the Group's operations are not located in water-stressed regions and has no difficulty in sourcing water that is fit for the purpose. Our Pucheng factory draws water from a nearby river for production. The amount of water consumed is estimated based on the amount of water drawn. Our factory in Zhumadian draws water from municipal supplies. In 2025, Pucheng factory and Zhumadian factory consumed 4.03 and 0.42 (2024: 5.31 and 0.37) million cubic metres of water, respectively. Of the 0.42 (2024: 0.37) million cubic metres of water consumed by Zhumadian factory, Huazhong Chia Tai accounted for 0.41 (2024: 0.37) million cubic metres, while Chia Tai Kangrui accounted for 0.01 (2024: nil) million cubic metres.

Under the respective SHE Committees' oversight, the Environmental Departments at our production sites in Pucheng and Zhumadian have implemented wastewater treatment systems to monitor the quality of our discharged wastewater in real time and to filter and neutralise wastewater before discharge. The treated wastewater from Zhumadian factory is maintained at a level of chemical oxygen demand that complies with provincial requirements, as specified in "Standard of Water Pollution for Fermented Pharmaceutical Industry" issued by Henan Provincial Department of Ecological Environment.

Our Pucheng factory's wastewater is discharged to the Fujian Pucheng Industrial Park's (the "Industrial Park") wastewater treatment plant for further treatment. Since 2024, the "Industrial Park Pollutant Discharge and Management Standards" have been implemented, and the requirement on total nitrogen is more stringent than before. We have upgraded our wastewater treatment system to ensure compliance with the new requirements. Overall, we have ensured the wastewater discharged from our facilities meets the new standards as required by the Industrial Park.

Our factories in Zhumadian and Pucheng are equipped with cooling towers to increase the amount of water recycled and reduce wastewater discharge. Water used for cooling after the CTC fermentation process will be circulated through the cooling tower to lower its temperature for re-use, thus reducing overall water consumption. We have installed a direct-drive motor in our new Zhumadian factory and further upgraded our cooling tower in Pucheng factory to increase the amount of water recycled.

### A2. 資源使用 (續)

#### 用水及污水

儘管本集團的業務並非處於水資源缺乏的地區，且在獲得適用水源上並未有任何問題，本集團仍謹慎管理耗水量。我們位於浦城的工廠從附近的河流抽取水以進行生產，耗水量根據取水量估算。位於駐馬店的工廠則靠市政供水。於二零二五年，浦城工廠和駐馬店工廠的耗水量分別為403萬立方米和42萬立方米（二零二四年：531萬立方米和37萬立方米）。駐馬店工廠二零二五年耗用的42萬立方米用水中，華中正大耗用41萬立方米（二零二四年：37萬立方米），正大康瑞耗用1萬立方米（二零二四年：無）。

在各自的安全、健康及環境委員會的管理下，浦城及駐馬店生產設施的環境部門根據污水處理系統實時監察我們排放的污水水質，確保在排放前過濾和中和污水。其中，駐馬店工廠經過處理的污水的化學需氧量維持在符合由河南省生態環境廳發出的省級要求《發酵類製藥工業水污染物排放標準》的水平。

我們浦城工廠的污水現排放到福建浦城工業園區（「工業園區」）的污水處理廠作進一步處理。自2024年起已執行《園區污染物排放納管標準》，新的污水成分要求對總氮氮的含量要求比以前更加嚴格。我們已經升級了我們的污水處理系統，以確保符合新要求。總體而言，我們確保從我們的設備排放的污水水質達到了工業園區的新標準。

我們在駐馬店及浦城工廠安裝了冷卻塔，以增加循環用水量和減少污水排放量。在金霉素發酵過程後用於冷卻的水經過冷卻塔降溫後可以循環再用，從而降低整體用水量。我們已在駐馬店的新工廠中安裝了直驅電機，並對浦城工廠的冷卻塔進行了進一步的改造，以增加循環用水量。

## A. Environmental

### 環境

## A2. Use of Resources (continued)

### Water and Wastewater (continued)

Furthermore, our Zhumadian factory has partially replaced fresh water with recycled water for the filtration process after fermentation, effectively reducing water consumption. And our Pucheng factory has also replaced filter plates with membrane filtration, so as to further reduce water use and wastewater discharge.

During the Reporting Period, we strengthened on-site management at our Pucheng factory, including the adoption of effective cleaning methods (sweeping, wiping and then washing) and established a water storage pond to collect cooling hot water, which is naturally cooled before being recycled, thereby conserving water and reducing wastewater generation. In 2022 and 2023, the Pucheng factory collaborated with South China University of Technology to develop sulfur autotrophic denitrifying bacteria for wastewater treatment. This process reduces the need for carbon source addition during wastewater treatment, thereby lowering carbon source addition and associated costs. Following the completion of the collaboration, the factory has independently cultivated and continuously applied sulfur autotrophic denitrifying bacteria. The Zhumadian factory enhanced the reuse of steam condensate and modified the wastewater treatment method. In 2024, the Zhumadian factory collaborated with South China University of Technology to recover waste liquid. The outcomes have been officially implemented in 2025, contributing to reduced chemical dosing and wastewater discharge.

Although the amount of water used by employees in their daily activities is not significant, the Group encourages them to conserve water as far as practicable. Tips and reminders are placed inside our facilities, including washrooms and resting areas, to raise our staff's awareness of water conservation.

The Group targets to reduce water consumption intensity (cubic metre per production tonne) by 10% by 2030, relative to the base year 2021 (Baseline: 218 cubic metre per production tonne). In order to achieve our goals, we have adopted various measures, including upgrading facilities such as cooling towers and enhancing operational efficiency. As a result, the water consumption intensity of the Group reduced to 75 cubic metre per production tonne in 2025 (2024: 130 cubic metre per production tonne).

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the environment or the Group relating to discharges into water and land.

## A2. 資源使用 (續)

### 用水及污水 (續)

此外，我們的駐馬店工廠於發酵後的過濾過程中用循環水來替代部分自來水，有效減少耗水量。浦城工廠則採用膜式過濾設備替代板框過濾機，以減少用水，同時降低污水排放量。

報告期內，我們在浦城工廠加強現場管理，包括使用有效的清潔方法（先掃、後擦、再清洗），浦城工廠亦建立蓄水池，用於收集降溫熱水，待自然冷卻後進行循環利用，以節約用水和減少污水的產生。浦城工廠於二零二二年和二零二三年與華南理工大學合作研發用於污水的硫自養反硝化菌，該工藝可以降低污水處理過程中的碳源投加，降低碳源使用成本，合作結束後，工廠自主培養硫自養反硝化菌並投入使用至今。駐馬店工廠加強蒸汽冷凝水回收再利用，並改造廢水處理方式。二零二四年，駐馬店工廠與華南理工大學合作開展廢液進行回收項目，相關成果已於二零二五出正式投入使用，有助於減少藥劑添加和廢水排放。

雖然由僱員日常活動產生的用水量不多，本集團鼓勵僱員在可行情況下節約用水，故在不同設施如洗手間和休息地方張貼提示和告示，以提高僱員節約用水的意識。

本集團定立目標在二零三零年或之前將耗水密度（立方米／公噸產量）與二零二一年基準年相比降低10%（基準：218立方米／公噸產量）。為了實現我們的目標，我們採取多種方式，包括升級冷卻塔等設施及加強營運。得益於此，本集團二零二五年的耗水密度下降至75立方米／公噸產量（二零二四年：130立方米／公噸產量）。

報告期內，並無發生對環境或本集團有重大影響的向水及土地的排污之相關法律及規例的重大違規事件。

## A. Environmental 環境

### A3. The Environment and Natural Resources

The Group is conscious of the need to reduce the potential impact that its biotech business could have on the environment. For example, we engage authorised subcontractors to dispose of hazardous waste with due care, minimising the potential effect on the micro-ecosystems in soil and groundwater.

With the continuous support from our stakeholders, the Group aims to further reduce its environmental impact and improve its environmental performance by investing in projects to enhance and upgrade its existing production lines.

### A4. Climate Change

In recent years, rising global temperatures, changing weather patterns, and increasing pressure on natural resources caused by climate change have posed systemic risks to global natural resources and ecosystems, and have created potential impacts on the Group's operations and sustainable development. In response to stakeholders' growing attention to the climate-related issues, the Group has undertaken initiatives to address climate change. This year, we enhanced our response to the climate-related disclosure requirements under Part D of the ESG Code, further refined our identification of climate-related risks and opportunities, and conducted climate scenario analysis for the first time.

#### Governance

The Board and management of the Group continue to monitor the latest developments in climate-related issues and are committed to integrating climate change considerations into long-term business strategies, operational practices, and governance processes. The Board and management also continue to enhance their skills and capabilities in managing climate-related matters. In 2021, the Group established a Climate Impact Policy, serving as a guiding framework for management to develop strategies in mitigating and adapting to climate risks. Our management team is responsible for reviewing ESG and climate-related issues and strategic plans, driving the implementation of climate strategy, managing climate risks and opportunities as well as monitoring the climate metrics and targets. The Group's Corporate Governance Committee regularly reports to the Board on the progress of climate-related initiatives. In 2025, the Committee reported twice at Board meetings on greenhouse gas emission targets and performance, as well as on new climate-related disclosure requirements.

### A3. 環境及天然資源

本集團了解其生物科技業務需要減少對環境產生的潛在影響，例如於棄置有害廢棄物時，我們會聘請獲認可的承包商作適當處理，以減低對泥土及地下水微生態系統的影響。

在持份者持續的支持下，本集團透過投資於改良和升級現有生產線的項目，繼續降低對環境造成的影響。

### A4. 氣候變化

近年來，全球氣候變化導致的氣溫上升、天氣模式變化以及自然資源承受的壓力，給全球自然資源和生態系統帶來了系統性風險，本集團的業務和可持續發展也面臨氣候變化產生的潛在影響。本集團已開展有關氣候變化的工作以響應持份者對相關議題的關注。本年度，我們深化對守則中D部分氣候相關披露要求的回應，完善對氣候相關風險和機遇的辨識，並首次開展氣候情景分析。

#### 管治

本集團董事會和管理層持續關注氣候議題的最新發展，致力將氣候變化元素融入長遠業務策略、營運方針及監管流程。董事會和管理層持續關注並提升自身在管理氣候相關事宜方面的技能和能力，於二零二一年，本集團制定了氣候影響政策，作為管理層制定減輕和適應氣候風險策略的指引。我們的管理層負責審查環境、社會、管治與氣候變化相關事宜及規劃，推動氣候策略的實施，管理氣候風險與機遇，並監督氣候指標與目標。本集團企業管治委員會定期向董事會匯報於氣候相關的工作進展，二零二五年內兩次於董事會會議匯報關於溫室氣體排放目標和績效，以及與氣候相關的新披露要求的事宜。

## A. Environmental

環境

### A4. Climate Change (continued)

#### Strategy

Given the long-term nature of climate change impacts, we have aligned with the Group's climate-related plans to define the time horizons for assessing climate-related risks and opportunities as short-term (0–10 years), medium-term (10–20 years), and long-term (20–30 years).

Physical risks refer to direct threats to assets and operations arising from extreme weather events (acute risks) and long-term changes in climate patterns (chronic risks) resulting from climate change. Transition risks refer to potential impacts on a company's business model, asset value, and operations driven by policy, technological, market, and reputational changes associated with the global transition to a low-carbon economy. Climate-related opportunities refer to the potential positive impacts that climate change may present to an entity. Taking into account the characteristics of the biotech industry and the Group's actual operating conditions, we have identified climate-related risks and opportunities relevant to our business.

In 2025, the Group conducted its first climate scenario analysis to assess the potential impacts of climate-related risks on its business. To gain a more comprehensive and scientific understanding of possible future socio-economic developments and greenhouse gas emission pathways, and to better plan for and manage the effects of climate change on the Group's business and assets, we included assets and operational locations with significant impacts on the Group's overall business operations and financial performance in this analysis. The production facilities covered include the Pucheng factory and Zhumadian factory, and the business areas involved encompass the biotech operations. The analysis adopted widely recognised climate scenarios, including the IPCC's RCP2.6 and RCP8.5 scenarios for physical risks, and the International Energy Agency (IEA)'s Stated Policies Scenario (STEPS) and Net Zero by 2050 Scenario (NZE) for transition risks.

### A4. 氣候變化(續)

#### 策略

鑑於氣候變化影響具有長期性，我們結合集團氣候相關工作規劃體系，將氣候相關風險和機遇評估的時間框架分別定義為短期(0–10年)、中期(10–20年)及長期(20–30年)。

物理風險指因氣候變化導致的極端天氣事件(急性風險)及長期氣候模式變化(慢性風險)對資產與運營的直接威脅；轉型風險指因全球低碳經濟轉型帶來的政策、技術、市場及聲譽變化對企業商業模式、資產價值及運營的潛在衝擊。氣候相關機遇指氣候變化對實體可能產生的正面影響。綜合考量生物科技行業特徵與本集團實際運營情況，我們辨識出與自身業務相關的氣候風險和機遇。

本集團於二零二五年首次開展氣候情景分析，以評估氣候風險對本集團業務的影響。為了能夠更全面、更科學地了解未來可能的社會經濟發展和溫室氣體排放路徑，更好地規劃和管理氣候變化對本集團業務和資產產生的影響，我們將對本集團整體業務運營及財務表現影響較為重大的資產和運營位置納入本次分析，納入分析的生產設施包括浦城工廠和駐馬店工廠，業務範圍包括生物科技業務。本次分析採用了廣受認可的氣候情景，包括針對物理風險的政府間氣候變化專門委員會(IPCC)的RCP2.6與RCP8.5情景，以及針對轉型風險的國際能源署(IEA)的既定政策情境(STEPS)與2050年淨零排放情境(NZE)。

## A4. Climate Change (continued)

## A4. 氣候變化(續)

## Strategy (continued)

## 策略(續)

	Turquoise Scenario 綠松色類別情景	Brown Scenario 棕色類別情景
Physical risk scenario 物理風險情景	RCP 2.6: A low greenhouse gas emission scenario, under which the global mean temperature is projected to rise by 1.7°C by 2060 and by 1.8°C by 2100. RCP 2.6: 低溫室氣體排放的情景, 假設全球平均於2060年之前升溫約1.7度及於2100年之前升溫約1.8度。	RCP 8.5: A high greenhouse gas emission scenario, under which the global mean temperature is projected to rise by 2.4°C by 2060 and by 4.4°C by 2100. RCP 8.5: 高溫室氣體排放的情景, 假設全球平均於2060年之前升溫約2.4度及於2100年之前升溫約4.4度。
Transition risk scenario 轉型風險情景	IEA NZE: Net Zero Emissions by 2050 Scenario, assuming governments implement stringent climate policies. IEA NZE: 2050淨零排放情景, 假設政府實施嚴格的氣候政策。	IEA STEPS: Stated Policies Scenario, assuming countries continue to implement existing policies without introducing or adjusting any new mitigation measures. IEA STEPS: 既定政策情景, 假設各國持續執行現有的政策, 不會增加或調整任何新的減碳措施。

Based on the identified list of climate risks and opportunities and the results of climate scenario analysis, we have summarised the potential impacts that climate risks and opportunities may have on the Group's own operations, value chain, and financial aspects:

基於已識別的氣候風險和機遇清單和氣候情景分析結果, 我們總結出氣候風險和機遇對本集團的自身業務、價值鏈及財務可能產生的潛在影響:

Climate Risks 氣候風險	Time Horizon of Impacts from Climate Risks 氣候風險影響的時間範圍	Potential Impact on the Group 對本集團的潛在影響
Acute physical risk – Flooding 急性物理風險 – 洪水	Short-term; Medium-term; Long-term 短期; 中期; 長期	<ul style="list-style-type: none"> <li>Increased expense to maintain assets: Flooding can cause significant physical damage to manufacturing plants, warehouses, and other key assets, affecting normal operational capacity, thereby increasing asset repair and maintenance costs and threatening production continuity. 資產維護成本增加: 洪水可能導致製造工廠、倉儲設施及其他關鍵資產遭受嚴重物理損毀, 影響正常運營能力, 進而增加資產修復與維護成本, 威脅生產連續性。</li> <li>Aggravated health threats: Without an adequate management to flood risk and disease prevention and control, workers may face health threats from flooding, such as water pollution and transmission of infectious diseases. 健康風險加劇: 若缺乏有效的洪水風險管控及疾病預防與控制機制, 員工可能面臨洪水帶來的健康威脅, 如水源污染、傳染病傳播等。</li> </ul>

## A. Environmental

環境

## A4. Climate Change (continued)

## Strategy (continued)

## A4. 氣候變化(續)

## 策略(續)

Climate Risks 氣候風險	Time Horizon of Impacts from Climate Risks 氣候風險影響的時間範圍	Potential Impact on the Group 對本集團的潛在影響
		<ul style="list-style-type: none"> <li>Raw material disruptions: Floods in agricultural regions (e.g., corn farms) could disrupt the supply of key raw materials such as corn starch, roasted soybean flour and peanut powder, leading to production disruptions. 原材料供應中斷：農業產區(如玉米種植區)遭遇洪澇，可能中斷玉米澱粉、黃豆餅粉和花生餅粉等關鍵原料的供應，導致生產中斷。</li> </ul>
Acute physical risk – Heatwave 急性物理風險 – 熱浪	Medium-term; Long-term 中期； 長期	<ul style="list-style-type: none"> <li>Increased expense for cooling: Heatwaves may cause a surge in cooling demand, thereby increasing operational costs. 製冷成本增加：熱浪可能引發製冷需求激增而增加運營成本。</li> <li>Increased costs to raw materials: Heatwaves may lead to a decrease in corn, soybean and peanut yields, increasing procurement costs for corn starch and other basic raw materials. 原材料成本增加：熱浪可能導致玉米、黃豆和花生產量下降，增加玉米澱粉及其他基礎原料的採購成本。</li> <li>Reduced demand for products: High temperatures may place pressure on animal productivity and the scale of animal husbandry, leading to a decrease in downstream customers' demand for veterinary drugs. 產品需求下降：高溫可能對動物產能與養殖規模造成壓力，下游客戶對獸藥的需求隨之下降。</li> </ul>
Chronic physical risk – Increase in temperature 慢性物理風險 – 氣 溫上升	Long-term 長期	<ul style="list-style-type: none"> <li>Increased expense for cooling: Rising average temperatures can affect the efficiency of production processes, requiring increased capacity of air-conditioning systems to maintain a comfortable indoor temperature. Since most of the Group's operations are conducted indoors, energy costs associated with operating indoor temperature control systems may increase significantly. 製冷成本增加：平均氣溫持續升高可能影響生產流程效率，需要增加空調系統運行強度以維持室內適宜溫度。由於本集團大部分生產活動在室內進行，室內溫控系統相關的能源成本可能顯著上升。</li> </ul>

A. Environmental  
環境

## A4. Climate Change (continued)

## A4. 氣候變化(續)

## Strategy (continued)

## 策略(續)

Climate Risks 氣候風險	Time Horizon of Impacts from Climate Risks 氣候風險影響的時間範圍	Potential Impact on the Group 對本集團的潛在影響
		<ul style="list-style-type: none"> <li>Increased cost due to degradation: If temperature controls fail, CTC products may undergo performance degradation during storage, leading to product waste or recalls, increasing quality and compliance costs. 產品損耗風險上升：若溫控系統失效，金霉素產品在儲存過程中可能發生性能退化，造成產品報廢或需召回，增加品質與合規成本。</li> <li>Deterioration in raw material quality: Rising temperatures may affect the growth cycle and quality of key raw materials such as corn starch, roasted soybean flour and peanut powder, reducing yields and decreasing stability of raw material supply. 原材料品質下降：氣溫上升可影響玉米澱粉、黃豆餅粉和花生餅粉等關鍵原料的生長週期與品質，降低產量並削弱原料穩定性。</li> </ul>
Chronic physical risk – Water stress and droughts 慢性物理風險 – 乾旱和水壓力	Long-term 長期	<ul style="list-style-type: none"> <li>Increased costs for water procurement: Water scarcity could directly affect water supply for production processes, causing operational disruptions or reduced capacity, while requiring more resources to procure or treat alternative water sources, increasing operational costs. 取水成本增加：水資源短缺可能直接影響生產環節用水供應，造成生產中斷或降低產能，同時需投入更多資源採購或處理替代水源，增加運營成本。</li> <li>Increased costs to raw materials: Droughts may lead to reduced agricultural water, affecting crop growth. Coupled with the adverse impact of shifting rainfall patterns on crop quality and yield, the supply of raw materials such as corn starch, roasted soybean flour and peanut powder could be restricted, further raising procurement costs and supply chain uncertainty. 生產所需原材料成本增加：乾旱可能導致農業用水減少，影響農作物生長；同時，降雨模式改變亦對作物品質與產量造成不利影響，使玉米澱粉、黃豆餅粉和花生餅粉等原料供給可能受限，進一步推高採購成本與供應鏈不確定性。</li> <li>Reduced demand for products: Droughts may weaken the production efficiency of the breeding and livestock industry, reducing the scale and input of farming, and consequently lowering downstream customers' demand for feed additives. 產品需求下降：乾旱可能削弱養殖和畜牧業生產效率，降低養殖規模與投入，下游客戶對飼料添加劑的需求隨之減少。</li> </ul>

## A. Environmental

環境

## A4. Climate Change (continued)

## Strategy (continued)

## A4. 氣候變化(續)

## 策略(續)

Climate Risks 氣候風險	Time Horizon of Impacts from Climate Risks 氣候風險影響的時間範圍	Potential Impact on the Group 對本集團的潛在影響
Transition risk – Policy and regulation 轉型風險 – 政策和 法規	Short-term; Medium-term; Long-term 短期; 中期; 長期	<ul style="list-style-type: none"> <li>As the government accelerates the advancement of carbon neutrality goals, the company may face more aggressive environmental regulations and carbon emission requirements, as well as higher costs for using non-renewable energy. 政府加速推進碳中和目標，可能面臨更嚴格的环境監管和碳排放要求，以及更高的非可再生能源使用成本。</li> <li>Failure to respond to policy changes in a timely manner may lead to high fines and restricted market access, increasing compliance costs. 若未能及時回應政策變化，可能面臨高額罰款、市場准入受限等，提高合規成本。</li> <li>Enhanced disclosure obligations may require the enterprise to gradually improve the scope and quality of carbon emission data disclosure. 披露義務增強可能導致企業需要逐步提升碳排放數據的披露範圍和品質。</li> </ul>
Transition risk – Market demand 轉型風險 – 市場 需求	Short-term; Medium-term; Long-term 短期; 中期; 長期	<ul style="list-style-type: none"> <li>The continuous improvement of consumer environmental awareness could drive the accelerated migration of market preference towards low-carbon, sustainable, and environment-friendly products. 消費者環保意識持續提升，可能推動市場偏好向低碳、可持續及環境友好型產品加速遷移。</li> <li>Stricter regulation and strengthened public scrutiny may force biotech companies to accelerate the R&amp;D of alternative products with low residue and high biosafety. 監管趨嚴與公眾監督加強，可能倒逼生物科技類企業加快研發低殘留、高生物安全性的替代型產品。</li> <li>Failing to respond to market demand in a timely manner may increase the risk of losing market share and stagnant revenue growth. 若未能及時回應市場需求，可能增加市場份額流失與收入增長乏力的風險。</li> </ul>

A. Environmental  
環境

## A4. Climate Change (continued)

## A4. 氣候變化(續)

## Strategy (continued)

## 策略(續)

Climate-related Opportunities 氣候機遇	Time Horizon of Impacts from Climate Opportunities 氣候機遇影響的時間範圍	Potential Impact on the Group 對本集團的潛在影響
Resource efficiency 資源效率	Long-term 長期	<ul style="list-style-type: none"> <li>Monetising recycled materials or by-products (e.g., selling bioenergy to local grids) may unlock additional value from resources and create new revenue streams. 將生產過程中的副產物或廢棄物資源化利用，如將有機廢棄物轉化為生物能源並接入區域電網售電，不僅能提升資源價值，還可創造新的收入來源。</li> </ul>
Products/Services 產品或服務	Long-term 長期	<ul style="list-style-type: none"> <li>Developing low-carbon products and services for emerging markets may help gain access to new markets and customers. 積極佈局綠色產品與低碳解決方案可能有助於拓展新興市場。</li> <li>By developing innovative products with environmental benefits and functional advantages, the business can stand out in competitive markets. 通過開發具備環境效益與功能性優勢的創新型產品，企業可建立差異化競爭優勢。</li> <li>Adopting energy-efficient production processes can lower operational costs. 採用節能高效的生產流程，可有效控制運營成本。</li> </ul>

The above assessment results regarding the potential impacts of climate risks and opportunities should be interpreted with consideration of the inherent limitations and uncertainties in the scenario analysis. Particularly over the medium- to long-term time horizons, significant uncertainties remain in external factors such as the intrinsic characteristics of the climate system, national and local regulatory policies, industry development, and technological changes, which may affect our climate scenario assumptions. Going forward, the Group will continue to review the assumptions underlying climate scenarios to ensure they remain sufficiently flexible and adaptive.

上述有關氣候風險和機遇的潛在影響評估結果需要考慮情景分析中固有的局限性與不確定性加以理解。特別是在中長期時間範圍內，氣候系統的自身特性、國家和地方相關法規政策、行業發展和技術變革等外部因素仍存在較大的不確定性，從而影響我們的氣候情景假設。今後，本集團將持續審視氣候情景假設條件，確保其具備足夠的靈活性與適應性。

## A. Environmental

## 環境

## A4. Climate Change (continued)

## Risk Management

Climate-related risks have been integrated into the Group's risk management and internal control systems. Taking into account the specific characteristics of our business, we have identified both physical and transition climate-related risks, and continuously monitor, assess, and analyse the potential impacts of climate change on the Group's business, operations, and financial performance based on the scenario analysis results. We have also established various mitigation and adaptation measures to address these risks. So far, climate-related risks are not known to have caused severe adverse impacts to the Group's business. Nonetheless, mitigation and adaptation measures are implemented in our operations as precautionary practices to address identified climate-related risks and manage climate-related opportunities.

## A4. 氣候變化(續)

## 風險管理

氣候相關風險已被納入本集團的風險管理和內部監控系統。我們结合自身業務特點識別氣候相關物理風險和轉型風險，評估氣候風險的性質、可能性及程度，基於情景分析結果全方位持續監測和分析氣候變化對本集團業務、價值鏈、以及財務方面帶來潛在影響，並制定各類減緩及適應措施。到目前為止，我們並未發現氣候相關風險對本集團業務造成嚴重的負面影響。儘管如此，我們已實行一系列減緩及適應氣候風險的營運措施，以預防已識別的氣候相關風險，並管理氣候相關機遇。

Climate Risks and Opportunities 氣候風險和機遇	Management Strategies or Mitigation Measures 管理策略或應對措施
Acute physical risk – Flooding 急性物理風險 – 洪水	<ul style="list-style-type: none"> <li>Enhance the resilience of factory buildings to floods by incorporating flood resistant building designs and constructing flood dykes. Additionally, maintain stockpiles of sandbags and other flood prevention materials, and develop emergency response plans. 引入抗洪的建築設計及建造防洪堤，提高工廠建築的抗洪能力。此外，儲備沙袋等防汛物資，制定應急預案。</li> </ul>
Acute physical risk – Heatwave 急性物理風險 – 熱浪	<ul style="list-style-type: none"> <li>Regularly maintain cooling towers, circulation water systems, and refrigeration equipment, while procuring and distributing heatstroke prevention supplies. 定期維護冷卻塔和循環水與製冷系統，同時採購並發放防暑物資。</li> </ul>
Chronic physical risk – Increase in temperature 慢性物理風險 – 氣溫上升	<ul style="list-style-type: none"> <li>Invest in improvements to our cooling system to overcome the difficulties in controlling the temperature during the CTC fermentation process. 投資改善冷卻系統，以解決金霉素發酵過程中控制溫度的困難。</li> </ul>
Chronic physical risk – Water stress and droughts 慢性物理風險 – 乾旱和水壓力	<ul style="list-style-type: none"> <li>Introduce measures to improve water efficiency, such as increasing the use of recycled water in the manufacturing process. 採取提高用水效益的措施，例如在生產過程中加強水資源的回收利用。</li> </ul>
Transition risk – Policy and regulation 轉型風險 – 政策和法規	<ul style="list-style-type: none"> <li>Strengthen carbon emissions management to address potential compliance requirements, while actively exploring opportunities for green electricity procurement. In parallel, plan and develop projects such as fixed photovoltaic installations and energy storage systems to strengthen sustainability efforts. 強化碳排放管控以應對潛在合規要求，同時積極尋求綠電機會。並行規劃建設固定光伏、儲能系統開發等項目，以強化可持續發展的成效。</li> </ul>
Transition risk – Market demand 轉型風險 – 市場需求	<ul style="list-style-type: none"> <li>Incorporate sustainability considerations into product development to enhance responsiveness to low-carbon trends. 於產品規劃中納入可持續性考量，增強對低碳趨勢的響應能力。</li> </ul>

**A4. Climate Change (continued)****A4. 氣候變化(續)****Risk Management (continued)****風險管理(續)**

Climate Risks and Opportunities 氣候風險和機遇	Management Strategies or Mitigation Measures 管理策略或應對措施
Climate opportunity – Resource efficiency 氣候機遇 – 資源效率	<ul style="list-style-type: none"> <li>Continuously advance energy-saving and emissions reduction initiatives, and improve resource efficiency through circular economy practices and process optimisation. 持續推進節能減排和能源效率提升項目，通過循環經濟與工藝優化提升資源效率。</li> </ul>
Climate opportunity – Products/Services 氣候機遇 – 產品或服務	<ul style="list-style-type: none"> <li>Launch low-carbon product development projects and actively collaborate with universities and research institutions to promote the commercialisation of green technologies. 啟動低碳產品開發項目，積極與高校和科研機構合作，推動綠色技術成果轉化。</li> </ul>

**Metrics and Targets****指標與目標**

The Group tracks progress toward climate-related goals through measurable indicators related to greenhouse gas emissions and energy consumption. This enables effective and timely adjustments to operational strategies, reduces potential risks, and seizes opportunities to enhance corporate competitiveness.

本集團通過可計量的溫室氣體排放和能源耗用指標追蹤氣候相關目標的進展，有助於有效且及時地調整營運策略，降低潛在風險，並把握提升企業競爭力的機會。

The Group is committed to reducing the intensity of greenhouse gas emission (kilogram CO<sub>2</sub> equivalents per production tonne) from its operations by 10% by 2030, relative to the base year 2021 (Baseline: 3,670 kilogram CO<sub>2</sub> equivalent per production tonne). Data collection, calculation, and analysis have been carried out using consistent methods to ensure meaningful comparability. Further discussion on the performance of greenhouse gas emissions and energy consumption indicators can be found in the *Air Emissions and Greenhouse Gas Emissions and Energy Usage* sections.

於二零三零年或之前，本集團承諾由其營運產生的溫室氣體排放密度(千克二氧化碳當量/公噸產量)較二零二一年基準年減少10%(基準：3,670千克二氧化碳當量/公噸產量)。我們在收集、計算以及分析數據已使用一致的方法，令指標可作有意義的比較，有關溫室氣體排放和能源消耗相關指標表現的討論請參閱「廢氣及溫室氣體排放」和「能源使用」部分。

Looking ahead, we will continue to assess and explore climate-related risks and opportunities, strengthen climate-related metrics and targets, and continuously enhance our strategies for addressing climate change, thereby improving climate resilience and adaptability.

展望未來，我們會持續評估和探索氣候相關風險與機遇，建立健全氣候相關指標和目標，持續提升應對氣候變化的策略，增強氣候韌性和適應能力。

## B. Social 社會

### B1. Employment

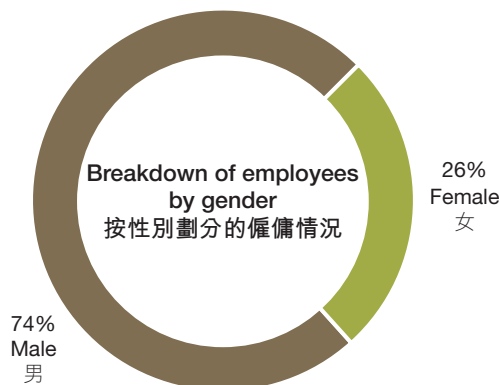
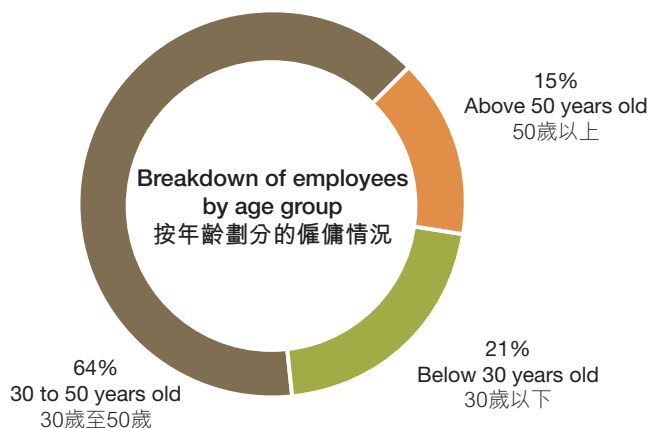
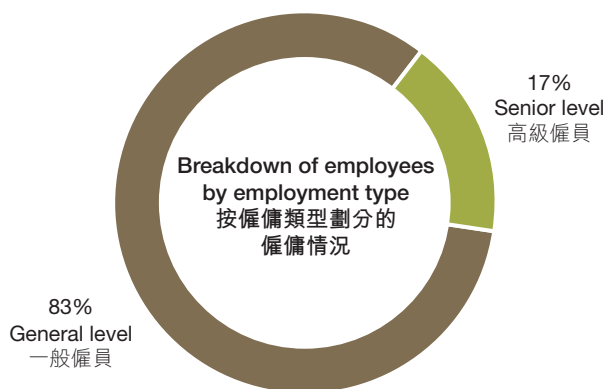
Talent is one of the most valuable resources for any organisation, and our employees play an essential role in helping the Group to excel in product quality and productivity. As a responsible employer, the Group recognises the importance of understanding, respecting, trusting and developing its employees. Our employee handbooks are founded upon these values. As of 31 December 2025, the Group's biotech business had around 875 employees, all of which are full-time employees and based in Chinese mainland.

Comprehensive employment policies have been developed to cover aspects such as company values, compensation and benefits, business ethics and conducts, and equal employment opportunities.

### B1. 僱傭

人才是機構的最重要資源之一，僱員在提升本集團的產品質量和生產力上擔當重要角色。作為負責任的僱主，本集團意識到理解、尊重、信任和栽培僱員的重要性。我們在制定僱員手冊時，均以這些價值觀為基礎。截至二零二五年十二月三十一日，本集團的生物科技業務約有875名僱員，全部均為位於中國的全職員工。

我們制定了涵蓋公司價值觀、薪酬和福利、商業道德和操守及平等聘用機會的全面僱員政策。



## B. Social 社會

### B1. Employment (continued)

We recruit and retain high-calibre talent by providing attractive compensation packages and development opportunities. Our employees are the key contributors of innovation in the Group. To promote innovation, the Group has a Research and Development Incentive Programme. Under this programme, employees are awarded incentives over four phases, depending on different criteria, including progress of the project, results of the project and contribution by each employee.

Furthermore, the Group introduced a Talent Nurturing Programme. The programme – focusing on middle-to-senior management – nurtures future leaders and aims to secure continuity of senior leadership. Over the course of 6 months, selected employees will receive on-the-job training, classroom trainings and opportunities to exchange experiences with leaders of other companies in the Charoen Pokphand Group. During the Reporting Period, the Group has implemented a Mentor Programme, which allows nominated employees to receive targeted professional training from department heads.

The Group promotes open and honest two-way communications. We facilitate internal communications by organising regular meetings between employees and senior management. During these meetings, employees can voice their opinions and concerns in relation to work conditions, employee benefits and other matters of employee interests. Employees can also access online feedback forms by scanning a QR code posted around the factories. Incentives are awarded to employees who successfully bring attention to potential hazards in their working environment. At the same time, we also care about the working and living conditions of new employees so that the Group can better understand how well they are adapting. We would conduct interviews with them and hold new employee sharing sessions from time to time. At the end of their probationary periods, employees would be asked to make a summary of their experience.

In addition to proactively responding to employees' feedback, management organises activities to improve employees work-life balance as the Group believes that employees are most productive and motivated when they have a healthy work-life balance. The Group organises festive activities and sports competitions for employees, to promote and encourage a balanced lifestyle.

### B1. 僱傭 (續)

本集團透過吸引的薪酬水平和發展機會，招聘和挽留高質素的僱員。我們的員工是本集團創新的主要貢獻者。為促進創新，本集團設有《研發項目激勵方案》。該方案分四個階段向員工發放獎金，具體取決於不同的準則，包括項目的進度、項目的結果以及個人貢獻。

此外，本集團推出人才培養方案。該方案側重於中高層管理人員，培養未來的領導層，旨在確保高層領導的連續性。在六個月內，選定的員工將接受在職培訓、課堂培訓以及與正大集團其他公司的領導層交流經驗的機會。報告期內，為了培養和保留人才，本集團推出繼任者培養計劃，獲提名的員工可透過此計劃接受部門負責人的專業培訓。

本集團鼓勵開放和誠懇的雙向溝通，我們通過組織定期員工座談會，促進高級管理層和員工之間的內部交流。在座談會期間，員工可以表達他們對工作條件、員工福利和其他員工利益問題的相關意見和關注。員工還可以通過掃描工廠周圍張貼的二維碼訪問在線反饋表。本集團會向成功提出工作環境潛在隱患的員工頒發獎勵金。同時，我們會關注新員工在試用期內的工作和生活情況，以便集團能更好地了解新員工的適應情況。我們會不定期與他們進行面談和召開新員工座談會。試用期結束員工需要做試用小結。

除了主動回應員工反饋，管理層組織活動以改善員工的工作與生活平衡，因為本集團相信僱員若能在工作與生活之間取得平衡會有助提升其生產力和工作動力。本集團為僱員舉辦節日活動和運動競賽，以推廣及鼓勵平衡的生活方式。

## B. Social

### 社會

#### B1. Employment (continued)

In 2025, the Group conducted an engagement survey covering all employees, assessing 16 dimensions including job content, working environment, communication mechanisms, fairness of compensation and performance appraisal, cultural and strategic alignment, and employee well-being. The overall employee engagement score was 4.59 out of 5. The Group will continue to follow up on and address the key needs and feedback identified through the survey to drive ongoing improvements.

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the Group relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare in relation to employees.

#### B2. Health and Safety

Workplace safety is the foundation for a sustainable business. Under the respective SHE Committees' oversight, Safety Departments at our production sites in Pucheng and Zhumadian ensure safety measures are properly implemented throughout the workplace to create a safe working environment.

The Group has successfully obtained ISO 45001 Occupational Health and Safety Management Systems for both of our factories in Pucheng and Zhumadian, which demonstrates that our factories conform to international standards on occupational health and safety management.

The Group continuously identifies safety risks and implements controls to minimise safety hazards at its factories. We inspect our factories and examine heavy machineries on a routine basis to ensure their proper functioning. Our safety policies also require our production staff to wear appropriate personal protective equipment while operating. Furthermore, the Group provides regular health examinations for production staff who are potentially exposed to occupational health risks.

As our worksites and operations involve the use of heavy equipment, the Group provides technical safety trainings to minimise workplace injuries. The Group requires its production staff to obtain relevant occupational qualification certificates issued by the local authorities before commencing specific work. In addition, we strictly adhere to the "Regulations on Fines and Penalties for Production Safety Accidents" and the "Measures for the Management of Emergency Response Plans", to place greater emphasis on the health and safety of our employees.

#### B1. 僱傭(續)

二零二五年，本集團開展了覆蓋全體員工的敬業度調研，涉及十六個維度，涵蓋工作內容、辦公環境、溝通機制、薪酬績效公平性、文化與戰略認同、員工關懷等重點關注領域，員工敬業度總分為4.59/5分，針對調研中識別的有效需求和反饋，本集團將持續跟進提升。

報告期內，並無發生對本集團有重大影響和員工有關的薪酬及解僱、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之相關法律及規例的重大違規事件。

#### B2. 健康與安全

安全的工作環境是業務達至可持續發展的基礎。在各自的安全、健康及環境委員會的管理下，浦城及駐馬店生產設施的安全部門致力確保安全措施在工作場所內有效執行，以創造安全的工作環境。

本集團已成功為浦城和駐馬店的廠房取得ISO 45001職業健康和安全管理系統的認證，反映了我們的廠房在職業健康和安全管理上符合國際標準。

本集團持續進行風險識別和監控以減少廠房的安全隱憂。我們定期巡視廠房和檢查重型機械，以確保機械正常運作。我們的安全政策亦要求生產線員工在操作時穿上相應的個人保護裝備。此外，本集團為有潛在職業健康風險的生產線員工定期提供健康檢查。

由於本集團的廠房和營運涉及使用重型設備，本集團提供技術安全培訓以減少工業意外，並要求生產線員工在投入特定工作崗位前獲取由當地政府發出的相關職業技能鑒定證書。此外，我們嚴格遵循《正大集團職業安全、健康和工作環境政策和指南》和《正大集團危險化學品安全管理政策》等規章，對於員工的健康安全給與更多重視。

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### B2. Health and Safety (continued)

Since 2022, the Group has strengthened its contractor management process. The purchasing department acts as a gatekeeper, responsible for reviewing and verifying contracts, business licenses and qualifications, safety management agreements of contractors, and confirming whether insurance has been purchased for construction workers. In addition, construction materials are reviewed and audited by the project team, and safety training is provided to contractors.

During the Reporting Period, the Group conducted various safety training programmes for all employees and contractors working at our production facilities, covering topics such as safety management knowledge, accident prevention skills, and equipment operation procedures. Additionally, special education, inspections, and knowledge contests related to the “Safety Production Month” were organised, effectively strengthening the long-term mechanism for safe production. The number of work-related fatalities has remained at zero for three consecutive years from 2023 to 2025.

### B3. Development and Training

The Group values the development of our employees and promotes career development among our employees. We provide equal opportunities for promotion based on merits and offer career advancement paths across the organisation. We encourage all our employees to realise their career goals and make the best use of their talents.

The Group has developed training programmes for different levels of employees across our biotech business, from junior to senior levels. New hires are required to attend a series of orientation activities, such as introduction to the Group and safety training. New staff are also assigned a “work buddy” to offer guidance regarding day-to-day aspects of carrying out his or her duties at work.

The Group utilises the mobile learning application “Chia Tai Superman”, which offers courses on topics specific to job skills or employees’ hobbies and interests. This platform enables employees to customise training programmes relevant to their roles and career development. We have also introduced an online learning platform, the “Chia Tai Business Digital Academy”, whereby employees can choose courses based on their interests. Job-specific trainings are required to ensure employees are competent in their job.

### B2. 健康與安全 (續)

本集團自二零二二年起對外派施工進行更嚴謹管理，包括歸由採購部管理審查及簽訂合同、審查營業執照和資格、施工單位安全管理協議、施工人員保險購買情況等，以及要求材料提供到生產部設備科項目組審核，再為施工單位人員提供入場安全訓練。我們亦為在我們生產設施內定期履行職責的承包商及其他服務供應商就安全規定及措施提供簡介會。

報告期內，本集團面向全體員工和於我們生產設施內履行職責的承包商開展各類安全培訓，內容涵蓋安全管理知識、安全防範技能、設備操作流程等，並組織安全生產月相關專項教育、檢查、知識競賽等活動，有力增強安全生產長效機制。二零二三至二零二五年度，連續三年因工身亡的員工人數均為零。

### B3. 發展及培訓

本集團重視人才並鼓勵員工的職業發展，提供建基於個人績效的平等晉升機會及於集團內的職業發展路徑。我們鼓勵所有員工向實現事業目標邁進，盡展才能。

本集團的生物科技業務為不同級別，由初級至高級的僱員提供培訓。新入職員工須參與一系列的迎新活動，例如：集團介紹和安全培訓。新員工均獲編排一位「工作夥伴」，為其日常工作提供指導。

本集團採用移動端學習應用程式「正大超人」，為僱員提供各種涵蓋工作需要、興趣及愛好等課程，使僱員能參與相關和對他們事業發展有幫助的培訓課程。我們亦使用在線學習平台「正大數字商學院」，以供僱員根據自己的興趣自行選擇課程。本集團亦要求僱員參與特定性的工作相關培訓，以確保僱員能勝任工作。

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**B3. Development and Training (continued)**

In 2025, to further implement the talent strategy, the Group launched the “Talent Tier 2.0” training programme, primarily targeting high-potential employees at the staff level, successors at the section chief level, and leaders at the manager level. Through systematic, cyclical development initiatives including training, job rotation, mentorship, and self-improvement, the programme aims to enhance participants’ professional competencies and management skills. During the Reporting Period, 50 individuals successfully completed the programme and became qualified reserve talent, while 14 achieved promotions, accelerating the growth of promising managers and ensuring a sustainable talent pipeline for the Company. Additionally, we place strong emphasis on building our internal trainer team. During the Reporting Period, we conducted internal trainer development and selected 25 individuals to join the internal trainer team, enhancing our organisation’s capability for self-driven training.

During the Reporting Period, our employees attended around 24,253 hours (2024: 22,481 hours) of training in total, representing an average of around 28 hours (2024: 28 hours) per employee.

**B4. Labour Standards**

The Group complies with relevant national labour laws and regulations and has zero tolerance for child or forced labour. The employment policies of the Group outline the principles and procedures to prevent child or forced labour in the organisation. These procedures include inspection of birth and medical certificates when appropriate and needed. Our human resources department conducts regular checks for child or forced labour. If any child or forced labour is discovered in the organisation, the matter will be reported to senior management for further investigation and prevention. Any illegal practice would be stopped and handled in accordance with regulatory requirements.

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the Group relating to preventing child or forced labour.

**B3. 發展及培訓(續)**

二零二五年，為進一步落實人才戰略要求，本集團開展「三級人才2.0」培訓項目，主要面向以員工級為主的高潛人才、以科長級為主的繼任者、以經理級為主的領導者，通過培訓、輪崗、帶教、自我提升等系統性周期培養，幫助學員提升專業能力和管理水平，報告期內50人順利結業成為後備人才，14人實現晉升，推動有潛力的幹部迅速成長，為公司人才可持續發展提供後備人才保障。此外，我們重視內訓師團隊建設，報告期內開展內訓師培養，遴選25人進入內訓師團隊，提升自主培訓能力。

報告期內，我們員工的總受訓時數約24,253小時(二零二四年：22,481小時)，即平均每名員工接受總共約28小時(二零二四年：28小時)的培訓。

**B4. 勞工準則**

本集團遵守相關的國家勞工法律和法規，絕不容忍童工或強制勞工。本集團的僱傭政策列明相關原則和程序，防止本集團內出現童工或強制勞工，這些程序包括在適當或有需要時要求檢查出生及醫療證明。我們的人力資源部門定期檢查童工或強制勞工情況。如在本集團中發現童工或強制勞工行為，該行為將會匯報給高級管理層，並進行進一步調查。如果確認此類違法行為，我們會立即停止及依據法規要求處理。

報告期內，並無發生對本集團有重大影響的防止童工或強制勞工的相關法律和規例的重大違規事件。

## B5. Supply Chain Management

We expect our suppliers to share the same values and commitments that we have on product quality and environmental performance.

In 2020, we updated our supplier code of conduct to the Sustainable Sourcing Policy and Supplier Guiding Principle (“Sourcing Policy”). The Sourcing Policy outlines our standards on product safety and quality, product traceability, human rights, employment practices, environmental issues and business integrity (including anti-corruption). We also ensure our suppliers thoroughly understand our Sourcing Policy. Major suppliers have acknowledged our new standards. An elimination programme is progressively being carried out to drop suppliers who do not sign the consent form to our Sourcing Policy.

A robust supplier selection mechanism is in place to ensure that the suppliers we select are of high quality. We strictly implement the “Supplier Assessment Control Procedure” to evaluate suppliers across multiple dimensions. These include product and service quality, financial credibility, illegal or improper labour practices, environmental performance, safety, occupational health compliance incidents, and adherence to environmental standards for supplied products and raw materials.

The Group’s biotech business purchases raw materials from suppliers that meet our quality requirements. Both new and existing suppliers must pass quality tests conducted by our in-house laboratory which examines the levels of impurities in raw materials to ensure that they are up to our stringent standards. In terms of supplier management, the Group enforces a clear on-site audit mechanism. Domestic trading companies that do not produce raw materials must conduct on-site audits of new suppliers before including them in the procurement catalog. All suppliers are subject to on-site audits if they receive customer complaints, have large procurement volumes combined with low evaluation scores, or manufacture active pharmaceutical ingredients. Active pharmaceutical ingredient manufacturers are audited once every three years. Suppliers eliminated during the audit process are counted as non-qualified suppliers. Suppliers not subject to on-site audits are monitored through annual reviews or internal evaluations by the procurement department to continuously assess their performance.

## B5. 供應鏈管理

供應商應與我們擁有相同的價值觀和承諾，尤其在產品質量及環境表現方面。

二零二零年，我們更新了供應商行為守則至可持續採購政策和供應商指導原則（「採購政策」）。該採購政策列明我們在產品安全及質量、產品可追溯性、人權、僱傭措施、環境問題以及商業誠信（包括反貪污）的準則，並且確保供應商了解我們的採購政策。主要供應商已經認同我們的新標準。若供應商不簽署採購政策同意書，將會被逐步淘汰。

本集團採取嚴格的供應商挑選機制，確保選擇高素質的供應商。我們嚴格執行《供方評審控制規程》，對供應商進行不同層面的評估，包括產品及服務質量、財務可信性、非法或不當用工、環境、安全、職業健康違法事件、所供產品及所用原料環保要求達標情況等。

本集團的生物科技業務從供應商採購符合我們品質要求的原材料，新採用及現有的供應商均須通過本集團於自設實驗室進行的品質測試，包括檢驗原材料的雜質水平，確保能符合我們的嚴格標準。在供應商的管理方面，本集團設有明確的現場審計機制。非自產的國內貿易公司對新供應商在納入採購目錄前必須通過現場審計，對所有的供應商，若有被客戶投訴、採購量大且評估分數較低，或屬原料藥廠家的供應商，亦須接受現場審計。其中，原料藥廠家每三年執行一次現場審計。若供應商在審計過程中被淘汰，將計入不合格供應商數量。無須進行現場審計的供應商，則通過年度複審或由採購部門進行內部評價，以持續監控其表現。

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### B5. Supply Chain Management (continued)

During the Reporting Period, the Group's biotech business audited a total of 91 suppliers, completing 100% of the annual audit plan. Key audit areas included product quality, factory facilities and equipment, as well as compliance, environmental safety, and occupational health. For issues identified during audits, suppliers submitted timely corrective action reports, and remediation outcomes met required standards. Nevertheless, three suppliers were removed from the list of approved suppliers for failing to comply with the Group's standards.

During the Reporting Period, we had 2,099 suppliers and all of them were based in Chinese mainland.

### B6. Product Responsibility

The Group endeavours to provide the best possible services and products to customers. Our products must meet our quality criteria including drug content, water content, colour, and granularity before they can be despatched. Moreover, products are appropriately labelled and advertised in accordance with relevant regulations. For products that are exported, we ensure that they are labelled in accordance with regulations in the relevant export market. Labels of new products are approved by quality assurance department, general manager and relevant government authorities. In our daily operations, each batch of finished products are checked by our quality assurance staff to ensure proper labelling before dispatch.

Both our factories in Pucheng and Zhumadian are fully compliant with the standards set by the Chinese government. Our factories have obtained Certificate of Good Manufacturing Practices for Animal Drugs issued by the local branches of the Ministry of Agriculture and Rural Affairs of the PRC. In 2025, the Group continued to comply with the ISO 9001 Quality Management System in the Pucheng factory.

The Group has set up Quality Management Departments at our production sites in Pucheng and Zhumadian to monitor and control product quality so as to ensure that our products are manufactured in accordance with the procedures outlined in our quality management manual. Every batch of our products must undergo sample tests at our laboratories to check for impurities and contamination.

The quality management manual also specifies corrective actions to be taken when a product sample fails our quality tests. With our established quality management system, the Group is confident that our products are of high standards.

### B5. 供應鏈管理(續)

報告期內，本集團生物科技業務共審計91家供應商，已完成年度審計計劃的100%。重點審計內容包括供應商的產品質量、廠房設施設備，以及合規性、環境安全、職業健康等。對於審計中發現的問題，供應商均按時完成整改報告，且整改結果符合要求。儘管如此，仍有3家供應商因未能遵守本集團的要求而被從合格供應商名單中移除。

報告期內，本集團聘用2,099家供應商，所有供應商均以中國為基地。

### B6. 產品責任

本集團致力為客戶提供最佳的服務和產品。產品在出貨前均須符合我們的品質要求，包括其藥品含量、水含量、色澤和顆粒大小。同時，我們所有產品根據相關法律要求，適當的標籤及宣傳產品。對於我們出口的產品，我們確保按照相關出口市場的規定進行制定標籤。新產品的標籤由質量保證部門、總經理和相關政府部門審批。在我們的日常運營中，我們的質量保證人員會在發貨前檢查每一批的完成品，以確保產品貼上正確貼標籤。

本集團在浦城和駐馬店的廠房均符合中國政府所設定的標準。我們的工廠已獲得由中華人民共和國農業農村部的地方機構頒發的《獸藥GMP證書》。二零二五年內，我們繼續在浦城廠房中採用ISO 9001品質管理系統。

本集團於浦城及駐馬店的生產設施已成立品質管理部門以監控產品質量，確保產品的生產過程均遵照我們品質管理守則所列明的程序。我們會從每一批產品中抽取樣本於本集團的實驗室進行雜質含量及污染物測試。

品質管理守則內也列明產品樣本如不通過品質測試時的糾正措施。在有關品質管理系統下，本集團有信心其產品能達至高標準。

**B6. Product Responsibility (continued)**

Our Quality Management Departments at the production sites in Pucheng and Zhumadian have partnered with leading universities and research institutes to keep abreast of the latest technologies to support our business development. Implementing the right technologies in our operations has strengthened our capability to produce top-quality products. During the Reporting Period, we applied high-throughput screening, targeted adaptation, and synthetic biology approaches to continuously develop industrial strains with high yield and high conversion efficiency, significantly enhancing fermentation efficiency and product competitiveness.

Nevertheless, the Group has set up a recall procedure in case any serious product quality, product safety and/or health-related incidents occur. We have established a recall committee to make necessary decisions in the unlikely event of a recall, and to inform the general manager and relevant government departments so that the Group can rectify the problem as soon as possible. The Group will ensure that any recall process is carried out in an effective and transparent manner. None of the products sold or shipped were subject to recalls for product safety and health reasons in the Reporting Period.

The Group endeavours to deliver high-quality products to our customers so as to ensure customer satisfaction. The sales teams and quality assurance teams at Pucheng and Zhumadian are tasked to handle customer enquiries and complaints. Upon receiving a complaint, the sales team is responsible for obtaining details of the problem underlying each complaint, following which the quality assurance department conducts a preliminary assessment on the complaint and appoints investigators from relevant departments. After investigators ascertain the cause of the problem and report back to the quality assurance department, relevant departments rectify the problem. Quality assurance department then notifies the sales team to communicate with the customer in a timely manner. The quality assurance team follows up on the remedies implemented. During the Reporting Period, there were no major complaints regarding our product quality or safety.

According to our company policies and employment contracts with employees, inventions or technical know-how developed by employees during their course of employment with the Group are owned by the Group. Where appropriate, the Group will apply for the registration of intellectual property rights, such as patents and trademarks. With regards to the protection of customer data and privacy, only authorised persons can collect customer data and have access to the collected data. Trainings are also provided to staff to enhance their awareness and knowledge on customer information protection.

**B6. 產品責任(續)**

我們位於浦城及駐馬店的生產設施的品質管理部門與領先的大學和研究機構合作，確保本集團了解最先進的科技，以支持業務發展。在營運中運用適當的科技使我們能加強生產高質量產品的能力。報告期內，我們融合高通量篩選、定向馴化及合成生物學手段，持續創制高產、高轉化率的工業菌株，顯著提升了發酵效率與產品競爭力。

本集團亦訂立了一套回收程序，為萬一出現有關重大產品質量，產品安全和／或健康有關情況作準備。本集團已成立回收委員會，如一旦出現回收個案，可作出所需決策，並立即知會總經理及相關政府部門，以便盡快解決問題。本集團會確保任何回收過程具效率和透明度。報告期內，並無產品在出售或運送後因為產品安全和健康理由而需要回收。

本集團致力為客戶提供高品質產品，以確保客戶滿意度。浦城及駐馬店的銷售團隊和質量管理部負責處理客戶的查詢和投訴。在接到投訴時，銷售團隊負責就每宗投訴收集詳細資訊，隨後質量管理部對投訴進行初步評估，並從相關部門落實調查責任人。調查責任人查明問題起因並向質量管理部門報告後，由相關部門進行整改。質量管理部隨後通知銷售團隊及時與客戶溝通。質量管理部會跟進實施的補救措施。報告期內，本集團沒有涉及就產品質量及安全的重大投訴。

根據我們的公司政策和與員工的僱傭合同，僱員在本集團任職期間所開發的發明及累積的專業知識均歸本集團所有。在適當的情況下，本集團會申請專利和商標等知識產權。此外，為保障客戶的資料及私隱，只有授權人員才可接收和查閱客戶資訊。我們亦會向員工提供培訓課程以提升員工在保護客戶資料方面的意識及知識。

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**B6. Product Responsibility (continued)**

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters with regards to products and services provided and methods of redress.

**B7. Anti-corruption**

We conduct our business in accordance with high ethical standards, and are committed to preventing corrupt practices. The Group has policies designed to prevent dishonest behaviour. In addition, anti-corruption risk assessment is performed periodically to identify related risks and assess the effectiveness of controls in mitigating these risks. Any employee who violates the Group's anti-corruption policies will be warned, dismissed and/or reported to relevant regulatory bodies. The Group also provides channels for stakeholders to report any suspicious activities and protect whistleblowers from reprisal.

To raise their awareness and knowledge regarding anti-corruption, the Group arranges integrity and anti-corruption trainings for employees and the Board periodically. These trainings covered topics such as conflict of interest prevention, anti-corruption and business ethics. These trainings provide our employees and the Board with guidance and reminder as to how they should behave and react when faced with situations involving corruption. During the Reporting Period, all of our employees have completed anti-corruption related trainings. In addition, all employees made declaration about the conflict of Interest during the Reporting Period to enhance transparency in disclosure and to promote a culture of openness and trust.

During the Reporting Period, there was no material non-compliance with relevant laws and regulations that would have a significant impact on the Group relating to bribery, extortion, fraud and money laundering. In the same period, there were no concluded legal cases regarding corruption practices brought against the Group or its employees.

**B6. 產品責任(續)**

報告期內，並無發生對本集團有重大影響的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之相關法律及規例的重大違規事件。

**B7. 反貪污**

我們以崇高的道德標準經營業務，致力預防貪污行為。本集團已制定政策防止不誠實行為。此外，集團定期進行反貪污風險評估，以識別相關風險並評估控制措施的有效性以減輕風險。任何違反本集團反貪污政策的員工將給予警告、辭退懲戒和／或通知相關監管機構。在適當情況下，本集團亦向持份者就任何可疑資訊提供舉報渠道，並保護舉報人免受報復。

為了提高其反貪污的意識和認識，本集團定期為員工和董事安排誠信及反貪污培訓。培訓涵蓋的主題包括預防利益衝突、反腐敗和商業道德。這些培訓為我們的員工和董事提供指導和提醒，讓他們知道在面對貪污情況時應該如何表現和反應。報告期內，公司全體員工均已完成反貪污相關培訓。另外，本年度全體員工都進行了利益衝突申報，以增強信息披露的透明度，促進開放和信任的文化。

報告期內，並無發生對本集團有重大影響的有關防止賄賂、勒索、欺詐及洗黑錢之相關法律及規例的重大違規事件。在同一時期，並無任何對本集團或其員工提出並已審結的就貪污訴訟提出的案件。

**B8. Community Investment**

The Group takes an active role in giving back to the community and strongly ingrains this value among employees. The Group cares about the communities in which we operate. We proactively communicate with stakeholders to understand their needs and provide support through various charitable activities.

The Group also encourages our employees to take part in such activities. The Group continued to create positive social impact through a variety of community contributions and donations. The Company was awarded Caring Company Logo under Hong Kong Council of Social Service's Caring Company Scheme, in recognition of our community service achievements.

We regularly reach out to support the elderly and the families of employees in need to express our care and blessings. During the Reporting Period, the Group held several community activities at our factory locations. Our Zhumadian staff visited a local primary school to conduct a welfare visit and launched a support initiative for children of employees preparing for the national college entrance examination, reflecting our commitment to employees' well-being beyond the workplace. At the Pucheng factory, staff participated in a blood donation campaign organised by the local blood centre. Additionally, the Pucheng factory carried out a special "Replenishing Aquatic Ecosystem, Building a Harmonious Home" fish stocking programme in the Nanpu River watershed, releasing approximately 80,000 indigenous high-quality fish species in an orderly manner to promote a healthy ecological cycle. The factory also launched a "Beautifying Riverbank Environment, Protecting Green Mountains and Clear Waters" initiative, assisting in the cleaning and maintenance of the riverbank to support environmental preservation.

**B8. 社區投資**

本集團積極回饋社區，並向僱員灌輸這價值觀。本集團關心我們經營所在地的社區。我們主動與持份者溝通，了解他們的需求，並支持各種慈善活動。本集團亦鼓勵員工參與此類慈善活動。

本集團繼續透過多元化的社區服務和捐款為社會帶來正面的影響。本集團獲得由香港社會服務聯會「商界展關懷」計劃所頒發的「商界展關懷」標誌，以肯定我們在社區服務的成就。

我們定期慰問長者和困難員工家屬，送上我們的關心和祝福。報告期內，本集團於我們的廠房所在地舉辦各項社區活動。本集團的駐馬店工廠職工到訪並慰問了當區的一家小學，亦開展員工子女高考助力活動以表達我們對於員工生活的關心。在浦城工廠，我們參與了捐血中心組織的捐血活動。此外，浦城工廠於其所在地南浦河流域開展「保護水域生態，共築和諧家園」增殖放流專項行動，對約8萬尾原生優質魚種進行有序投放，助力流域生態系統良性循環，同時浦城工廠還開展「美化河道環境，守護青山綠水」活動，協助清理河道。

# Environmental, Social and Governance Data Table<sup>1</sup>

## 環境、社會及管治數據表<sup>1</sup>

	Units 單位	2025	2024
<b>A. Environment 環境</b>			
<b>Air Emissions<sup>2</sup> 排放物<sup>2</sup></b>			
Sulphur Oxides (SO <sub>x</sub> ) 硫氧化物	tonnes 公噸	-	-
Nitrogen Oxides (NO <sub>x</sub> ) 氮氧化物	tonnes 公噸	-	-
Smoke and Dust 煙塵	tonnes 公噸	-	-
<b>Greenhouse Gas<sup>2</sup> 溫室氣體<sup>2</sup></b>			
Direct Greenhouse Gas Emissions (Scope 1) 直接溫室氣體排放量 (範圍一)	million tonnes of CO <sub>2</sub> equivalents 百萬公噸二氧化碳當量	0.00	0.00
Indirect Greenhouse Gas Emissions (Scope 2) (location-based) 間接溫室氣體排放量 (範圍二) (以地域為基準)	million tonnes of CO <sub>2</sub> equivalents 百萬公噸二氧化碳當量	0.15	0.11 <sup>3</sup>
Total Greenhouse Gas Emissions (Scope 1 & Scope 2) 溫室氣體總排放量 (範圍一及二)	million tonnes of CO <sub>2</sub> equivalents 百萬公噸二氧化碳當量	0.15	0.11 <sup>3</sup>
Total Greenhouse Gas Emissions (Scope 3) 溫室氣體總排放量 (範圍三)	million tonnes of CO <sub>2</sub> equivalents 百萬公噸二氧化碳當量	0.16	N/A 不適用
Greenhouse Gas Emissions Intensity (Scope 1 & Scope 2) 溫室氣體排放密度 (範圍一及二)	kilogram of CO <sub>2</sub> equivalents per production tonne 千克二氧化碳當量/公噸產量	2,584	2,607 <sup>3</sup>
<b>Hazardous Waste 有害廢棄物</b>			
Hazardous Waste 有害廢棄物	tonnes 公噸	4,523	2,527
Hazardous Waste Intensity <sup>4</sup> 有害廢棄物密度 <sup>4</sup>	kilogram per production tonne of CTC HCL 千克/公噸鹽酸金霉素產量	4,680	3,955
<b>Non-hazardous Waste 無害廢棄物</b>			
Non-hazardous Waste 無害廢棄物	tonnes 公噸	8,847 <sup>5</sup>	21
Non-hazardous Waste Intensity 無害廢棄物密度	kilogram per production tonne 千克/公噸產量	148.47 <sup>5</sup>	0.49
<b>Energy 能源</b>			
Electricity 電力	terajoule 萬億焦耳	577	435
Natural Gas 天然氣	terajoule 萬億焦耳	-	-
Steam 蒸汽	terajoule 萬億焦耳	625	430
Fuel for Vehicles 車輛燃料	terajoule 萬億焦耳	2.43	2.47
Total Energy Consumption 能源總耗量	terajoule 萬億焦耳	1,205	867
Total Energy Intensity 能源消耗密度	gigajoule per production tonne 千兆焦耳/公噸產量	20.21	19.88

## Environmental, Social and Governance Data Table

環境、社會及管治數據表

	Units 單位	2025	2024
<b>Water 水</b>			
Water Consumption 耗水量	million cubic metres 百萬立方米	4.45	5.68
Water Intensity 耗水密度	cubic metre per production tonne 立方米／公噸產量	75	130
Wastewater Discharged 污水排放	million cubic metres 百萬立方米	0.98	0.82
Wastewater Intensity 污水密度	cubic metre per production tonne 立方米／公噸產量	16.48	18.73
<b>Packaging Material 包裝材料</b>			
Total Packaging Materials Used 包裝材料總量	tonnes 公噸	993	832
Packaging Material Intensity 包裝材料密度	kilogram per production tonne 千克／公噸產量	16.67	19.1
<b>B. Social 社會</b>			
<b>Employment 僱傭</b>			
Total Employee Turnover 僱員流失總數	person/turnover rate 人／流失率	118/13%	221/27%
– By Gender 以性別劃分			
Male 男	person/turnover rate 人／流失率	91/14%	153/26%
Female 女	person/turnover rate 人／流失率	27/12%	68/31%
– By Age 以年齡劃分			
< 30	person/turnover rate 人／流失率	45/24%	69/42%
30 – 50	person/turnover rate 人／流失率	53/9%	108/21%
> 50	person/turnover rate 人／流失率	20/16%	44/36%
<b>Health and Safety 健康與安全</b>			
Lost Days Due to Work Injuries 因工傷損失工作日數	days 日	124	120
Number of Fatalities 死亡個案	cases 宗	–	–

## Environmental, Social and Governance Data Table

環境、社會及管治數據表

	Units 單位	2025	2024
<b>Development and Training 發展及培訓</b>			
<b>Percentage of Employees Trained 受訓僱員百分比</b>			
– By Gender 以性別劃分			
Male 男	percentage 百分比	86%	87%
Female 女	percentage 百分比	95%	85%
– By Employee Category 以職級劃分			
Senior 高級僱員	percentage 百分比	83%	84%
General 一般僱員	percentage 百分比	89%	87%
<b>Average Training Hours Completed per Employee 僱員完成受訓的平均時數</b>			
– By Gender 以性別劃分			
Male 男	hours 小時	29	29
Female 女	hours 小時	25	26
– By Employee Category 以職級劃分			
Senior 高級僱員	hours 小時	21	17
General 一般僱員	hours 小時	29	30
<b>Community 社區</b>			
Donations for Charitable and Other Purposes 慈善與其他捐款	US Dollars 美元	62,000	10,000

## Remarks:

備註：

<sup>1</sup> During the Reporting Period, Chia Tai Kangrui and Zhengzhou Chia Tai commenced operations. Accordingly, we have incorporated them into our data disclosure scope for 2025. Therefore, absolute data for 2025 and 2024 listed in the Environmental, Social and Governance Data Table are not directly comparable.

於報告期內，正大康瑞和鄭州正大已正式投入營運。因此，我們已將其納入二零二五年的數據披露範圍內。據此，環境、社會及管治數據表內列示的二零二五年與二零二四年的絕對數據無法直接比較。

<sup>2</sup> The air emissions and greenhouse gas emissions includes emissions generated from the use of electricity, steam, natural gas and fuel for production and transportation. For the emission factors used to calculate greenhouse gas emissions, we referred to HKEX “App 2: Reporting Guidance on Environmental KPIs”, “Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)”, NDRC “Guidelines on Greenhouse Gas Emission Accounting Methodologies and Reporting for Enterprises in Other Industrial Sectors (Trial)”, and national average carbon dioxide emission factors for power grids.

排放物及溫室氣體排放包括生產及運輸過程中所產生的排放量，包括電力、蒸汽、天然氣及燃料的使用。我們參照香港聯合交易所《附錄二：環境關鍵績效指標匯報指引》、《溫室氣體核算體系：企業核算與報告標準（2004年）》、中國發展及改革委員會《工業其他行業企業溫室氣體排放核算方法與報告指南（試行）》及全國電網平均碳排放因子計算溫室氣體排放量。

## Environmental, Social and Governance Data Table

環境、社會及管治數據表

- <sup>3</sup> In 2025, we refined our greenhouse gas emission calculation methodology and updated the energy conversion factor for purchased steam to align with the factor that was actually applied by the third-party supplier. To maintain data comparability, the 2024 greenhouse gas emission data have been correspondingly updated and restated. Before restating, the indirect greenhouse gas emissions (Scope 2) (location-based), the total greenhouse gas emissions (Scope 1 & Scope 2) and the greenhouse gas emissions intensity (Scope 1 & Scope 2) were 0.12 million tonnes of CO<sub>2</sub> equivalents, 0.12 million tonnes of CO<sub>2</sub> equivalents and 2,637 kilogram of CO<sub>2</sub> equivalents per production tonne, respectively. Since the impact of the restatement is immaterial, we will retain the existing 2030 greenhouse gas emissions intensity target (Scope 1 and Scope 2) of 3,303 kilograms of CO<sub>2</sub> equivalent per production tonne.
- 二零二五年，我們優化溫室氣體排放數據計算方法，對外購蒸汽的能量轉換係數進行更新，使其與第三方供熱單位實際採用的係數保持一致。為保持數據可比性，我們對二零二四年的溫室氣體排放數據進行同步更新並重列。在重列之前，間接溫室氣體排放量（範圍二）（以地域為基準）、溫室氣體總排放量（範圍一及二）和溫室氣體排放密度（範圍一及二）分別為0.12百萬公噸二氧化碳當量、0.12百萬公噸二氧化碳當量和2,637克二氧化碳當量／公噸產量。由於此次重列的影響不重大，我們將維持現有的二零三零年溫室氣體排放密度（範圍一及二）目標，即3,303克二氧化碳當量／公噸產量。
- <sup>4</sup> Mycelium residue is a by-product in the production of CTC HCL and accounts for over 99% of the Group's hazardous waste. Therefore, it is more appropriate to calculate hazardous waste intensity based on production volume of CTC HCL than total production volume. 菌絲體殘餘物是生產鹽酸金霉素過程中產生的副產品並佔本集團有害廢棄物的99%以上，因此，根據鹽酸金霉素的產量比總產量來計算有害廢棄物密度更合適。
- <sup>5</sup> Due to changes in regulatory standards, sludge has been classified as a prohibited raw material for use in organic fertilisers for agricultural purposes. The sludge that the Group previously reused must now be disposed of centrally, leading to an increase in non-hazardous waste sent to landfills and incinerators. Please refer to "Key Environmental Targets" section. 鑒於有關行業監管標準的更新，污泥被列為農用有機肥禁用原料，本集團原可實現回用的污泥現需進行集中處置，致使運往垃圾堆填區或焚化爐的無害廢棄物規模增加，詳情請參閱「主要環境目標」部分。

## Laws and Regulations

### 法律及規例

Based on the subject areas and aspects in the ESG Code, the Group has identified relevant laws and regulations that had a significant impact on our business. During the Reporting Period, the Group had no material non-compliance with the below stated laws and regulations.

本集團就守則中不同範疇及層面識別出對我們業務有重大影響的相關法規。報告期內，本集團並無發現對以下列法規的重大違規。

ESG Guidelines 環境、社會及管治指標	China Laws & Regulations 中國政策及法規
<b>A. Environmental 環境</b>	
Aspect A1: Emissions 層面A1:排放物	Environmental Protection Law of the People's Republic of China 《中華人民共和國環境保護法》  Atmospheric Pollution Prevention and Control Law of the People's Republic of China 《中華人民共和國大氣污染防治法》  Water Pollution Prevention and Control Law of the People's Republic of China 《中華人民共和國水污染防治法》  Prevention and Control of Solid Waste Pollution Law of the People's Republic of China 《中華人民共和國固體廢物污染環境防治法》  Prevention and Control of Soil Pollution Law of the People's Republic of China 《中華人民共和國土壤污染防治法》
<b>B. Social 社會</b>	
Aspect B1: Employment and Labour Practices 層面 B1: 僱傭及勞工常規  Aspect B4: Labour Standards 層面B4: 勞工準則	Labour Law of the People's Republic of China 《中華人民共和國勞動法》  Labour Contract Law of the People's Republic of China 《中華人民共和國勞動合同法》  Labor Union Law of the People's Republic of China 《中華人民共和國工會法》  Employment Promotion Law of the People's Republic of China 《中華人民共和國就業促進法》  Social Insurance Law of the People's Republic of China 《中華人民共和國社會保險法》

## Laws and Regulations

法律及規例

ESG Guidelines 環境、社會及管治指標	China Laws & Regulations 中國政策及法規
Aspect B2: Health and Safety 層面B2: 健康及安全	<p>Work Safety Law of the People's Republic of China 《中華人民共和國安全生產法》</p> <p>Prevention and Control of Occupational Diseases Law of the People's Republic of China 《中華人民共和國職業病防治法》</p> <p>Fire Prevention Law of the People's Republic of China 《中華人民共和國消防法》</p> <p>Special Equipment Safety Law of the People's Republic of China 《中華人民共和國特種設備安全法》</p>
Aspect B6: Product Responsibility 層面B6: 產品責任	<p>Product Quality Law of the People's Republic of China 《中華人民共和國產品質量法》</p> <p>Production Safety Law of the People's Republic of China 《中華人民共和國安全生產法》</p> <p>Protection of Consumer Rights and Interests Law of the People's Republic of China 《中華人民共和國消費者權益保護法》</p> <p>Advertising Law of the People's Republic of China 《中華人民共和國廣告法》</p> <p>Regulations on Administration of Veterinary Drugs 《獸藥管理條例》</p> <p>Patent Law of the People's Republic of China 《中華人民共和國專利法》</p> <p>The Civil Code of the People's Republic of China 《中華人民共和國民法典》</p> <p>Guide to Good Manufacturing Practice for Medical Products 《藥品生產質量管理規範》</p>
Aspect B7: Anti-corruption 層面 B7: 反貪污	<p>Criminal Law of the People's Republic of China 《中華人民共和國刑法》</p> <p>Anti-money Laundering Law of the People's Republic of China 《中華人民共和國反洗錢法》</p> <p>Anti-Unfair Competition Law of the People's Republic of China 《中華人民共和國反不正當競爭法》</p>

# HKEX Environmental, Social and Governance Content Index

## 香港聯合交易所環境、社會及管治內容索引

Indicators 指標		Section/Statement 分部／聲明	Page 頁數
<b>Part C: “Comply or explain” Provisions</b> <b>C部分：「不遵守就解釋」條文</b>			
<b>A. Environmental 環境</b>			
<b>Aspect A1: Emissions</b> <b>層面A1: 排放物</b>			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、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。	A1. Emissions A1. 排放物  Laws and Regulations 法律及法規	10-15  42
KPI 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。	ESG Data Table 環境、社會及管治數據表	38
KPI 關鍵績效指標 A1.2	[Repealed 1 January 2025] [於2025年1月1日刪除]	/	/
KPI 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)。	ESG Data Table 環境、社會及管治數據表	38
KPI 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)。		
KPI 關鍵績效指標 A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	A1. Emissions A1. 排放物	10-13
KPI 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。		14-15

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Indicators 指標		Section/Statement 分部／聲明	Page 頁數
<b>Aspect A2: Use of Resources</b> <b>層面A2: 資源使用</b>			
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	A2. Use of Resources A2. 資源使用	15-18
KPI 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)。	ESG Data Table 環境、社會及管治數據表	38-39
KPI 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)。		
KPI 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。	A2. Use of Resources A2. 資源使用	15-16
KPI 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。		17-18
KPI 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)每生產單位估量。	ESG Data Table 環境、社會及管治數據表	39

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<b>Aspect A3: The Environment and Natural Resources</b> 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。	A. Environmental; A. 環境;  A3. The Environment and Natural Resources A3. 環境及天然資源	9-19
KPI 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。	A3. The Environment and Natural Resources A3. 環境及天然資源	19
<b>Aspect A4: Climate Change</b> 層面A4: 氣候變化			
[Repealed 1 January 2025] [於2025年1月1日刪除]		/	/
KPI 關鍵績效指標 A4.1	[Repealed 1 January 2025] [於2025年1月1日刪除]		/

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<b>B. Social 社會</b>			
<b>Aspect B1: Employment 層面 B1: 僱傭</b>			
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。	B1. Employment B1. 僱傭	28-30
		Laws and Regulations 法律及法規	42
KPI 關鍵績效指標 B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。		28
KPI 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。	ESG Data Table 環境、社會及管治數據表	39

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<b>Aspect B2: Health and Safety</b> <b>層面B2: 健康及安全</b>			
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。	B2. Health and Safety B2. 健康及安全	30-31
		Laws and Regulations 法律及法規	43
KPI 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。	B2. Health and Safety B2. 健康及安全	31
KPI 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	ESG Data Table 環境、社會及管治數據表	39
KPI 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。	B2. Health and Safety B2. 健康及安全	30-31
<b>Aspect B3: Development and Training</b> <b>層面B3: 發展及培訓</b>			
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。	B3. Development and Training B3.發展及培訓	31-32
KPI 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。	ESG Data Table 環境、社會及管治數據表	40
KPI 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。		

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<b>Aspect B4: Labour Standards</b> <b>層面B4: 勞工準則</b>			
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。	B4. Labour Standards B4. 勞工準則	32
		Laws and Regulations 法律及法規	42
KPI 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。		
KPI 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。		
<b>Aspect B5: Supply Chain Management</b> <b>層面B5: 供應鏈管理</b>			
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。	B5. Supply Chain Management B5. 供應鏈管理	33
KPI 關鍵績效指標 B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。		
KPI 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及相關執行及監察方法。		
KPI 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。		
KPI 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。		

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<b>Aspect B6: Product Responsibility</b> <b>層面B6: 產品責任</b>			
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：	B6. Product Responsibility B6.產品責任	34-35
		Laws and Regulations 法律及法規	43
KPI 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。		35
KPI 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。		35
KPI 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。		35
KPI 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。		34-35
KPI 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。		35

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<b>Aspect B7: Anti-corruption</b> <b>層面 B7: 反貪污</b>			
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。	B7. Anti-corruption B7.反貪污	36
		Laws and Regulations 法律及法規	43
KPI 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。		
KPI 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。		
KPI 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。		
<b>Aspect B8: Community Investment</b> <b>層面B8: 社區投資</b>			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	B8. Community Investment B8.社區投資	37
KPI 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)。		
KPI 關鍵績效指標 B8.2	Resources contributed to the focus area (e.g. money or time). 在專注範疇所動用資源(如金錢或時間)。	ESG Data Table 環境、社會及管治數據表	40

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<i>Part D: Climate-related Disclosures</i> <i>D部分: 氣候相關披露</i>			
<b>Governance</b> <b>管治</b>			
19	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：		
	<p>(a) the governance body(ies) (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(ies) 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：</p> <p>(i) how the body(ies) 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；</p> <p>(ii) how and how often the body(ies) 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；</p> <p>(iii) how the body(ies) 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(ies) 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；</p> <p>(iv) how the body(ies) 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</p>	<p>Board Statement on Environmental, Social and Governance Issues; 董事會對環境、社會及管治事宜之聲明；</p> <p>A4. Climate Change: Governance; A4. 氣候變化: 管治;</p> <p>During the Reporting Period, the Group has not included climate related performance metrics into remuneration policies, and we will explore the feasibility in the future. 報告期內,本集團暫未將氣候相關績效指標納入薪酬政策,未來將探索相關可行性。</p>	2, 19

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	<p>(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：</p> <p>(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及</p> <p>(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。</p>	A4. Climate Change: Governance A4. 氣候變化: 管治	19
<b>Strategy 策略</b>			
20	<p>An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：</p>		
	<p>(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；</p>	A4. Climate Change: Strategy A4. 氣候變化: 策略	20-25
	<p>(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；</p>	A4. Climate Change: Strategy A4. 氣候變化: 策略	20-25

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	(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 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	A4. Climate Change: Strategy A4. 氣候變化: 策略	20-25
	(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。	A4. Climate Change: Strategy A4. 氣候變化: 策略	20
21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：		
	(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	A4. Climate Change: Strategy A4. 氣候變化: 策略	21-25
	(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)。	A4. Climate Change: Strategy A4. 氣候變化: 策略	21-25

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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：		
	(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： (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動； (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作（直接或間接）； (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明； (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及	A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management; A4. 氣候變化: 風險管理; The Group has set climate-related targets and actively seeks to improve its greenhouse gas emission intensity across its operations. A detailed climate-related transition plan has not yet been developed. During the Reporting Period, the Group conducted its first climate scenario analysis and will continue with the comprehensive assessment of the potential financial impacts of climate-related risks and opportunities. These assessments will serve as the basis for the future development of an appropriate climate transition plan. 本集團已訂立氣候相關目標，並積極致力於提升營運中的溫室氣體排放密度表現。目前，尚未制訂具體的氣候相關轉型計劃。報告期內，本集團完成了首次氣候情景分析，並將繼續全面評估氣候相關風險與機遇的潛在財務影響。上述評估結果將為日後制定適切的氣候轉型計劃提供依據。	21-27
	(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。	A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management; A4. 氣候變化: 風險管理;	20-27

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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。	The Group has not yet developed a climate-related transition plan. During the Reporting Period, the Group conducted its first climate scenario analysis and will continue with the comprehensive assessment of the potential financial impacts of climate-related risks and opportunities. 本集團尚未制定氣候相關轉型計劃。報告期內，本集團完成了首次氣候情景分析，並將繼續全面評估氣候相關風險與機遇的潛在財務影響。	/
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：		
	(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	A4. Climate Change: Strategy; A4. 氣候變化: 策略; We have disclosed the preliminary findings of the qualitative climate financial impacts. In the future, we will assess the quantitative financial impacts of the identified climate-related risks and opportunities and continue to review the feasibility of the relevant disclosures. 我們已初步披露氣候相關定性財務影響。未來將評估已識別之氣候相關風險與機遇的量化財務影響，並持續審視相關披露的可行性。	21-25
	(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帳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。	Currently, there are no significant risks that could materially adjust the carrying amounts of the Group's assets or liabilities during the next reporting period. 目前，未存在將導致下一匯報年度本集團相關財務報表中的資產和負債帳面價值發生重要調整的重大風險。	/

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Paragraph 段落	Description 描述	Section/Statement 分部／聲明	Page 頁數
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：		
	(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化： (i) its investment and disposal plans; and 其投資及處置計劃；及 (ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及	A4. Climate Change: Strategy; A4. 氣候變化: 策略; We have disclosed the preliminary findings of the qualitative climate financial impacts but have not yet disclosed the expected changes in financial performance, financial results, and cash flow in the short term, medium term, and long term based on the Group's strategy for managing climate-related risks and opportunities. In the future, we will assess the quantitative financial impacts of the identified climate-related risks and opportunities and continue to review the feasibility of the relevant disclosures. 我們已初步披露氣候相關定性財務影響，暫未披露基於本集團管理氣候相關風險和機遇的策略，預期其財務表現、財務業績及現金流量在短期、中期及長期的變化，未來，我們將評估已識別之氣候相關風險與機遇的量化財務影響，並持續審視相關披露的可行性。	21-25
	(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。		

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26	<p>An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：</p>		
	<p>(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：</p> <p>(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；</p> <p>(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及</p> <p>(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；</p>	<p>A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management A4. 氣候變化: 風險管理</p>	21-27

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	<p>(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：</p> <p>(i) information about the inputs used, including: 使用的輸入數據，包括：</p> <p>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；</p> <p>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；</p> <p>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；</p> <p>(6) time horizons the issuer used in the analysis; and 發行人在分析中所使用的時間範圍；及</p> <p>(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；</p> <p>(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</p> <p>(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。</p>	<p>A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management A4. 氣候變化: 風險管理</p>	20-27

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<b>Risk Management</b> <b>風險管理</b>			
27	An issuer shall disclose information about: 發行人須披露以下資訊：		
(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； (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入數據及參數（例如數據來源及程序所涵蓋的業務範圍）； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）； (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列； (v) how the issuer monitors climate-related risks; and 發行人如何監察其氣候相關風險；及 (vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個匯報期相比，發行人可有及如何改變其使用的流程；	A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management A4. 氣候變化: 風險管理	20-27
(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	Board Statement on Environmental, Social and Governance Issues; 董事會對環境、社會及管治事宜之聲明； A4. Climate Change: Strategy; A4. 氣候變化: 策略; A4. Climate Change: Risk Management A4. 氣候變化: 風險管理	2, 20-27

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	(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。	A4. Climate Change: Risk Management A4. 氣候變化: 風險管理	26-27
<b>Metrics and Targets</b> <b>指標及目標</b>			
28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO <sub>2</sub> equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：		
	(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	A1. Emissions; A1. 排放物； ESG Data Table 環境、社會及管治數據表	11-12, 38
	(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及		
	(c) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。		
29	An issuer shall: 發行人須：		
	(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 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；	A1. Emissions; A1. 排放物； ESG Data Table 環境、社會及管治數據表	12, 38, 40
	(b) disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法，包括： (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 發行人用於計量其溫室氣體排放的計量方法、輸入數據及假設； (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 發行人為何選擇該計量方法、輸入數據及假設計量溫室氣體排放；及 (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、輸入數據及假設進行的任何變更以及變更原因；	A1. Emissions; A1. 排放物； ESG Data Table 環境、社會及管治數據表	10-13, 38, 40-41

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(c)	<p>for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and</p> <p>就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及</p>	<p>ESG Data Table 環境、社會及管治數據表</p>	38
(d)	<p>for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p>	<p>A1. Emissions A1. 排放物</p>	12

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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 has not yet disclosed the amount and percentage of assets or business activities vulnerable to climate-related transition risks, physical risks and opportunities during the Reporting Period. As the Group conducted its inaugural climate scenario analysis during the Reporting Period, we will assess the quantitative financial impacts of the identified climate-related risks and opportunities and continue to review the feasibility of the relevant disclosures in the future. 本集團暫未披露報告期內容易受氣候相關轉型風險、物理風險及機遇影響的資產或業務活動的金額及百分比。本集團在報告期內首次開展氣候情景分析，我們將在未來深入評估已識別之氣候相關風險與機遇的量化財務影響，並持續審視相關披露的可行性。	/
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。		
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。		
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 has not yet established separate financial line items specifically dedicated to climate-related matters. 本集團暫未獨立劃分專門用於氣候相關事宜的財務明細項目。	/

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Paragraph 段落	Description 描述	Section/Statement 分部／聲明	Page 頁數
34	An issuer shall disclose: 發行人須披露如下：		
	(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	We currently do not apply a carbon price in decision-making, but we will explore opportunities to incorporate carbon pricing considerations in the future. 我們目前尚未在決策過程中應用碳定價，未來將探索應用碳定價的相關機會。	/
	(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions. 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。		
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。	During the Reporting Period, the Group has not included climate related performance metrics into remuneration policies, and we will explore the feasibility in the future. 報告期內，本集團暫未將氣候相關績效指標納入薪酬政策，未來將探索相關可行性。	/
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。	We will consider the feasibility of disclosing industry-based metrics in the future. 我們將在未來考慮披露相關行業目標的可行性。	/

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Paragraph 段落	Description 描述	Section/Statement 分部／聲明	Page 頁數
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 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：		
	(a) the metric used to set the target; 用以設定目標的指標；	Key Environmental Targets; 主要環境目標; A4. Climate Change: Risk Management A4. 氣候變化: 風險管理	9-10, 26-27
	(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)；		
	(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))；		
	(d) the period over which the target applies; 目標的適用期間；		
	(e) the base period from which progress is measured; 衡量進度的基準期間；		
	(f) milestones or interim targets (if any); 階段性目標或中期目標(如有)；	We currently do not have interim targets in place, but we will explore the feasibility of establishing them in the future considering our progress toward achieving the current targets. 我們目前尚未制定中期或階段性目標，但會在評估當前目標的進展情況後，於未來探討設立階段性目標的可行性。	/
	(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	Key Environmental Targets 主要環境目標	9-10
	(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。	We will consider the feasibility of updating climate-related targets based on the Paris Agreement and other international frameworks in the future. 我們將於未來考慮依據《巴黎協定》及其他國際框架更新氣候相關目標的可行性。	/

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Paragraph 段落	Description 描述	Section/Statement 分部／聲明	Page 頁數
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方法，以及其如何監察達標進度，包括：		
	(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；	Our climate target has not yet been validated by a third party. 我們的氣候目標暫未經第三方驗證。	/
	(b) the issuer's processes for reviewing the target; 發行人審核目標的程序；	Board Statement on Environmental, Social and Governance Issues 董事會對環境、社會及管治事宜之聲明	2
	(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	A1. Emissions; A1. 排放物； ESG Data Table 環境、社會及管治數據表	14-15, 38-41
	(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	During the Reporting Period, no revision was made to the Group's climate-related targets. 報告期內，本集團未有修訂自身氣候相關目標。	/
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。	A1. Emissions; A1. 排放物； ESG Data Table 環境、社會及管治數據表	14-15, 38-41

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40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：		
	(a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；	The Group's current greenhouse gas emission targets cover the following types of greenhouse gases: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O. 本集團當前溫室氣體排放目標涵蓋的溫室氣體種類包括：二氧化碳、甲烷、氧化亞氮。	/
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	Key Environmental Targets 主要環境目標	9-10
	(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	The current greenhouse gas emissions target of the Group is a gross greenhouse gas emissions target. 本集團當前溫室氣體排放目標屬於總量目標。	/
	(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	The current greenhouse gas emissions target of the Group has not yet been derived using a sectoral decarbonisation approach. 本集團當前溫室氣體排放目標尚未採用行業脫碳方法得出。	/

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	<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose:            發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：</p> <p>(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;            依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；</p> <p>(ii) which third-party scheme(s) will verify or certify the carbon credits;            該碳信用將由哪些第三方計劃驗證或認證；</p> <p>(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and            碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現；及</p> <p>(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).            為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵銷效果的假設)。</p>	<p>We currently do not utilise carbon credits, but we will consider the feasibility of procuring carbon credits to offset greenhouse gas emissions in the future.            我們目前未使用碳信用，未來將考慮購買碳信用以抵銷溫室氣體排放的可行性。</p>	/
41	<p>In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).            在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標(見第28至35段)及(ii)行業指標(見第36段)並考慮其是否適用。</p>	<p>ESG Data Table;            環境、社會及管治數據表;            We will consider the feasibility of disclosing industry-based metrics in the future.            我們將在未來考慮披露相關行業目標的可行性。</p>	38-41



Chia Tai Enterprises International Limited  
正大企業國際有限公司