

# KINGDOM

KINGDOM HOLDINGS LIMITED

金達控股有限公司

*(Incorporated in the Cayman Islands with limited liability and carrying on business in Hong Kong as "Kingdom (Cayman) Limited")*

*(於開曼群島註冊成立的有限公司，以「金達(開曼)有限公司」的名稱於香港經營業務)*

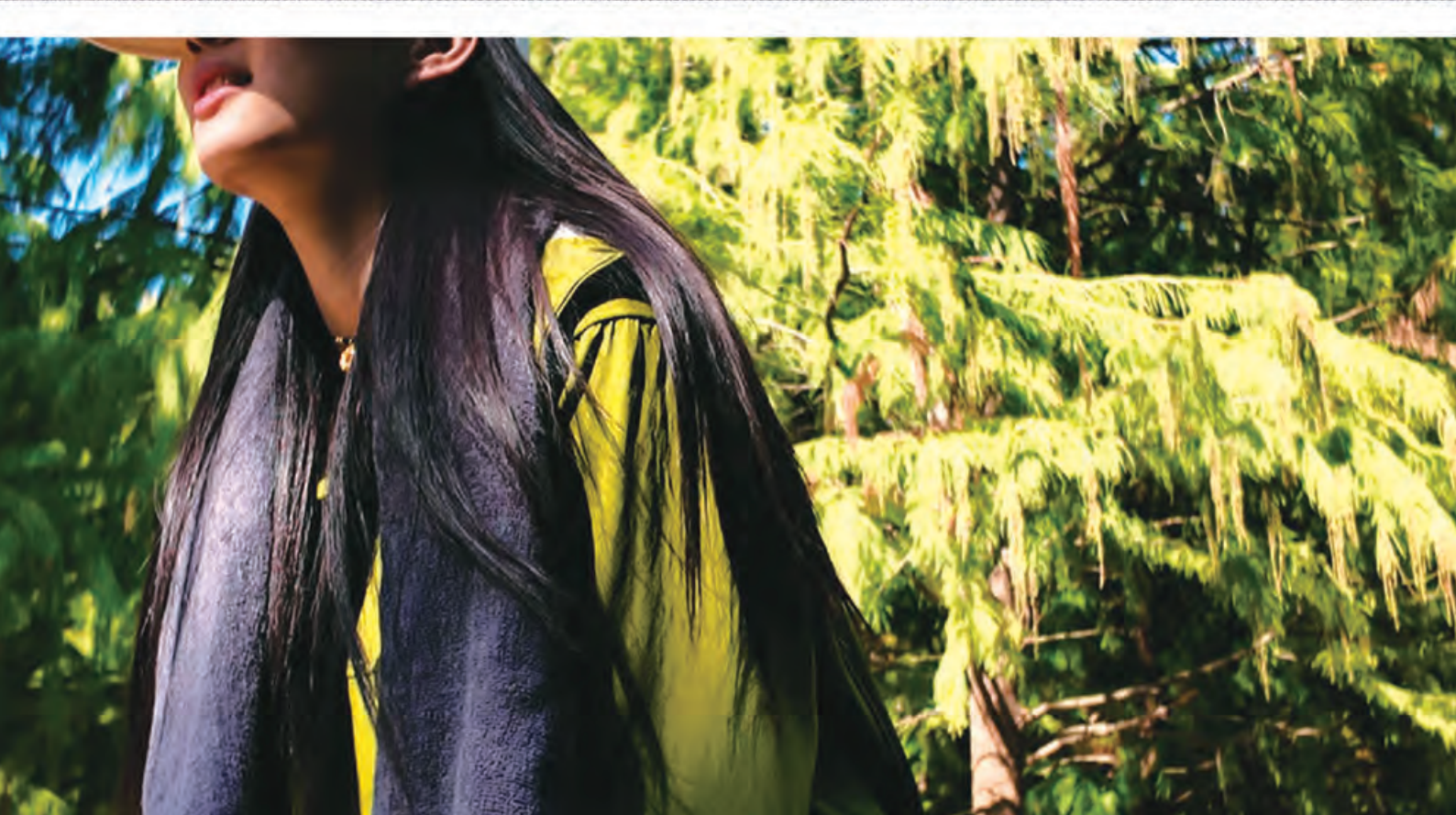
(Stock Code 股份代號：528)



# 2025

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







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## A1. PREFACE

This is the 12th environmental, social and governance report published by Kingdom Holdings Limited (hereinafter referred to as the “Company”, together with its subsidiaries, “Kingdom” or the “Group”) for the purpose of disclosing certain non-financial information about Kingdom, including its goals and progress in respect of sustainability, to the stakeholders.

This report encompasses Kingdom’s performance in economic, corporate, environmental and social developments during and prior to the year ended 31 December 2025. The Company’s ESG reports are published on an annual basis normally in April regarding the same reporting periods of the preceding year covered in the annual reports of the Company.

Kingdom has prepared its annual reporting in accordance with the recently published Hong Kong Financial Reporting Standard (HKFRS) S1 General Requirements for Disclosure of Sustainability-related Financial Information and HKFRS S2 Climate-related Disclosures as issued by the Hong Kong Institute of Certified Public Accountants. These Hong Kong standards align fully with the International Sustainability Standards Board (ISSB)’s IFRS Sustainability Disclosure Standards.

This report is prepared pursuant to the Environmental, Social and Governance (hereinafter referred to as “ESG”) Reporting Guide set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”) and with reference to the Global Reporting Initiative (“GRI”) Sustainability Reporting Standards (Standards). For details, please refer to HKEx ESG Reporting Guide Content Index set out in Appendix I and the Reconciliation with GRI Sustainability Reporting Standards (GRI Standards) set out in Appendix II to this report.

## A1. 前言

這是由金達控股有限公司（以下簡稱「本公司」，連同其附屬公司，統稱「金達」或「本集團」）第12年出版的環境、社會及管治報告，藉由此非財務資訊內容的披露，向利益相關者展現金達追求永續發展的目標及階段性執行成果。

本報告期間為金達歷年及截至2025年12月31日止年度，在經濟、企業、環境和社會各層面的發展成果。本報告公佈的年度基礎與本公司的全年報告期間相同，而本公司通常於4月發行前一年度的環境、社會及管治報告。

金達已按照香港會計師公會最近頒佈的《香港財務報告準則第S1號—可持續相關財務信息披露的一般要求》及《香港財務報告準則第S2號—氣候相關披露》編製其年度報告。該等香港準則與國際永續準則理事會 (ISSB)頒佈的《國際財務報告準則可持續披露準則》完全一致。

本報告根據香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C2所載環境、社會及管治（以下簡稱「ESG」）報告指引，及參照全球永續發展報告書指導綱領(Global Reporting Initiative)（「GRI」）準則(Standards)編纂，詳細內容可參閱本報告附錄一的港交所的環境、社會及管治報告指引內容索引及附錄二的全球永續性報告指標GRI Standards對照表。



## A2. REPORTING PRINCIPLES

The board of directors (the “**Board**”) of the Company has overall responsibility for the ESG strategy and reporting of the Group.

The following Reporting Principles have been adopted in the preparation of ESG report:

- (1) **Materiality:** The threshold at which ESG issues are reported were determined by the board that are considered important to investors and other stakeholders. The list of material topics identified in the process for defining this report content are through our stakeholders' engagement, both external and internal, which the stakeholders had expressed interests to better understand our operations.
- (2) **Quantitative:** Historical KPIs data are measurable. The effectiveness of ESG policies and management systems can be evaluated and validated. Quantitative information is accompanied by a narrative, explaining its purpose, impacts, and giving comparative data where appropriate.
- (3) **Balance:** The ESG report provides an unbiased picture of the Group's performance. We aim to provide an objective assessment without omissions or presentation formats that may inappropriately influence a decision or judgment by the report reader.
- (4) **Consistency:** The report is using consistent methodologies to allow for meaningful comparisons of ESG data over time. Certain comparative figures have been restated due to enhancement of reporting scope (see Reporting Scope below). Kingdom also engaged one of the world's leading testing, inspection and certification companies to assist us in defining the boundary of Scope 3 activities, data collection methods and conduct a computation of our Scope 1, Scope 2 and Scope 3 GHG emission as a base year for 2022. The data of 2023, 2024 and 2025 were collected and presented on the same basis (see section G9 for details).

## A2. 報告原則

本公司董事會（「**董事會**」）全面負責本集團 ESG策略及報告。

編製ESG報告時採用了以下報告原則：

- (1) **重要性：**董事會釐定對投資者和其他利益相關者產生重要影響的ESG事項的報告門檻。於界定本報告內容的過程中確定的重要主題列表通過我們的內部及外部利益相關者的參與來進行，利益相關者表示有意更好地了解我們的營運。
- (2) **量化：**歷史關鍵績效指標數據可計量。ESG政策及管理系統的效益可被評估及驗證。量化資料附帶說明，闡述其目的及影響，並在適當的情況下提供比較數據。
- (3) **平衡：**ESG報告不偏不倚地呈報本集團的表現。我們致力於提供客觀評估，避免可能會不恰當地影響報告讀者決策或判斷的遺漏或呈報格式。
- (4) **一致性：**本報告使用一致的披露統計方法，令ESG數據日後可作有意義的比較。由於報告範圍改進，若干比較數據已重列（請參閱下文報告範圍）。金達亦委託全球領先的測試、檢驗及認證公司之一，協助我們界定範疇三活動的範圍、數據收集方法，並以2022年為基準年，計算我們的範疇一、範疇二及範疇三溫室氣體排放量。2023年、2024年及2025年的數據均採用相同基準收集及呈列（請參閱G9節）。



### A3. REPORTING SCOPE

This report covers all of the Kingdom plants in operation, namely Zhejiang Jinyuan Flax Co., Ltd. (hereinafter referred to as “Zhejiang Jinyuan”), Jiangsu Jinyuan Flax Co., Ltd. (hereinafter referred to as “Jiangsu Jinyuan”), Zhejiang Kingdom Linen Co., Ltd. (hereinafter referred to as “Zhejiang Kingdom”), Heilongjiang Kingdom Enterprise Co., Ltd. (hereinafter referred to as “Heilongjiang Kingdom”) and Kingdom (Ethiopia) Linen PLC (hereinafter referred to as “Ethiopia Kingdom”).

Factory	工廠	Included in 2021	Included in 2022	Included in 2023	Included in 2024	Included in 2025
		ESG Report	ESG Report	ESG Report	ESG Report	ESG Report
		是否納入 2021年ESG報告	是否納入 2022年ESG報告	是否納入 2023年ESG報告	是否納入 2024年ESG報告	是否納入 2025年ESG報告
Zhejiang Jinyuan	浙江金元	✓	✓	✓	✓	✓
Jiangsu Jinyuan	江蘇金元	✓	✓	✓	✓	✓
Zhejiang Kingdom	浙江金達	✓	✓	✓	✓	✓
Heilongjiang Kingdom	黑龍江金達	✓	✓	✓	✓	✓
Ethiopia Kingdom	埃塞俄比亞金達	X	✓	✓	✓	✓

Ethiopia Kingdom only commenced operation in third quarter of 2021. The electricity meter in Ethiopia was malfunctioned and replaced in early 2022 and water meter was only installed in early 2022. In order not to distort the comparison of per tonne data, all 2021 production, electricity and water data of Ethiopia Kingdom have been excluded. Therefore, only full year and per unit production data in relation to Ethiopia Kingdom since 2022 are included in this report, in order to have a meaningful comparison.

Jiangsu Jinyuan and Zhejiang Kingdom have direct access of steam provided by government/third party suppliers, Zhejiang Jinyuan has direct access of steam from the third quarter of 2025 while Heilongjiang Kingdom without such direct supply of steam. Heilongjiang Kingdom and as the case of Zhejiang Jinyuan up to 2nd quarter of 2025, use natural gas to generate the steam/heating required for the production process. The unit of steam (see section F7) and natural gas (see section F8) consumed per tonne of yarn produced are calculated on the related production volume in the respective factories instead of the total production volume of the Group, and all related comparative figures have been adjusted for comparison on the same basis purpose.

### A3. 報告範圍

本報告範疇以金達所有營運中的工廠為主，包括浙江金元亞麻有限公司（以下簡稱「浙江金元」）、江蘇金元亞麻有限公司（以下簡稱「江蘇金元」）、浙江金達亞麻有限公司（以下簡稱「浙江金達」）、黑龍江金達麻業有限公司（以下簡稱「黑龍江金達」）及 Kingdom (Ethiopia) Linen PLC（以下簡稱「埃塞俄比亞金達」）。

埃塞俄比亞金達僅於2021年第三季度開始營運。埃塞俄比亞的電錶於2022年初發生故障並進行更換，水錶僅於2022年初安裝。為真實反映每噸數據的比較，已剔除埃塞俄比亞金達的所有2021年生產、電力及用水數據。因此，本報告僅包含埃塞俄比亞金達自2022年起全年及單位生產數據，以便進行有意義的比較。

江蘇金元和浙江金達可以直接取用政府／第三方供應商提供的蒸汽，浙江金元自2025年第三季度起可直接取得蒸汽供應，而黑龍江金達則並無有關直接蒸汽供應，龍江金達及浙江金元（直至2025年第二季度）使用天然氣來產生生產過程所需的蒸汽／供熱。生產每噸紗線所消耗的蒸汽（請參閱F7節）及天然氣（請參閱F8節）的單位乃根據各工廠的相關產量（而非本集團的總產量）計算，所有相關比較數據已按相同基準作出調整以供比較。



#### A4. ASSESSMENT OF MATERIAL ISSUES

By referring to the ESG Reporting Guide set forth in Appendix C2 of the Listing Rules and the GRI, and after considering the importance of relevant issues to stakeholders and the Company, we conduct assessment and analysis of ESG issues through questionnaires, interviews and other manners, and identified possible material issues. The Group then conducted an online ESG stakeholder questionnaire internally to our employees and also externally to different key stakeholders and received 81 valid replies. Based on the average score of each material issues, the Group formed its ESG materiality matrix as shown in the table below.

Key material issues have been disclosed in this report.

#### A4. 重大事項評估

經參考上市規則附錄C2所載的ESG報告指引及全球永續性報告指標(GRI)以及經考慮相關事項對利益相關者及本公司的重要性之後，我們透過調查問卷、面談及其他方式對ESG事項進行評估及分析，並發現可能存在的重大事項。本集團隨後內部對我們的員工及外部對各重要利益相關者進行線上ESG利益相關者調查問卷，並收到81份有效回覆。基於各重大事項的平均分數，本集團制定了其ESG重大性矩陣，如下表所示。

重要重大事項已於本報告披露。





# ABOUT THIS REPORT

## 關於本報告

Issue No. 事項編號	Material Issues	重大事項	Importance/ Relevance to External Stakeholders 對外部利益 相關者的 重要性/相關性	Importance/ Relevance to Kingdom 對金達的 重要性/相關性
1	Green operation	綠色生產	4.63	4.82
2	Energy/resources consumption and emission	能源/資源消耗與排放	4.62	4.87
3	Greenhouse gas emission	溫室氣體排放	4.57	4.46
4	Management of domestic wastes	生活垃圾管理	4.50	4.56
5	Environmental investment	環保投資	4.63	4.64
6	Sustainability performance	永續發展績效	4.68	4.87
7	Anti-corruption	反腐败	4.74	4.53
8	Risk Management	風險管理	4.70	4.79
9	Whistle-Blowing Policy/Grievance Channel	舉報政策/申訴渠道	4.53	4.54
10	Quality and compliance certification	質量和合規認證	4.80	4.87
11	Patents	專利	4.27	4.59
12	Supply chain management	供應鏈管理	4.60	4.87
13	Participation in industry association	參加行業協會	4.05	4.21
14	Fair and open procurement procedure	公平公開的採購程序	4.46	4.74
15	Customer Satisfaction	客戶滿意度	4.81	4.97
16	Customer Information Security and Privacy Policy	客戶信息安全和隱私政策	4.59	4.80
17	Customer complaints	客戶投訴	4.68	4.72
18	Remuneration System	薪酬制度	4.41	4.85
19	Prohibition of child and forced labour	禁止童工和強迫勞動	4.78	4.72
20	Rights and Interests of employees	員工權益	4.68	4.77
21	Employees' training and development	員工的培訓與發展	4.67	4.80
22	Labour Relations	勞資關係	4.58	4.82
23	Community Responsibilities	社會責任	4.61	4.82
24	Public welfare charity	公益慈善	4.45	4.49
25	Volunteer activities	義工活動	4.27	4.31





## A5. SUMMARY OF FINANCIAL AND BUSINESS PERFORMANCE

## A5. 財務及業務表現摘要

Turnover reached RMB 2.67 billion

營業額達人民幣26.7億元

Ranked the largest pure linen yarn exporter of China for 23 consecutive years

連續23年蟬聯中國純亞麻紗出口冠軍企業

Largest linen yarn manufacturer in China with an annual capacity of 28,000 tonnes

全國最大亞麻紗生產商，年產能達28,000噸

Owned 78 invention and other patents (see section D5).

擁有78項發明等專利（請參閱D5節）。

Overall customer satisfactory rate at 4.41, slightly lower than the rate of 4.45 of previous year (5 as the full score) (see section D13).

整體客戶滿意度調查結果為4.41分，略低於上一年的4.45分（滿分5分）（請參閱D13節）。

Received government grant of RMB 3.92 million in aggregate.

獲政府補助資金共人民幣392萬元。

For more details of the Group's financial and business performance, please refer to the Group's 2025 annual report.

更多有關本集團財務及業務表現的資訊，請參閱本集團的2025年年報。

## A6. SUMMARY OF SUSTAINABILITY PERFORMANCE

## A6. 永續發展成果摘要

Solar photovoltaic generators contributed 8.3% of the electricity consumed by all the factories of the Group (see section E2).

太陽能光伏發電設備貢獻本集團所有工廠耗電量8.3%（請參閱E2節）。

Annual consumption of electricity and natural gas decreased by 3.2% and 34.3% respectively, while annual consumption of water and steam increased by 1.3% and 4.3% respectively (see section F4).

全年電及天然氣的消耗量分別減少3.2%及34.3%，而水及蒸汽的消耗量分別增加1.3%及4.3%（請參閱F4節）。

On per tonne of linen yarn basis, consumption of electricity, steam and natural gas decreased by 4.8%, 12.5% and 15.5% respectively, while the consumption of water on per tonne basis remained unchanged as compared to 2024. The improvements were rooted from the improved efficiency of the factories and various improvement projects undertaken over the past few years (see section F5 to F8).

按每噸亞麻紗計算，電、蒸汽及天然氣的消耗量分別減少4.8%、12.5%及15.5%，而水的消耗量與2024年相比維持不變。此乃由於工廠效率提升，以及過去數年實施的各項優化專案（請參閱F5至F8節）。

Green House Gas ("GHG") emissions per tonne of yarn was 6.7% lower than that of previous year (see section G9).

每噸紗線溫室氣體（「溫室氣體」）排放量較上一年減少6.7%（請參閱G9節）。

Environmental investment and expenditure approximated RMB15.1 million during the year (see section E7).

年內，環境保護投資及支出費用約人民幣1,510萬元（請參閱E7節）。



## ABOUT THIS REPORT 關於本報告

### A7. EXTERNAL ASSURANCE

The information contained in this ESG report has been provided voluntarily by Kingdom Group. External assurance of information in ESG report will be sought in future.

### A8. DOWNLOAD SITES AND CONTACT DETAILS

This report is publicly available in English and Chinese and has both printed and online versions. The online version can be downloaded from the websites of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) at <http://www.hkexnews.hk> and the website of the Company at <https://www.kingdom-china.com/en>. Should there be any discrepancy between the English and Chinese versions, the English version shall prevail. If you have any questions or suggestions on the contents of this report, please contact the Company by phone or email. The contact details are as follows:

Kingdom Holdings Limited  
Tel: +852 3628 2262  
Email: [ir@kingdom-china.com](mailto:ir@kingdom-china.com)  
Website: <https://www.kingdom-china.com/en>

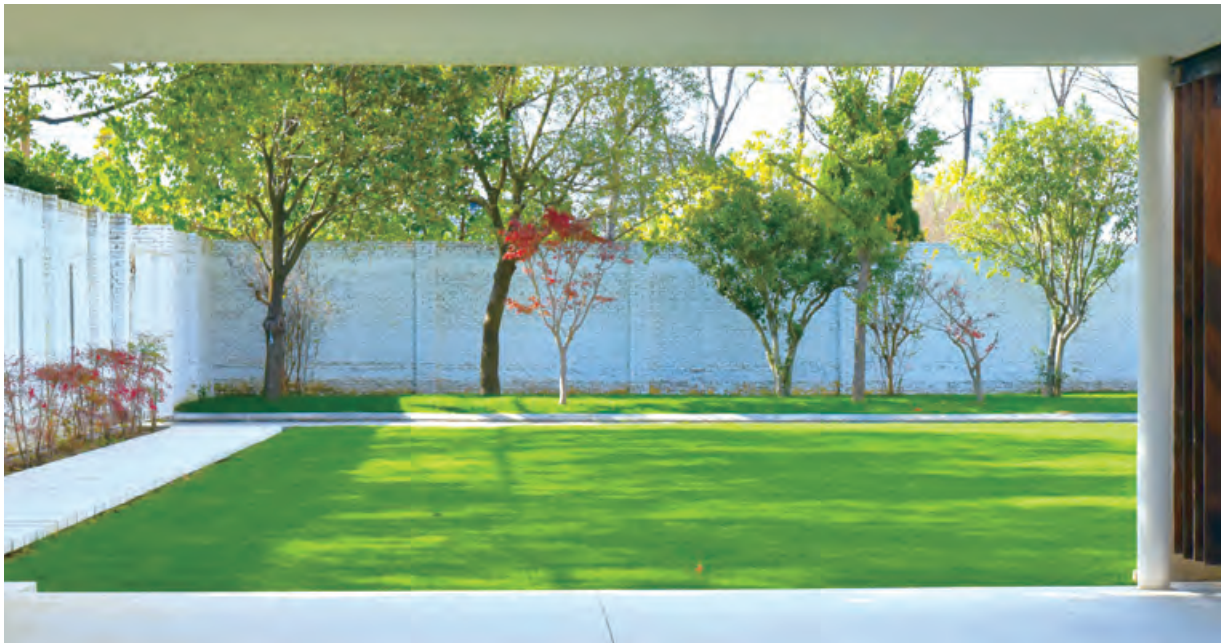
### A7. 外部認證

本ESG報告所載資料由金達集團自願提供。未來將尋求對ESG報告所載資料的外部認證。

### A8. 下載網站及聯絡方式

本報告的中文及英文版本，以印刷和互聯網上向公眾發佈。互聯網版本可從香港聯合交易所有限公司（「**聯交所**」）網站 <http://www.hkexnews.hk>及本公司網站 <https://www.kingdom-china.com/en>下載。如英文和中文版本有任何差異，以英文版本為準。如果對本報告中的內容有任何問題或建議，請透過電話或電子郵件與本公司聯絡。聯絡詳細資訊如下：

金達控股有限公司  
電話：+852 3628 2262  
電郵：[ir@kingdom-china.com](mailto:ir@kingdom-china.com)  
網址：<https://www.kingdom-china.com/en>





# CHAIRMAN'S STATEMENT 主席的話





Kingdom's employees and families, Kingdom's clients, suppliers and friends

Kingdom has incorporated ESG into our business strategy. We continuously implemented various environmentally friendly energy saving projects to improve our operation efficiency, to ensure our sustainable operations and long-term success. For example, we installed transformers and motors in Zhejiang Jinyuan and waste heat recycling facilities in Heilongjiang Kingdom in 2025 which saved over 120,000 kWh of electricity and approximately 1,500 cubic meters of natural gas annually.

Kingdom engaged one of the world's leading testing, inspection and certification companies to assist in defining the boundary of Scope 3 activities, data collection methods and conduct a computation of our Scope 1, Scope 2 and Scope 3 GHG emission as a base year for 2022. The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis. SBTi Services has also validated that the science-based greenhouse gas emissions reduction targets submitted by Kingdom confirm with the SBTi Corporate Net Zero Standards and Guidance. Please refer to section G13 for details.

Kingdom advocated sustainable operation for the whole linen industry. REEL Linen is a sustainability-driven initiative for brands which are committed for sourcing more sustainable linen, including improving environment, quality and traceability conditions in their supply chain factories and farms worldwide. The REEL Linen Code of Conduct is the first global code on linen sustainable production developed by CottonConnect and Kingdom. The Code draws on the experience of experts in Europe and China, as well as the great practices of flax producers in France, to understand the sustainability challenges in the field. The REEL Linen Code of Conduct (version 2.0) was published in May 2022. Please refer to section E13 for further details.

致金達的員工和家人、金達的客戶、供應商和朋友：

金達已將ESG納入我們的業務戰略。我們不斷實施各種環保節能項目，提高運營效率，確保公司的可持續運營和長期成功。例如，於2025年，我們在浙江金元安裝了變壓器和電機，在黑龍江金達安裝了餘熱回收設施，每年節省超過120,000千瓦時的電力及約1,500立方米的天然氣。

金達委託了全球領先的測試、檢驗及認證公司之一，協助我們界定範疇三活動的範圍、數據收集方法，並以2022年為基準年，計算我們的範疇一、範疇二及範疇三溫室氣體排放量。科學碳目標倡議(SBTi)是企業氣候行動組織，目標是推動世界各地的企業及金融機構在應對氣候危機中發揮自身的作用。SBTi Services亦驗證了金達提交的科學基礎溫室氣體減排目標符合《SBTi企業淨零標準與指引》。詳情請參閱G13節。

金達倡導整個亞麻行業的可持續運營。瑞優亞麻為針對致力於採購更可持續的亞麻品牌的一項可持續發展倡議，包括改善其全球供應鏈工廠及農場的環境、質量及可追溯性條件。瑞優亞麻行為守則是CottonConnect與金達制定的全球第一個永續發展亞麻生產的守則。行為守則汲取了歐洲和中國專家的經驗和法國亞麻種植者的良好作法，以全面掌握在實際生產過程中遇到的永續發展方面的挑戰。瑞優亞麻行為守則(2.0版)於2022年5月發佈。進一步詳情請參閱E13節。



As we look ahead to 2026, the linen market, the industry, and the entire supply chain will face new uncertainties. Yet, within challenges lie opportunities. Our factory in Egypt is underway which will mark a solid step forward in our globalization journey. We will continue to align technological innovation with ESG development, adhering to the goal of “spinning quality yarn, spinning the yarn of the future.” Our aim is to lead the global industry in spinning technology and become a global leader in sustainability, creating greater value for our customers, our shareholders and our society.

**Mr. Ren Weiming**  
*Chairman*  
**Kingdom Holdings Limited**

展望2026年，亞麻市場、行業及整體供應鏈將面臨新的不確定因素，挑戰與機遇並存。我們在埃及的工廠正在建設中，這將標誌著金達在全球化征程中邁出堅定一步。我們堅持「紡好紗，紡未來紗」的目標，繼續將技術創新與ESG發展相結合。我們的目標是引領全球紡紗工藝，成為永續發展的全球領導者，為我們的客戶、股東及社會創造更大價值。

*主席*  
**任維明先生**  
**金達控股有限公司**



# CORPORATE INFORMATION 公司資料





## C1. CORPORATE PROFILE

Kingdom Holdings Limited was incorporated in the Cayman Islands as an exempted company with limited liability on 21 July 2006. The Company's shares were listed on the Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 12 December 2006 (Stock code: 00528).

The Group is principally engaged in the manufacture and sale of linen and hemp yarn.

The Company's registered address is Cricket Square, Hutchins Drive, P.O. Box 2681 GT, Grand Cayman KY1-1111, Cayman Islands; and the principal place of business is located at Room 1912, 19/F, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong.

Kingdom is based in Haiyan County, Zhejiang Province in the PRC. As at 31 December 2025, it employed approximately 3,540 employees.

With more than 30 years of corporate culture and over ten years of rapid development, Kingdom has built the following special advantages:

1. Scale advantage: Kingdom is currently one of the largest linen yarn manufacturers in the world, and has ranked as the largest pure linen yarn exporter of China for 23 consecutive years, continued to account for over 40% of China's pure linen yarn exports by volume in 2025.

## C1. 公司簡介

金達控股有限公司於2006年7月21日在開曼群島註冊成立為獲豁免有限公司。本公司股份於2006年12月12日在香港聯合交易所有限公司（「聯交所」）上市（股份代號：00528）。

本集團主要從事亞麻及工業大麻紗的生產和銷售。

本公司的註冊地址為Cricket Square, Hutchins Drive, P.O. Box 2681 GT, Grand Cayman KY1-1111, Cayman Islands; 主要營業地點位於香港銅鑼灣希慎道33號利園一期19樓1912室。

金達總部位於中國浙江省海鹽縣，截至2025年12月31日擁有約3,540名員工。

金達經過三十多年的文化沉澱和十多年的快速發展，已形成了自己的獨特優勢：

1. 規模優勢：金達目前是全球規模最大的亞麻紗製造商之一，純亞麻紗出口量連續23年穩居中國第一，2025年繼續佔全中國純亞麻紗出口量逾40%。



2. Technical advantage: Kingdom is always committed to the improvement of equipment and technologies, and has introduced advanced textile equipment from countries like Germany and France, giving it a leading edge in terms of technology and equipment over its peers in China.
3. Brand advantage: Kingdom attaches great importance to its proprietary intellectual property rights and has been actively developing its own brand “KINGDOM”, which has been named “Zhejiang Top Export Brand” by the Department of Commerce of Zhejiang Province.
4. Management advantage: Kingdom has been implementing advanced management models such as lean management and performance excellence, and endeavours to cultivate a culture of compliance. It has leveraged its Manufacturing Execution System (MES), Maintenance Improvement Programme (MIP) and other digitalisation technologies to build towards Industry 4.0 plant digitalisation and maximise efficiency in its production.

Adhering to the operation philosophy of “Pursuit of Excellence” and the core values of being “Responsible, Sincere, Harmony, Mutually Successful”, Kingdom demonstrates to the world that it is an energetic enterprise with its outstanding products and services.

## C2. CORPORATE STRATEGY AND LONG-TERM BUSINESS MODEL

Kingdom strives to be one of the largest linen yarn manufacturers in the world through its commitment to sustainable development and technical innovation, developing proprietary intellectual property rights, branding of products and pursuing advanced management for lean management and excellent performance to generate or preserve value over a longer term.

2. 技術優勢：金達一直致力於設備和技術提升，引進德國、法國等國家的先進紡織設備，技術裝備水準處於同行業全國領先。
3. 品牌優勢：金達十分注重自主知識產權，積極發展自主品牌「KINGDOM」，「KINGDOM」被浙江省商務廳評為「浙江出口名牌」。
4. 管理優勢：金達一直以來踐行精細化管理、卓越績效等先進管理模式，著力培植合規文化。利用生產製造執行系統(MES)、設備維護提升項目(MIP)等數位化科技，致力向打造工業4.0數位化工廠，實現生產效率最大化進發。

金達一直秉承「追求卓越」的經營理念，努力實踐「責任、真誠、和合、共贏」的核心價值觀，以卓越的產品和服務向世界證明金達是一家充滿活力的企業。

## C2. 公司策略及長期業務模式

金達致力於永續發展及技術創新，開發自主知識產權，產品品牌營銷，追求卓越管理從而達致精細化管理及優秀表現，銳意成為全球最大型亞麻紗製造商之一，長期創造或維持價值。



At Kingdom, environmental considerations are central and embedded to our decision-making and management processes, including climate-related risks and opportunities. Kingdom has carried out an environmental protection management system to promote energy conservation and emission reduction, strengthen the prevention of pollution and mitigate relevant risks. Kingdom collects, disposes and discharges the waste gas, GHG, sewage and wastes generated by its manufacturing activities in optimal, effective and legitimate manners. It also supports the development of innovative technologies, properly uses natural gas power generation, and invests in technologies and businesses that lessen its environmental impact.

The Board committed to periodically review the progress made against ESG-related goals and targets to enable the Group's sustainable development of business, in order to generate or preserve value over a longer term.

在決策和管理過程中（包括氣候相關風險和機遇），金達堅持以環保為本，落實環保管理系統，推動節能減排，加強污染防預及降低危害風險；在製造過程中所產生的廢氣及溫室氣體、污水及廢棄物排放，執行有效收集、最佳處理及合法排放途徑；支持發展創新科技，善用天然氣發電，投資開發技術和業務，藉此減少環境傷害。

董事會定期檢討就ESG相關目的及目標所取得的進展，使本集團的業務永續發展，從而長期創造或維持價值。

### C3. KINGDOM'S VISION

Kingdom Innovation Leading the Future

### C3. 金達願景

金達創新引領未來

### C4. KINGDOM'S MISSION:

Pursue the material and spiritual well-being of all employees  
Create values for consumers, customers and shareholders  
To make greater contribution to the country and society

### C4. 金達的使命：

為追求全體員工物質和精神幸福  
為消費者、客戶和股東創造價值  
為國家和社會多作貢獻

### C5. CORPORATE SPIRIT:

Never give up, Never be tired, Self-improvement and Strive for distinction

### C5. 企業精神：

永不氣餒，永不疲憊，自強不息，爭創一流

### C6. CORE VALUES:

Responsible, Sincere, Harmony, Mutually Successful

### C6. 核心價值觀：

責任、真誠、和合、共贏

### C7. OPERATING PHILOSOPHY:

Pursuit of Excellence

### C7. 經營理念：

追求卓越



## C8. PARTICIPATION IN EXTERNAL ORGANIZATIONS

In order to pursue sustainable operation, Kingdom proactively joined relevant non-profit organisations to strengthen its communication with other companies, raise the awareness on important public topics, and enhance harmonious development of industry clusters and communities. Organisations of which the Company or a director of the Company is a member are as follows:

Organizations 公協會名稱	Status 參與形式
China Bast and Leaf Fibers Textile Association 中國麻紡織行業協會	Deputy Director 副會長
The Hong Kong General Chamber of Textiles Limited 香港紡織商會有限公司	Vice President 副會長
Zero Discharge of Hazardous Chemicals Programme (ZDHC) 有害化學物質零排放聯盟(ZDHC)	Member 會員
United Nations Global Compact 聯合國全球契約組織	Participant 參與者

## C9. BUSINESS COVERAGE

Kingdom currently has four production bases in China which are located in Henggang Town and the Economic Development Zone of Haiyan County, Zhejiang Province; Rugao City, Jiangsu Province; and Qinggang County, Heilongjiang Province. The fifth production base located in Adama, Ethiopia commenced production in 2021. Please refer to Reporting Scope in A3 for further details.

## C8. 外部公協會參與

金達為追求永續經營，近年積極參與相關的非營利組織，以促進與其他企業間的交流及對重要公共議題的關注，以提升產業群聚和社會的和諧發展。以下為本公司或本公司董事所參與的公協會：

## C9. 營業版圖

金達目前在中國擁有四個生產基地，分別位於浙江省海鹽縣橫港鎮、浙江省海鹽經濟開發區、江蘇省如皋市和黑龍江省青岡縣。於埃塞俄比亞阿達瑪的第五個生產基地於2021年投產。進一步詳情請參閱A3報告範圍。

In 2025, Kingdom's overseas business accounted for 52.7% of total revenue, mainly distributed in Italy, India, Turkey, Portugal and Vietnam.

2025年，金達國外業務佔總收益的52.7%，主要分佈於意大利、印度、土耳其、葡萄牙及越南。



**Sales Analysis by Domestic and Overseas Markets**

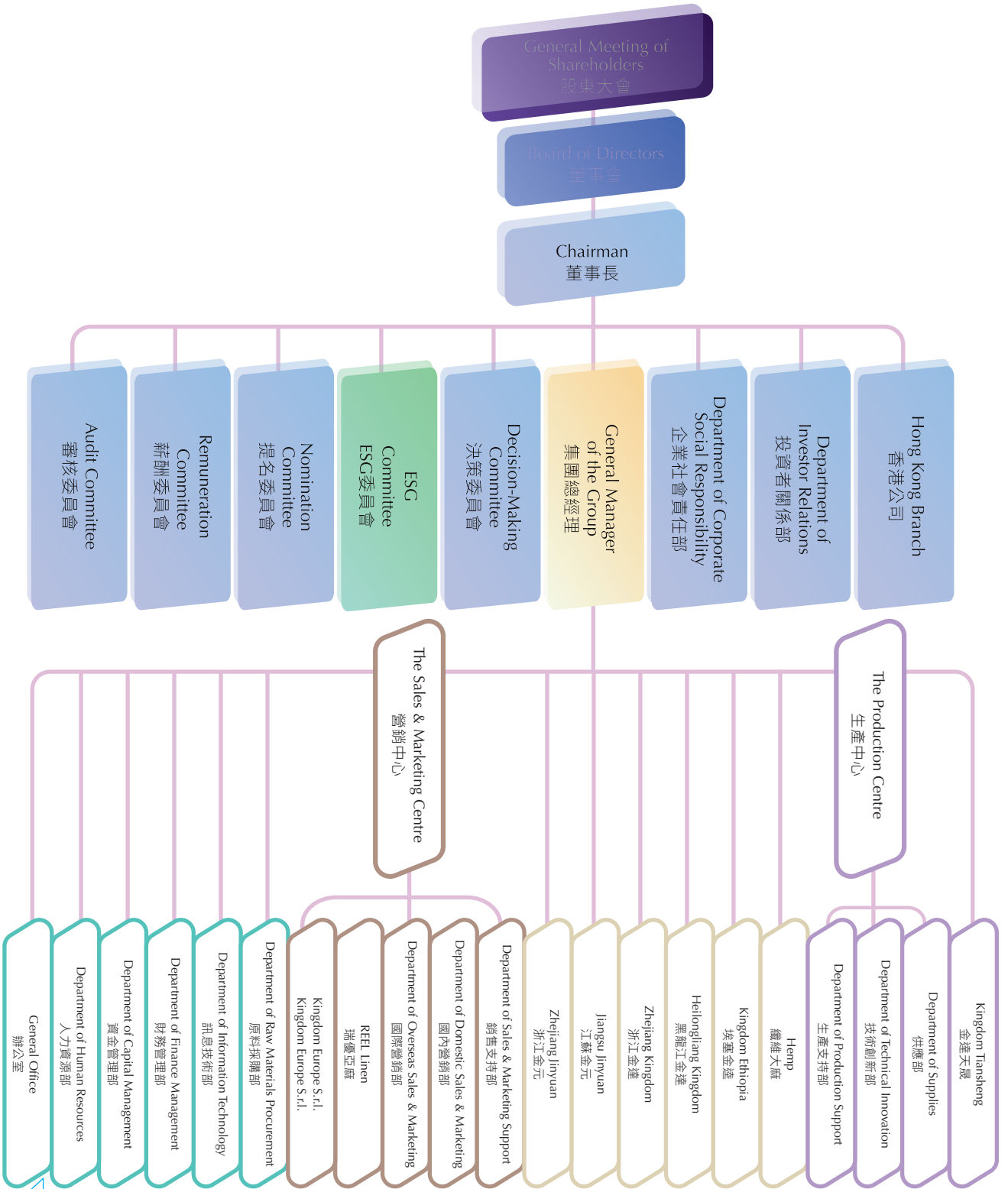
**按國內外市場劃分的銷售分析**

		FY2025		FY2024		Year-on-year change in revenue	Year-on-year change in revenue
		2025財年		2024財年		收益同比變動	收益同比變動
		RMB'000	%	RMB'000	%	RMB'000	%
		人民幣千元	%	人民幣千元	%	人民幣千元	%
China	中國	1,265,202	47.3%	1,079,472	42.0%	185,730	17.2%
European Union	歐盟	533,695	19.9%	516,543	20.1%	17,152	3.3%
Non-European Union	非歐盟	878,209	32.8%	975,591	37.9%	(97,382)	-10.0%
<b>Total Revenue</b>	<b>總收益</b>	<b>2,677,106</b>	<b>100.0%</b>	<b>2,571,606</b>	<b>100.0%</b>	<b>105,500</b>	<b>4.1%</b>



C10. GROUP STRUCTURE

C10. 集團組織架構



## C11. KINGDOM LINEN MUSEUM

### A living history of flax and linen

Kingdom Linen Museum, is our artistic approach to express the philosophy of “responsible environment, enhanced livelihood” and our dedication to technological innovation through a series of different art installations.

The building area of Kingdom Linen Museum is 850 m<sup>2</sup>, including cafe, audio-visual area, linen gallery, corporate exhibition space, lifestyle showroom and other public functional area, for holding all kinds of activities like symposiums and salons. A linen library is also available inside.

A concrete structure built in 1992. It was the pectin-removal workshop of a silk fabric factory. The structure was re-modelled as a linen museum in 2019. The linen museum building has won the GOOD DESIGN AWARD 2021 in Japan and iF DESIGN AWARD 2021.



## C11. 亞麻生活館

### 亞麻的可持續生命力

在亞麻生活館，我們將與亞麻有關的一切融入一系列藝術裝置和概念表達之中，體現「環境負責，生活改善」的理念，以及對技術創新的精益求精。

亞麻生活館建築面積850平方米。館內設有咖啡影視區、亞麻畫廊區、企業展覽區、時尚生活展示區等公共功能區域，可舉辦座談會、沙龍等活動。館內同時設有圖書館。

始建於1992年，鋼筋混凝土造之建築。原用途為絲綢面料脫膠整理車間。2019年進行改造，用途為亞麻生活館。該建築的改造設計獲得日本著名設計獎GOOD DESIGN AWARD 2021和2021德國iF設計獎。



Samples of Art Installations

藝術裝置樣本



**SPINDELS 錠子**

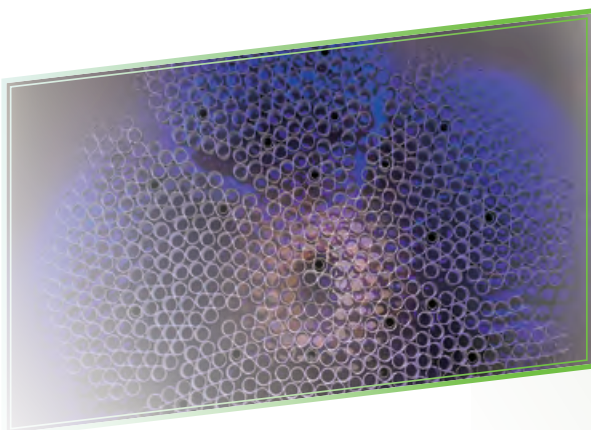
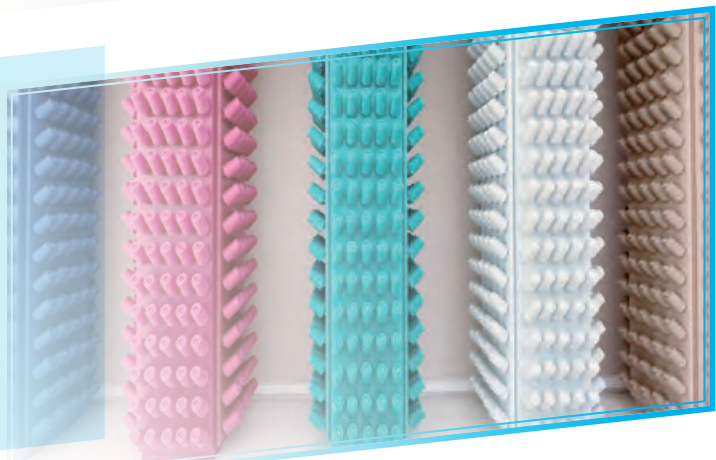
Light beaming from the spindles makes the seasons and surroundings warm. (Wasted spindles in linen spinning process)

光影從紗錠中投射而出，溫潤著周圍與四季  
(生產中報廢的亞麻紡紗錠子)

**FIVE ELEMENTS YARN  
五行紗線**

Flax is like the soul of all matters, keeping the balance between human and nature for harmony and co-existence. (Linen yarn)

亞麻材料如萬物之靈，平衡著自然與人類和諧相生共存的關係 (亞麻紗)



**FLOWERS OF STEEL  
鋼令亞麻花**

Strong and long vitality of linen material (waste steel rings in linen spinning process)

亞麻材料強勁與長久的生命力 (生產中報廢的亞麻紡紗鋼令)

Coptic fabrics are part of an exhibition in the museum's linen gallery area. The word "Copt" is an Arabic translation from ancient Greek, meaning "Egypt".

科普特織物是館內亞麻畫廊區的展覽項目之一。「Copt」一詞由阿拉伯語從古希臘語轉譯而來，即「埃及」(Egypt)的意思。

### Samples of Coptic fabrics in Kingdom Linen Museum

### 亞麻生活館科普特織物樣本



Woven cotton pendant  
AD 6th-8th century  
Made of linen and wool  
Woven with holy statue geometric pattern  
織棉掛殘片  
公元6-8世紀  
亞麻、羊毛質地  
織有彩色神像幾何圖案

Coptic clothing  
5-6th century  
Made of linen  
Woven with cross pattern  
科普特教徒服裝殘片  
5-6世紀  
亞麻質地  
織有十字文紋樣



A tunic from Alexandria  
AD 2-12th century  
Made of hemp  
Woven with color Islamic culture pattern  
產於亞歷山大的貫頭衣衣服殘片  
公元2-12世紀  
大麻質地  
織有彩色伊斯蘭文化圖案



## C12. BRANDS

In its pursuit of excellence, the Company has established its own linen yarn brand “KINGDOM” which have different series including “PEONY”, “OPERA” and “SPORT” to cater for different needs of our customers. “REEL® LINEN” is a new green linen product built in a sustainable mode of production which could be attached to the different series if the conditions are met. Please refer to section E13 for further information on REEL LINEN.

Kingdom brand yarn is well recognised in the industry for its quality.



## C12. 品牌

金達秉承不斷追求卓越的理念精神，本公司創立自主亞麻紗線品牌「KINGDOM」，「KINGDOM」旗下包含「PEONY」、「OPERA」及「SPORT」等不同系列，以迎合客戶的不同需求。「瑞優®亞麻(REEL® LINEN)」是一種以永續發展生產方式打造的新型綠色亞麻產品，在滿足條件的情況下可添加至不同系列中。有關瑞優亞麻的進一步資料請參閱E13節。

金達品牌紗線以其質量於業界備受認可。

C13. MILESTONES

C13. 大事紀

2025	<b>DEC 12月</b>	Kingdom launched "OPERA" brand for high end linen yarn. 金達就高端亞麻紗線推出「OPERA」品牌。
	<b>OCT 10月</b>	Kingdom kick started the construction of the Kingdom Egypt factory. 金達啟動金達埃及工廠之建設。





2024

NOV 11月

“Go to Ethiopia – Global Linen Textile Forum 2024” hosted by the Ethiopian Investment Commission, co-organised by the China Leaf & Bast Fibers Textile Association, Alliance for European Flax-Linen & Hemp, and undertaken by Kingdom was successfully held in Addis Ababa, the capital of Ethiopia. The forum brought together more than 180 representatives from all over the world to exchange ideas, share experiences, and explore innovative ideas, aiming to promote the sustainable development of the flax industry and enhance the competitiveness of flax products in the market.

由埃塞俄比亞投資局主辦，中國麻紡織行業協會、歐洲亞麻大麻聯盟協辦，金達承辦的「走進埃塞俄比亞—2024全球亞麻紡織論壇」在埃塞俄比亞首都亞的斯亞貝巴圓滿舉辦。此次論壇匯聚了來自全球各地超過180位代表，共同交流思想、分享經驗及探索創新思路，旨在推動亞麻行業的可持續發展，提升亞麻產品在市場中的競爭力。



MAY 5月

Kingdom held the 2024 Istanbul Linen Day by the Sea of Marmara in Istanbul, Türkiye. The event welcomed 142 representatives from across the global linen industry, including both upstream and downstream strategic partners, to share key insights and discuss trends shaping the future of the linen sector.

金達在土耳其伊斯坦布爾馬爾馬拉海邊舉辦2024年金達•伊斯坦布爾亞麻日，邀請了142位來自全球亞麻產業鏈上下游的戰略夥伴代表蒞臨，分享重要見解並討論亞麻行業的未來發展趨勢。



2023	<b>NOV 11月</b>	Kingdom received Carbon Neutrality Certificate from SGS for “REEL LINEN by KINGDOM”. 金達獲SGS頒發「金達瑞優亞麻紗線」產品碳中和證書。 Kingdom's entire product range achieved enhanced traceability capabilities, ensuring product traceability and transparency. 金達全系列產品實現完善的溯源能力，確保產品的可追溯和透明。 Belgium Linen Association and representatives from 16 Belgian linen companies visited Kingdom headquarters and Kingdom Linen Museum. 比利時亞麻協會及16家比利時亞麻企業代表訪問金達總部及亞麻生活館。
	<b>OCT 10月</b>	Kingdom joined the United Nations Global Compact's “Forward Faster” Initiative. 金達加入聯合國全球契約組織「加速前進」倡議行動。 Kingdom achieved substantial progress in digital infrastructure, with the ERP project being fully initiated across four domestic yarn-spinning factories. 金達數字化建設取得實質性進展，國內四家紡紗工廠ERP項目全面啟動。
	<b>AUG 8月</b>	Mr. Shimizu Satoshi, Vice President of Japan's Ryohin Keikaku Co.,Ltd. and Chairman of Shanghai Muji, and his delegation went to Qinggang, Heilongjiang for a business visit of Kingdom hemp fiber supply chain. 日本株式會社良品計劃副社長兼上海無印良品董事長清水智先生一行赴黑龍江·青岡進行金達纖維大麻供應鏈計劃考察。
	<b>JUN 6月</b>	Ground-breaking for the expansion project of Kingdom Employee Activity Centre. 金達員工活動中心擴建項目正式啟動。
	<b>MAR 3月</b>	Kingdom's strategic French linen partner made their first venture into Africa, conducting an inspection of the Kingdom factory in Ethiopia. 金達法國亞麻戰略合作夥伴第一次走進非洲，考察了金達埃塞俄比亞工廠。
	2022	<b>DEC 12月</b>
<b>JUL 7月</b>		Kingdom presented in Premiere Vision Paris 2022. 金達參加2022年巴黎PV展。 REEL Linen by Kingdom achieved carbon neutrality. 金達瑞優亞麻紗線實現碳中和。
<b>APR 4月</b>		First Global Agent Video Conference in 2022. 2022年度第一次全球代理商視頻會議。
<b>MAR 3月</b>		Kickoff Meeting of Kingdom ERP – Kingdom Smart Production System Project. 金達ERP—金達智慧生產系統項目啟動大會。
<b>FEB 2月</b>		Annual Working and Outstanding Employee Commendation Conference. 年度工作會議暨先進表彰大會。



2021	<b>OCT 10月</b>	Kingdom attending Premiere Vision Paris. 金達參加巴黎PV展。
	<b>AUG 8月</b>	The first batch of linen yarn from Kingdom Ethiopia shipped successfully on 9th August. 8月9日，金達埃塞俄比亞第一批亞麻紗順利發運。 Kingdom convened global agents video conference. 金達召開全球代理視頻會議。
	<b>MAR 3月</b>	Kingdom's linen yarn export continued to rank first in China in 2020. 2020年金達亞麻紗出口繼續位居全國第一。 Kingdom attended Intertextile Shanghai Apparel Fabrics Spring 2021 exhibition. 金達參加2021中國國際紡織面料及輔料(春夏)博覽會。

2020	<b>DEC 12月</b>	"Organic Kingdom Hemp" certified by ECOCERT SA. 「有機金達大麻」獲ECOCERT SA認證。
	<b>NOV 11月</b>	Kingdom attended the 7th Bast and Leaf Fibres Textile Expo In Jiangxi, China. 金達參加第七屆中國江西國際麻紡博覽會。
	<b>SEP 9月</b>	Kingdom attended the Shanghai Exhibition for the debut of REEL Linen. 金達上海參展，首次推出瑞優亞麻。
	<b>MAY 5月</b>	Kingdom collaborated with COTTONCONNECT to develop "REEL" Linen. (REEL: Responsible Environment, Enhanced Livelihood.). 金達與COTTONCONNECT合作，發展「瑞優」亞麻。(瑞優：對環境負責，讓生活改善。) Kingdom received a thank you letter from MUJI for donating 10,000 masks to MUJI during global shortage. 金達收到來自日本無印良品的感謝信，感謝金達在全球抗疫物品短缺期間向其捐贈10,000個口罩。
	<b>MAR 3月</b>	Kingdom remained No. 1 in linen yarn export in 2019. 2019年金達亞麻紗出口保持全國第一。 Kingdom signed Industrial Hemp order with farmers for 100,000 Mu of land. 金達與農戶簽訂了10萬畝工業大麻訂單。
	<b>FEB 2月</b>	Kingdom donated RMB1,000,000 to support frontline of epidemic prevention. 金達捐贈人民幣100萬元支援防疫一線。 Kingdom attended the PV Paris Exhibition 2020 to display "Black Land" Hemp. 金達參加2020年巴黎PV展，展示了「黑土地」纖維大麻。
	<b>JAN 1月</b>	Kingdom applied 12 patents in 2019. 金達於2019年申報專利12項。

2019	NOV 11月	High-to-Medium count of Kingdom linen yarn awarded “Zhejiang Made” accreditation. 中高紗支數的金達亞麻紗線獲「浙江製造」認證。 Kingdom Linen Salon 2019 successfully held in Wuzhen, China. 2019年金達亞麻沙龍於中國烏鎮成功舉辦。 Invited Russia cosmonaut, Sergey Ryazanskiy to deliver speech as part of the staff training. 邀請俄羅斯宇航員謝爾蓋•裡亞贊斯基(Sergey Ryazanskiy)於員工培訓中發表演講。
	JUN 6月	Kingdom attended the 6th China Russia Expo and the 30th Harbin International Economic and Trade Fair. 金達參加第6屆中俄博覽會暨第30屆哈爾濱國際經濟貿易洽談會。
	FEB 2月	Kingdom attended the PV exhibition (i.e. Premiere Vision in France) in Paris. 金達參加於巴黎舉行的PV展覽會(又稱法國第一視覺面料博覽會)。
2018	NOV 11月	Heilongjiang Kingdom was named as a “National-Level Green Factory”. 黑龍江金達獲批「國家級綠色工廠」。
	AUG 8月	Kingdom entered into strategic cooperation with China Hi-Tech Group Corporation (China National Chemical Fiber Corp.) and People’s Government of Qinggang County to develop hemp business. 金達與中國恆天集團(中國化纖有限公司)及青岡縣人民政府就纖維大麻產業發展戰略合作進行簽約。
2017	OCT 10月	Kingdom attended the board meeting of Fair Labor Association (FLA) convened at Washington DC., the US, and became a provisional member. 金達參加在美國華盛頓舉行的公平勞工協會(FLA)董事局會議, 並獲批准加入成為臨時會員。
	SEP 9月	Kingdom attended the Premiere Vision Yarn & Knitwear Autumn and Winter exhibition in Paris, France. 金達參加法國巴黎Premiere Vision Yarn & Knitwear秋冬展。
	JUL 7月	Kingdom Linen – Portugal Day was successfully held. 「金達亞麻•葡萄牙日」順利舉行。
	JUN 6月	Kingdom organised the 2017 Linen International (Shanghai) Forum. 金達於上海舉辦「2017亞麻國際(上海)論壇」。 Kingdom entered into strategic cooperation with Heilongjiang Academy of Agricultural Sciences to jointly build hemp production base. 金達與黑龍江省農業科學院正式形成戰略合作, 共建工業大麻紗生產基地。



2016	<b>OCT 10月</b>	Kingdom was approved for Centralised Operation of Foreign Fund. 金達獲得外匯資金集中運營資格。
	<b>JUN 6月</b>	Kingdom Linen – Suzhou Day was solemnly convened. 「金達亞麻 • 蘇州日」隆重召開。
	<b>MAY 5月</b>	Established Heilongjiang Kingdom, which started the construction of a flax yarn/hemp yarn base in the Textile Park in Jingnan, Heilongjiang Province. 成立黑龍江金達，於黑龍江省靖南輕紡園建設亞麻紗／工業大麻紗基地。
	<b>APR 4月</b>	Kingdom Linen – Seoul Day was successfully held. 「金達亞麻 • 首爾日」順利舉行。
	<b>FEB 2月</b>	Kingdom attended the PV exhibition (i.e. Premire Vision in France) in Paris. 金達參加「巴黎PV展」(又稱法國第一視覺面料博覽會)。
2015	<b>DEC 12月</b>	Kingdom successfully held Kingdom Linen – Istanbul Day. 「金達亞麻 • 伊斯坦布爾日」圓滿落幕。
	<b>SEP 9月</b>	Kingdom successfully hosted 2015 Linen (Shanghai) Forum. 金達成功舉辦2015年亞麻(上海)論壇。
	<b>JUN 6月</b>	Zhejiang Jinyuan’s smart factory project was selected as an In-depth Information and Industry Integreation Project of Zhejiang Province. 浙江金元亞麻智慧工廠項目入選浙江省兩化深度融合專項計劃。
2014	<b>OCT 10月</b>	Kingdom signed a strategic co-operation agreement with a renowned German corporation in Shanghai announcing that the parties will jointly set up a new digitised factory. 金達與一間德國著名公司在上海簽署戰略合作協定，宣佈雙方將共同建設新的數位化工廠。
	<b>JUL 7月</b>	Kingdom entered into a formal investment agreement with the Ministry of Industry of Ethiopia, Africa, to develop and construct a linen yarn base in Ethiopia, Africa. 金達與非洲埃塞俄比亞工業部正式簽訂投資協議，協議在非洲埃塞俄比亞開發及興建亞麻紗基地。

2013		Kingdom and the Chinese branch of a renowned German corporation held a signing ceremony for the conclusion of a strategic co-operation agreement in relation to the reduction in energy consumption and technological innovation at the corporate level. 金達與一間德國著名公司(中國)舉行戰略合作項目簽約儀式,針對企業節能環保及技術創新展開合作。
2012	MAY 5月	Zhejiang Jinda Flax Co., Ltd. was founded in Haiyan, Zhejiang, China. 在中國浙江海鹽設立浙江金達亞麻有限公司。
	FEB 2月	Zhejiang Jinlainuo Fibre Co., Ltd. was founded in Haiyan, Zhejiang, China. 在中國浙江海鹽設立浙江金萊諾纖維有限公司。
2010	MAR 3月	Kingdom established the first overseas sales agent in Korea for the sale of linen yarn. 金達在韓國設立海外第一家亞麻紗銷售總代理。
2007	SEP 9月	Kingdom set up Kingdom Europe S. R. L., the first subsidiary of the Company in Italy. 金達設立Kingdom Europe S. R. L.,是公司在意大利設立的第一家附屬公司。
2006	DEC 12月	Kingdom Holdings Limited was listed on the main board of the Stock Exchange in Hong Kong. 金達控股有限公司在香港聯交所主板掛牌上市。
2003	OCT 10月	Jiangsu Jinyuan Flax Co., Ltd. was founded in Rugao, Jiangsu, China. 在中國江蘇如皋設立江蘇金元亞麻有限公司。
	MAR 3月	Zhejiang Jinyuan Flax Co., Ltd. was founded in Haiyan, Zhejiang, China. 在中國浙江海鹽設立浙江金元亞麻有限公司。
2000	JUL 7月	The first batch of linen yarn was produced and launched to the market. 第一批亞麻紗順利生產,並投放市場。
1999	DEC 12月	Zhejiang Kingdom Creative Co., Ltd. was founded in Haiyan, Zhejiang, China. 在中國浙江海鹽設立浙江金達創業股份有限公司。



C14. HONOURS

C14. 榮譽

2025

SBTi Services has validated that the science-based greenhouse gas emissions reductions target(s) submitted by KINGDOM HOLDINGS LIMITED conform with the SBTi Standards and Guidance (Criteria version 5.2).  
SBTi Services已核實金達控股有限公司提交之科學溫室氣體減排目標符合SBTi標準及指南(準則5.2版)。

2024

Kingdom was awarded “China Best ESG Employer” consecutively in two years by global consulting firm Aon (NYSE: AON).  
金達連續兩年獲全球諮詢公司怡安集團(紐約證券交易所股份代號:AON)頒發「中國最佳ESG僱主」獎。



2023

Kingdom was awarded “China Best ESG Employer” by global consulting firm Aon (NYSE: AON).  
金達獲全球諮詢公司怡安集團(紐約證券交易所股份代號:AON)頒發「中國最佳ESG僱主」獎。



2022

The team of Global Organic Textile Standard (GOTS) paid a goodwill visit in Kingdom Ethiopia.  
「GOTS全球有機紡織品標準」團隊蒞臨金達埃塞俄比亞進行友好訪問。

Heilongjiang Kingdom Enterprise Co., Ltd. awarded the “National Textile Industry Advanced Collective”.  
黑龍江金達麻業有限公司獲「全國紡織工業先進集體」表彰。

The Chargé d'affaires of embassy of China in Ethiopia, Shen Qinmin, the counsellor of business department, Yang Yihang, the secretary General of Chinese chamber of commerce in Ethiopia and other leaders visited Kingdom (Ethiopia) Linen PLC.

中國駐埃塞俄比亞大使館申欽民代辦，經商處楊依杭公參，埃塞俄比亞中國商會王赫秘書長等一行考察金達(埃塞俄比亞)亞麻有限公司。

The party secretary of commerce department of Heilongjiang province Liu Haicheng visited Heilongjiang Kingdom Enterprise Co., Ltd.

黑龍江省商務廳黨組書記劉海城考察黑龍江金達麻業有限公司。

Employee of Zhejiang Jinyuan Flax Co., Ltd., Tong Xiangzhen awarded the “National Textile Industry Model Worker”.

浙江金元亞麻有限公司員工童相珍獲「全國紡織工業勞動模範」表彰。

The Secretary of Zhejiang Provincial Committee of the CPC, Yuan Jiajun, visited Zhejiang Kingdom Linen Co., Ltd.  
浙江省委書記袁家軍考察浙江金達亞麻有限公司。



2021

Kingdom was awarded by Bloomberg Businessweek/Chinese edition with the “ESG Leading Environmental Initiative Awards” for the REEL Linen Codes in the ESG Leading Enterprise Award 2021.

金達「瑞優亞麻項目」在「ESG領先企業大獎2021」評選中獲《彭博商業周刊／中文版》頒發「ESG領先環保項目獎」。

Heilongjiang Kingdom Enterprise Co., Ltd. was awarded the title of “National Textile Industry Advanced Group”.

黑龍江金達麻業有限公司獲「全國紡織工業先進集體」。

Tong Xiangzhen, an employee of Zhejiang Jinyuan Flax Co., Ltd., was awarded the title of “Model Worker of National Textile Industry”.

浙江金元亞麻有限公司員工童相珍獲「全國紡織工業勞動模範」。

Ambassador Zhao Zhiyuan of China in Ethiopia, and public counsel Yang Yihang with personnel from the Embassy of China in Ethiopia visited Kingdom Ethiopia factory.

中國駐埃塞俄比亞大使館趙志遠大使、楊依杭公參攜使館人員對金達埃塞俄比亞工廠進行了參觀指導。

Zhejiang Jinyuan Flax Co., Ltd rated as Zhejiang province's first batch of “Front-runner” Cultivation Enterprises of domestic and foreign trade Integration.

浙江金元亞麻有限公司被評為浙江省首批內外貿一體化「領跑者」培育企業。

Heilongjiang Kingdom Hemp Co., Ltd has been selected for 2nd batch of specialization, refinement, differentiation, innovation of “Little Giant” Enterprises Plan.

黑龍江金達麻業有限公司入選第二批專精特新「小巨人」企業名單。

Zhejiang Jinyuan Flax Co., Ltd. has been rated the Provincial “Invisible Champion” Cultivation Enterprise.

浙江金元亞麻有限公司被評為浙江省「隱形冠軍」培育企業。



2020

Provincial leading enterprise of agricultural industrialization in Heilongjiang.

被認定為黑龍江農業產業化省級重點龍頭企業。

2019

Zhejiang Province “Hidden Champion” Enterprise.

榮獲浙江省「隱形冠軍」企業獎。

High-to-Medium count of Kingdom linen yarn awarded “Zhejiang Made” accreditation.

中高紗支數的金達亞麻紗線獲「浙江製造」認證。

2018

Excellent Textile and Clothing Company in Trade Case Remedy of the Year.

榮獲年度紡織服裝貿易救濟案件優秀應對企業。

Outstanding Corporate Social Responsibility Report of Zhejiang Province for the year of 2016.

榮獲2016年度浙江省企業社會責任優秀報告。

2017

Top Ten Influential Linen Textile Brands in China for “KINGDOM” in the second term.  
「KINGDOM」品牌被評為第二屆中國麻紡織十大影響力品牌。

Outstanding Corporate Social Responsibility Report of Zhejiang Province for 2015.  
榮獲2015年度浙江省企業社會責任優秀報告。

The First Batch of Leading Exporters of Quality Zhejiang Products.  
榮獲首批「品質浙貨」出口領軍企業。

2016

1st Corporate Management Innovation Award in Zhejiang Province.  
榮獲浙江省第一屆企業管理創新單項獎。

2015

Advanced Chinese Linen Textile Enterprise for Broadening Domestic Consumption Market.  
榮獲中國麻紡織行業開拓擴大內需市場先進企業。

Key Corporate Technological Innovation Team.  
被授予「重點企業技術創新團隊」。

2014

Zhejiang Province AAA-Grade Contract-Performing and Credit-Worthy Industrial and Commercial Enterprise.  
浙江省工商企業信用AAA級守合同重信用單位。

Outstanding Corporate Social Responsibility Report of Zhejiang Province.  
榮獲「浙江省企業社會責任優秀報告」。

Zhejiang Top Export Brand for “KINGDOM” linen yarn.  
自主亞麻紗線品牌「KINGDOM」被評為浙江出口名牌。

2007-13

Top 10 Competitive China Linen Textile Enterprises.  
獲評中國麻紡行業競爭力10強企業。

Top 500 Competitive China Textile and Garment Enterprises.  
獲評中國紡織服裝企業競爭力500強。

Top 100 China Textile and Garment Exporters.  
獲評中國紡織服裝行業出口百強企業。

2013

Advanced Management Innovation Enterprise of China Bast and Leaf Fibers Textile Industry.  
獲評中國麻紡織行業管理創新先進企業。

National Textile Industry Quality Award.  
榮獲全國紡織行業質量獎。

Kingdom corporate technical center named "Provincial Technology Centre of Zhejiang".  
金達企業技術中心獲評「浙江省省級技術中心」。

2012

Top Ten Most Influential Automation Projects in 2012 from the Chinese Association of Automation in relation to the boiler condensation water reconstruction project of the Group.

鍋爐冷凝水改造項目被中國自動化學會評為「2012年自動化領域最具影響力的十大工程項目」。

Zhejiang Province Innovative Enterprise.  
獲評浙江省標準創新型企業。

2011

National Innovative and Hi-tech Enterprise of the Linen Textile Industry.  
獲評全國麻紡織行業技術創新先進企業。

2010

Zhejiang Province Brand Name for 紫薇 (Crape Myrtle).  
「紫薇」被評為浙江名牌產品。

Outstanding Enterprise for Product Realignment in Chinese Textile Industry.  
獲評全國紡織行業產品結構調整優異企業。

Advanced Enterprise in Implementation of Performance. Excellence Model in the Chinese Textile Industry.  
獲評全國紡織行業實施卓越績效模式先進企業。

2009-10

Annual AAA-Grade Taxpayer of Zhejiang Province.  
浙江省年度AAA級納稅信譽。



## C15. PRODUCTION PROCESS OF LINEN YARN



### HACKLING 櫛梳

Scutched flax is hackled to form flax stripes, during which impurities and short fibre are removed.  
將打成麻梳理成條，清除雜質和短纖。



### COMBINING 併條

The uniformity of fibre is further enhanced through repeated combination, hackling and drawing.  
通過反覆併合、櫛梳、牽伸過程，進一步提高纖維的均勻度。



### ROVING 粗紗

Flax stripes are split in to fibres, thereby removing impurities and giving appropriate twist, and then wound around roving spools to prepare them for spinning.  
將麻條分劈為纖維，除雜、加撚、卷繞在粗紗管上。



### SCOURING AND BLEACHING 煮漂

Further remove impurities and pectin and improve the quality of fibres through physical and chemical processes.  
通過理化反應過程，去除雜質、果膠及改善纖維質量。

## C15. 亞麻紗製程

### AUTOMATIC PACKAGING 自動包裝

The finished products are checked and packed in accordance with quality standards.  
將成品根據品質標準進行檢驗、包裝。



### WINDING 絡筒

Dried yarn is wound around a cone again to form cone yarn.  
將乾燥好的濕紡細紗管紗重新卷繞到筒子上做成筒紗。



### DRYING 烘乾

The yarn goes through a drying machine to remove excessive moisture.  
通過烘乾機乾燥去除細紗中多餘的水份。



### SPINNING 細紗

Fibres go through a spinning machine to form yarn that meets quality standards.  
經過細紗機紡成符合產品質量標準的紗線。





# CORPORATE GOVERNANCE 企業管治



## D1. GOVERNANCE STRUCTURE

Kingdom's corporate governance structure is led by the board of directors (the "Board"), which is the business decision making body of Kingdom. The Board currently consists of nine Directors, five of whom are executive Directors, one of whom is non-executive Director and three whom are independent non-executive Directors. The functions and duties conferred on the Board include: overseeing the Group's businesses, strategic decisions and performance, promoting the success of the Company by directing and supervising its affairs, convening Shareholders' meetings and reporting on the work of the Board to the Shareholders at Shareholders' meetings as may be required by the applicable laws, implementing resolutions passed at Shareholders' meetings, determining the Company's business plans and investment plans, formulating the Company's annual budget and final accounts, formulating the Company's proposals for dividend and bonus distributions as well as exercising other powers, functions and duties as conferred on it by the Articles and the applicable laws. The senior management is delegated with the authority and responsibilities by the Board for the day-to-day management and operations of the Group. There are eight male directors and one female director in the Board. For the academic qualifications and other appointments of the Board members, please refer to the Company's annual report.

Mr. REN Weiming is the chairman of the Board. Mr. Ren is also the controlling shareholder of the Company.

## D1. 治理結構

金達實行董事會（「**董事會**」）制的企業管治架構，金達董事會是經營決策機構，目前由九名董事組成，其中五名為執行董事、一名為非執行董事和三名為獨立非執行董事。董事會的職能及職責包括：監察本集團的業務、戰略決策及表現、透過帶領及監督本公司事務促進本公司成功、召開股東大會及按適用法例要求於股東大會上向股東匯報董事會的工作、執行於股東大會通過的決議案、釐定本公司的業務計劃及投資計劃、制定本公司的年度預算及期末賬目、制定本公司股息和分紅的建議以及行使細則及適用法律所賦予的其他權力、職能及職責。高級管理層獲董事會授予權力及責任以處理本集團日常管理及營運。董事會有八名男性董事及一名女性董事。有關董事會成員的學歷及兼任其他公司職務情形，請參閱本公司年報。

任維明先生為董事會主席。任先生亦為本公司控股股東。



## BOARD COMMITTEES

The Board has established four committees, namely, the Audit Committee, the Remuneration Committee, the Nomination Committee and the ESG Committee, for overseeing particular aspects of the Company's affairs. All Board committees of the Company are established with defined written terms of reference and report their findings and recommendations to the Board after each meeting of the Board committees. The terms of reference of the Board committees are posted on the Company's website and the Stock Exchange's website and are available to Shareholders upon request.

The majority of the members of each Board committee are independent non-executive Directors and the list of the chairman and members of each Board committee is set out under "Corporate Information" of the annual report of the Company.

## NOMINATION AND SELECTION OF DIRECTORS

The Nomination Committee ("NC") has adopted written terms of reference prepared by reference to the requirements under the code provision B.3.1 of Part 2 of the Corporate Governance ("CG") Code, Appendix C1 of the rules governing the listing of securities on The Stock Exchange of Hong Kong Limited ("Listing Rules"). The primary functions of the NC are to review the Board's diversity policy and to make recommendations to the Board on the appointment or reappointment of Directors and succession planning for Directors, based on skills, knowledge experience and gender diversity, to complement the Company's corporate strategy. The NC also determined the policy for the nomination of Directors and the nomination procedures and the process and criteria adopted by the NC to select and recommend candidates for directorship.

For details of Kingdom's compliance with the Corporate Governance Code as set out in Appendix C1 to the Listing Rules, please refer to the relevant section of the Company's annual report.

## 董事委員會

董事會已成立四個委員會，分別為審核委員會、薪酬委員會、提名委員會及ESG委員會，以監察本公司各特定範疇的事務。本公司董事會轄下所有委員會均按具體的書面職權範圍成立，並在每次董事會委員會會議後向董事會報告其發現及推薦建議。董事會轄下各委員會的職權範圍已登載於本公司及聯交所的網站，且可應股東要求提供。

各董事委員會成員大部分為獨立非執行董事，各董事委員會的主席及成員名單載於本公司年報「公司資料」。

## 提名及甄選董事

提名委員會（「提名委員會」）已採納書面職權範圍，此乃參照香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C1企業管治（「企業管治」）守則第2部的守則條文第B.3.1條的規定編製。提名委員會的主要職能為配合本公司的公司策略而檢視董事會多元化政策，並根據董事的技能、知識、經驗及性別多元性，就委任或續任董事及董事繼任計劃向董事會提供推薦建議。提名委員會亦已制定董事提名政策及提名程序，並採納其甄選及建議董事人選的程序及準則。

金達有關遵守上市規則附錄C1所載的企業管治守則的情況，請參考本公司年報有關內容。

## CONFLICT OF INTERESTS

Directors and substantial shareholders are required by law to disclose their shareholding in the Company.

Director shall disclose the nature of his interest in any contract or arrangement in which he is interested in accordance with Articles of Association of the Company. The director shall declare conflict of interests in any board and committee meetings and shall not be counted towards the quorum and shall be abstain from voting for the relevant board resolution.

## BOARD MEETINGS

The Board meets regularly to review the financial and operating performance of the Company, and considers and approves the overall strategies and policies of the Company. There were five board meetings, two audit committee meetings, two remuneration committee meetings and four nomination committee meetings held in 2025.

## DIRECTORS' CONTINUOUS TRAINING AND DEVELOPMENT

The Directors are provided with regular updates on the Company's performance, position and prospects to enable the Board as a whole and each Director to discharge their duties. In addition, all Directors are encouraged to participate in continuous professional development to develop and refresh their knowledge and skills. The Company updates the Directors on the latest development regarding the Listing Rules, ESG and other applicable regulatory requirements from time to time, to ensure compliance and enhance their awareness, knowledge, skills, and experience of good corporate governance practices.

In 2025, the Company arranged a training on latest changes on CG Code and Listing Rules, with topics covering recent changes to the listing rules and listing rules requirements in connection with Uncertificated Securities Market (USM), further expansion of paperless listing regime, new corporate governance requirements and securities trading and financial investment activities. All Directors attended the training.

## 利益衝突

法律要求董事及主要股東須披露其於本公司的股權。

董事須根據本公司組織章程細則披露其於其擁有權益的任何合約或安排中的權益性質。董事須於任何董事會及委員會會議上聲明利益衝突，不得計入法定人數，並須就相關董事會決議放棄投票。

## 董事會會議

董事會定期舉行會議審閱本公司的財務及營運表現，並考慮及批准本公司整體策略及政策。於2025年舉行了五次董事會會議、兩次審核委員會會議、兩次薪酬委員會會議及四次提名委員會會議。

## 董事持續培訓及發展

董事定期獲知會本公司的最近期表現、狀況及前景，使董事會整體及各董事能履行彼等的職責。此外，本集團鼓勵全體董事參與持續專業發展，發展及增進知識及技能。本公司不時為董事提供有關上市規則、ESG及其他適用監管規定的最新發展，確保合規並提高彼等對良好企業管治常規的意識、知識、技能及經驗。

於2025年，本公司為董事的持續專業發展安排了一次內容涉及企業管治守則及上市規則最新變動的培訓，主題涵蓋上市規則的近期變動及與無紙證券市場(USM)、進一步擴大無紙化上市機制、新企業管治規定及證券交易及財務投資活動有關的上市規則規定。全體董事均出席該培訓。

## EVALUATION OF BOARD PERFORMANCE

The evaluation of the board performance is done by way of transparent disclosure. The attendance record of all board and committee meetings are disclosed in the annual report on named basis.

The remuneration of the Directors was determined by the Board and the remuneration committee of the Company (mainly composed of independent non-executive directors) with the mandate given by the Shareholders at the annual general meeting having regard to the Group's operating results, individual performance and comparable market statistics.

The nomination committee of the Company (mainly composed of independent non-executive directors) reviewed the Board's diversity policy and to make recommendations to the Board on the appointment or reappointment of Directors and succession planning for Directors, based on skills, knowledge, experience and gender diversity, to complement the Company's corporate strategy.

At least one-third of the directors are subject to retirement and re-election requirements at the annual general meeting in accordance with the Articles of Association of the Company. The re-election of all directors are by way of separate resolutions at the annual general meeting.

For any independent non-executive directors who have served the Company for more than nine years, their re-election are subject to additional disclosure on why the Company still consider them as independent.

## REMUNERATION POLICY

The Group offers comprehensive and competitive remuneration, retirement scheme and benefit packages to its employees. The Group has also adopted a share option scheme and a share award plan for the purpose of providing incentives and rewards to the Directors, including independent non-executive Directors, and other employees of the Group who have contributed to the success of the Group's operations. Please refer to Report of the Directors section of the annual report of the Company for details.

## 董事會表現評估

董事會表現評估以透明披露的方式進行。所有董事會及委員會會議的出席記錄於年報內具名披露。

董事的薪酬由董事會及本公司薪酬委員會（主要由獨立非執行董事組成）根據股東於股東週年大會上賦予的授權釐定，並計及本集團的經營業績、個人表現及可比市場統計數據。

本公司提名委員會（主要由獨立非執行董事組成）為配合本公司的公司策略而檢視董事會多元化政策，並根據董事的技能、知識、經驗及性別多元性，就委任或續任董事及董事繼任計劃向董事會提供推薦建議。

根據本公司組織章程細則，至少三分之一的董事須於股東週年大會上退任及膺選連任。所有董事的膺選連任均於股東週年大會上以獨立決議案的方式進行。

就任何已在本公司任職超過九年的獨立非執行董事而言，其膺選連任須額外披露本公司認為彼等仍屬獨立人士的原因。

## 薪酬政策

本集團為其員工提供全面及具競爭力的薪酬、退休計劃及福利待遇。本集團亦已採納購股權計劃及股份獎勵計劃，目的為向對本集團業務的成功作出貢獻的董事（包括獨立非執行董事）及本集團的其他員工提供激勵及獎勵。有關詳情，請參閱本公司年報董事會報告一節。



## D2. STAKEHOLDERS ENGAGEMENT

Kingdom places great importance on communication with stakeholders. Stakeholders are those internal or external entities or individuals that affect or are affected by Kingdom. Six major groups of stakeholders have been identified, namely shareholders/investors, customers, employees, suppliers, governments and community. The suggestions and concerns of the stakeholders are referred to the respective business unit according to their scope and nature through the following diversified communication channels for the Company to address in a timely manner. Kingdom believes that good interaction with the stakeholders not only allows the Company to keep abreast of the latest economic, social and environmental information more quickly, but also helps maximise its value and sustainability.

## D2. 利益相關者溝通

金達重視與利益相關者的溝通，定義利益相關者是對金達產生影響或受金達影響的內、外部團體或個人，並鑑別出六類金達主要利益相關者，包括股東／投資者、客戶、員工、供應商、政府及社區。下表的多元溝通渠道，若利益相關者提出意見和關注事項，會依照該內容的範疇與性質，轉介各相關業務單位負責並予以即時回應。金達相信，與利益相關者建立良好的互動，不僅能協助本公司更快速掌握經濟、社會及環境的最新資訊，同時也能協助創造更大的價值及永續發展。

Stakeholders 利益相關者	Major issues of concern 主要關注事項	Communication Channels 溝通渠道
Shareholders/Investors 股東／投資者	<ul style="list-style-type: none"> <li>Information disclosure 資訊披露</li> <li>Operating results 營運績效</li> <li>Risk management 風險管理</li> <li>Corporate governance 公司治理</li> <li>Sustainable development 永續發展</li> </ul>	<ul style="list-style-type: none"> <li>Annual General Meeting 股東週年大會</li> <li>Telephone, email and the Contact Form in the Investor Relations section of the company website, with which questions and suggestions are answered or collected 透過電話及電子郵件、公司網站的投資者關係專區設有聯絡窗口，回答提問或收集意見回饋</li> <li>Important announcements and news published on the websites of the Stock Exchange of Hong Kong and the Company from time to time 不定期於香港聯交所及本公司網站發佈重大訊息及各項新聞</li> <li>Invitations for site visits 工廠調研邀請</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Product prices, safety, quality and delivery timing 產品價格、安全、品質與交期</li> <li>Labour safety and health 勞工安全與健康</li> <li>Human resources development 人力資源發展</li> <li>Code of conduct 行為守則</li> <li>R&amp;D and innovation 研發創新</li> <li>Sustainable development 永續發展</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction survey 客戶滿意度調查</li> <li>Occasional business review conference 不定時業務檢討會議</li> </ul>

Stakeholders 利益相關者	Major issues of concern 主要關注事項	Communication Channels 溝通渠道
Employees 員工	<ul style="list-style-type: none"> <li>• Remuneration and benefits 薪資福利</li> <li>• Occupational safety and health 職業安全與健康</li> <li>• In-service education and training 在職教育與訓練</li> <li>• Labour relations 勞資關係</li> </ul>	<ul style="list-style-type: none"> <li>• Email or internal suggestion box 電子郵件或內部意見箱</li> <li>• Ad hoc special conferences 不定期專題諮詢會</li> <li>• Internal communication platform 建立企業內部通訊平台</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>• Environmental laws and regulations 環保法規</li> <li>• Quality and prices 品質與價格</li> <li>• Supply chain management 供應鏈管理</li> </ul>	<ul style="list-style-type: none"> <li>• On-site audits 現場稽核</li> <li>• Business conferences 業務研討會</li> </ul>
Governments 政府	<ul style="list-style-type: none"> <li>• Corporate governance 公司治理</li> <li>• Employees' interests 勞工權益</li> <li>• Workplace safety and hygiene 職場安全與衛生</li> <li>• Environmental protection 環境保護</li> </ul>	<ul style="list-style-type: none"> <li>• Administrative correspondences 行政公文往來</li> <li>• Communications through governments in the places where the Company is located 透過企業當地政府機構溝通</li> <li>• Invitations for site visits 工廠調研邀請</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>• Environmental protection 環境保護</li> <li>• Community care 關懷社區</li> <li>• Social service 回饋社會</li> </ul>	<ul style="list-style-type: none"> <li>• Volunteer services 義工服務</li> <li>• Sponsoring community welfare activities 贊助社區公益活動</li> </ul>

### D3. TESTING AND CERTIFICATION

ZDHC is an institution that drives zero discharge of hazardous chemicals in textile, leather and footwear industries. After becoming a member of the organisation, Kingdom fully supports the targets of ZDHC programme in relation to promoting zero discharge of hazardous chemicals in textile industry.

Kingdom attaches great importance to scientific management. Supported by its sound application, entrusting, onsite inspection, file recording, training, meeting and assessment procedures, the Company remains the leader of the industry by obtaining not only the ISO9001 Quality Management System, ISO14001 Environmental Management System and ISO 45001 Occupational Health & Safety certifications, but also the OEKO-TEX Standard 100 Confidence in Textiles certification, an organic linen raw material certification, Global Organic Textile Standard (GOTS) and Organic Content Standard (OCS) certification for linen yarn products.



### D3. 檢測認證

ZDHC是一個在紡織、皮革和鞋類產業中推動有害化學物質零排放的機構。成為該組織的成員後，金達全力支持ZDHC計劃的推動於紡織產業中實踐危險化學物質零排放的目標。



金達十分注重管理科學性，透過申請、委託、現場查驗、文件記錄、培訓、會議、評估等流程，公司不但通過了ISO9001質量管理體系、ISO14001環境管理體系和ISO45001職業健康安全管理体系認證，亞麻紗產品更獲得OEKO-TEX Standard 100信心紡織品檢測認證、有機亞麻原料認證、全球有機紡織品標準(GOTS)認證和有機含量標準(OCS)認證，使金達始終處於行業領先地位。





ISO9001 Quality Management System Certification  
ISO9001 質量管理體系認證



ISO14001 Environmental Management System certification  
ISO14001 環境管理體系認證



ISO 45001 Occupational Health & Safety Certification  
ISO 45001 職業健康安全管理体系認證



Aiming to minimise the impact on the environment and provide different labels for consumers to identify textiles, the scope of the tests and certifications under GOTS addresses the plantation and acquisition of fibre, use of water and chemicals in the processing of fibre products as well as the sale and recycling processes. GOTS ensures the organic status of textiles from the harvesting of the raw materials through environmentally and socially responsible manufacturing all the way to labelling, in order to provide credible assurances to the consumer. The GOTS certification covers a wide array of products and provides a credible assurance.



GOTS旨在降低對環境的影響，並為消費者提供識別紡織品的標籤。其檢測與認證標準範圍涵蓋纖維的種植與取得方式、纖維產品加工過程中的用水與化學物質使用，以及銷售與回收程序。GOTS確保紡織品從原料收穫、經過對環境及社會負責的製造工序、直到最終標籤的整個過程均維持有機狀態，以向消費者提供可靠的保證。目前GOTS認證的產品範圍極為廣泛且極具公信力。

OCS certification refers to the “Organic Content Standard” organic product certification. This certification standard aims to ensure the authenticity of organic fibers in organic textiles and provide consumers with reliable organic textile information. OCS-certified products must meet a range of organic standards and requirements, and strict regulations must be followed from the cultivation of raw materials to production and processing. OCS certification is an important measure to ensure the quality and sustainable development of organic products. It is also an important reference for consumers to choose healthy and environmentally friendly products.



OCS認證是指「Organic Content Standard」有機產品認證。此認證標準旨在確保有機紡織品中的有機纖維的真實性，為消費者提供可靠的有機紡織品資訊。OCS認證的產品必須符合一系列有機標準和要求，從原材料的種植到生產和加工過程中都必須遵循嚴格的規定。OCS認證是保障有機產品品質和永續發展的重要措施，也是消費者選擇健康環保產品的重要參考。



**CORPORATE GOVERNANCE**  
企業管治

Kingdom also obtained certifications by Control Union and Ecocert SA for compliance of GOTS in manufacturing of organic hemp and flax yarn and fibres.

金達還獲得Control Union及Ecocert SA認證，證明其在生產有機大麻、亞麻紗及纖維時符合GOTS規定。



Kingdom was also awarded the Integration of Informationisation and Industrialisation Management System Certificate. The organic integration of industrialisation and informationisation will lay a solid foundation for the company in MES, Internet of Things, data collection and monitoring, and management information platform construction, realize the integration of traditional industries and information technology, and enhance the competitiveness of Kingdom Group.



金達亦獲頒兩化融合管理體系評定證書。工業化和信息化的有機融合將為公司於MES、物聯網、數據採集與監控、管理信息平台建設等方面打下堅實基礎，實現傳統產業與信息技術的融合，增強金達集團的競爭力。

The manufacturing and trading entities of Kingdom group were awarded certificates of conformity of EUROPEAN FLAX™ Standard

金達集團的製造及貿易實體獲得歐洲亞麻™標準(EUROPEAN FLAX™ Standard)的認證





#### D4. INNOVATIVE DEVELOPMENTS

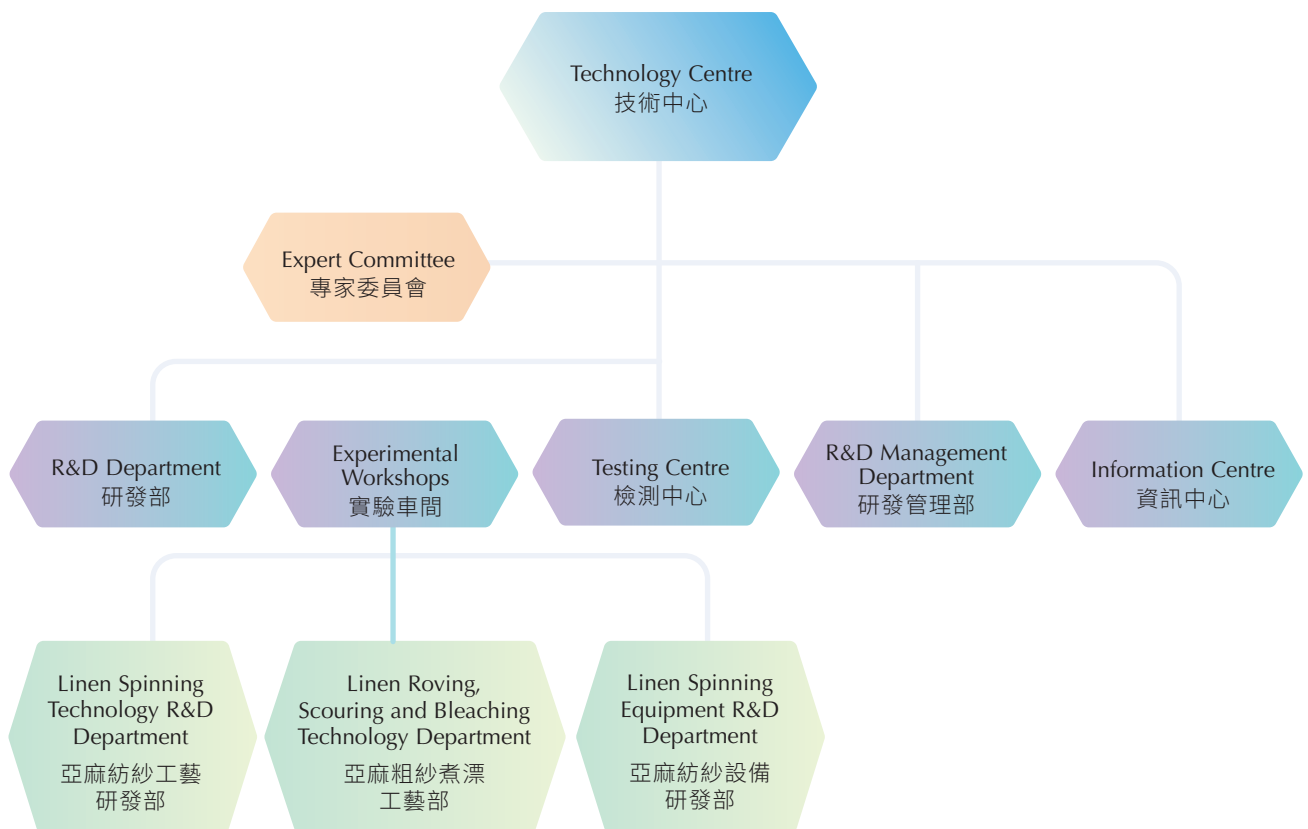
Kingdom proudly takes on the responsibility to foster structural reform and upgrade of the linen yarn industry. It actively researches and develops key spinning technologies and new products and has established a national linen yarn research institute.

This institute is a technological research and development organisation under Kingdom. It mainly offers product and market information, develops new products, technologies and techniques, as well as improves product quality and other systems.

#### D4. 創新發展

金達以促進亞麻紡紗行業的產品結構調整和升級為己任，加快紡紗關鍵技術和新產品的研究與開發，最終建立國家級的亞麻紡紗研究中心。

本技術中心是隸屬於金達的技術研發機構，主要提供產品市場訊息、開發新產品、應用新技術新工藝、提高產品品質及其他制度的完善等。



Kingdom also collaborated with CottonConnect, a non-profit and social-oriented enterprise in the United Kingdom with a clear mission to transform the cotton/linen industry for good. It is committed to working with brands and retailers to enable them to develop a more robust and resilient linen supply chain, for positive results – good risk management, secure supplying, improved productivity and livelihood, and positive impacts on social relations and reputation.



金達還與英國一家非盈利性、面向社會的企業—CottonConnect合作，肩負徹底改變棉麻行業的明確使命。金達致力於與各品牌和零售商合作，使其發展形成更穩健且強韌的亞麻供應鏈，以取得良好風險管理、安全供應、生產力和生活得以改善等積極成果，並對社會關係和聲譽產生積極影響。

Kingdom and CottonConnect jointly issued the REEL Linen Code of Conduct, the first global code on linen sustainable production developed by CottonConnect and Kingdom. “REEL” stands for “Responsible Environment, Enhanced Livelihood”. The Code draws on the experience of experts in Europe and China, as well as the great practices of flax producers in France, to understand the sustainability challenges in the field. Please refer to section E13 for details of the REEL Linen Code of Conduct.

金達與CottonConnect聯合發佈瑞優亞麻行為守則，這是CottonConnect與金達合作開發的全球第一個永續發展亞麻生產的準則。「瑞優」代表「對環境負責，讓生活改善」。該準則汲取了歐洲和中國專家的經驗和法國亞麻種植者的良好作法，以全面掌握在實際生產過程中遇到的永續發展方面的挑戰。請參閱E13節以了解瑞優亞麻行為守則的詳細內容。

## D5. PATENTS

Kingdom emphasises technological research in relation to the linen yarn industry and steers the industry towards an innovative development. It also treasures and protects its intellectual properties. As of 31 December 2025, Kingdom had a total of 78 registered patents in force, including 17 invention patents, 46 utility model patents and 15 registered design patents. There were also 25 patent applications pending approval as at 31 December 2025.

## D5. 專利

金達重視亞麻紗產業相關領域技術研究，帶動行業創新發展，並積極開展知識產權保護工作。截至2025年12月31日，金達共有有效註冊專利78項，包括發明專利17項、實用新型專利46項和註冊外觀設計專利15項。截至2025年12月31日，還有25項專利申請有待批准。

Samples of 2025 patents:

2025年專利樣本：

- A spindle cap remover for a spinning machine  
一種細紗機錠帽拆卸器
- Torque testing mechanism for a dedicated torque limiter for twin-screw hemp clamps  
雙螺桿夾麻器專用扭力限制器的扭力測試機構



## Benefits of Certain Patents

## 部分專利應用效益

Patents 專利名稱	Benefits 效益
Automatic bale opener for scutched flax 亞麻打成麻圓包自動開包機	The automatic bale openers can make the flax flat and free operators from the splitting process. It enhances work efficiency and reduces workload. 採用機械打開麻包，提供櫛梳喂麻工平整麻束，不需要分束工序及操作人員，使勞動效率高、勞動強度低。
Components for extension of wet flax spinning frames 亞麻濕紡細紗機牽伸部件	The components improved the structure and functions of extension of wet flax spinning frames, enhanced the product quality and efficiency in spinning, and reduced the difference between single spindles. 改善及優化亞麻環錠紡濕紡細紗機牽伸區的結構功能，提高紡紗質量和紡紗效率，極大減少單錠之間的差異。
Process for manufacturing blended linen yarn 亞麻混紡紗的製作工藝	The simple manufacturing process can produce very fine high-count yarn, and the blended linen yarn made from such process possesses all advantages of linen fibre, and has better evenness, spinnability and glossiness than ordinary linen yarn. 簡單的製作工藝能紡出很細的高支紗線，所得的亞麻混紡紗不僅具有亞麻纖維本身所具有的優點，而且條幹均勻、可紡性和外觀光澤度更優。

## D6. SUPPLY CHAIN MANAGEMENT

Kingdom conducts its operation in a cautious manner, and puts the whole operation under the surveillance of the risk management system to mitigate potential risks and enhance its corporate value. All major business proposals regarding financial investment and so on are evaluated by the competent departments and approved by the Board before they can be implemented.

Kingdom adopts various measures to control supply risks. Data about market prices are collected regularly. Internal production and sale conferences are conducted from time to time to determine procurement items and amount. Suppliers (including raw material, auxiliary material and service suppliers) are assessed annually. As raw materials are supplied by European suppliers, we maintain close communication with them to ensure that they comply with local environmental protection policies. Our production and sales entities have obtained European Flax certification detailed in Section D3 of this report.

## D6. 供應鏈管理

金達在經營過程中一貫採取審慎態度，將整體營運狀況納入風險管理範圍，預防可能潛在的風險，追求提升公司的整體價值。所有關於營運的財務投資等重大議案皆經主管部門分析評估，並經董事會決議通過才能執行。

金達採納一系列調控供應風險措施，包括定期採集市場價格情報；不時進行內部產銷會議掌握採購類別與數量；每年進行供應商評價程序（包括原材料、輔料及服務）；由於原材料由歐洲供應商提供，我們與彼等保持緊密聯繫與溝通，以確保供應商符合當地的環保政策。我們的生產及銷售實體獲得本報告D3節詳述的歐洲亞麻認證。

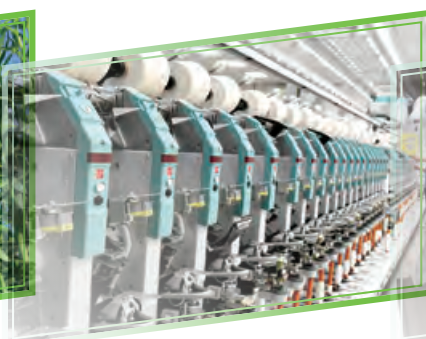


Kingdom operates in the middle of the value chain of the textile industry. It procures fibre flax from upstream flax farmers' cooperatives and trading suppliers, produces linen yarn with different metric counts at its own factories, and then sells its products to downstream customers for production of textile products.

金達位居紡織產業價值鏈的中游位置，向上游亞麻農民合作社及貿易供應商購買生產所需的亞麻纖維，透過金達工廠生產製造不同公支的亞麻紗線，再經由下游客戶生產製造為各種紡織品出售。



Upstream – Flax Cultivation  
上游－種植亞麻



Midstream – Yarn Production  
中游－製造紗線



Downstream – Garment Applications  
下游－應用成衣

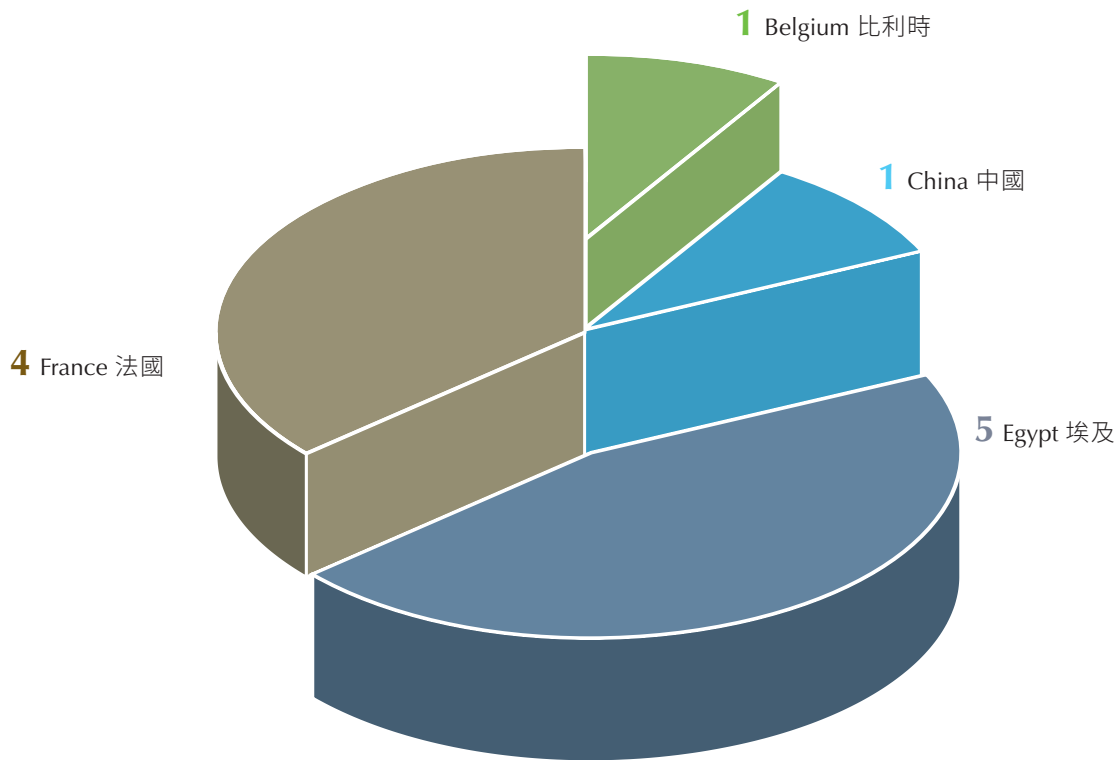
### Procurement of raw materials for linen

Linen yarn can be produced by flax fibre or hemp fibre. The raw materials of Kingdom's linen products are imported from Europe or procured domestically in China, while other auxiliary materials, such as additives, are mainly supplied by renowned foreign suppliers and quality domestic suppliers. The Company procures its materials according to its Supplier Selection and Evaluation Procedures. It collects and evaluates the information on product, price and technology of suppliers, and regularly assesses the product and delivery quality and after-sale services of the suppliers so as to compile a List of Qualified Supplier, strengthens its supplier management and ensures its production quality. Certificates of, among other matters, origin and plant quarantine are required from the suppliers at the time of importation. If the quality, amount or other aspects of the material received turns out to be materially inconsistent with contractual requirements, the supplier will be notified and required to rectify in a stipulated period of time. In 2025, Kingdom did not receive any report from its key suppliers about any event that had or might have any material adverse impact on the environment.

### 亞麻原材料採購

麻紗可由亞麻纖維或纖維大麻製成。金達亞麻產品的原材料由歐洲進口或從中國國內採購，而其他輔料（助劑等）主要由國外知名企業及國內優質供應商提供。採購方式是根據本公司的「供方選擇和評價程序」制度進行，收集供應商的產品、價格、技術等資料進行各項審批後才得以錄入「合格供方名錄」，並定期對供應商的產品及交貨質量、售後服務等項目進行更新評核，加強對其管理控制，有效保障生產質量，也會在原材料進口時要求供應商提供原產地證、植物檢疫證等，如收貨後發現品質與數量等重大不合簽約時規定，立即通知供應商限期內改善。2025年金達並無接收到任何主要供應商對環境有重大和潛在負面影響的事件通報。

NUMBER OF RAW MATERIALS SUPPLIERS  
BY GEOGRAPHICAL REGION IN 2025  
2025年按地區劃分原材料供應商數目



D7. PRODUCTS AND SERVICES

Kingdom focuses on the production and sale of linen and hemp yarn and linen fibre. Its linen and hemp yarn includes half-bleached yarn, fully-bleached yarn and primary colour (grey) yarn. To align with the sustainable operation movement and produce safe, quality and environmental-friendly linen yarn, Kingdom persistently develops low energy-consuming, low pollutant-emission and high-efficiency production technique.

D7. 產品與服務

金達主要從事亞麻紗和纖維大麻紗線、亞麻纖維專業化生產與銷售，亞麻紗和纖維大麻紗主要為半漂紗、全漂紗和原色（灰）紗。在永續經營的推動下，金達不斷積極研發減低耗能、減少污染排放和高效率的生產技術，確保亞麻紗的安全和品質，成為環境友善的紡織產物。

The “double nature/single nature linen yarn” are more environmental-friendly during the later part of processing procedures, and the “peony linen yarn” features higher weaving efficiency and can deliver more elegant cloth appearance. These two products can meet different needs of customers and mark a breakthrough made by Kingdom in technique upgrading.



在生產過程的後加工流程更加節能環保的「雙性／單性亞麻紗」，以及有更高織造效率及更優雅布面效果的「牡丹紡亞麻紗」，可以滿足客戶對不同品質紗線的需求，這是金達在工藝改造的一大突破。

The Company passed the certifications of “organic flax linen yarn”, “organic hemp linen yarn” and “Confidence in Textiles”. At present, the Company has raised the testing standards for “Confidence in Textiles” products from Level II (Direct skin contact level) to Level I (Infant level), and increased the testing item limits from Appendix 4 to Appendix 6 with the addition of testing on “detoxication substance”, which imposes stricter requirements and adopts the highest criteria in product assessment to ensure that its products meet the requirements of national regulations as well as that of the customers and its technologies are world-leading. The standard of Kingdom’s internal control exceeds national standards in order to ensure that customers will receive products with better quality. All products of Kingdom comply with all relevant health and safety laws and regulations. In 2025, no product was recalled due to safety or health reasons.

Kingdom obtained the certification of ISO9001 Quality Management Systems and the ISO14001 Environmental Management System certifications, which involve aspects from procurement and production of raw materials as well as quality control and storage of finished products, to review and improvement of management, utilising the Manufacturing Execution System (MES) which controls the entire product life cycle and optimises product control process, in order to demonstrate its enhanced commitment to offer high quality products to its customers.

There was no incident of non-compliance with regulations and voluntary codes concerning product and service information and labelling, nor any marketing communications, including advertising, promotion, and sponsorship.

公司通過了「有機亞麻紗線」、「有機大麻紗線」和「信心紡織品」的認證。目前對「信心紡織品」產品檢測標準要求級別從II級（直接接觸皮膚）提升到I級（嬰幼兒），測試項目限量值從附錄4提升到附錄6的增加「去毒物質」的檢測，要求更為嚴苛，評定依據為最嚴格級別，以保證金達的產品符合國家法規的要求和客戶的需求，其技術水平世界領先。金達堅持執行高於國家標準的產品內控標準，確保為客戶提供更為優質的產品。金達所有產品已遵守所有相關健康與安全的法律及規例，2025年並無任何因安全或健康理由而回收的產品。

金達取得了ISO9001品質管制體系和ISO14001環境管理體系的認證，從控制原料採購和生產過程、成品檢測與儲存到管理審查與改善，運用「MES生產製造執行系統」對產品的全生命週期進行控制，以實現優化產品管理流程，提供給客戶高品質的產品保障。

本集團並無違反商品與服務資訊標籤或營銷通訊（包括廣告、推廣及贊助）的法規及自願性規約的事件。



## D8. VISITS TO KINGDOM AND EXHIBITIONS

Kingdom proactively innovates and implements various policies to establish smart factories in order to emerge as a leading linen yarn producer in the world.

From 28th to 29th May 2025, Muji Shanghai visited the Heilongjiang Kingdom hemp supply chain. Mr. Ren Zhong, an executive director of Kingdom accompanied the delegation.

## D8. 各界來訪及參展

金達積極實施創新，推動各項政策建立智慧型工廠，希望能成為世界一流的亞麻紗製造商。

於2025年5月28至29日，無印良品上海參觀黑龍江金達大麻供應鏈。金達執行董事任中先生陪同代表團。



# CORPORATE GOVERNANCE 企業管治

From 11th to 13th February 2025, Kingdom attended the PV exhibition (i.e. Premiere Vision in France) in Paris.

於2025年2月11至13日，金達出席巴黎PV展覽（即法國的Premiere Vision）。



## D9. CORPORATE EXPANSION

To safeguard the interests of the Company and its investors, Kingdom conducts careful due diligence and thorough assessment in advance and analyse and estimate the operation and benefits of each investment project before approving any investment and expansion plan.

### Kingdom (Ethiopia) Linen PLC – Ethiopia, Africa

The Ethiopian government is striving to attract companies in certain industries and build new-generation industrial parks to introduce the entire value chain into the country. Kingdom and the Ministry of Industry of Ethiopia have agreed to develop and construct a world-class linen yarn factory in Ethiopia (“Kingdom Linen Yarn Factory”).

The Kingdom Linen Yarn Factory project is in line with China’s national strategy of “going abroad”. It helps domestic companies overcome the trade barriers, enjoy tax breaks and achieve cost advantage. By doing this, domestic companies can optimise their business mix, transfer the over-capacity and enhance their global competitiveness. The textile industry can realise sustainable development. On the other hand, the project created job opportunities for local communities, and accelerated the process of industrialisation in Ethiopia.

The Kingdom Linen Yarn Factory project is located in Adama Industrial Park in Ethiopia, covering an area of about 300,000 square meters. Ethiopians are well educated. After receiving trainings in professional skills and equipment operation, Ethiopian employees can enhance its competitiveness.

## D9. 企業擴產

金達的投資擴產計劃，均經過事前縝密嚴謹的全面評估，分析測算投資擴產的營運狀況及投資效益，以保障本公司及投資者權益。

### 金達(埃塞俄比亞)亞麻有限公司 —非洲埃塞俄比亞

埃塞俄比亞政府正聚集特定產業的企業，及打造新一代工業園以引進全價值鏈。金達與埃塞俄比亞工業部已協定在埃塞俄比亞開發及興建一個具備世界級技術的亞麻紗工廠(「**金達亞麻紗工廠**」)。

金達亞麻紗工廠項目的成立一方面是在「走出去」國家戰略的指導下，為應對貿易壁壘，享受關稅優惠，發揮成本優勢，實現企業結構升級調整，推動國內企業將過剩產能進行策略性轉移，提高國際競爭力，取得紡織行業的永續發展；另一方面，也是為了解決當地就業問題，加快實施工業園區建設，並推動埃塞俄比亞的工業化進程。

興建金達亞麻紗工廠項目用地選址位於埃塞俄比亞阿達瑪(Adama)阿達瑪工業園的土地，面積約為30萬平方米。埃塞俄比亞國人有相當的知識水平。在接受專業技術和設備操作培訓後，埃塞俄比亞員工可提高其競爭力。



# CORPORATE GOVERNANCE

## 企業管治

The Kingdom Linen Yarn Factory had commenced operation and first batch of products were shipped overseas in August 2021.

金達亞麻紗工廠開始運營，第一批產品於2021年8月運往海外。



Ethiopian Management Trainees completed training in Kingdom's Headquarters in China in 2019.

2019年，埃塞俄比亞管理培訓生在中國金達總部完成培訓。



### Kingdom Linen – Egypt

Kingdom also set up a company in Egypt in December 2024 in accordance with the provisions of Egyptian law under the private free zone system. A new factory will be set up for further the globalisation of our production capacity. The factory in Egypt will further diversify our production bases to meet with the needs of our customers and generate sustainable benefits to the Group in the long run. The construction of a new factory in Egypt is underway, trial production is expected in 2027. Please refer to the announcement of the Company dated 24 October 2025 for further details.

### 金達亞麻－埃及

金達亦於2024年12月根據埃及法律規定，在私營自由區體系下於埃及成立一家公司。金達將成立新工廠，進一步實現生產能力全球化。埃及工廠將進一步豐富我們的生產基地，以滿足客戶的需求，長遠而言為本集團帶來可持續利益。埃及新工廠的建設工程正在進行中，預計於2027年試產。進一步詳情請參閱本公司於2025年10月24日刊發的公告。

## D10.RISK MANAGEMENT

- Financial risks: Kingdom closely monitors changes in custom duty rates around the world and exports to duty-free countries will be increased accordingly. Foreign exchange forward contracts and derivative financial instruments may be adopted to hedge foreign exchange risks. Kingdom closely monitors the movements in financial market and boosts its sales and profitability on the back of sound use of hedging tools, the rich experience of its procurement team, ongoing improvement in product quality, continuous efficiency enhancement, and efficient cost control measures.
- Climate change risks: Back-up power and water supplies are well maintained to minimise impact of typhoons and other natural disasters on the operation. Kingdom keeps 6-month raw material inventories to mitigate cost hikes due to sudden surge in raw material prices in times of poor harvest. Kingdom pays close attention to the trend in climate change as well as the responsive measures taken by global communities and Chinese government. It also continuously improves its internal management.
- Occupational safety risks: Occupational safety seminars, fire prevention and response training, monitoring and guidance on machinery operation are provided regularly.

## D10.風險管理

- 財務風險：緊貼全球關稅市場變動，加大免關稅國的出口份額；對外匯風險，或會採用遠期外匯合約及衍生金融工具套期保值。金達隨時關注金融市場的升降情況，透過適度的金融避險、靈活的採購經驗、及持續地改善生產品質、效率與成本控管，提高集團的營業額及獲利率。
- 氣候變化風險：確保工廠後備供電及水資源系統有效運作，降低營運可能因颱風等自然災害而受到的影響；金達儲備六個月的原材料庫存量，以減低原材料價格因收成影響突然上漲而造成成本增加。金達密切關注氣候變化趨勢、國際與中國政府應變方向的變化，並持續完善內部管理措施。
- 職業安全風險：定期舉辦職業安全輔導講座、消防應對訓練、機械操作監督與指導。



## D11. CUSTOMER INFORMATION SECURITY AND PRIVACY POLICY

Due to the increasing breach of privacy and disputes over data leakage in society, Kingdom also attaches great importance to customer's relevant privacy rights. To ensure the proper use of personal data, in addition to observing the requirements under the Personal Data (Privacy) Ordinance and relevant regulations, it also promotes the awareness and education of personal data protection within the corporation by:

- setting the management authority of personal data and separating the management authority of the hardcopy and softcopy of data, so as to prevent any unauthorised viewing of or access to personal data of customers or co-workers.
- destroying data after a prescribed retention period.
- conducting periodical campaigns on corporate confidential information protection for all staff; providing training courses and conducting internal training and audit.
- treating suppliers as important partners and entering into non-disclosure agreements with every supplier.
- employing IT security technologies and installing information protection system.
- monitoring and managing personnel and vehicle access to the Company on an ongoing basis using door security and monitoring systems.

The Company deals with infringements of its corporate secrets in a strict and appropriate manner with serious offenders facing fair treatments in accordance with the law.

During the reporting period, there was no circumstance of personal data being stolen, altered, damaged or leaked.

## D11. 客戶資料保障及私隱政策

隨著社會上私隱權遭受侵犯和個人資料外洩的爭議不斷發生，金達亦非常重視客戶的相關私隱權益，除了依循《個人資料(私隱)條例》相關法令規範外，為了確保個人資料的合理利用，更加强推動公司內部個人資料保護的相關工作與教育，包括：

- 設定個人資料管理權限，無論書面資料或系統資料均設有管理權限，確保非經授權人員無法瀏覽或存取客戶(或同事個人)資料。
- 銷毀超過規定存放期限的資料。
- 定期對公司所有員工進行公司機密資訊保護相關宣導。提供培訓課程，並進行內部培訓與稽核。
- 視供應商為公司重要合作夥伴，更與每位供應商簽訂保密協議。
- 善用IT安全技術能力，安裝資訊保護系統。
- 利用門禁和監控系統，持續監督和管控人員及車輛進出本公司。

對於嚴重違反公司機密資訊保護的行為，公司將會作適當的嚴格處理，嚴重違規者，將採取依循法律的公平處理的途徑。

報告期間內，公司並未發生個人資料被竊取、竄改、毀損或洩漏的事情。

## D12.ANTI-CORRUPTION

In addition to the Corporate Governance Code of the Listing Rules, Kingdom also advocates the principles of integrity, honesty, equity and compliance in the communication and conduct of its entire staff. It strictly requires its staff to:

- reject any bribe, unfair competition, malpractice and embezzlement of corporate assets;
- refuse to do anything harmful to the Company, the environment and the society; and
- refrain from receiving or offering bribes, illegal political contributions or improper donations, events, gift or services.

Kingdom maintains detailed operating procedures, codes of conduct and reward and punishment systems, and makes sure all its employees understand the importance of and uphold integrity and ethics.

Staff can report to their immediate superiors, the human resource department and the top-ranking executive with respect to any non-compliance such as breach or dereliction of duty, abuse of power, receiving bribes or embezzlement of corporate property by means of mail, electronic mail or phone. The issue will then be reported to the audit committee for investigation, collection of evidence, verification and resolution, and upon verification will be handled in accordance with the law.

Topics of anti-bribery and anti-corruption are covered in staff trainings and the same are included in the employee regulations section of the staff handbook.

During the reporting period, there was no case in relation to corruption, bribery, blackmail, fraud and money-laundering, legal actions for anti-competitive behaviour, anti-trust, and monopoly practices. Kingdom will adhere to its corporate ethics and uphold its reputation to prevent corruption. There were also no illegal activities or relevant fine or punishment in respect of products, human rights or society. No political contribution was made in 2025.

## D12.反貪污

金達除了遵守上市規則企業管治守則外，亦對積極宣導所有金達員工在日常的言行中具體落實正直、誠實、公平和遵守法令的理念。嚴格要求全集團員工應做到：

- 拒絕任何貪腐、不公平競爭、舞弊及濫用公司資產的行為；
- 不從事任何有害本公司、環境及社會的行為；及
- 禁止行賄與受賄、提供非法政治獻金、不當慈善捐贈或活動、不當禮物或款待的收受等。

金達訂定詳細的作業程序、行為指南與獎懲制度，確保所有員工皆理解及落實誠信及道德行為的重要性。

員工可以通過信函、電子郵件、電話等方式向直屬主管、人力資源部和最高主管舉報公司任何員工的各類失職、瀆職、以權謀私、收受賄賂、侵佔公司財物等違規行為，經審核委員會調查、取證、核實、得出結論後將依循法律予以處理。

員工培訓包括反賄賂及反貪污等，相同內容亦載於員工手冊的員工法規章節。

報告期間內，沒有發生任何貪污、賄賂、勒索、欺詐及洗黑錢案件以及涉及反競爭行為、反公平貿易和壟斷行為的法律訴訟，未來金達仍會繼續堅守公司道德規範，秉持優良信譽，預防任何貪瀆事件發生。概無有關產品、人權或社會的非法活動或相關罰款或處罰。2025年並無作出任何政治獻金。

### D13. CUSTOMER SATISFACTION SURVEY

Each year, Kingdom conducts a customer satisfaction survey which targets key existing domestic and overseas customers and is conducted through online questionnaires. Apart from that, the Company's sales & marketing team also conducts commercial and technical discussions and meetings with customers to understand their needs. Through the questionnaires and active interaction with customers, Kingdom can comprehend customers' needs in order to improve its service and product quality.

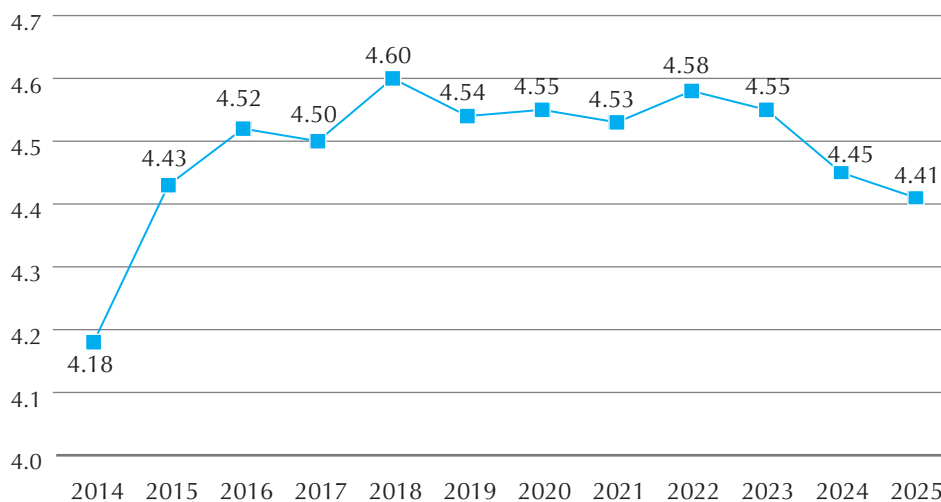
Customers can rate the 12 areas (including products, handling of complaints, delivery, services, etc.) set by Kingdom on a scale from 5 (very satisfied) to 1 (very dissatisfied), with the higher value indicating a higher degree in satisfaction. Satisfaction Value ("SV") will then be rated with a weighed formula. A SV that equals to or exceeds 3 indicates satisfaction with a particular issue, while that below 3 implies dissatisfaction. Kingdom added "product pricing" in the questionnaire since 2019. We received feedback from 68 major customers for year 2025 and the overall satisfactory rate was 4.41.

### D13. 客戶滿意度調查

金達定期進行年度客戶滿意度調查，此調查由本公司針對現有國內和國外主要客戶，透過網上問卷來進行。配合年度客戶滿意度調查，金達的營銷團隊亦與客戶進行各項商業及技術討論會議，以更進一步了解客戶的需求。透過問卷及與客戶的深入互動，金達更能密切貼近客戶的需求以提升服務水平與產品質量。

金達擬定十二項評核項目，包括產品、投訴處理、交貨及服務等項目評分，以「非常滿意」、「滿意」、「尚可」、「不滿意」、「非常不滿意」分別賦予5、4、3、2、1相對分數，經加權公式計算滿意度Satisfaction Value (「SV」)。當SV值大或等於3可認定對該受測項目滿意，若SV值小於3，表示客戶對該受測項目不滿意。自2019年以來，金達在問卷調查中增加「產品定價」。2025年，我們收到68家主要客戶的調查結果，整體滿意度為4.41。

SATISFACTION VALUE (SV) OF KEY CUSTOMERS  
主要客戶滿意度





Numbers of answers and average rates of each issue in question given by the customers for the 2025 questionnaire are as follows:

客戶就2025年問卷調查中給出相關問題的答案數量及平均分數如下：

		5 5分	4 4分	3 3分	2 2分	1 1分	Value 滿意度
Product 產品	Quality 品質	30	30	6	2	0	4.29
	Packaging 包裝	50	18	0	0	0	4.74
	Pricing * 定價 *	15	32	19	2	0	3.88
	Offerings 品種	29	34	5	0	0	4.35
Handling of Complaints 投訴處理	Reaction time 反應及時性	29	32	6	1	0	4.31
	Effectiveness 措施有效性	31	23	11	3	0	4.21
Delivery 交貨	Timeliness 及時性	34	20	10	4	0	4.24
	Amount reliability 數量可靠性	36	26	5	1	0	4.43
	Speed of invoicing 單據及時性	48	20	0	0	0	4.71
Services 服務	Order follow-up and communication 訂單跟進及溝通	42	25	1	0	0	4.60
	After-sale services 售後跟進	40	25	3	0	0	4.54
	Other services 其他服務	40	27	1	0	0	4.57
Overall Satisfaction Value (SV) of 30 major customers 30家主要客戶整體滿意度		4.41					

\* New question added since 2019 questionnaire.

\* 2019年問卷調查新增問題。

## D14. HANDLING CUSTOMER COMPLAINTS

In relation to product liability, Kingdom has developed procedures to handle customer complaints on products and initiate product recall or take remedial actions. In the event of any occurrence of a quality issue, customers can reach the customer service team of Kingdom through the hotline (+86-573-86781000) and give feedbacks on Kingdom's products and services. Kingdom's customer service officer will arrange product return or exchange and delivery, and the issue will be handled by the related department within a set timeframe. Records of feedbacks/complaints are kept in the computer system in order to keep track of the progress and resolution. In 2025, Kingdom received 52 product related complaints caused total compensation of approximately RMB226,000, primarily concerning flax bark/particles, nubs, colour difference, granule heads, oily dirt, etc.

## D15. WHISTLE-BLOWING POLICY/GRIEVANCE CHANNEL

In order to protect the legitimate rights and interests of employees, strengthen the effective communication between the employees and the Company's management, timely communicate and implement the rules and regulations formulated by the Company, discover and deal with various hidden problems, establish a harmonious, stable, and united labor relationship and create a good corporate culture, and for individuals to seek advice and raise concerns about responsible business conduct in the Group's operations and business relationships, Kingdom has adopted whistle-blowing policy, with the following principles:

- Legal, fair and just;
- Equal dialogue and engagement;
- Transparent and barrier-free;
- No retaliation;
- Confidential;
- Simple and easy to use.

The grievance channel included suggestion box, notice board to display various grievance channels, telephone, mobile phone, email (complain@kingdom-china.com) and WeChat. We pledged to handle and complete any complaint within 10 working days.

## D14. 客戶投訴處理

金達對於產品責任方面制訂了產品投訴處理辦法、制訂產品召回改正作業規範。若發生有關品質不良等相關問題，顧客可利用客戶服務專線(+86-573-86781000)對產品及服務提出意見，金達的客戶服務人員會安排產品退換貨及運送等事宜，並即時交由責任歸屬單位在期限內解決。本公司會將處理過程與結果紀錄於電腦系統，隨時掌握處理進度。2025年金達收到產品相關投訴52筆，導致賠款合計約人民幣226,000元，主要投訴原因為麻皮／麻粒、粗節、色差、粒頭和油污等問題。

## D15. 舉報政策／申訴渠道

為保障員工合法權益，加強員工與本公司管理層之間的有效溝通，及時溝通並執行本公司制定的規章制度，發現和處理各種隱患，建立和諧、穩定和團結的勞資關係，並營造良好的企業文化，以及供個人就本集團運營和業務關係中的負責任商業行為尋求意見和提出關注，金達採納舉報政策，其原則如下：

- 合法、公平及公正；
- 平等對話和參與；
- 透明，無隔閡；
- 杜絕報復；
- 機密；
- 簡單易用。

申訴渠道包括意見箱、展示各種投訴渠道的公告欄、電話、手機、電子郵件 (complain@kingdom-china.com) 和微信。一旦接到投訴，我們承諾將在10個工作日內處理完成。

## D16.TAX

Kingdom would leverage on all legitimate government incentives/grants and at the same time committed to tax compliance in each of the countries it operated in. Kingdom does not believe in aggressive tax planning, which may appear to be beneficial in the short-term, but would back-fire and cause more harm in the long-run. Therefore, all transactions between Kingdom group companies are conducted in arm-length basis using comparable uncontrolled transaction (CUP) method (i.e. comparable market price as to third-party customers). There is no royalty charge among group companies for any intellectual properties owned by the Group.

The tax is handled by local finance team and over-sighted by the CFO of the Group. Professional tax consultants would be engaged for specific matters and ad hoc projects. The overall tax position of the Group was also reviewed (for interim report) or audited (for annual report) by the Group auditors. The tax information is disclosed in the annual report and interim report available for download at the Company's website at <https://www.ir-cloud.com/hongkong/00528/irwebsite/annual.php#>.

Kingdom group's engagement with tax authorities is on professional manner, and professional tax consultants will be engaged to ensure effective communication and resolution to a mutually acceptable outcome.

Kingdom group is not subject to country-by-country reporting requirement.

## D16.稅務

金達善用所有合法政府獎勵／補助，同時致力於遵守其經營所在各個國家／地區的稅務規定。金達不相信激進的稅務規劃，其雖在短期內看似有益，但從長遠來看，會適得其反並造成更大損害。因此，金達集團公司間的所有交易均使用可比非受控交易 (CUP)法 (即相比第三方客戶的可比市場價格) 按公平原則進行。就本集團擁有的任何知識產權，集團公司之間不收取特許權使用費。

稅務由當地財務團隊處理，並由本集團首席財務官監督。我們將聘請專業稅務顧問處理特定事項及臨時項目。本集團的整體稅務狀況亦由本集團核數師審閱 (就中期報告而言) 或審計 (就年報而言)。稅務資料於年報及中期報告披露，可於本公司網站 <https://www.ir-cloud.com/hongkong/00528/irwebsite/annual.php#> 下載。

金達集團以專業方式與稅務機關開展工作，聘請專業的稅務顧問，確保有效溝通和解決，達成雙方均可接受的結果。

金達集團不受國別報告規定的規限。



# GREEN PRODUCTION 綠色生產



## E1. POLICIES ON THE EFFICIENT USE OF RESOURCES AND REDUCING IMPACTS ON ENVIRONMENT

### ENVIRONMENTAL AND SOCIAL RISKS

Stakeholders become increasingly interested in the environmental and social (E&S) issues associated with business activities, on top of the financial results. E&S risks are potential negative consequences to a business that result from its actual impacts or perceived impacts on the natural environment (i.e. air, water, soil) or communities of people (e.g. employees, customers, local residents).

Failure to effectively manage E&S issues in a business can lead to a range of financial, legal and reputational consequences.

Kingdom constantly improves its energy management and monitoring system. It adopts intelligent technologies and energy saving initiatives whenever possible, connected equipment and through data analysis to optimise and automate the monitoring and control of each plant. By doing this, it manages to keep track of its energy use efficiency, report abnormalities, and in turn optimise production efficiency.

Under its environmental and natural resource policies, Kingdom introduces various measures to boost energy efficiency, reduce wastes and GHG emissions, such as formulating plans for tree planting and maintenance of environmental protection facilities every year, in a bid to lessen its environmental impact and help to fight global warming.

## E1. 有效使用資源及減少對環境影響的政策

### 環境及社會風險

除財務業績外，利益相關者日益關注與業務活動相關的環境及社會（E&S）問題。E&S風險是因對自然環境（如空氣、水、土壤）或社區人群（如員工、客戶、當地居民）的實際影響或覺察到的影響而可能對企業產生負面影響。

未能有效管理業務中的E&S問題可產生一系列財務、法律和聲譽後果。

金達持續優化能源管理監測系統，藉由智慧化及節能措施（可能情況下）、設備聯網，透過數據分析，達成各廠監測、控制、最佳化、自主化，有效檢測能源使用效率及即時回報異常，充分優化生產效益。

金達對環境及天然資源的政策，已執行多項措施提升能源使用效益、減少廢棄物及降低溫室氣體排放措施，如每年制定植樹計劃、維護環保設施和設備計劃等，以減少對環境帶來的影響，有助於應對全球暖化。

Green production brings green future



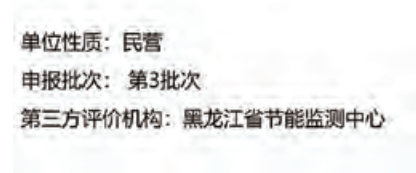
Heilongjiang Kingdom was named as a “National-Level Green Factory”

Heilongjiang Kingdom was located at Economic Development Zone of Qinggang County of Heilongjiang Province. The factory features green manufacturing and uses environmentally-friendly designs across the full product lifecycle. It has introduced the most advanced flax and hemp spinning equipment. The factory will further optimise Kingdom’s technology, equipment and product mix. Guided and supervised by third-party agency “Heilongjiang Energy Conservation and Supervision Centre” in 2018, Heilongjiang Kingdom met all requirements of green manufacturing, and was named as a “National-Level Green Factory”.

Strategy and measures for green development

1. Equipment: Kingdom has introduced natural gas boilers that are made in Germany. Such boilers can save energy and reduce pollutant emission. In addition, Kingdom has put in place sound equipment maintenance system to ensure its equipment operate at the best status. The computer-controlled variable-frequency speed control system can reduce energy consumption and boost product quality. Kingdom also recycled the used cooling water to minimise waste of water.
2. Air-conditioning system: Kingdom used air-conditioning system with smart frequency conversion and load adjustment. Such air-conditioning system can automatically open and shut down based on changes in load, thereby reducing energy consumption.

綠色生產成就綠色未來



黑龍江金達榮獲「國家級綠色工廠」

黑龍江金達坐落於黑龍江青岡縣經濟開發區，該工廠以綠色製造為主體的新型工廠建設，並注重產品的全生命週期的生態化設計。引進當前最先進的麻紡紗設備，金達的技術水準、裝備水準、產品結構將進一步提升和發展。2018年經第三方評價機構「黑龍江省節能監測中心」的指導、監督和管理下，黑龍江金達符合綠色製造評價要求，並成功榮獲「國家級綠色工廠」。

綠色發展的戰略與舉措

1. 工藝設備：金達使用德國品牌的天然氣鍋爐，節約能源，減少污染排放；建立了完善的設備維修保養制度，使設備在最佳狀態下運行；計算機控制的變頻調速系統，節能及提高產品質量；回收冷卻水和回用等技術，盡量提高水資源的利用率。
2. 空調系統：金達選用智慧型變頻自動控制和調節負荷，以便能根據負荷變化控制設備開啟關閉，節約能源。



3. Power supply and distribution system: the refrigeration equipment has a separate transformer. In time other than summer, the refrigeration equipment will be closed. The Company designed the power supply and distribution system based on its actual situations to reduce power loss ratio. In addition, automatic capacitor reactive power compensation device was installed. The Company has used time-division power measurement system and off-peak electricity in production. It also promoted green lighting and designed daylighting band in the factories. In addition, it increased the use of energy-saving fluorescent lamps and natural lighting, and replaced the T12 and T8 light sources with the more durable T5 lamps.
4. Others: all waste materials generated from the production will be recycled or sold. Packaging materials will be partially recycled. The Company analyses data about water, electricity and steam consumption based on the General Administrative Rules on Provision and Management of Energy Measurement Tools in Energy-Consuming Entities (《用能單位能源計量器具配備和管理通則》) (GB17167-2006).
3. 供配電系統：製冷設備採用單獨的變壓器供電，除夏季以外的時段採取報停措施；設計企業供配電系統，降低線損率，安裝電容自動無功補償裝置；安排生產，設置分時電能計量，採用錯峰用電的措施；推廣應用綠色照明，在各個合適的工廠區域設計安裝採光帶、節能型螢光燈、長壽的新型T5光源替換T12、T8光源或採用自然光照明等。
4. 其他：生產過程中所產生的廢絲廢料回收利用或直接出售；包裝材料使用後部分回用；按國內《用能單位能源計量器具配備和管理通則》（GB17167-2006）要求，每月對水、電、汽用量進行統計及分析，加強節能管理和能源統計管理。

## E2. SOLAR GENERATORS

As the Chinese economy grows rapidly, the country is consuming more energy and emitting more GHG. Led by a scientific development approach, a sustainable energy development strategy has been rising. Kingdom is also persistently exploring environmental initiatives such as the use of clean and renewable energies. In particular, photovoltaic (PV) solar energy (i.e. the direct conversion of solar energy into electricity) is the star of renewable energy generation techniques being developed and advocated around the world.

The PV electricity generation projects of Zhejiang Jinyuan and Zhejiang Kingdom plants commenced construction in 2017 and Jiangsu Jinyuan in 2018. The plants are located in a region that enjoys favourable conditions for the use of solar energy. It has installed PV energy-saving equipment on the roof top. Not only can the PV panels generate electricity, but it can also effectively block sun light, lower indoor temperature and reduce energy consumption of the building. The main benefit of the PV technology is that it does not require the burning of any non-renewable energy sources such as coal, petroleum or natural gas in its operation. It can save approximately 744 tonnes of standard coal equivalent (SCE) per annum as compared with fossil fuel-powered electricity generation. Furthermore, PV power plants do not produce any emissions, effluents, smog and other pollutants from its power generation.

## E2. 太陽能發電設備

在中國經濟高速發展的同時，能源消耗和溫室氣體排放量也相對增加，在科學發展觀的指導下，能源永續發展的戰略思路已經逐漸明朗，金達也在環保議題上，不斷實踐利用清潔能源和可再生能源。然而，太陽能的光伏發電技術（即太陽能直接轉換為電能的技術）是全球著力開發、著力推動的重點可再生能源技術。

浙江金元廠和浙江金達廠的光伏發電項目於2017年建設，江蘇金元於2018年建設。該等廠房位於太陽能資源可利用區，具有利用太陽能的良好條件，在該等廠房屋頂安裝了光伏節能設備，貯存太陽能的電池板不僅可產生電力，還能達到隔熱的作用，有效降低建築物內部的溫度，降低建築能源消耗；光伏節能效益主要體現在運行時不需要消耗煤、石油和天然氣等不可再生能源；與火力發電相比，每年可節約標煤約744噸，此外，光伏發電站發電的過程不會產生工業廢氣、廢水、煙塵等污染物。

Additional PV panels were added in Zhejiang Jinyuan and Jiangsu Jinyuan in June 2025, resulting the total PV electricity generated reached 11.7 million kWh in 2025, surged by approximately 129% as compared to year 2024.

浙江金元和江蘇金元於2025年6月新增光伏板，使得2025年總光伏發電量達到1,170萬千瓦時，較2024年上漲約129%。

The following table shows the scale of the PV panels distribution:

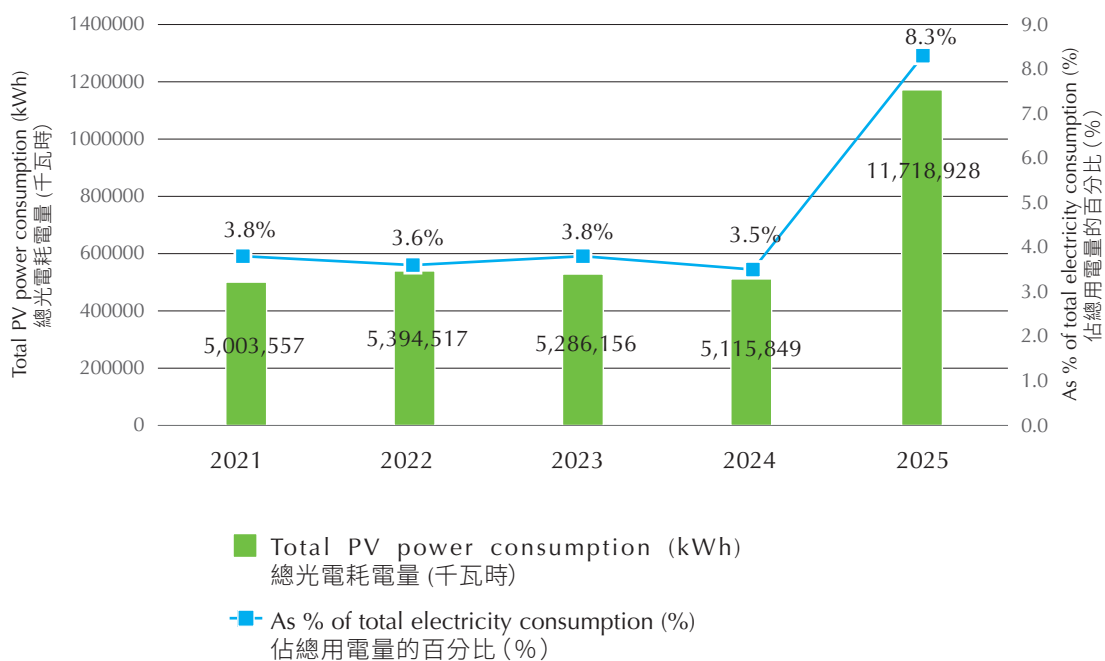
下表列示光伏板分佈規模：

Factory 工廠	Area (Sqm) 面積 (平方米)	PV Capacity (MW) 光伏容量 (兆伏特)
Zhejiang Jinyuan 浙江金元	40,000	6.85
Jiangsu Jinyuan 江蘇金元	34,500	6.80
Zhejiang Kingdom 浙江金達	16,000	4.84
<b>Total 總計</b>	<b>90,500</b>	<b>18.49</b>

The solar generation of all Kingdom factories accounted for 8.3% of all electricity consumed in 2025.

金達所有工廠的太陽能發電量佔2025年全部用電量的8.3%。

**Photovoltaic (PV) solar energy (kWh) and as % of total electricity consumption (%)**  
光電太陽能 (千瓦時) 及佔總用電量的百分比 (%)



### E3. WATER AND SOLID WASTE MANAGEMENT

Water is mainly used in scouring and breaching process as well as spinning process which were described in detail in section C15 of this report.

Water saving and discharge reduction require long-term efforts. To facilitate the implementation of water saving and discharge reduction, Kingdom has refined its energy saving and discharge reduction technologies, and employed new water-saving and environmental protection equipment and techniques so as to promote water saving through technical reform. For example, the Group realised the reuse of scouring water, collection of condensation water, use of backwash water and recycling of bleaching water of linen yarn. Monitors were also set up at the discharge outlets of the factories to continuously monitor and record changes in water quality and level. Contingency plans have been formulated for unusual events.

Apart from general domestic sewage, effluents also come from the production process, which involves scouring using solutions such as surfactants to remove the grease, pectin and other impurities from linen fibre, as well as bleaching using oxidisers such as dioxidane to remove the coloured impurities on the surface and inside linen fibre. The effluents of Jiangsu Jinyuan was discharged to Rugo Hengfa Water Treatment Company Limited and the effluents of other factories are discharged to public sewage drainage system. The effluents of Kingdom Ethiopia was discharged to the water treatment plant in Adama Industrial Park in Ethiopia. No serious leakage accidents occurred in any plant of Kingdom in 2025.

### E3. 水及固體廢棄物管理

水主要用於本報告C15節詳述的煮漂工藝以及紡紗工藝。

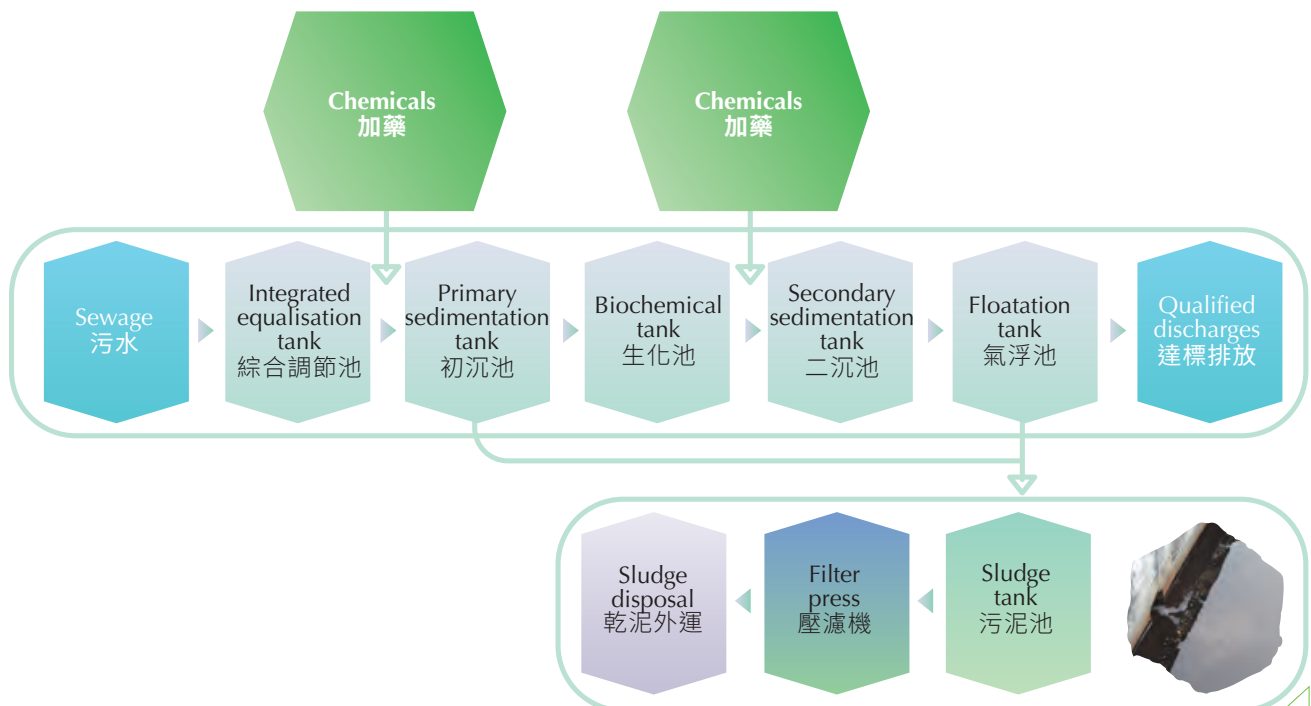
節水減排是一項長期的任務，為更好開展工作，金達堅持進行節水減排的技術改造，採用節水環保新設備、新工藝，切實通過技術改革大力推進節水工作。例如，以亞麻的煮練水回用為例、回收冷凝水、反衝水的利用及煮漂水的循環使用等系列節水措施；在各廠的廢水排放口設置水質與水量的連續監測設施，監測及記錄水質與水量的變化，提供相關人員在發現異常狀況時進行適當的應變處理方案。

除了一般生活廢水，在生產工序中所產生的廢水，主要是為了去除亞麻纖維所含的油脂、果膠等雜質，必須經過使用活性劑等水溶液的煮練工序；以及使用雙氧水等氧化劑去除亞麻纖維表面和內部的有色雜質的漂白工序。江蘇金元的廢水排放到如皋恆發水處理有限公司(Rugo Hengfa Water Treatment Company Limited)，其他工廠的廢水排放到公共污水排放系統。金達埃塞俄比亞的廢水排放到埃塞俄比亞阿達瑪工業園的廢水處理廠。2025年，金達任何工廠均未發生嚴重的洩漏事故。



As China's environmental laws become increasingly stringent, standards and requirements regarding the quality of discharged water also become more rigorous. To meet relevant discharge standards, the Company optimised the sewage treatment processes, and adopted the biochemical treatment techniques during the year, which led to high sludge volume. The Company stopped using coal-fired boilers in 2017 and no coal cinder was generated since then. On the other hand, non-hazardous waste of Kingdom is mainly household waste, which does not have material impacts on the environment. As a result, no data thereof has been collected in view of the related costs.

隨著中國環保要求越來越嚴，針對排污企業水質排放指標要求也相對提高，為達標排放，年內實施更嚴格的優化污水水質處理，採用生物化學處理工藝，故污泥產生量較多；2017年開始已停用燃煤鍋爐，從那時起沒有煤渣廢棄物；無害廢棄物為一般生活垃圾，由於金達的無害廢棄物對環境影響不大，以及考慮到成本效益，故不作出相關數據統計。



#### E4. NATURAL GAS STEAM BOILERS

Fossil fuel power stations dominate the Chinese power market. They burn fossil fuels (such as coal and petroleum) to generate heat and electricity. China is now boosting the use of natural gas in order to shuffle its energy sources. The use of natural gas can significantly reduce the emission of acidic pollutants and, therefore, air pollution. The gas-fired boilers can provide stable steam supply with high efficiency. They are also easy to operate and can greatly lessen the operating and maintenance burden on operators. In the meanwhile, Kingdom has adopted clean energy by replacing all the coal-fired steam boilers in Zhejiang Jinyuan with natural gas steam boilers in 2017. On a comparable base<sup>1</sup>, such replacement can reduce power consumption by 390,000kWh<sup>2</sup> and power costs by RMB312,000<sup>3</sup> per year.

Coal-fired boilers require enormous demand for coal transportation, create an extremely hot working environment and emit nitrogen oxides (NOX), sulphur oxides (SOX) and other Green House Gas (“GHG”) when they are boiling. They also require dust collection, ash collection and other auxiliary equipment with higher operating and maintenance costs. The main substance of natural gas is methane (CH<sub>4</sub>), which disperses quickly and will not concentrate on the ground after emission due to its low density. It will not produce ash, smog or dust. As natural gas is transmitted to factories through pipelines of the gas suppliers, factories do not need to invest in any transportation and storage facilities and can therefore save lots of construction and operating costs. In spite of an increase in fuel costs of approximately RMB4 million per year, the use of natural gas steam boilers can yield significant environmental benefits and help fulfil corporate social responsibility by effectively reducing the emission of air pollutants when compared with coal-fired boilers.

Heilongjiang Kingdom is using natural gas steam boilers while Jiangsu Jinyuan and Zhejiang Kingdom purchase their steam from external parties and therefore have no boilers. Zhejiang Jinyuan also start purchasing steam from external party in the third quarter of 2025, when such option became available.

- <sup>1</sup> Based on operating 12 hours a day, 25 days per month, 12 months per year.
- <sup>2</sup> Daily electricity consumption of steam boilers: coal-fired – 1,800kWh, gas-fired – 500kWh. (1,800-500)kWh\*300 days = 390,000 kWh.
- <sup>3</sup> Electricity rate: RMB0.8/kWh.

#### E4. 天然氣蒸汽鍋爐

中國是以火力發電為主的國家，火力發電廠是利用燃燒燃料（煤、石油等）所得到的熱能發電。而現今中國逐步調整能源結構，大力推動發展天然氣，使用天然氣能減少酸性物質的排放，空氣污染值大幅下降，燃氣鍋爐效率高，容易操作，可穩定提供熱能，大幅減輕人員操作維護的壓力。同時，金達已實現使用清潔能源，將更換浙江金元廠一直使用的燃煤蒸汽鍋爐，於2017年全面使用天然氣蒸汽鍋爐。以比較標準<sup>1</sup>計算，每年可減少用電390,000千瓦時<sup>2</sup>，節省電費人民幣31.2萬元<sup>3</sup>。

燃煤鍋爐煤運輸量大，沸騰燃燒後造成工作環境溫度高，排放氮氧化物(NO<sub>x</sub>)、硫化物(SO<sub>x</sub>)等溫室氣體（「溫室氣體」），而且需要除塵、除灰等輔助設施，運行維護費用較高。天然氣主要成分是甲烷，由於其密度較輕，釋出後會迅速逸散，不會聚集於地表，也不會產生飛灰和煙塵污染。由於天然氣是由燃氣公司管輸到工廠，工廠本身無需投入大量運輸和儲存設備，節省較大的建設和運行費用。天然氣蒸汽鍋爐投入服務後，雖然每年燃料成本將會增加約人民幣400萬元，但相比燃煤鍋爐，可以有效減少空氣污染物的排放，帶來顯著的環保效益，並履行企業的社會責任。

目前，黑龍江金達使用天然氣蒸汽鍋爐設備，江蘇金元和浙江金達則是外購蒸汽，故沒有鍋爐設備。浙江金元亦於2025年第三季度可選擇外購蒸汽時開始外購。

- <sup>1</sup> 比較標準：每年運行12個月，每月25天，每日12小時。
- <sup>2</sup> 蒸汽鍋爐每日耗電量：燃煤1,800千瓦時，燃氣500千瓦時。(1,800-500)千瓦時\*300天=390,000千瓦時。
- <sup>3</sup> 假設電費：人民幣0.8元／千瓦時。

## E5. GREEN ENVIRONMENT

Kingdom attaches great importance to environmental protection and strives to maintain a balance between innovation and harmony with the nature so as to achieve sustainable growth. The Group has taken action to boost its investment in environmental protection and has proactively established a green production environment in order to foster comprehensive sustainable corporate growth.

## E5. 環境綠化

金達高度重視環境保護，一直致力在創造與自然和諧中取得平衡，實現永續增長。切實加大環境保護投資力度，積極營造綠色的廠區環境，以全面推動企業永續發展。



Kingdom Headquarters  
金達總部



Zhejiang Kingdom  
浙江金達



Jiangsu Jinyuan  
江蘇金元



Kingdom Ethiopia  
金達埃塞俄比亞



To create a beautiful, refreshing and harmonious green workplace, Kingdom has planted suitable local plants in factory areas to keep dust down and create good landscaping effects. Walking inside Kingdom's production bases, you can see green trees, green lawn and red flowers everywhere between neatly arranged office buildings and factory workshops. This green environment genuinely signifies Kingdom's efforts to promote environmental protection and green operation, which demonstrates the comprehensive corporate strengths of the Group. Advocating the slogan of "Plant ten thousand trees in return for a green space", Kingdom has launched the "Forest Campaign" since 2009, under which Kingdom organises tree planting events every year and has planted over 10,000 trees.

為營造優美、清新、安寧的綠色工作環境，金達按照「本地適生、淨化吸塵、景觀效果好」的要求，實施廠區內綠化。走進金達廠區，辦公樓和廠房整齊地排列著，處處可見綠樹、青草、紅花。優美的綠化環境展現著金達以實際行動為環保綠化所做的努力，體現出企業的綜合實力。金達自2009年即提出「森林計劃」，以「植萬棵樹，換一片綠」為口號，每年舉辦植樹活動，目前金達已經種超過1萬餘棵樹。

## E6. CARBON NEUTRALITY

SGS, one of the world's leading testing, inspection and certification company, has been contracted with Kingdom, based on the agreed guidelines and scope, the opinion issued after the independent validation of the commitment and achievement of carbon neutralization.

Based on the risk assessment method, SGS issued an unmodified opinion on the achievement of carbon neutralization statement of the responsible party.

The verification statement of achievement of carbon neutrality of Kingdom Holdings Limited (Scope 1 and Scope 2 only) has been verified in accordance with ISO 14064-3:2019, confirmed that has achieved carbon neutrality from 2022-01-01 to 2023-11-08 as meeting the requirements PAS 2060:2014 with greenhouse gas emission reduction of 120,312.50 tons of CO<sub>2</sub> equivalent.

## E6. 碳中和

全球領先的測試、檢驗和認證公司之一的SGS已與金達簽約，基於約定指引和範圍，對碳中和承諾進行獨立驗證後出具意見。

根據風險評估方法，SGS對責任方的碳中和宣告核證聲明出具了無保留意見。



根據ISO 14064-3:2019核實了金達控股有限公司的碳中和宣告核證聲明（僅範疇一及範疇二），確認其在2022年1月1日至2023年11月8日期間實現碳中和，符合PAS 2060:2014的要求，溫室氣體減排量為120,312.50噸二氧化碳當量。

How we reduce carbon emission:

1. Kingdom cooperated with Siemens to design an energy management system to comprehensively improve the Company's information management level and production operation capabilities. By collecting, analyzing, and processing energy data, we manage and optimize energy equipment, energy performance, energy planning, energy balance, energy KPI assessment, etc., and improve energy use efficiency.
2. "Based on comprehensive utilization of resources, vigorously developing circular economy, and creating a green linen yarn brand" is an important strategy for Kingdom sustainable development. Closely following the two links of "minimum resources" and "minimum emissions", Kingdom carries out energy conservation and emission reduction work with the theme of "energy saving, consumption reduction, pollution reduction, and efficiency improvement", actively seeking to transform the economic growth model, effectively follow the path of new industrialization that is energy-saving, green, environmentally friendly, and low-carbon, and achieve harmonious win-win results in economic, social, and environmental benefits.
3. Bio-combustion of flax ash saves coal: The dust removal equipment in the pre-spinning process of flax yarn will produce a certain amount of flax ash, which can only be treated as solid waste. Kingdom purchased a flax ash pressing machine to press the flax ash into cake shape. Since flax ash is a biofuel (combustible), mixing flax ash into coal and burning it greatly reduces coal consumption. Not only does it reduce the production of solid waste, but biofuels also emit less emissions than coal.
4. Use high-efficiency motors: Through energy-saving transformation, high-efficiency motors are used, which not only improves motor utilization, but also saves about 5% of energy compared to old motors.
5. Boiler waste heat recovery: At present, the exhaust temperature of the boiler is more than 200 degrees. By installing a water tank, the waste heat can make the water in the water tank reach a certain temperature, which can generate hot water or steam for use in process production and other processes.

我們如何減少碳排放：

1. 金達與西門子合作設計能源管理系統，全面提升本公司信息化管理水平和生產運營能力。通過收集、分析、處理能源數據，對能源設備、能源績效、能源規劃、能源平衡、能源KPI考核等進行管理和優化，提高能源利用效率。
2. 「立足資源綜合利用，大力發展循環經濟，打造綠色亞麻紗品牌」是金達可持續發展的重要戰略。緊扣「最少資源」和「最少排放」兩個關聯，金達開展以「節能、降耗、減污、增效」為主題的節能減排工作，積極尋求轉變經濟增長方式，切實走節能、綠色、環保、低碳的新型工業化道路，實現經濟效益、社會效益和環境效益的和諧共贏。
3. 亞麻灰的生物燃燒可節約煤炭：亞麻紗在紡紗前的除塵設備會產生一定量的亞麻灰，只能作為固體廢棄物處理。金達購買了一台亞麻灰壓制機，將亞麻灰壓製成餅狀。由於亞麻灰是一種生物燃料（可燃物），將亞麻灰摻入煤炭中燃燒可大大減少煤炭消耗。這不僅減少了固體廢棄物的產生，而且生物燃料的排放量也比煤少。
4. 使用高效電機：通過節能改造，採用高效電機，不僅提高了電機的利用率，還比老式電機節能5%左右。
5. 鍋爐餘熱回收：目前，鍋爐的排煙溫度在200度以上。通過安裝水箱，餘熱可使水箱中的水達到一定溫度，從而產生熱水或蒸汽，供工藝生產等工序使用。

6. Frequency conversion transformation of high-power fans: For the current high-power equipment fans, Kingdom installed Siemens frequency conversion control to maximize energy utilization. The fans do not need to be used at full load, which greatly reduces electricity consumption.
  7. Recycling of condensed water: Currently, boilers are heated by steam. After the steam is cooled, a large amount of condensed water (100 tons per day) will be produced. The temperature of the condensed water is between 90 and 100 degrees. The condensed water is transported into the boiler to maintain the water temperature in the boiler water tank at 35 to 45 degrees, reducing approximately 1,000 tons of standard coal every year.
  8. Utilization of backflush water: The water used in the boiler needs to be purified through the filter tank. Generally, about 200 tons of water are used to flush the filter tank every day. Kingdom modified the filtered water drainage pipeline and discharged the backflush water through the pipeline into the sedimentation tank. After a certain period of time, impurities precipitated and the water quality reached the requirements for backflush water use, the water was then pumped into the filter tank for reuse. It can save about 90% of water every day.
  9. Reuse of boiling and bleaching water: According to the process requirements, the boiling and bleaching process will wash the boiled and bleached yarn 8 times. Since clean water needs to be used for each washing, Kingdom uses the auxiliary tank of the boiler to recover part of the boiling and bleaching water for recycling. This reduces the need to use clean water twice during the washing process.
  10. Kingdom has realized the use of clean energy. Kingdom factories have completely replaced coal-fired steam boilers. The use of natural gas can reduce the emission of acidic substances and significantly reduce air pollution. The gas boilers are highly efficient and can stably provide heat energy, greatly reducing the maintenance efforts.
6. 大功率風機變頻改造：針對目前大功率設備的風機，金達安裝了西門子變頻控制，最大限度地提高能源利用率。風機無需滿負荷使用，大大降低了用電量。
  7. 回收利用冷凝水：目前，鍋爐利用蒸汽加熱。蒸汽冷卻後會產生大量冷凝水（每天100噸）。冷凝水的溫度在90至100度之間。冷凝水被輸送至鍋爐中，使鍋爐水箱中的水溫保持在35至45度，每年可減少約1,000噸標準煤。
  8. 反沖洗水的利用：鍋爐用水需要通過過濾罐進行淨化。一般情況下，每天約有200噸水用於沖洗濾池。金達將過濾水排水管道進行改造，將反沖洗水通過管道排入沉澱池。經過一段時間後，雜質沉澱，水質達到反沖洗水的使用要求，再將水抽入濾池回用。每天可節約用水約90%。
  9. 煮漂水的重複使用：根據工藝要求，煮漂過程將對煮漂後的紗線進行8次清洗。由於每次洗滌都需要使用清潔水，金達利用鍋爐的輔助水箱回收部分煮漂水，進行循環利用。此減少了在洗滌過程中兩次使用清潔水的需要。
  10. 金達實現了清潔能源的使用。金達各工廠已完全更替燃煤蒸汽鍋爐。使用天然氣可減少酸性物質的排放，大大減少空氣污染。燃氣鍋爐效率高，能穩定提供熱能，大大減少了維護工作量。



- |   |   |
|---|---|
| <p>11. Use of photovoltaic (PV) solar energy to generate electricity (see section E2 for details).</p>  | <p>11. 利用光伏太陽能發電 (詳情請參閱E2節)。</p>  |
| <p>12. Further improve and strengthen the functions, supervision and assessment of energy management, and to learn from industry best practices.</p>  | <p>12. 進一步完善和加強能源管理的職能、監督和考核,學習行業最佳慣例。</p>                                      |
| <p>13. Strengthen publicity and education on the long-term importance of energy conservation and comprehensive utilization of resources for corporate employees, encourage employees to tap the potential of energy improvement, and promptly solve hidden dangers or inefficiencies in energy use.</p>   | <p>13. 加強對企業員工節能和資源綜合利用長期重要性的宣傳教育,鼓勵員工挖掘能源改善潛力,及時解決能源使用中的隱患或低效問題。</p>           |
| <p>14. Accelerate the pace of technological transformation, continuously introduce new technologies and new processes, improve operation and management levels, further improve equipment operating efficiency, tap into energy-saving potential, increase energy-saving technological transformation, and further reduce energy consumption.</p> | <p>14. 加快技術改造步伐,不斷引進新技術、新工藝,提高運營管理水平,進一步提高設備運行效率,挖掘節能潛力,加大節能技術改造力度,進一步降低能耗。</p> |
| <p>15. Kingdom has launched the “Forest Campaign” since 2009 and planted over 10,000 trees.</p>   | <p>15. 自2009年金達發起「森林計劃」以來,已種植超過1萬餘棵樹。</p>                                       |

### Offset Method for Carbon Neutrality – Carbon Sequestration

This carbon neutralization was offsetted by the carbon sequestration effect generated during the Company's cultivation of fiber hemp. The Company caused to plant a total of 131,250 acres of fiber hemp in 2022, with a carbon sequestration capacity of 916.67kg per acre. The total carbon sequestration of fiber hemp was estimated at a total carbon content at 120,312.50 tons of CO<sub>2</sub> equivalent.

### 碳中和的抵銷方法 – 固碳

本公司在纖維大麻種植過程中產生的固碳效應抵消了碳中和效應。為此本公司在2022年種植131,250畝纖維大麻,每畝固碳量為916.67千克。據估算,纖維大麻的總固碳量為120,312.50噸二氧化碳當量。

## E7. ENVIRONMENTAL INVESTMENT

To duly fulfil its environmental responsibilities, Kingdom makes significant investment in various green projects such as pollution prevention and control, energy-saving plans, waste disposal and recycling.

During the year, the investment in environmental protection amounted to approximately RMB15.1 million.

For detailed of environmental investments, please refer to section E8.

## E7. 環境保護投資

為善盡對環境責任,金達積極投入相關環保項目,包括污染防治、節省資源成本、廢棄物清理及回收等。

年內,環境保護投資約為人民幣1,510萬元。

有關環境保護投資的詳情,請參閱E8節。

**E8. PROGRESS OF KEY PROJECTS IN 2025**

**E8. 2025年關鍵計劃實施進度**

Area 領域	Targets 目標	Result/Status 結果／狀態
ENVIRONMENTAL GOVERNANCE 環境管治	<p>1. Replace three transformers in Zhejiang Jinyuan with a total investment of RMB600,000, and save an estimated 35,100 kWh of electricity annually. 更換浙江金元的三台變壓器，總投資為人民幣600,000元，估計每年節電35,100千瓦時。</p>	<p>The replacement of three transformers has been completed, saving 35,000 kWh of electricity annually. 已完成更換三台變壓器，每年節電35,000千瓦時。</p>
	<p>2. Replace 116 motors in Zhejiang Jinyuan, each with a power of 15kw, with a total investment of RMB650,000, and an estimated annual electricity saving of 90,000 kWh. 更換浙江金元的116台電機，每台功率為15千瓦，總投資為人民幣650,000元，估計每年節電90,000千瓦時。</p>	<p>The motor replacement has been completed. 已完成更換電機。</p>
	<p>3. Install waste heat recycling energy saver on the pipelines of two natural gas boilers in Heilongjiang Kingdom, which will save 6.35 cubic meters of natural gas per day, or about 7% of natural gas consumption. 在黑龍江金達的兩台天然氣鍋爐的管道上安裝餘熱回收節能器，每天將節省天然氣6.35立方米，佔天然氣消耗量約7%。</p>	<p>The installation has been completed, saving approximately 1,500 cubic meters of natural gas annually. 已完成安裝，每年節省約1,500立方米天然氣。</p>

Area 領域	Targets 目標	Result/Status 結果／狀態
<p>TALENT DEVELOPMENT 人才發展</p>	<p>1. In 2025, we will promote lean production training to equip employees with skills to enhance efficiency and reduce waste. Our equipment management trainee program will combine tech and management training for future innovation. We will also select and train potential lower-level managers through practical and leadership training. Managers at higher levels will receive execution training to improve decision-making and teamwork. These initiatives aim to build a robust talent foundation for the company's sustainable growth.</p> <p>2025年，我們將推行精益生產培訓，使員工具備提高效率及減少浪費的技能。我們的設備管理培訓生計劃將融合技術與管理訓練，為未來創新奠基。我們亦將透過實務及領導力培訓，選拔及培訓有潛力的基層管理人員。高階主管將接受執行力培訓，以提升決策及團隊合作能力。該等措施旨在為本公司的可持續發展奠定堅實的人才基礎。</p>	<p>In 2025, through the implementation of lean production training, we have equipped our employees with practical skills to enhance efficiency and reduce waste. The Equipment Management Trainee Program successfully integrated technical and managerial training, building a core capacity for innovation. Through hands-on practice and systematic leadership training, we have successfully selected and nurtured a group of promising frontline management talents. Senior executives, after undergoing specialized execution training, have significantly improved their decision-making efficiency and team collaboration capabilities. These initiatives have effectively strengthened the talent foundation necessary for the company's sustainable development.</p> <p>2025年，我們透過實施精實生產培訓，已使員工熟練提升效率與減少浪費的實際技能。設備管理培訓生計劃順利完成技術與管理的整合培養，為創新儲備了核心力。透過實務鍛鍊與系統化領導力培訓，我們成功選拔並培育出一批具備潛力的基層管理骨幹。高階主管經過執行力專項培訓，決策效率與團隊協同能力顯著提升。上述措施有效夯實了公司永續發展所需的人才基礎。</p>



Area 領域	Targets 目標	Result/Status 結果／狀態
SOCIAL SERVICE 回饋社會	<p>1. Continue the support for Kingdom Hope Primary School in Yongning Township, Cangxi County; 繼續支持蒼溪縣永寧鄉金達希望小學；</p>	<p>Continue to support Kingdom Hope Primary School in Yongning Township in 2025 with a donation of RMB52,000. Also sponsorship of the “Exploring the Light of Technology, Unveiling the Mysteries of Animals” themed research study activity. 於2025年繼續支持永寧鄉金達希望小學，捐款人民幣52,000元。另外贊助「探索科技之光，揭開動物奧秘」主題研究學習活動。</p>
	<p>2. Continue the support for Haiyan County Charity Federation. 繼續支持海鹽縣慈善總會。</p>	<p>Supporting local charitable associations and fulfilling corporate social responsibility, with cumulative donations of RMB100,000 to Haiyan County. 支持本地慈善團體並履行企業社會責任，累計向海鹽縣捐款人民幣100,000元。</p> <p>HK\$250,000 donation to the Support Fund for Wang Fuk Court in Tai Po for the disastrous fire accident happened in Hong Kong in November 2025. 向大埔宏福苑支援基金捐款港幣250,000元，用於2025年11月在香港發生之嚴重火災事故。</p>

E9. KEY PROJECTS FOR 2026

E9. 2026年關鍵計劃

Area 領域	Targets 目標
<p>ENVIRONMENTAL GOVERNANCE 環境管治</p>	<ol style="list-style-type: none"> <li data-bbox="683 577 1433 685">1. Zhejiang Jinyuan re-laid its main sewage pipeline to eliminate leaks in the old network. 浙江金元重新鋪設主要污水管道，以消除舊管網洩漏隱患。</li> <li data-bbox="683 692 1433 879">2. Zhejiang Jinyuan re-laid its fire-fighting water pipelines within the factory area to eliminate leaks, saving approximately 50,000 tons of water annually. 浙江金元重新鋪設廠區內的消防水管道，以消除洩漏隱患，每年節省約50,000噸水。</li> <li data-bbox="683 886 1433 1030">3. Jiangsu Jinyuan replaced its sewage treatment pipelines to ensure that treated sewage meets discharge standards. 江蘇金元更換污水處理管道，以確保處理後的污水符合排放標準。</li> </ol>
<p>TALENT DEVELOPMENT 人才發展</p>	<ol style="list-style-type: none"> <li data-bbox="683 1047 1433 1300">1. Continue advancing the specialized program for newly hired production management trainees by implementing a dual empowerment training approach that combines theoretical knowledge with practical application, thereby comprehensively strengthening their professional expertise and practical skills. 持續推動新聘生產管培生專案工作，透過進行「理論+實操」雙向賦能訓練，全面鞏固管培生的專業知識與實務技能。</li> <li data-bbox="683 1306 1433 1591">2. Persist in organizing training for frontline management personnel, with a particular focus on providing management empowerment training to frontline supervisors at Jinda Ethiopia. Additionally, support Jinda Ethiopia's management in optimizing operational workflows. 持續組織基層管理人員培訓工作，重點針對金達埃塞俄比亞一線班長進行管理賦能專項訓練，同時協助金達埃塞俄比亞管理階層優化工作流程。</li> <li data-bbox="683 1597 1433 1914">3. Establish a professional internal trainer team, conduct Training-the-Trainer (TTT) programs to enhance instructional techniques, develop tailored training courses, and systematically implement the internal training plan. By regularly organizing thematic training sessions, workshops, and sharing forums, promote the continuous development of employees' professional capabilities. 組成專業內訓師團隊，TTT培訓授課技巧，開發課程，有序實施內訓計劃，透過定期開展專題培訓、工作坊和分享會等，推動員工職業能力持續發展。</li> </ol>

Area 領域	Targets 目標
<p>SOCIAL SERVICE 回饋社會</p>	<p>1. Continue to support Kingdom Hope Primary School in Cangxi, Sichuan, and promote the development of the Kingdom Charity Foundation to help children in mountainous areas learn better; 繼續支持四川蒼溪金達希望小學，推動金達慈善基金會的發展，幫助改善山區兒童的學習條件；</p>
	<p>2. Strengthen collaboration with local communities and schools, and leverage the company's unique factory resources to continuously promote the implementation of study tour projects; 加強與當地社區和學校的合作，利用公司獨特的工廠資源，持續推動研學旅行項目的實施；</p>
	<p>3. Make planned donations of money and goods to local charities to earnestly fulfill corporate social responsibility. 有計劃地向當地慈善機構捐款捐物，切實履行企業社會責任。</p>



## E10. BIODIVERSITY

All our factories are all located in government designated industrial parks/zones.

To the best of our knowledge, none of operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. Therefore, no significant impact on biodiversity in protected areas and areas of high biodiversity value was caused by our operations occurred during the year. As a result, no IUCN red list species and national conservation list species were affected by operations.

## E11. PRODUCT LIFE CYCLE

Biodiversity refers to the diversity in all creatures on earth and their living environment. It involves diversity in ecological system, species and genes, which are instrumental to survival and development of mankind. Ensuring biodiversity has become a global imperative. As eco-friendly textile made from flax plant, linen has captured lots of attention.

Biodiversity is affected by the whole production process of the textile industry spanning from raw material procurement, processing and manufacturing to waste disposal. Flax, the raw material of linen, can be grown using the nutrient cycle within the ecosystem of the farmland and does not require gathering in the wild. It is a sustainable plant-based fibre, and almost no irrigation or use of herbicides is needed during its cultivation. In addition, being regarded as the “Queen of Natural Fibre”, fibre flax is characterised by a unique physical structure of pectin hypotenuse hole. The capillary action between these holes and the skin allows quick adjustment of skin temperature and delivers excellent temperature adjustment, moisture absorbing and breathing capacities.

## E10. 生物多样性

我們的所有工廠均位於政府指定的工業園區。

據我們所深知，公司並無在環境保護區及其他具有高生物多樣性價值的地區或其毗鄰地區，擁有、租賃或管理運營點。因此，本年度內，我們的營運未對保護區和具有高生物多樣性價值的地區的生物多樣性造成重大影響。因此，並無列入國際自然保護聯盟(IUCN)紅色名錄及國家保護名冊的物種受營運影響。

## E11. 產品的生命週期

生物多樣性是指地球上所有的生物—植物、動物和微生物及其生存環境，既包括生態系統的多樣性，也包括物種和遺傳基因的多樣性，這都是人類賴以生存和發展的物質基礎。在保護生物多樣性已成全球性緊迫任務的當下，亞麻以其綠色和天然的特性受到廣泛關注。

紡織產品在原料獲取、加工製造到使用後棄置的過程中，對生物多樣性也會造成一定影響，而亞麻原料取得是由人為栽培，推動農田生態的物質循環，不需要野外採集，是一種可永續生長的植物纖維，栽培過程幾乎不需要灌溉或使用除草劑。此外，亞麻纖維號稱「天然纖維皇后」，具有其他纖維沒有的特殊結構—果膠斜邊孔。這些斜邊孔與皮膚接觸時會產生毛細孔現象，能及時調節人體皮膚表面的生態溫度環境，因而具有很強的調溫功能和吸濕透氣性能。

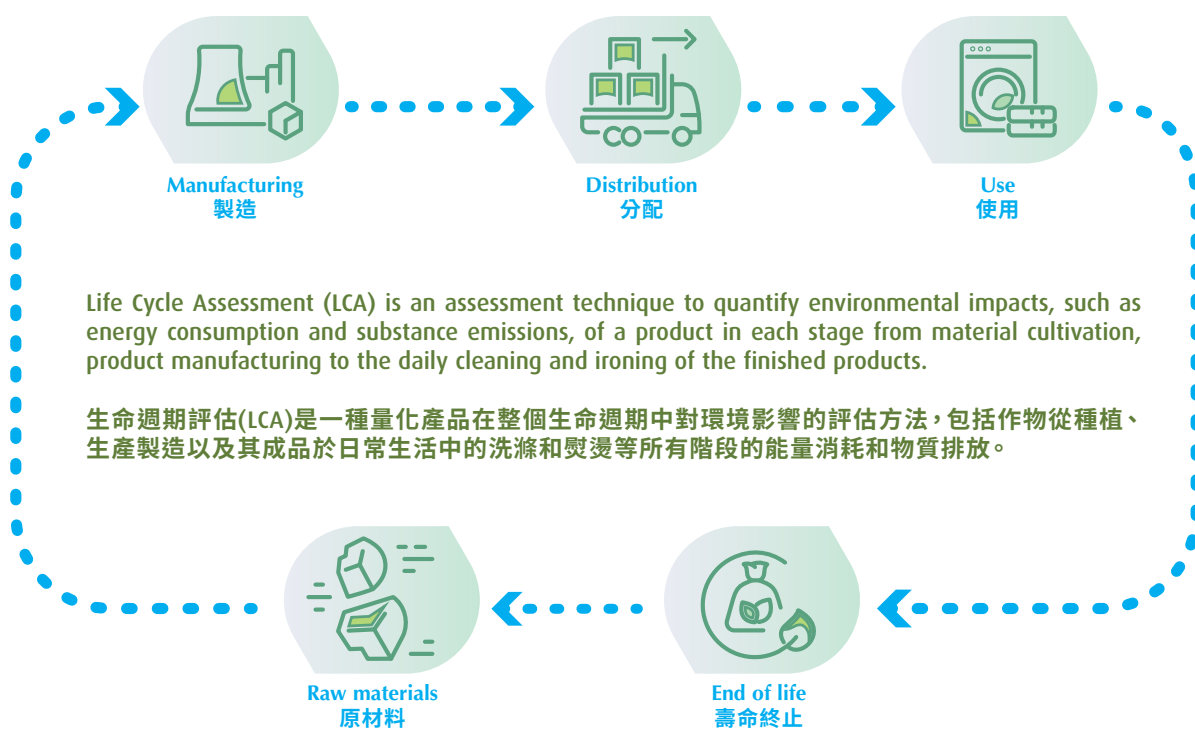
## GREEN PRODUCTION 綠色生產

The flax used for dew-retted fibre flax, the raw material used by Kingdom in its production, mainly grows in the cold region in Normandy, France with unique soil and climate, and such fabric manufactured from dew-retted fibre flax has a unique colour from the even distribution of flax stem and does not need to be dyed. Dew retted fibre flax is fermented and retted with rain, dew and mould by laying the flax stems on flax fields. The dew-retting process can eliminate unpleasant smell and water pollution. What is more, it produces high yield, high quality and more refined and soft fibre.

CIPALIN, the French Interprofessional Committee for Agricultural Production of Flax issued the Linen Shirt Eco-Profile report regarding the ecological features of a linen shirt. This report compared the life cycles of a linen shirt and a pure cotton shirt based on the requirements of ISO14040 and ISO14044 standards. It has passed stringent third-party scrutiny conducted by independent experts in accordance with contemporary international standards. Some extracts from this study report is as follows:

金達的生產原料使用的雨露麻，主要生長在法國諾曼底的寒冷地帶，因為土壤氣候不一樣，雨露麻生產而成的布料，其布面麻殼分佈呈現如下雨般均勻，會呈現出不一樣的麻色，所以一般不需要染色；收穫後的雨露麻，將麻莖平鋪在亞麻地上，經雨淋、露浸，利用黴菌發酵沤製，在加工中能省略沤麻的過程，不僅避免了氣味和水資源環境污染，而且成品出麻率高、質量好，纖維更加細緻柔軟。

CIPALIN—法國亞麻農業生產專業委員會發佈過一份「亞麻襯衫的生態概況」的環保研究報告，內容按照ISO14040和ISO14044標準要求制定基礎上，對一件亞麻襯衫和一件純棉襯衫的生命週期作比較評估，根據現行國際標準要求，此份發表宣言通過獨立專家組成的第三方嚴格審查。以下為摘錄該研究報告的部分內容：



With the aim of simplifying and enhancing the readability of the environmental impacts of linen and cotton shirts during their life cycles, this assessment selected five out of twelve most important indicators. The final results are as follows:

為了簡化及提高亞麻和棉襯衫在其生命週期的環境影響可讀性，此評估選取十二個環境影響指標中最重要五個指標。最後評估結果如下：

Indicators 指標	Descriptions 指標描述	Results 結果	Factors 因素
Primary energy consumption 主要能源消耗	Refers to the use of crude energy, that is, energy that has not been subjected to any conversion or transformation process. 指使用原油能源，即未經過任何轉換或轉化過程的能源。	The linen shirt consumes 14% more energy than the cotton shirt (6 MJ vs 5 MJ). 亞麻襯衫比棉襯衫的能源消耗高14% (6兆焦耳相比5兆焦耳)。	Mainly due to 2 extra minutes required for ironing the linen shirt. 主要由於熨燙階段，亞麻襯衫需要額外多兩分鐘。
Water consumption 水消耗	Reflects the water consumption associated with the life cycle of the shirt (potential irrigation during the cultivation stage, water consumption in the shirt manufacture, water consumption in washing). 反映與襯衫生命週期有關的耗水量 (從耕種灌溉、襯衫製造到家庭洗滌用水階段)。	The linen shirt consumes only 6.4 litres of water, while the cotton shirt consumes 26 litres. 亞麻襯衫只需要6.4公升的水，而棉襯衫則需要26公升。	Mainly because the cultivation of cotton requires intensive irrigation, while the water needs of flax are satisfied by natural precipitation. 主要種植棉花階段需要密集灌溉，而種植亞麻經自然降雨已經足夠。
Global warming potential 全球暖化影響	Reflects the global warming effect resulting from the emission of GHG from the burning of fossil fuels (coal, fuel and natural gas) to generate electricity and heat. Expressed in grams of CO2 equivalent. 反映為了生產電力和熱量而消耗的化石資源 (煤、燃料和天然氣) 所產生的溫室氣體排放導致氣候變化的影響。以二氧化碳當量克表示。	The difference between the linen shirt and the cotton shirt is insignificant (130 grams vs 128 grams). 亞麻襯衫和棉襯衫之間的差異不顯著 (130克相比128克)。	The emissions mainly come from the manufacturing process. Both the linen and cotton shirts are made in Asia. 排放量主要由襯衫製造商產生，而兩種襯衫都在亞洲製造。
Eutrophication 水體富營養化	Reflect how the fertilisers used, the sewage generated, and the laundry detergent used in every stage cause the algae to proliferate in and affect the ecosystem of the water body. Expressed in milligrams of phosphates. 反映各階段使用肥料、生產廢水及使用洗衣粉所引起水中的藻類增生，影響水生生態系統。以毫克磷酸鹽表示。	The effect of the cotton shirt exceeds normal level by 18%, while that of the linen shirt is normal (125 mg vs 105 mg). 棉襯衫比一般水平高出18%，亞麻襯衫則屬標準水平 (125毫克相比105毫克)。	The difference comes mainly from the cultivation stage. The fertilisers used for linen cultivation cause lower emissions from the use of chemical fertilisers than the cotton cultivation. 其之間的差異主要來自於耕作階段，用於亞麻種植的化肥引起的排放比種植棉花較低。
Freshwater aquatic ecotoxicity potential 淡水生態毒性影響	Reflects the risks due to the emission of toxic substances that threaten water plants and creatures and affect aquatic ecosystems. Expressed in grams of 1,4-dichlorobenzene equivalent. 反映潛在威脅水生植物和動物的有毒物質，排放到水中影響生態系統的風險。以化學品1,4-二氯苯當量克表示。	The amount for the cotton shirt is 90 grams while that for the linen shirt is only 11 grams. 棉襯衫為90克，而亞麻襯衫僅僅只有11克。	This 1:7 difference comes from the cultivation stage as the amount of pesticides used in the cotton production more than 2 times of the amount of pesticides for linen. In addition, toxic chemicals such as defoliants are used for cultivating cotton but not for linen. 這1:7的差異來自於栽種階段，因為棉花在生產中使用超過雙倍劑量的農藥，而種植亞麻則有限度地使用殺蟲劑。此外，用於種植棉花的有毒化學品如落葉劑，卻不用於亞麻。



These assessment results highlighted that the environmental impacts in terms of water consumption and freshwater aquatic toxicity potential associated with the life cycle of a linen shirt are much lower (which is 1/7) than that of a cotton shirt.

During its development course, Kingdom has actively invested in the undertakings of building a “green supply chain” and reducing energy consumption and carbon dioxide emissions. Through its energy management system, the Company has established energy baselines and energy performance indicators so as to manage energy use, improve energy efficiency, reduce energy costs and GHG emissions, and lower the Company’s impact upon environment and natural resources in a systematic manner.

## E12. KNOW ABOUT HEMP

Hemp that is used in the textile industry is a tall, slim and firm plant. It has very good capillary effect, high absorbing ability, as well as strong moisture absorption and sweat releasing capacities. Hemp products are softer and less itchy than linen products. It contains less than 0.3% of THC, with few bifurcations, tall and straight sticks and high fibre volume.

Historical records showed that hemp originated in China, and is one of the earliest natural fibres that are used in textiles. Plantation of hemp dates back to at least 8,000 years ago. There is lots of dry frozen soil in the region to the north of Suihua City, Heilongjiang Province. Most of crops, such as corn, cannot be grown in such soil. In the past, local farmers can only grow soybeans in the soil. Now, hemp and soybeans can be grown in the soil in rotation. Moreover, the nodule bacteria of hemp can fix nitrogen, which greatly facilitates the growing of soybeans.

這個評估結果突顯了亞麻襯衫的生命週期在對水消耗和淡水生態毒性影響較小，其環境影響只是棉襯衫的七分之一。

在企業發展過程中，為落實「綠色供應鏈」，降低能源使用和減少二氧化碳排放是金達近年來積極投入的議題之一，透過能源管理系統建立能源基線及能源績效指標，達成系統化能源管理，改善能源使用效率、降低能源成本及減少溫室氣體排放，減低對環境及天然資源的影響。

## E12. 認識纖維大麻

用於紡織業的大麻叫工業大麻，又稱纖維大麻，英文稱Hemp。外形為高大、細長而堅實的植物。這種大麻具有優異的毛細效應，高吸附性和吸濕排汗性能，其製品比起亞麻製品更柔軟和低刺癢感。纖維大麻最大的特點是THC含量超低，少於0.3%，分叉少，桿高而直，纖維產量高。

史書記載，大麻起源於中國，是人類最早用於織物的天然纖維，其種植歷史至少有八千年。中國黑龍江省綏化市以北地區，被稱為寒土帶，常年種大豆，替代作物少，玉米種不了。種大麻，可以與大豆輪作，今年種大豆，明年種大麻，解決了作物重茬問題，大麻的根瘤菌有固氮作用，十分有利於大豆的生長。

## Hemp Fibre

1. Hemp fibre is one of the finest and softest fibres. Its fineness is one third of ramie. Hemp products are soft and comfortable. It does not need to go through special treatment to remove the itching feelings and roughness that exist in other textiles.
2. Hemp fibre contains lots of slim cavities that are connected to the vertically distributed cracks and holes on the fibre surface. Therefore, hemp fibre has good capillary effect, which translates into excellent moisture absorption, sweat releasing and air breathing capacities.
3. Hemp fibre has unique anti-mildew and sterilisation function. The slim cavities in hemp fibre contain lots of oxygen that fends off anaerobic bacteria.
4. Hemp fibre has good resistance to heat, and it can endure the heat at 370°C. It has good light fastness and is highly resistant to seawater corrosion. Therefore, hemp textile is very suitable for making sun-proof clothes and other working clothes with special purposes.
5. Hemp fibre has stable molecular structure. Its molecular arrangement has good orientation degree, which leads to low static generation. In addition, hemp fibre has good moisture absorption. Hemp textiles that are exposed to air can have a moisture content of about 12%. The ratio can reach 30% when air humidity hits 95%. In such case, hemp textiles will not feel wet and can effectively avoid static accumulation.

On the back of its expertise and cutting-edge facilities in linen yarn production, Kingdom constructed a project that can manufacture 4,000 tonnes of worsted linen yarn/hemp yarn in Heilongjiang Province. In addition, Kingdom actively developed hemp yarn products. By developing the hemp yarn business, Kingdom not only boosts corporate value, but also helps local poor households increase income. Kingdom will help Heilongjiang become China's biggest hemp plantation region, and promote local economic growth.

## 纖維大麻

1. 纖維大麻是各種麻纖維中最細軟的一種，細度僅為苧麻的三分之一，纖維大麻紡織製品柔軟適體，無需特別的處理就可以避免其他麻紡織品的刺癢感和粗糙感。
2. 纖維大麻中有細長的空腔，並與纖維表面縱向分佈著的許多裂紋和小孔洞相連，具有優異的毛細效應，使纖維大麻吸濕排汗透氣性能格外好。
3. 纖維大麻有獨特的抗黴殺菌功能，這種功能從科學上講是由於纖維大麻中有細長的空腔，富含氧氣，使厭氧細菌無法生存。
4. 纖維大麻的耐熱性能較好，可耐370°C的高溫，耐日曬牢度好，耐海水腐蝕性能好，因此纖維大麻紡織品特別適宜做防曬服裝及各種特殊需要的工作服。
5. 纖維大麻分子結構穩定，分子排列的取向度好，產生靜電能力極低。加之吸濕能力好，暴露在空氣中的纖維大麻紡織製品，一般含水率達到12%左右，在空氣濕度95%時，含水率可達30%，手感卻不覺潮濕，能夠避免靜電積聚。

金達本著亞麻紗的專業技術和設備，在黑龍江建設4,000噸精紡亞麻紗／漢麻紗項目，積極開發漢麻紗產品。金達在發展漢麻產業過程中，除了提升企業價值，並能帶動當地貧困戶增加經濟收入，促進黑龍江省成為最大的漢麻種植基地，實現產業發展的宗旨。

### E13. REEL LINEN

REEL Linen, is a new green linen product built in a sustainable mode of production. Led by Kingdom and CottonConnect, REEL Linen is a sustainability-driven initiative for brands which are committed for sourcing more sustainable linen, including improving environment, quality and traceability conditions in their supply chain factories and farms worldwide. “REEL” followed by the idea of “Responsible Environment, Enhanced Livelihood”, it implements sustainable development into production practices.

REEL Linen pilot is centered by carrying out the REEL Linen Code of Conduct. At present, the main cultivation areas of high quality flax in the world are concentrated in Normandy, France. The pilot will provide Normandy farmers working with Kingdom with training on sustainable linen planting technology, and 3 scutching factories have been involved for now. According to the code, linen produced can be traced for the whole process from farm to fabric.

<https://www.cottonconnect.org/resources/reel-linen-code>

#### CODE OF CONDUCT

The REEL Linen Code of Conduct is the first global code on linen sustainable production developed by CottonConnect and Kingdom. The Code draws on the experience of experts in Europe and China, as well as the great practices of flax producers in France, to understand the sustainability challenges in the field.

The REEL Linen Code of Conduct consists of two parts: farming and processing, and outlines areas of good practice for traceability, quality, social and environmental impacts. Linen produced according to the REEL Linen Code will be traceable to farm.

### E13. 瑞優亞麻

瑞優亞麻，是一種以永續發展生產方式打造的新型綠色亞麻產品。瑞優亞麻是由金達和CottonConnect聯合發起的一項永續發展亞麻倡議行動，針對致力於採購更加永續發展（包括改善全球供應鏈工廠和農場的環境、質量和可追溯性）亞麻產品的品牌，秉承「對環境負責，讓生活改善」的生活理念，將永續發展貫徹於生產實踐中。

瑞優亞麻項目是以執行瑞優亞麻行為守則為核心的項目。目前，世界上優質的亞麻主要種植區集中在法國諾曼底，項目將對與金達合作的諾曼底農戶提供永續發展亞麻種植技術的培訓，目前涉及3家打麻廠。根據守則，生產的亞麻可以實現從農場到面料的全流程可追溯。

<https://www.cottonconnect.org/resources/reel-linen-code>

#### 行為守則

瑞優亞麻行為守則是CottonConnect與金達合作開發的全球第一個永續發展亞麻生產的準則，汲取了歐洲和中國專家的經驗和法國亞麻種植者的良好作法，以全面掌握在實際生產過程中遇到的永續發展方面的挑戰。

瑞優亞麻行為守則包括兩個部分：農業種植生產和加工，並對可追溯性、質量、社會和環境影響進行了概括和歸納。遵照瑞優亞麻守則生產的亞麻將實現從亞麻紗到亞麻種植農場的可追溯。

The REEL Linen Code of Conduct:

1. General good management practices
2. Field management (farm only)
3. Nutrient management (farm only)
4. Crop protection (farm only)
5. Chemicals and other hazardous substances
6. Water management
7. Biodiversity
8. Air quality, greenhouse gas emissions and waste management
9. Traceability
10. Human rights and labour conditions
11. Health and safety
12. Local community

### **BENEFITS FOR FARMERS**

The REEL Linen Code provides a framework for continuous improvement of environmental, social and economic sustainability in flax production, including advanced levels for flax farmers to further improve their performance.

### **BENEFITS FOR BRANDS**

The REEL Linen Code has been developed for brands which are committed to sourcing more sustainable linen, including improving environmental, quality and traceability conditions in their supply chain factories and farms worldwide. Brands can include compliance with the REEL Linen Code as a requirement to suppliers of linen yarn and fabric. Flax fibres produced in compliance with the REEL Linen Code are traceable from farm to yarn, supporting the transparency and traceability of brands' textile supply chains.

### **TRACEABILITY**

Linen fibre produced according to the REEL Linen Code is traceable from farm to yarn via TraceBale, CottonConnect's proprietary software tool. TraceBale records the origin of raw materials and traces the linen fibre through the supply chain. By scanning the barcode or QR code on the finished product, the purchaser can see the origin of the material used, along with a chain of custody map of the various processors involved.

瑞優亞麻行為守則：

1. 一般的良好管理做法
2. 大田管理 (種植)
3. 營養管理 (種植)
4. 作物保護 (種植)
5. 化學品和其他有害物質
6. 水資源管理
7. 生物多樣性
8. 空氣質量、溫室氣體排放和廢物管理
9. 可追溯性
10. 人權和勞工條件
11. 健康和 safety
12. 本地社區

### **對種植者的益處**

瑞優亞麻守則為持續改善亞麻生產的環境、社會及經濟永續發展提供框架，包括亞麻農民進一步提高其績效的先進水平。

### **對品牌的益處**

瑞優亞麻守則為那些致力於採購更加可持續的亞麻產品的品牌而開發，包括改善其全球供應鏈工廠及農場的環境、質量及可追溯性條件。品牌可將遵守瑞優亞麻守則作為對亞麻紗線及面料供應商的要求。根據瑞優亞麻守則生產的纖維可以從紗線追溯到農場，支援品牌對其紡織品供應鏈透明性和可追溯性的訴求。

### **可追溯性**

根據瑞優亞麻守則生產的亞麻纖維可通過 CottonConnect 的專有軟件工具 TraceBale 從農場追蹤到紗線。TraceBale 記錄原材料的來源，通過供應鏈追溯亞麻纖維。通過掃描成品上的條形碼或二維碼，購買者可看到所用材料的來源，以及各種加工商所涉及的監管鏈圖。



### BENEFITS FOR CONSUMERS

Consumers are increasingly concerned about what is contained in the products they buy, due to the potential impacts on their health, the environment and the quality of life for future generations. Products complying with the REEL Linen Code provide consumers with the option to make a responsible purchase, aligned with their environmental and social values.

### BENEFITS FOR THE ENVIRONMENT

The REEL Linen Code can contribute to producers' and brands' climate action strategies and play a part in protecting the environment and increasing biodiversity too.

For further details, please visit the dedicated webpage at <https://www.kingdom-china.com/en/our-products/reel-linen>.

Full REEL Linen Code of Conduct (Version 2.0) can be downloaded here:

REEL Linen Code of Conduct – Farming	<a href="https://t.ly/3fiF5">https://t.ly/3fiF5</a>
REEL Linen Code of Conduct – Processing	<a href="https://t.ly/O654">https://t.ly/O654</a>

## E14. USE OF MATERIALS

Kingdom mainly produces linen yarn of 3 Nm to 75 Nm. Scutched flax is the key raw material, and those used in the production process is 100% sustainable material.

During production, a certain amount of linen ash is collected from the dust removal equipment used in the pre-spinning process. Because the Company no longer uses coal-fired equipment, the collected linen ash is sold to local environmental protection companies for recycling purposes including bio-fuels, fertilisers, and production of eco-friendly bricks. This has not only lowered solid waste, but also achieved equilibrium between economic growth and protection of the ecosystem and environment.

### 對消費者的益處

越來越多的消費者越來越關心他們消費的產品中包含什麼和不包含什麼，因為這影響他們的健康和環境以及下一代的生活品質。符合瑞優亞麻守則的產品為消費者提供負責任的購買選擇，符合其環境及社會價值觀。

### 對環境的益處

瑞優亞麻守則可為生產商及品牌的氣候行動戰略作出貢獻，並於保護環境及增加生物多樣性方面發揮作用。

更多資訊請訪問專屬網頁<https://www.kingdom-china.com/en/our-products/reel-linen>。

完整的瑞優亞麻行為守則 (2.0版) 可於此處下載：

瑞優亞麻行為守則—農業	<a href="https://t.ly/3fiF5">https://t.ly/3fiF5</a>
瑞優亞麻行為守則—加工	<a href="https://t.ly/O654">https://t.ly/O654</a>

## E14. 物料使用

金達主要生產3公支至75公支不等的亞麻紗線，主原料為打成麻。生產使用的打成麻100%屬於再生原料。

在製造過程中，前紡工序的除塵設備會收集定量的亞麻灰，由於本公司已不採用燃煤設備，故將亞麻屑轉售給當地環保公司作生物燃料、肥料或製造環保磚等循環利用，不僅減少固體廢物，更實現了經濟發展與生態環境保護「雙贏」的目的。

Dyes and chemicals used by Kingdom are approved chemical additives produced by renowned chemical companies at home and abroad. The use of chemical additives which contain banned chemicals in the European Union, the United States and China is strictly prohibited. Kingdom strictly complies with chemical use codes under ISO14001 environmental management system.

Packaging materials used by Kingdom in its delivery process include cones, plastic bags and cardboard boxes, which are all recyclable and degradable. Used cones are collected and reused by Kingdom in the next delivery to minimise packaging materials. All linen yarn products are wrapped in plastic bags and then put in cardboard boxes for protection from dampness during delivery.

#### Use of materials in 2025

Types of materials 物料類別	Materials 物料名稱	2021 2021年 Total amounts used (tonnes) 使用總量 (噸)	2022 2022年 Total amounts used (tonnes) 使用總量 (噸)	2023 2023年 Total amounts used (tonnes) 使用總量 (噸)	2024 2024年 Total amounts used (tonnes) 使用總量 (噸)	2025 2025年 Total amounts used (tonnes) 使用總量 (噸)
Raw materials 原料	Scutched flax 打成麻	29,969	30,430	28,643	27,333	29,410
	Hemp 工業大麻	1,663	2,495	1,541	1,534	371
Packaging materials 產品包裝材料	Cone 竇塔管	359	377	351	354	345
	Packaging film 包裝膜	110.5	120.63	65.3	103	97.98
	Stretch film 拉伸膜	18.0	15.85	9.7	13.6	13.68
	Cardboard boxes 紙箱	1,324	1,407	1,106.7	943	1,028

金達使用的染化料全部採用國內、外著名化學品公司生產的合規化學助劑，並嚴禁使用含歐盟、美國及中國規定的禁用化學成分的化學助劑，並嚴格遵守及符合ISO14001環境管理體系中的化學品使用守則。

金達產品出貨所使用的包裝材料均為可回收及可降解物質，包括竇塔管、塑膠袋、紙箱。其中出貨後的竇塔管，則努力回收至金達重複用於產品出貨，盡量減少產品包裝材料的使用量；為了避免產品在運送過程中遇潮，所有亞麻紗產品會使用塑膠袋包好，再裝到外包裝紙箱裡。

#### 2025年物料使用情況



# ENERGY/RESOURCES CONSUMPTION AND EMISSION 能源／資源消耗與排放



KINGDOM





## F1. EMISSION POLICY

At Kingdom, environmental considerations are central to our decision-making and management processes. Kingdom has carried out an environmental protection management system to promote energy conservation and emission reduction, strengthen the prevention of pollution and mitigate relevant risks. Kingdom collects, disposes and discharges the waste gas, GHG, sewage and wastes generated by its manufacturing activities in optimal, effective and legitimate manners. It also supports the development of innovative technologies, properly uses natural gas power generation, and invests in technologies and businesses that lessen its environmental impact. Kingdom uses both biological and chemical processes to treat the pollutants in its effluents. Organic pollutants such as suspending colloid are converted into stable and non-harmful substances using the metabolism of microbes. The pollutants are then removed for the water through precipitation with additives. This method can reduce the colour of the effluents and remove various types of macromolecules and certain kinds of heavy metals and other toxic substances, thus helping the Company fulfil state and local discharge standards.

## F2. EMISSION COMPLIANCE

Kingdom complies with all applicable environmental protection ordinances and regulations during the year, and regularly identify, summarise, review and assess our compliance works in a bid to effectively contain risks from the root. Kingdom also co-operates with local governments in their environmental surveillance. Internally, the Group has developed a stringent environmental management system, under which various environmental requirements and measures promulgated in recent years have been successfully applied.

During the reporting period, no material noncompliance in respect of environmental issue (relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste) occurred.

## F1. 排放政策

在決策和管理過程中，金達堅持以環保為本，落實環保管理系統，推動節能減排，加強污染防預及降低危害風險；在製造過程中所產生的廢氣及溫室氣體、污水及廢棄物排放，執行有效收集、最佳處理及合法排放途徑；支持發展創新科技，善用天然氣發電，投資開發技術和業務，藉此減少環境傷害。金達採用生物和化學處理廢水中的污染物質，利用微生物的代謝作用，使污水中呈溶解膠體狀態的有機污染物化為穩定的無害物質，加助劑讓污染物質沉澱後與水分離，使污水得到淨化作用。此種方法可降低廢水中的色度，去除多種高分子物質，以及某些重金屬等有毒物質，符合國家和地方標準排放。

## F2. 排放合規

金達於年內遵循所有適用的環保條例和規定，並定期辨識、彙整、審核及符合性評估作業，作好源頭管理。金達亦配合當地政府的環境監測。本集團內部更嚴格訂立環境管理制度，近年所提出的環保要求和措施都得到了落實。

報告期間內，並無發生與環境問題有關的重大不合規（有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生）。



# ENERGY/RESOURCES CONSUMPTION AND EMISSION



## 能源／資源消耗與排放

### F3. ESG TARGETS



Since the operation of the Group has expanded over the years, it would make sense only to compare consumption and emission on a per unit of production basis instead of gross emission. ESG targets are set with reference to the historical data with stretched goals. The below table shows the different aspects of ESG targets:

	Section 章節	Unit measurement per tonne of linen yarn produced 生產每噸亞麻紗的 單位計量	Year 2025 target (set in 2020) 2025年目標 (於2020年 設定)	Year 2025 actual 2025年實際	Year 2030 target 2030年目標
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#### Consumption 消耗量

 Electricity 電	F5	kWh 千瓦時	6,400	7,049	6,700
 Water 水	F6	Tonne 噸	120	110	110

#### Emission 排放量

 Sewage 污水	F9	Cubic Meters 立方米	105	66	60
 Solid waste 固體廢棄物	F10	Kilogram 公斤	140	251	240

The strategy of achieving the targets is by way improving operation efficiency, use of energy saving equipment and better production planning.

The objective of the targets is to mitigate the consumption of energy and emission on a per tonne of linen yarn produced basis over the period of time, therefore, the 5-year targets for Year 2025 were set up in 2020.

The performances over the past few years were reviewed by the Board and various factors have taken into consideration for the new targets. Year 2030 targets were set up this year with all factors considered, aimed at a stretched goal according to historical performance but considered possible to achieve.

For GreenHouse Gas (GHG) emission and targets, please refer to dedicated section G in this report for all climate-related disclosures.

### F3. ESG目標

由於本集團多年來不斷擴展業務營運，僅按每單位產量基準而非總排放量比較消耗量與排放量乃屬合理。ESG目標參考長遠目標的歷史數據設定。下表列示ESG目標的不同方面：

達成目標策略的方法是提升營運效率、使用節能設備及改善生產計劃。

目標旨在於一段時間內減少每噸亞麻紗的能源消耗和排放，因此，於2020年設定了2025年的5年目標。

董事會已檢討過往幾年的表現，並在制定新目標時考慮了各項因素。今年已訂立2030年目標，在全面考慮所有因素後，根據過往表現，設定具挑戰性但可能實現的目標。

有關溫室氣體排放量和目標，請參閱本報告G節，以了解所有氣候相關披露。

#### F4. SUMMARY OF ENERGY/RESOURCE CONSUMPTION

Kingdom principally engaged in manufacturing of linen and hemp yarns and principally use electricity, water, steam and natural gas in its production processes. The total consumption of those key energy/resources in the past five years are as follows:

Total annual consumption 年度總耗量	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Electricity (kWh) 電 (千瓦時)	131,421,765	147,818,306	137,488,813	145,059,956	140,429,361	-3.2%
Water (tonnes) 水 (噸)	2,532,516	2,696,912	2,531,895	2,159,312	2,186,653	+1.3%
Coal (tonnes) 煤 (噸)	-	-	-	-	-	-
Steam (tonnes) 蒸汽 (噸)	43,301	51,296	44,900	41,007	42,770	+4.3%
Natural Gas (cubic metres) 天然氣 (立方米)	3,766,793	3,789,013	3,531,197	3,281,022	2,155,179	-34.3%

#### F5. ELECTRICITY

Electricity is the largest component among all resources used in our production processes, which was described in detail in section C15 of this report.

Total consumption of electricity for 2025 was approximately 140.4 million kWh, 3.2% lower than that in 2024, while the production volume (linen yarn in tons) increased 1.7% during the same period.

Kingdom also installed photovoltaic (PV) energy-saving equipment on the roof top of three of our factories to generate electricity, described in details in Section E2 Solar Generators of this report. The significant increase in PV generated electricity was due to new solar panels installed in Zhejiang Jinyuan and Jiangsu Jinyuan during the year.

#### F4. 能源／資源消耗概要

金達主要從事亞麻和工業大麻紗線的生產，其生產過程主要使用電、水、蒸汽和天然氣。過去五年該等主要能源／資源的總耗量如下：

#### F5. ELECTRICITY

電是我們生產過程中使用的所有資源中最大的組成部分，本報告C15節對此進行詳述。

2025年總耗電量約為1.404億千瓦時，較2024年減少3.2%，而同期產量（亞麻紗以噸計算）增加1.7%。

金達亦於我們三家工廠的屋頂上安裝光伏(PV)節能設備來發電，本報告E2節太陽能發電設備對此進行詳述。光伏發電量顯著增加乃由於年內在浙江金元及江蘇金元安裝了新的太陽能電池板。

# ENERGY/RESOURCES CONSUMPTION AND EMISSION

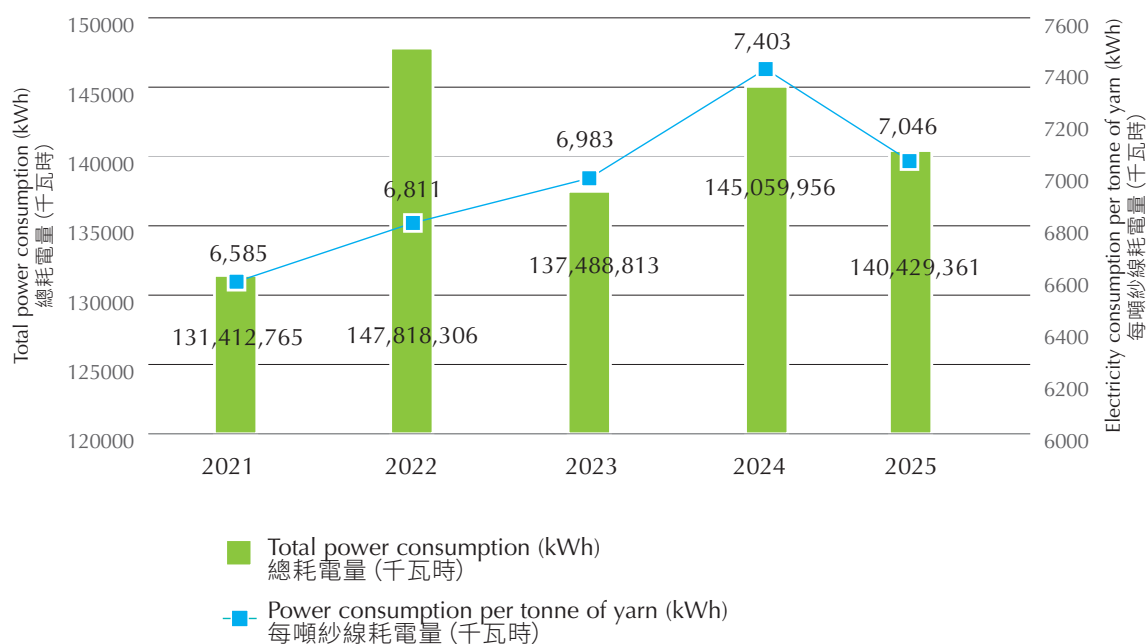
## 能源／資源消耗與排放

The electricity consumption on per tonne of yarn produced basis was 7,046 kWh in 2025, approximately 4.8% lower than that in 2024. The lower electricity used per tonne of yarn produced was due to the installation of more efficient machinery as described in section E8.

2025年生產每噸紗線的電力消耗為7,046千瓦時，較2024年減少約4.8%。生產每噸紗線的用電量減少乃由於安裝了更高效的機器（如E8節所述）。

Expressed in kWh 以千瓦時表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total electricity used (including PV solar energy) 總用電量 (包括光伏太陽能)	131,421,765	147,818,306	137,488,813	145,059,956	140,429,361	-3.2%
PV solar energy 光伏太陽能	5,003,557	5,394,517	5,286,156	5,115,849	11,718,928	+129%
PV as % of total electricity used 光伏佔總用電量的百分比	3.8%	3.6%	3.8%	3.5%	8.3%	+4.8% pt.
Electricity used per tonne of yarn produced 生產每噸紗線的用電量	6,585	6,811	6,983	7,403	7,046	-4.8%

**Total power consumption and power consumption per ton of yarn (kWh)**  
總耗電量及每噸紗線耗電量 (千瓦時)



## F6. WATER

Water is mainly used in scouring and breaching process as well as spinning process which were described in detail in section C15 of this report.

Total consumption of water for 2025 was approximately 2.187 million tonnes, or 1.3% higher than that in 2024. Jiangsu Jinyuan stopped using underground water since October 2020 but Ethiopia Kingdom uses 100% underground water. Due to COVID-19 pandemic and low production volume in 2021, all production volume and electricity and water resources used in Ethiopia in 2021 were not included to have meaningful comparison of consumption of resources on per tonne of yarn produced basis.

The water consumption on per tonne of yarn produced basis in 2025 was 110 tonnes, same level as that in 2024.

No separate statistics for collection of the condensed water is available.

There was no issue in sourcing water that is fit for purpose during the reporting period.

Expressed in Tonnes 以噸表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Underground Water 地下水	391,042	600,006	459,883	321,202	302,073	-6.0%
Tap Water 自來水	2,141,474	2,096,906	2,072,012	1,838,110	1,884,580	+2.5%
Total water used 總用水量	2,532,516	2,696,912	2,531,895	2,159,312	2,186,653	+1.3%
Water used per tonne of yarn produced 生產每噸紗線的用水量	127	124	129	110	110	-

## F6. 水

水主要用於本報告C15節詳述的煮漂工藝以及紡紗工藝。

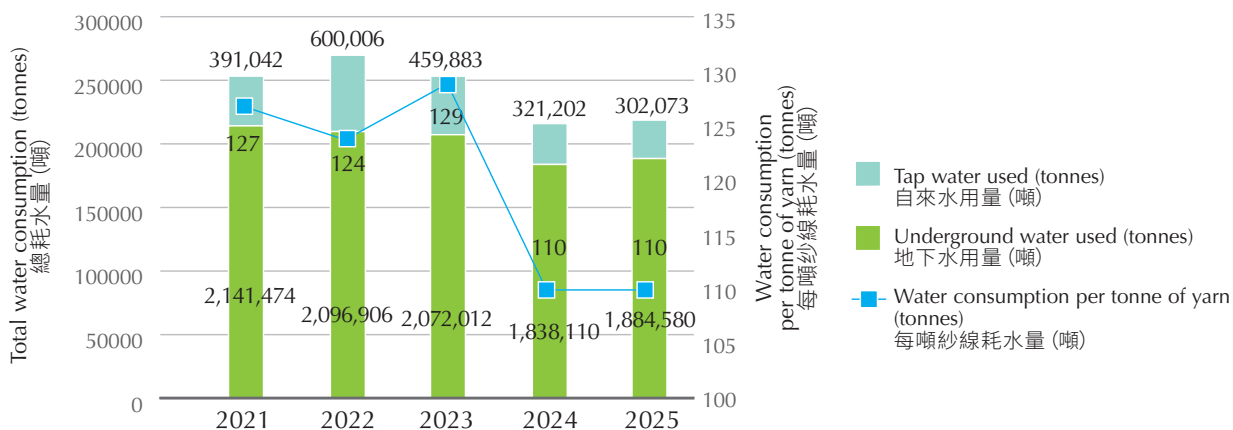
2025年總耗水量約為218.7萬噸，較2024年增加1.3%。江蘇金元自2020年10月起停止使用地下水，惟埃塞俄比亞金達100%使用地下水。由於COVID-19疫情及2021年產量低，故未納入2021年埃塞俄比亞的所有產量及所用電力和水資源，以便對生產每噸紗線的資源消耗量進行有意義的比較。

2025年生產每噸紗線的耗水量為110噸，與2024年相同。

並無收集冷凝水的單獨統計數據。

報告期內，於獲取適用水源方面並無任何問題。

Total water consumption and water consumption per tonne of yarn (tonnes)  
總耗水量及每噸紗線耗水量 (噸)





## F7. STEAM

Kingdom uses steam mainly in the scouring and bleaching process by heating the water in the boilers to designated temperatures for the relevant production process.

Jiangsu Jinyuan and Zhejiang Kingdom have direct access of steam provided by government/third party suppliers. For Zhejiang Jinyuan and Heilongjiang Kingdom without such direct supply of steam, both factories use natural gas to generate the steam/heating required for the production process. In the case of Zhejiang Jinyuan, direct access of steam provided by a third party supplier became available since the third quarter of 2025, Zhejiang Jinyuan therefore started purchasing steam provided by the third party supplier and stopped using gas to generate steam/heating. As Zhejiang Jinyuan only has direct access of steam provided by the third party supplier since the third quarter of 2025, its steam used of 7,423 tonnes in 2025 and production volume are not included in the calculation for the yearly comparison below. Ethiopia Kingdom uses the electricity to generate steam/heating.

Steam are also use for indoor heating in our factories located in relatively cold areas, e.g. Heilongjiang Kingdom.

## F7. 蒸汽

金達主要於煮漂工藝中使用蒸汽，方法為將鍋爐中的水加熱到相關生產過程的指定溫度。

江蘇金元和浙江金達可以直接取用政府／第三方供應商提供的蒸汽。對於並無直接蒸汽供應的浙江金元和黑龍江金達，兩家工廠均使用天然氣來產生生產過程所需的蒸汽／供熱。浙江金元自2025年第三季度起可直接取用第三方供應商提供的蒸汽，因此浙江金元開始購買第三方供應商提供的蒸汽，並停止使用燃氣產生蒸汽／供暖。由於浙江金元自2025年第三季度起才可直接使用第三方供應商提供的蒸汽，因此其2025年蒸汽消耗量7,423噸及其產量不包括在以下年度比較的計算中。埃塞俄比亞金達使用電力生產蒸汽／供熱。

蒸汽亦用於我們位於相對寒冷地區的工廠（如黑龍江金達）的室內供熱。

## ENERGY/RESOURCES CONSUMPTION AND EMISSION 能源／資源消耗與排放

Total consumption of steam for 2025 was approximately 35,347 tonnes (excluding Zhejiang Jinyuan steam consumption of 7,423 tonnes), or 13.8% lower than that in 2024.

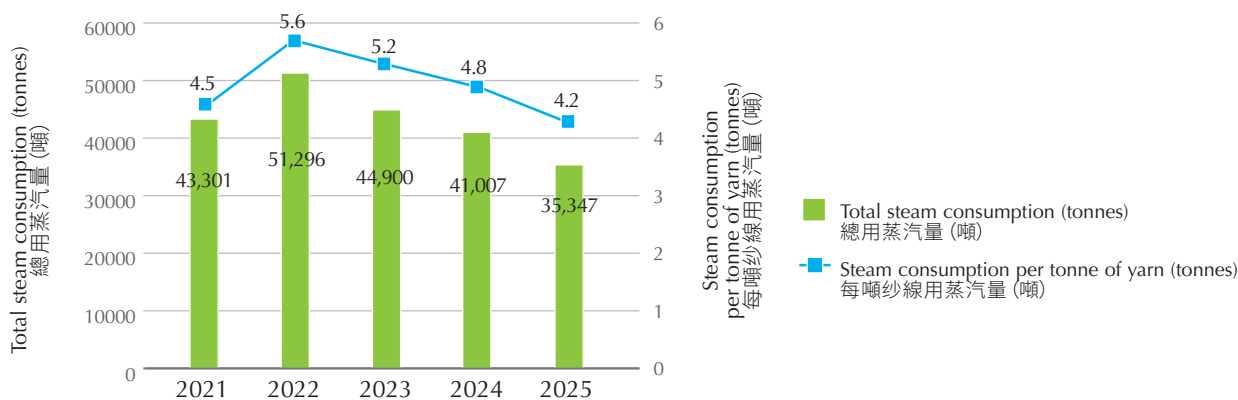
2025年蒸汽總消耗量約為35,347噸(不包括浙江金元的7,423噸蒸汽消耗量)，較2024年減少13.8%。

The steam consumption on per tonne of yarn produced basis (with production volume of Jiangsu Jinyuan and Zhejiang Kingdom only) in 2025 was approximately 12.5% lower than that in 2024.

2025年生產每噸紗線的蒸汽消耗量(僅江蘇金元和浙江金達的產量而言)較2024年減少約12.5%。

Expressed in Tonnes 以噸表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total steam used 總用蒸汽量	43,301	51,296	44,900	41,007	35,347	-13.8%
Steam used per tonne of yarn produced 生產每噸紗線用蒸汽量	4.5	5.6	5.2	4.8	4.2	-12.5%

Total steam consumption and steam consumption per tonne of yarn (tonnes)  
總用蒸汽量及每噸紗線用蒸汽量(噸)



## F8. NATURAL GAS

Kingdom uses natural gas mainly in the scouring and bleaching process by heating the water in the boilers to designated temperatures for the relevant production process.

As discussed in the Steam section above, Zhejiang Jinyuan and Heilongjiang Kingdom without such direct supply of steam, both factories use natural gas to generate the steam/heating required for the production process. Zhejiang Jinyuan, however, has direct access of steam provided by government since the third quarter of 2025.

Total consumption of natural gas for 2025 was approximately 2.15 million cubic meters, or 34.1% lower than that in 2024 due to Zhejiang Jinyuan has phased out natural gas usage in third quarter of 2025.

The gas consumption on per tonne of yarn produced basis (production volume of Zhejiang Jinyuan and Heilongjiang Kingdom only) in 2025 was approximately 36.2% lower than that in 2024. However, this result was slightly distorted as Zhejiang Jinyuan only has part of the year 2025 using natural gas while full year production volume included.

Expressed in Cubic Meters 以立方米表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total natural gas used 天然氣總用量	3,766,793	3,789,013	3,531,197	3,281,022	2,155,179	-34.1%
Natural gas used per tonne of yarn produced 生產每噸紗線的天然氣用量	362	353	401	378	241	-36.2%

For like-to-like comparison, Heilongjiang Kingdom is the only factory that is using natural gas for all the years in comparison.

## F8. 天然氣

金達主要於煮漂工藝中使用天然氣，方法為將鍋爐中的水加熱到相關生產工藝的指定溫度。

誠如上文蒸汽一節所討論，對於並無直接蒸汽供應的浙江金元和黑龍江金達，兩家工廠均使用天然氣來產生生產過程所需的蒸汽／供熱。然而，浙江金元自2025年第三季度起可直接取用政府提供的蒸汽。

2025年天然氣總消耗量約為215萬立方米，較2024年減少34.1%，乃由於浙江金元於2025年第三季度逐步停止使用天然氣。

2025年生產每噸紗線的天然氣消耗量（僅浙江金元和黑龍江金達的產量而言）較2024年減少約36.2%。然而，由於浙江金元於2025年只有部分時間使用天然氣，但計及全年產量，因此結果略有偏差。

就同類比較而言，黑龍江金達是唯一一家在所有比較年份均使用天然氣的工廠。

Below are the gas consumption on per tonne of yarn produced basis of Heilongjiang Kingdom only:

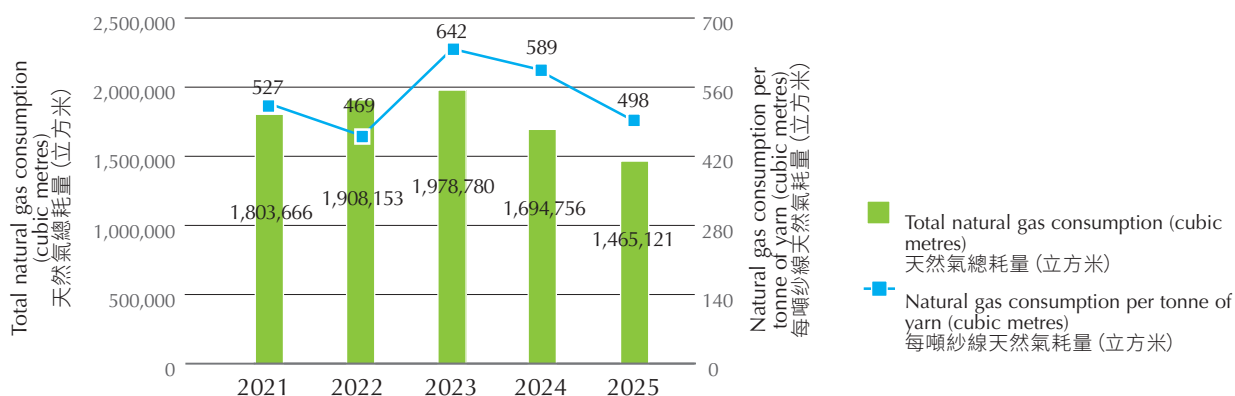
以下為黑龍江金達生產每噸紗線的天然氣消耗量：

Expressed in Cubic Meters 以立方米表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total natural gas used 天然氣總用量	1,803,666	1,908,153	1,978,780	1,694,756	1,465,121	-13.5%
Natural gas used per tonne of yarn produced 生產每噸紗線的天然氣用量	527	460	642	589	498	-15.5%

The much higher natural gas per tonne of yarn produced in Heilongjiang Kingdom was due to the fact the Heilongjiang is located in the northern part of China which is much colder and natural gas was also used for central heating purposes.

黑龍江金達生產每噸紗線的天然氣消耗量較高，乃由於黑龍江位於中國北方，氣候寒冷，而天然氣用於集中供暖。

**Total natural gas consumption and natural gas consumption per tonne of yarn (cubic metres)**  
天然氣總耗量及每噸紗線天然氣耗量 (立方米)





# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

### F9. SEWAGE

Sewage is the water used in scouring and breaching process and spinning process which were described in detail in section C15 of this report.

Total discharge of sewage water for 2025 was approximately 1.3 million tonnes, or 18.2% lower than that in 2024.

The discharge of sewage water on per tonne of yarn produced basis in 2025 was approximately 66 tonnes, or 19.5% lower than that in 2024.

### F9. 污水

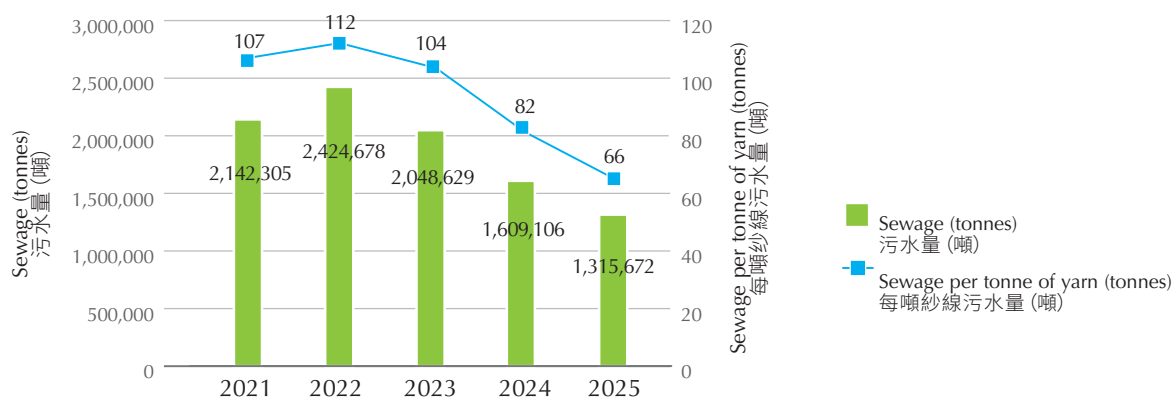
污水為本報告C15節詳述的煮漂工藝以及紡紗工藝所使用的水。

2025年污水排放總量約為130萬噸，較2024年減少18.2%。

2025年生產每噸紗線的污水排放量約為66噸，較2024年減少19.5%。

Expressed in Cubic Meters 以立方米表示	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total sewage discharged 污水排放總量	2,142,305	2,424,678	2,048,629	1,609,106	1,315,672	-18.2%
Sewage discharged per tonne of yarn produced 生產每噸紗線的污水排放量	107	112	104	82	66	-19.5%

Total Sewage and sewage per tonne of yarn (tonnes)  
污水排放總量和每噸紗線污水量 (噸)



## F10. SOLID WASTE

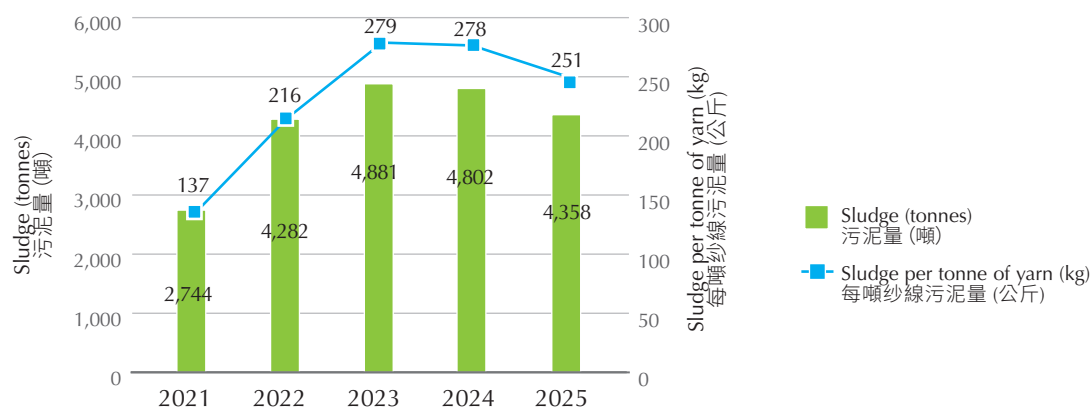
Kingdom has formulated strategies to cut back on waste and to reduce the consumption and manage the recycling of waste resulting from the production and sewage treatment process, such as sludge. Kingdom engages qualified collection companies to dispose of the waste, so as to minimise the impact on nature and protect the Earth.

Kingdom Ethiopia did not collect information of solid waste and below are the solid waste information of all factories in China:

Types of Waste 廢棄物種類	2021 2021年	2022 2022年	2023 2023年	2024 2024年	2025 2025年	Change 變動
Total Sludge (tonnes) 污泥總量 (噸)	2,744	4,282	4,881	4,802	4,358	-9.2%
Sludge per tonne of yarn produced (Kg) 生產每噸紗線的污泥量 (公斤)	137	216	279	278	251	-9.7%

Kingdom enhanced its sewage treatment process to meet local governments' waste discharge standards and the sludge was collected by specialist companies.

Total Sludge and sludge per tonne of yarn (kg)  
污泥總量和每噸紗線污泥量 (公斤)



There was no waste transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII and shipped internationally.

## F10. 固體廢棄物

在生產過程中，污水處理過程中會產生污泥等廢棄物，為加強廢棄物減量，金達針對資源減少使用和再利用作出管理策略，並委託合格的回收公司將廢棄物清運回收處理，以盡量減輕對自然的影響和保護地球。

金達埃塞俄比亞並未蒐集固體廢棄物相關資料，以下為中國境內所有工廠的固體廢棄物資訊：

為配合當地政府排污標準，金達實施更嚴格的污水水質處理，污泥由專門公司收集。

並無運輸、進口、出口或處理過的廢棄物根據《巴塞爾公約》附錄一、二、三和八被認定為具危險性及進行國際運輸。

## G. CLIMATE RELATED DISCLOSURES

### G1. ESG GOVERNANCE STRUCTURE

The Board has established an Environmental, Social and Governance Committee (“**ESG Committee**”) for the oversight of the climate-related risks and opportunities of the Group. The ESG Committee is to advise and assist the Board in managing matters relating to the Environmental, Social and Governance (including the climate-related matters) (“**ESG**”) of the Group, such as governance, policies, initiatives, performances and reporting.

The ESG Committee comprises one Executive Director, one Non-Executive Director and two Independent Non-Executive Directors. The Directors as members of the ESG Committee can ensure appropriate skills and competencies are available to oversee strategies designed to respond to climate-related risks and opportunities.

The terms of reference of the ESG Committee stipulated that it is authorised to access any information it requires from any employee of the Group, and all employees are directed to co-operate with any request made by the ESG Committee. The ESG Committee may obtain external independent professional advice, at the Group's expense, and to secure the attendance of external parties with relevant experience and expertise if necessary. ESG Committee may obtain sufficient training and resources to equip with appropriate skills and competencies to discharge its duties.

ESG Committee may delegate certain of its duties to the ESG Task Force (the “**ESG Task Force**”), which comprises the respective department heads or representatives of function of Environment, Health and Safety, Corporate Social Responsibilities, Sales & Marketing, Production, Human Resources, Finance, Administration, Company Secretarial and any other functions as the ESG Committee considers appropriate, with such powers as appropriate to discharge relevant duties.

## G. 氣候相關披露

### G1. ESG管治架構

董事會已設立環境、社會及管治委員會（「**ESG委員會**」），負責監督本集團與氣候相關的風險及機遇。ESG委員會就管理本集團環境、社會及管治（包括氣候相關事宜）（「**ESG**」）的事宜向董事會提供建議和協助，相關事宜包括管治、政策、執行工作、表現及報告。

ESG委員會由一名執行董事、一名非執行董事及兩名獨立非執行董事組成。由董事擔任ESG委員會成員，可確保成員具備適當的技能和能力，以監督應對氣候相關風險和機遇的各項策略。

ESG委員會的職權範圍規定，ESG委員會有權向本集團僱員索取任何所需資料，所有僱員亦須配合ESG委員會提出的任何要求。如有需要，ESG委員會可向外部專業顧問尋求獨立意見；並邀請具經驗的第三方專業人士出席會議，費用將由本公司支付。ESG委員會可獲得充分的培訓及資源，以確保成員具備履行職責所需的適當技能及能力。

ESG委員會可將某些職責委託給ESG工作組（「**ESG工作組**」），該工作組由環境、健康與安全、企業社會責任、營銷、生產、人力資源、財務、行政、公司秘書以及ESG委員會認為合適的任何其他職能部門的負責人或代表組成，並擁有履行相關職責所需的適當權力。

The members of ESG Committee can call for a meeting when it is necessary and should meet at least once a year. Upon request by the Chairman of the ESG Committee, additional meetings shall be held.

The Board will take into account climate-related risks and opportunities as part of the strategy and in evaluation of potential investment decisions.

## G2. ESG COMMITTEE DUTIES

### ESG vision and strategy

1. To research, monitor and review current and rising ESG trends and issues in understanding emerging ESG matters that affect the Group's operations.
2. To determine and review the Group's ESG vision, objectives and strategy, and make recommendations to the Board for the approval of the relevant initiatives.
3. To identify and assess ESG factors and issues, which could have an impact on business decision making, and make recommendation to the Board or related parties accordingly.

### ESG governance

4. To identify, determine and evaluate ESG risks and opportunities of the Group, which shall be reported to the Board.
5. To keep abreast of climate-related disclosure development; continuously assess, identify and disclose climate-related risks and opportunities.
6. To ensure effective risk management and internal control systems are in place for continuous monitoring and managing ESG risks.

ESG委員會成員可在必要時召開會議，且每年至少應召開一次會議。經ESG委員會主席要求，可召開額外會議。

董事會會將氣候相關風險和機遇納入策略，並在評估潛在投資決策時加以考慮。

## G2. ESG委員會職責

### ESG願景及策略

1. 研究、監察及審閱現時及未來ESG發展趨勢及事件，以了解有可能對本集團營運造成影響的環境、社會及管治事宜。
2. 確定和審查本集團的ESG願景、目標和戰略，並向董事會提出建議，以獲得相關舉措的批准。
3. 識別和評估可能對企業決策產生影響的ESG因素，並據此向董事會或相關方提出建議。

### ESG治理

4. 識別、確定和評估本集團的ESG風險和機遇，並向董事會報告。
5. 密切關注氣候相關信息披露的發展；持續評估、識別和披露與氣候相關的風險和機遇。
6. 確保建立有效的風險管理和內部控制系統，以持續監測和管理ESG風險。



## ENERGY/RESOURCES CONSUMPTION AND EMISSION 能源／資源消耗與排放

- |     |   |     |   |
|-----|---|-----|---|
| 7.  | To identify, assess and determine ESG issues that are material to the operations of the Group and/or stakeholders' interests, including the current financial effect and anticipated financial effect of climate-related risks and opportunities. | 7.  | 識別、評估和確定對本集團運營和／或利益相關者利益具有重大影響的ESG問題，包括氣候相關風險和機遇的當前財務影響和預期財務影響。 |
| 8.  | To advise the Board on the allocation of resources on ESG initiatives.  | 8.  | 就ESG舉措的資源分配向董事會提供建議。  |
| 9.  | To develop and establish ESG policies and procedures in guiding the implementation of relevant ESG initiatives.   | 9.  | 制定和建立ESG政策和程序，以指導相關ESG舉措的實施。                                    |
| 10. | To review the Group's ESG policies and procedures to ensure that they remain valid and fit for purposes.  | 10. | 審查本集團的ESG政策和程序，以確保其仍然有效並符合預期目的。                                 |
| 11. | To monitor and review the Group's operations to ensure that they comply with relevant ESG policies and procedures, as well as applicable laws and regulations and international standards.  | 11. | 監督和審查本集團的運營，以確保其符合相關的ESG政策和程序，以及適用的法律法規和國際標準。                   |
| 12. | To oversee the implementation of the Group's ESG strategy and initiatives.  | 12. | 負責監督本集團ESG戰略和舉措的實施。   |
| 13. | To set targets to measure the attainment of the initiatives and develop continuous improvement programmes for ESG performance.  | 13. | 設定目標以衡量各項舉措的完成情況，並制定持續改進ESG績效的方案。                               |
| 14. | To measure and evaluate the performance of the Group against ESG targets set, which shall be reported to the Board, and advise on actions needed to improve performance.  | 14. | 衡量和評估本集團在實現ESG目標方面的績效，並將結果報告給董事會，並就改進績效所需的行動提出建議。               |
| 15. | To ensure sufficient and adequate training on ESG issues is provided to relevant management and employees to equip them with appropriate skills and competencies to discharge their duties.   | 15. | 確保向相關管理人員和員工提供充分的ESG問題培訓，使他們具備履行職責所需的適當技能和能力。                   |
| 16. | To oversee stakeholder engagement and materiality assessment processes to ensure effective communication and relationships are maintained with stakeholders, while safeguarding the Group's reputation.   | 16. | 負責監督利益相關者參與和重要性評估流程，以確保與利益相關者保持有效的溝通和關係，同時維護本集團的聲譽。             |

ESG reporting

17. To determine the reporting standard to be adopted for the ESG report.
18. To determine the reporting boundary of the ESG report.
19. To oversee the ESG report preparation by the ESG Task Force.
20. To review the annual ESG report which shall be prepared by the ESG Task Force, and make recommendations to the Board for approval.

Community initiatives

21. To review the budget and work plan of community initiatives, and make recommendations to the Board for approval.
22. To review operations, results and performance of community initiatives, including the volunteering teams and other charity activities, as well as internal and external feedback on these initiatives, and provide updates to the Board as appropriate.

Other responsibilities

23. To review and evaluate the performance of the ESG Committee and these terms of reference to ensure its operating effectiveness, and recommend any changes it considers appropriate for the Board's approval. The Board shall evaluate the performance of the ESG Committee.
24. To identify and monitor actions that are necessary to enable the ESG Committee to discharge its responsibilities.
25. In discharging its responsibilities, the ESG Committee shall conform to any requirement, direction, and regulation that may from time to time be prescribed by the Board or contained in the constitution of the Company or imposed by legislation.

ESG匯報

17. 確定ESG報告採用的報告標準。
18. 確定ESG報告的報告範圍。
19. 監督ESG工作組的ESG報告編製工作。
20. 審查由ESG工作組編製的年度ESG報告，並向董事會提出建議以供批准。

社區項目

21. 審查社區項目的預算和工作計劃，並向董事會提出建議以供批准。
22. 審查社區項目的運作、成果和績效，包括志願者團隊和其他慈善活動，以及對這些倡議的內部和外部反饋，並酌情向董事會提供最新信息。

其他責任

23. 審查和評估ESG委員會的績效和本職權範圍，以確保其運作有效性，並提出其認為適當的任何變更建議，供董事會批准。董事會將對ESG委員會的績效進行評估。
24. 確定並監督為使ESG委員會能夠履行其職責所必需的行動。
25. ESG委員會在履行其職責時，應遵守董事會不時規定的或公司章程中包含的或法律規定的任何要求、指示和規定。

G3. CLIMATE-RELATED RISKS AND OPPORTUNITIES

Climate-related risks and opportunities are events/ occurrences that could reasonably be expected to affect the Group's cash flows, its access to finance or cost of capital. These events/occurrences could be over the short term (within the next five years), medium term (five to twenty years) or long term (over twenty years) as listed below:

G3. 氣候相關風險和機遇

氣候相關風險及機會指在合理預期下將在短期（未來五年內）、中期（五至二十年）或長期（二十年以上）內影響本集團現金流量、融資渠道或資本成本的事件／情況，如下所列：

Type of risks 風險類型	Climate-related risks 氣候相關風險	Effects on business model 對業務模式的影響	Effects on value chain 對價值鏈的影響
<b>Climate-related physical risks</b> 氣候相關物理風險			
<b>Acute risk</b> 急性風險	<p>Increased severity of extreme weather events such as: 極端天氣事件的嚴重程度增加，例如：</p> <ul style="list-style-type: none"> <li>Tropical cyclones 熱帶氣旋</li> <li>Riverine flooding 河溪氾濫</li> <li>Storms 風暴</li> <li>Wildfires 野火</li> </ul>	<ul style="list-style-type: none"> <li>Lack of supply of raw materials (flax) due to poor harvest of raw materials caused by extreme weather conditions 由於極端天氣造成原料收成不佳，導致原料（亞麻）供應不足</li> <li>Anticipated damage to property and assets in “high-risk” locations 「高風險」地區的財產和資產預期受損</li> </ul>	<ul style="list-style-type: none"> <li>Decreased production capacity (e.g. transport difficulties, supply chain interruptions) 產能下降（如運輸困難、供應鏈中斷）</li> <li>Anticipated reduction in availability of insurance on assets in “high-risk” locations 位處「高風險」地區的資產預期難以投保</li> <li>Lower sales/output due to business disruption 業務中斷導致銷量／產出降低</li> </ul>
<b>Chronic risk</b> 慢性風險	<ul style="list-style-type: none"> <li>Changes in precipitation patterns and extreme variability in weather patterns 降雨（水）模式變化和氣候模式的極端變化</li> <li>Rising mean temperatures 平均氣溫上升</li> <li>Rising sea levels 海平面上升</li> </ul>	<ul style="list-style-type: none"> <li>Negative impacts on the workforce (e.g. health, safety, absenteeism) 對勞動力的負面影響（如健康、安全、缺勤）</li> <li>Inadequate utilities supply (e.g. water, energy) for plants and facilities 工廠和設施的公用設施（如水、能源）供應不足</li> </ul>	

Type of risks 風險類型	Climate-related risks 氣候相關風險	Effects on business model 對業務模式的影響	Effects on value chain 對價值鏈的影響
<b>Climate-related transition risks</b> 氣候相關的轉型風險			
<b>Policy and legal risk</b> 政策及法律風險	<ul style="list-style-type: none"> <li>Increased carbon pricing 碳定價提高</li> <li>Enhanced emissions reporting obligations 加強排放報告的要求</li> <li>Mandatory regulation of existing products and services 對現有產品及服務的強制性監管</li> <li>Exposure to litigation 面臨訴訟風險</li> </ul>	<ul style="list-style-type: none"> <li>Increased regulatory requirements on carbon pricing 加強碳定價的監管要求</li> <li>Early retirement of existing assets due to policy changes 政策變化導致現有資產提前報廢</li> <li>Anticipated change in energy efficiency standards 能源效率標準預期發生變化</li> <li>Adoption or deployment of new practices and processes for compliance 為合規而採用／部署新型實務運作和流程</li> </ul>	<ul style="list-style-type: none"> <li>Anticipated reduction in demand for high emissions products and services 預計對高排放產品及服務的需求將會減少</li> </ul>
<b>Technology risk</b> 技術風險	<ul style="list-style-type: none"> <li>Substitution of existing products and services with lower emissions options 以較低排放的產品和服務替代現有的產品和服務</li> <li>Unsuccessful investment in new technologies 新技術投資未能成功</li> <li>Costs to transition to lower emissions technology 轉型至較低排放技術的成本</li> </ul>	<ul style="list-style-type: none"> <li>Early retirement of existing assets (e.g. coal burners) 現有資產(如煤燃燒器)提前報廢</li> <li>Increased research and development ("R&amp;D") in new and alternative technologies 加大新型和替代型技術研發支出</li> <li>New technology development 開發新技術</li> <li>Adoption or deployment of new practices and processes 採用／部署新型實務運作和流程</li> </ul>	<ul style="list-style-type: none"> <li>Anticipated reduction in demand for high emissions goods/ services 預計對高排放商品／服務的需求將會減少</li> </ul>



# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

Type of risks 風險類型	Climate-related risks 氣候相關風險	Effects on business model 對業務模式的影響	Effects on value chain 對價值鏈的影響
<b>Climate-related transition risks</b>			
<b>Market risk 市場風險</b>	<ul style="list-style-type: none"> <li>Changing customer behaviour 客戶行為不斷變化</li> <li>Uncertain market signals 市場信號不確定</li> <li>Increased cost of raw materials 原材料成本上漲</li> </ul>	<ul style="list-style-type: none"> <li>Changing input prices (e.g. raw material, energy, water) and output requirements (e.g. waste treatment) 投入成本 (如原材料、能源、水) 和產出需求 (如廢棄物處理) 變化</li> <li>Abrupt and unexpected shifts in energy costs 突如其來的能源成本改變</li> <li>Re-pricing of assets (e.g. fossil fuel reserves, land valuations, securities valuations) 資產重新定價 (如石化燃料儲備、土地評估、證券評估)</li> </ul>	<ul style="list-style-type: none"> <li>Anticipated shift in consumer preferences 預計消費者偏好轉變</li> <li>Change in revenue mix and sources 收入組合及來源變化</li> </ul>
<b>Reputation risk 聲譽風險</b>	<ul style="list-style-type: none"> <li>Shifts in consumer preference 消費者偏好的轉變</li> <li>Stigmatisation of industry sector 行業被污名化</li> <li>Increased stakeholder concern or negative stakeholder feedback 持份者的關注程度提高或持份者的負面反饋日益增加</li> </ul>	<ul style="list-style-type: none"> <li>Negative impacts on workforce management and planning (e.g. employee attraction and retention) 勞動力管理和規劃 (如員工的招募和留任) 造成負面影響</li> <li>Reduction in capital availability 可用資本減少</li> </ul>	<ul style="list-style-type: none"> <li>Anticipated reduction in demand for high emissions goods/ services 預計對高排放商品／服務的需求將會減少</li> <li>Decreased production capacity from stigmatised suppliers (e.g. delayed planning approvals, supply chain interruptions) 被污名化的供應商導致產能下降 (如延遲規劃批准、供應鏈中斷)</li> </ul>

# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

Types of opportunities 機遇類型	Climate-related opportunities 氣候相關機遇	Effects on business model 對業務模式的影響	Effects on value chain 對價值鏈的影響
Resource efficiency 資源效率	<ul style="list-style-type: none"> <li>Use of more efficient modes of transport 採用更高效率的運輸方式</li> <li>Use of more efficient production and distribution processes 使用更高效率的生產和分銷流程</li> <li>Use of recycling 回收再利用</li> <li>Move to more efficient buildings 轉用更高效率的建築物</li> <li>Reduced water usage and consumption 減少用水量和耗水量</li> </ul>	<ul style="list-style-type: none"> <li>Efficiency gains 提升效率</li> <li>Benefits to workforce management and planning (e.g. improved health and safety, employee satisfaction, productivity) 有利於勞動力管理和規劃 (如改善衛生和安全、員工滿意度、生產力)</li> </ul>	<ul style="list-style-type: none"> <li>Increased production capacity 提高產能</li> </ul>
Energy source 能源來源	<ul style="list-style-type: none"> <li>Use of lower-emission sources of energy 使用低碳能源</li> <li>Use of supportive policy incentives 採用獎勵性政策</li> <li>Use of new technologies 使用新技術</li> <li>Participation in carbon market 參與碳交易市場</li> <li>Shift toward decentralised energy generation 轉變至非集中式能源生產</li> </ul>	<ul style="list-style-type: none"> <li>Use of lowest-cost abatement 使用最低成本的減排方法</li> <li>Reduced exposure to future fossil fuel price increases (e.g. through change in energy mix) 降低未來化石燃料價格上升的風險 (如透過改變能源組合)</li> <li>Reduced exposure to GHG emissions 降低溫室氣體排放風險</li> <li>Increased capital availability (e.g. as more investors favour lower emissions producers) 資本供應增加 (如更多投資者看好低碳製造商)</li> </ul>	<ul style="list-style-type: none"> <li>Anticipated reputational benefits resulting in increased demand for goods/ services 預計名譽提高且商品／服務需求量上升</li> </ul>

# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

Types of opportunities 機遇類型	Climate-related opportunities 氣候相關機遇	Effects on business model 對業務模式的影響	Effects on value chain 對價值鏈的影響
<b>Market 市場</b>	<ul style="list-style-type: none"> <li>• Access to new markets 進入新市場</li> <li>• Use of public-sector incentives 善用公共部門獎勵辦法</li> <li>• Access to new assets and locations needing insurance coverage 獲得需要投保的新資產和地區</li> </ul>	<ul style="list-style-type: none"> <li>• Access to new and emerging markets (e.g. partnerships with governments and development banks) 進入新型和新興市場 (例如與政府、開發銀行合作)</li> <li>• Diversification of financial assets (e.g. green bonds and infrastructure) 金融資產的多元化 (如綠色債券和基礎設施)</li> </ul>	<ul style="list-style-type: none"> <li>• Access to new and more efficient suppliers 接觸新的及更高效的供應商</li> </ul>
<b>Resilience 韌性</b>	<ul style="list-style-type: none"> <li>• Participation in renewable energy programmes and adoption of energy efficiency measures 參與可再生能源項目並採用節能措施</li> <li>• Use of resource substitutes/diversification 採用替代能源／多元化</li> </ul>	<ul style="list-style-type: none"> <li>• Increased resilience planning (e.g. infrastructure, land, buildings) 加強韌性規劃 (如基礎設施、土地、建築物)</li> </ul>	<ul style="list-style-type: none"> <li>• New products and services related to ensuring resiliency 確保韌性的相關新產品和新服務</li> <li>• Increased reliability of supply chain and ability to operate under various conditions 提高供應鏈可靠性及不同條件下的營運能力</li> </ul>

#### G4. BUSINESS MODEL AND VALUE CHAIN

Please refer to section C2 for the Kingdom's business model.

We imported scutched flax mainly from France as raw materials and manufacture linen yarn in our factories in China and in Ethiopia. Our linen yarn is sold to approximately twenty countries.

The key climate-related risk is extreme weather (high temperature and drought) that may cause poor harvest of flax (raw material) by our suppliers, resulting in poorer quality of raw material and higher cost of raw material. Currently, we can transfer part of the higher cost of raw material to the selling price of our finished products. As the linen yarn is a relatively small segment in the whole textile industry, we anticipated that the correlation between the cost of the raw material and the selling price of linen yarn will not be materially changed in the foreseeable future.

The key climate-related opportunity is green financial products including green loans. Linen yarn is an environment-friendly product and our pursuit of low carbon footprint, and the increasing availability of green financial products would allow Kingdom group to lower its borrowing costs by leveraging on the green financial products market.

#### G4. 業務模式和價值鏈

有關金達的業務模式，請參閱C2節。

我們主要從法國進口打成麻作為原料，並在中國和埃塞俄比亞的工廠生產亞麻紗。我們的亞麻紗銷往約二十個國家。

主要的氣候相關風險是極端天氣（高溫 and 乾旱），這可能導致供應商亞麻（原料）收成不佳，進而造成原料品質下降和成本上升。目前，我們可以將部分較高的原料成本轉嫁到成品售價中。由於亞麻紗在整個紡織業中所佔份額相對較小，我們預計在可預見的未來，原料成本與亞麻紗售價之間的相關性不會發生重大變化。

主要的氣候相關機遇是綠色金融產品，包括綠色貸款。亞麻紗屬環保產品，配合我們追求低碳足跡的目標，而綠色金融產品日益普及，金達集團將能夠利用綠色金融產品市場，降低借貸成本。



## G5. STRATEGY AND DECISION-MAKING

Kingdom strives to be one of the largest linen yarn manufacturers in the world through its commitment to sustainable development and technical innovation, developing proprietary intellectual property rights, branding of products and pursuing advanced management for lean management and excellent performance to generate or preserve value over a longer term.

At Kingdom, environmental considerations are central and embedded to our decision-making and management processes, including climate-related risks and opportunities. Kingdom has carried out an environmental protection management system to promote energy conservation and emission reduction, strengthen the prevention of pollution and mitigate relevant risks. Kingdom collects, disposes and discharges the waste gas, GHG, sewage and wastes generated by its manufacturing activities in optimal, effective and legitimate manners. Climate-related transition plan includes the development of innovative technologies, properly uses natural gas power generation, and invests in technologies and businesses that lessen its environmental impact, in order to achieve more efficient consumption of resources per tonne of linen yarn produced and to achieve the climate-related targets (including greenhouse gas emissions). Please refer to section G13 for details.

## G5. 策略和決策

金達致力於永續發展及技術創新，開發自主知識產權，產品品牌營銷，追求卓越管理從而達致精細化管理及優秀表現，銳意成為全球最大型亞麻紗製造商之一，長期創造或維持價值。

在決策和管理過程（包括氣候相關風險和機遇）中，金達堅持以環保為本，落實環保管理系統，推動節能減排，加強污染防預及降低危害風險；在製造過程中所產生的廢氣及溫室氣體、污水及廢棄物排放，執行有效收集、最佳處理及合法排放途徑。氣候相關轉型計劃包括發展創新科技，善用天然氣發電，投資開發技術和業務，藉此減少環境傷害，從而提高生產每噸亞麻紗的資源消耗效益，並達成氣候相關目標（包括溫室氣體排放）。詳情請參閱G13節。

G6. FINANCIAL POSITION, FINANCIAL PERFORMANCE AND CASH FLOWS

G6. 財務狀況、財務表現及現金流量

Current financial effects from climate-related risks and opportunities

氣候相關風險和機遇當前產生的財務影響

Types 類型	Items 項目
Changes in financial position and impacts on cash flows 財務狀況變化及其對現金流量的影響	<ul style="list-style-type: none"> <li>Replacement of property, plant and equipment with more efficient models or alternatives. 以更高效率的型號或替代品更換物業、廠房及設備。</li> <li>Extra cash outflow for early replacement of existing PPE. 提前更換現有物業、廠房及設備導致的額外現金流出。</li> </ul>
Changes in financial performance and impacts on cash flows 財務表現變化及其對現金流量的影響	<ul style="list-style-type: none"> <li>Early retirement of PPE and write off of residual value of PPE. 物業、廠房及設備的提前報廢及剩餘價值的撇銷。</li> </ul>

There was no item identified with a significant risk of material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities of the Group as of 31 December 2025.

截至2025年12月31日，本集團並無識別到任何項目存在於下一個年度報告期間內對資產及負債賬面金額作出重大調整的重要風險。

Anticipated financial effects from climate-related risks and opportunities on the investment and disposal plans; and planned sources of funding to implement the strategy

氣候相關風險和機遇預期對投資及出售計劃產生的財務影響；及為實施策略所需的資金的計劃資金來源

# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

Types 類型	Items 項目
<p>Changes in financial position and impacts on cash flows 財務狀況變化及其對現金流量的影響</p>	<ul style="list-style-type: none"> <li>• Build new factory in Egypt with an annual production capacity of 3,800 tonnes of linen yarn with most advanced machinery to diversify the production locations, expected to be completed in 2026 and commerce production in 2027. The investment cost of this project is approximately RMB200 million which will be financed by internal resources and bank loans. 在埃及興建年產能為3,800噸亞麻紗的新工廠，並配備最先進的機器，實現生產地點多元化，預計於2026年完工，並於2027年投入商業生產。此項目的投資成本約為人民幣二億元，將由內部資源及銀行貸款撥付。</li> <li>• Cash outflow for the cost of construction and procurement of machinery will be happened mainly in 2026. 主要於2026年產生建築成本和機器採購的現金流出。</li> </ul>
<p>Changes in financial performance and impacts on cash flows 財務表現變化及其對現金流量的影響</p>	<ul style="list-style-type: none"> <li>• New factory will be more efficient, with lower GHG emissions and improve profitability and cash flow. 新工廠將更有效率，能減少溫室氣體排放，改善盈利能力及現金流量。</li> <li>• Further strengthen the Kingdom brand of linen yarn as environment-friendly product to capture market shares, increased sales and profitability. 進一步強化金達亞麻紗作為環保產品的品牌形象，以搶佔市場份額、增加銷售額及盈利能力。</li> <li>• Leverage on green financial products to lower overall borrowing rate, improved profitability and lower interest payments. 善用綠色金融產品，降低整體借貸利率，提升盈利能力，減少利息支出。</li> <li>• Extra compliance costs on climate-related compliance matters. 氣候相關合規事宜的額外合規成本。</li> </ul>

## G7. CLIMATE RESILIENCE

Kingdom currently has five factories, with four in China and one in Ethiopia. Another new factory in Egypt is under construction. The diverse production locations can mitigate any climate-related physical risks to the Group.

For the climate-related risk of poor harvest of flax (raw material), Kingdom is aiming to maintain 6 to 12 months of raw material inventory. In addition, apart from raw materials from Europe, Kingdom will look into other countries like Egypt for diversity of countries or regions for the raw materials supply to strengthen its climate resilience.

Climate-related scenario analysis (physical risks)

To better understand the potential impacts of climate change on our company's business, we conducted climate scenario analyses for two time horizons, 2030 and 2050, under the following pathways:

- Representative Concentration Pathway 2.6 (RCP 2.6), Shared Socioeconomic Pathway 1 (SSP1), International Energy Agency's Sustainable Development Scenario (IEA SDS) and Network for Greening the Financial System (NGFS) Orderly Pathways supplemented by the Net-Zero Emissions by 2050 case
- RCP8.5, SSP5 and IEA Stated Policies Scenario

The scenario analyses include all our factories in China.

## G7. 氣候韌性

金達集團目前擁有五家工廠，其中四家位於中國，一家位於埃塞俄比亞。另一家位於埃及的新工廠正在興建中。多元化的生產佈局有助於降低氣候相關物理風險對本集團造成的影響。

為應對亞麻(原料)收成不佳的氣候相關風險，金達計劃維持6至12個月的原料庫存。此外，除歐洲原料外，金達亦將考慮從埃及等其他國家採購原料，以實現多元化原料供應國家或地區，並增強氣候韌性。

氣候相關情景分析(物理風險)

為了更好地了解氣候變化對本公司業務的潛在影響，我們針對2030年及2050年兩個時間範圍就以下路徑進行了氣候情景分析：

- 代表性濃度路徑(RCP)2.6、共享社會經濟路徑(SSP)1、國際能源署可持續發展情景(IEA SDS)及綠色金融系統網絡(NGFS)有序路徑，以2050年淨零排放情景作為補充
- RCP8.5、SSP5及國際能源署既定政策情景

情景分析涵蓋了我們在中國的所有工廠。



## ENERGY/RESOURCES CONSUMPTION AND EMISSION 能源／資源消耗與排放

Set out below are parameters used and reasons for their relevance:

- Carbon price – Upon the promulgation of laws relating to carbon pricing, we will have to pay for our GHG emissions.
- Renewable energy – The proportion of renewable energy used by our Group affects the amount of carbon offset required.
- Electric vehicles (EV) – The cost required for replacing existing fleets with EVs and the cost-savings brought by EVs.
- Extreme weather – The increase in the frequency of extreme weather (e.g. black rainstorm warning signal and typhoon signal 8 or above) may affect our business operations.

Low emissions scenario (1.5-2°C)

- Carbon prices reach US\$50/tonne and US\$250/tonne for China by 2030 and 2050, respectively.
- Our renewable energy mix will gradually increase.
- EVs dominate the global car and light truck fleet market by 2050. Majority of our vehicles owned by our Group are EVs, hence, we assume there will be no significant impact on us.

High emissions scenario (>4°C)

- No carbon price or tax has been established.
- Extreme weather causes more frequent flooding. We have assessed the risk of flooding in relation to our property portfolio.
- Increase in frequency of extreme weather.

下文載列所使用的參數及其相關性的原因：

- 碳價格— 在頒佈碳定價的相關法律後，我們將必須為溫室氣體排放支付費用。
- 可再生能源— 本集團使用的可再生能源比例會影響所需的碳抵銷金額。
- 電動車— 以電動車取代現有車隊所需的成本，以及電動車所節省的成本。
- 極端天氣— 極端天氣（如黑色暴雨警告信號和8號或以上颱風信號）發生的頻率增加可能會影響我們的業務運營。

低排放情景（1.5-2°C）

- 於2030年及2050年之前，中國的碳價格分別達到50美元／噸及250美元／噸。
- 我們的可再生能源組合將逐漸增加。
- 於2050年之前，電動車主導全球汽車及輕型貨車車隊市場。本集團擁有的車輛大部分為電動車，因此我們認為不會對我們產生重大影響。

高排放情景（>4°C）

- 並未制定碳價格或碳稅。
- 極端天氣導致更頻繁的洪災。我們已評估與我們的物業組合相關的洪災風險。
- 極端天氣頻率增加。

Assuming one of the factories is affected by flooding due to severe weather, which may cause disruption of production up to one week. The production order of that factory can be easily diverted to other factories and no material disruption to our sales or group production capacity is expected.

Assuming a poor harvest year of flax (raw material) in Europe, we could use our inventory level to control the pace of procuring the raw material, and to increase procuring from other countries not affected by the extreme weather.

The above two scenarios are our real-life experience, and with the highest probability of re-occurrence in future over the short term, medium term and long term, which are relevant to our operations.

## G8. RISK MANAGEMENT

Kingdom conducted key risks management assessments twice a year and maintained a key risk register. Under our risk management framework, the risks such as climate-related physical risks are identified and monitoring mechanism or mitigation measures are in place.

The climate-related risks are identified, and scenario analyses of the top 2 risks were undertaken. The nature, likelihood and magnitude of the effects of those risks are considered in the scenario analyses based on historical occurrence.

The Board not only considers climate-related risks but considers all the risks to the Group as a whole in formulating our strategy and business model. There was no change of process in how the Board evaluates the risks as compared with the previous reporting period. However, climate-related opportunities will be added to consider for the betterment of our strategy and business model.

假設其中一家工廠因惡劣天氣引致洪災而受影響，可能導致生產中斷長達一星期。該工廠的生產訂單可輕易轉移至其他工廠，預期不會對我們的銷售或集團生產能力造成嚴重影響。

假設歐洲的亞麻（原料）歉收，我們可利用現有庫存水平控制原料採購速度，並增加從其他未受極端天氣影響的國家採購的數量。

上述兩個情景均為我們的實際經驗，在短期、中期及長期內再次出現的可能性最高，並與我們的營運相關。

## G8. 風險管理

金達每年進行兩次主要風險管理評估，並存有主要風險登記冊。在我們的風險管理框架下，已識別包括氣候相關物理風險在內的各项風險，並已設有監控機制或緩解措施。

已識別氣候相關風險，並對最高兩項風險進行了情景分析。在情景分析中，已根據過往發生情況考慮該等風險的性質、可能性及影響程度。

董事會在制定策略及業務模式時，不僅考慮氣候相關風險，更會考慮本集團整體面對的所有風險。與上一報告期間相比，董事會評估風險的流程並無改變。然而，為改善我們的策略及業務模式，將會新增考慮氣候相關機遇。

## G9. GREENHOUSE GAS EMISSIONS

Kingdom believes that reducing Greenhouse Gas (“GHG”) is one of the major concerns for the fight against global warming. In this regard, individuals’ contribution is not enough. As such, Kingdom takes on its corporate responsibility as the leader in the industry to reduce GHG emissions. To do so, it has used advanced monitoring system to curb unnecessary waste of resources. It has also been improving its production techniques and upgrading its equipment. As a result, it has made significant progress in cutting GHG emissions.

GHG emissions of Kingdom fall within three scopes. Scope 1 is the direct emissions from sources that are owned or controlled by the Company. Scope 2 is the “energy indirect” emissions resulting from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Company. Scope 3 with 8 identified relevant upstream or downstream activities, including Purchased goods & services, Capital goods, Upstream transportation and distribution, Waste generated in operations, Business travel, Employee commuting, Downstream transportation and distribution and Processing of sold products.

Kingdom engaged one of the world's leading testing, inspection and certification companies to assist us in defining the boundary of Scope 3 activities, data collection methods and conduct a computation of our Scope 1, Scope 2 and Scope 3 GHG emission as a base year for 2022. The data of 2023, 2024 and 2025 were collected and presented on the same basis.

## G9. 溫室氣體排放

金達認為溫室氣體（「溫室氣體」）減量是對抗全球暖化的重要議題之一，而單靠個人節能減碳也不足以應付，所以金達作為行業領先的企業，在溫室氣體減量為目標下，設置先進能源監測系統，減少不必要的資源浪費，且不斷改善生產工藝和設備汰舊換新，實行在溫室氣體排放減量上有顯著成績。

金達的溫室氣體排放主要分為三個範疇，範疇一指由本公司擁有或控制之排放源所產生的直接排放。範疇二指因本公司內部消耗之購電、供熱、製冷及蒸汽所產生之「能源間接」排放。範圍三識別了8項相關的上游或下游活動，包括購買的商品和服務、資本貨品、上游運輸和配送、營運中產生的廢物、差旅、員工通勤、下游運輸和配送以及銷售產品的加工。

金達委託了全球領先的測試、檢驗及認證公司之一，協助我們界定範疇三活動的範圍、數據收集方法，並以2022年為基準年，計算我們的範疇一、範疇二及範疇三溫室氣體排放量。2023年、2024年及2025年的數據均以相同基準收集和呈列。

Data table

數據列表

Scope 範疇	Source of emission factor 排放系數來源	Unit 單位	2022 2022年	2023 2023年	2024 2024年	2025 2025年
Scope 1 範疇一	Direct emissions from stationary source combustion and anaerobic process for wastewater treatment 固定源燃燒及厭氧廢水處理過程的直接排放	MtCO <sub>2</sub> e 公噸二氧化碳當量	19,409	17,554	16,402	13,051
Scope 2 (location-based) 範疇二 (地域為基準)	National Emission Factors 國家排放因子	MtCO <sub>2</sub> e 公噸二氧化碳當量	77,252	77,213	75,989	67,614
Scope 3 範疇三	See Scope 3 reporting boundary 見範疇3報告邊界	MtCO <sub>2</sub> e 公噸二氧化碳當量	91,388	60,537	55,835	59,950
Total 總計		MtCO <sub>2</sub> e 公噸二氧化碳當量	188,049	155,304	148,226	140,615

Our approach

我們的方法

Our approach 我們的方法	
Standard used 所使用的標準	ISO 14064-1:2018 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals ISO 14064-1:2018，組織層級溫室氣體排放和移除的量化和報告指南
Measurement approach 計量方法	Operational control due to the ability to take full ownership of all GHG emissions we can directly influence and reduce 營運控制，因為能夠完全掌握所有可以直接影響和減少的溫室氣體排放
Operational boundary 營運邊界	All factories of the Group 本集團的所有工廠



# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

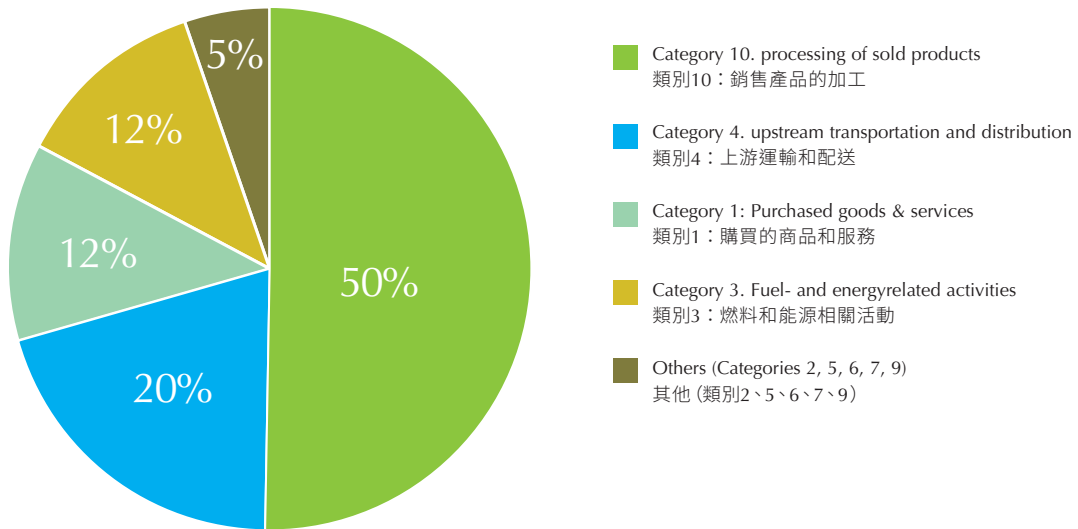
### Scope 3 reporting boundary

### 範疇三報告邊界

Scope 3 category 範疇三活動	Source of emission factor 排放系數來源	Basis of selection 選擇依據
1 Purchased goods & services 購買的商品和服務	<ul style="list-style-type: none"> <li>Data collected directly from suppliers 直接從供應商收集的數據</li> <li>UK Government GHG Conversion Factors for Company Reporting 英國政府供公司申報使用的溫室氣體轉換系數</li> <li>Normative Business Carbon Calculator Normative商業碳計算器</li> <li>Ecoinvent 3.9 Ecoinvent 3.9</li> </ul>	Raw material suppliers in Europe 歐洲的原材供應商
2 Capital goods 資本貨品	<ul style="list-style-type: none"> <li>Normative Business Carbon Calculator Normative商業碳計算器</li> </ul>	Emissions associated with the production and use of fixtures, vehicles and equipment used in the construction and operations of properties 與物業施工及運營中使用的固定裝置、車輛及設備的生產及使用相關的排放
3 Fuel and energy related activities not included in Scope 1 greenhouse gas emissions or Scope 2 greenhouse gas emissions 範疇一溫室氣體排放或範疇二溫室氣體排放未包含的燃料和能源相關活動	<ul style="list-style-type: none"> <li>UK Government GHG Conversion Factors for Company Reporting(2022) 英國政府供公司申報使用的溫室氣體轉換系數（2022年）</li> </ul>	Fuel and energy used by the Group and derived therefrom. 本集團使用的燃料及能源以及由此產生的。

Scope 3 category 範疇三活動	Source of emission factor 排放系數來源	Basis of selection 選擇依據
4 Upstream transportation and distribution 上游運輸和配送	<ul style="list-style-type: none"> <li>Gross weight of goods transported 運輸貨物的毛重</li> </ul>	All raw materials and auxiliary materials purchased in China 於中國採購的所有原料和輔料
5 Waste generated in operations 營運中產生的廢物	<ul style="list-style-type: none"> <li>Municipal solid waste {RoW}  treatment of, incineration   APOS, S 都市固體廢物{其他地區} 焚燒處理  APOS, S</li> <li>Municipal solid waste {RoW}  treatment of, sanitary landfill   APOS, S 都市固體廢物{其他地區} 衛生填埋處理  APOS, S</li> </ul>	Waste generated 所產生的廢物
6 Business travel 差旅	<ul style="list-style-type: none"> <li>UK2022, Business travel – air 英國 (2022年), 差旅—航空</li> </ul>	Kilometers travelled 差旅公里數
7 Employee commuting 員工通勤	<ul style="list-style-type: none"> <li>Ecoinvent Ecoinvent</li> <li>UK Government GHG Conversion Factors for Company Reporting 英國政府供公司申報使用的溫室氣體轉換系數</li> </ul>	Kilometers travelled 通勤公里數
9 Downstream transportation and distribution 下游運輸和配送	<ul style="list-style-type: none"> <li>UK2022, Freighting goods, All HGVs, Average laden 英國 (2022年), 貨物運輸, 所有重型貨車, 平均載貨</li> <li>UK2023, Freighting goods, General Cargo, Average 英國 (2023年), 貨物運輸, 一般貨物, 平均</li> </ul>	Tonnes kilometers travelled 所運輸的噸公里數
10 Processing of sold products 銷售產品的加工	<ul style="list-style-type: none"> <li>Data collected directly from customers 直接從客戶收集的數據</li> </ul>	Products sold to customers in China and overseas 於中國及海外向客戶銷售的產品

**Scope 3 GHG emissions breakdown (2025)**  
範疇三溫室氣體排放類別細分 (2025年)



**GHG Emission Intensity**

Kingdom has calculated the amount of GHG emissions per unit of production volume based on its annual linen yarn production of 19,929 tonnes in 2025. The overall GHG emissions per tonne of yarn in 2025 was approximately 6.7% lower than that in 2024.

**溫室氣體排放密集度**

2025年，金達亞麻紗年產量19,929噸，以此為基礎計算每單位產量的溫室氣體排放量。2025年每噸紗線的整體溫室氣體排放量較2024年減少約6.7%。

# ENERGY/RESOURCES CONSUMPTION AND EMISSION

## 能源／資源消耗與排放

GHG Emission Intensity (tonnes of CO<sub>2</sub> equivalent, per tonne of yarn)

溫室氣體排放密集度 (公噸二氧化碳當量, 噸／每噸紗)

	2022 2022年	2023 2023年	2024 2024年	2025 2025年
Annual Production volume of linen yarn (tonnes) 亞麻紗年產量 (噸)	21,703	19,690	19,595	19,929

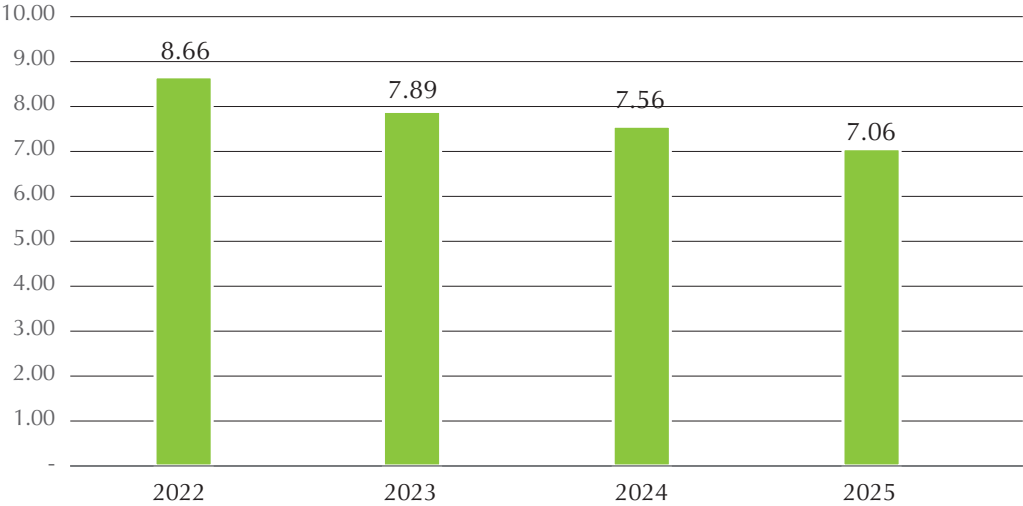
GHG Emission (MtCO <sub>2</sub> e) 溫室氣體排放 (公噸二氧化碳當量)	2022 2022年	2023 2023年	2024 2024年	2025 2025年
Scope 1 範疇一	19,409	17,555	16,402	13,051
Scope 2 (location based) 範疇二 (地域為基準)	77,252	77,213	75,989	67,614
Scope 3 範疇三	91,388	60,537	55,835	59,950
Total Metric tonnes of CO <sub>2</sub> equivalent 二氧化碳當量總量 (公噸)	188,049	155,304	148,226	140,615

GHG Emission Intensity (MtCO <sub>2</sub> e per tonne of linen yarn produced) 溫室氣體排放密度 (生產每噸亞麻紗所產生的公噸二氧化碳當量)	2022 2022年	2023 2023年	2024 2024年	2025 2025年
Scope 1 範疇一	0.89	0.89	0.84	0.65
Scope 2 (location based) 範疇二 (地域為基準)	3.56	3.92	3.88	3.39
Scope 3 範疇三	4.21	3.07	2.85	3.01
Total MtCO <sub>2</sub> e per tonne of linen yarn produced 生產每噸亞麻紗所產生的 公噸二氧化碳當量總量	8.66	7.89	7.56	7.06



**ENERGY/RESOURCES  
CONSUMPTION AND EMISSION**  
能源／資源消耗與排放

**GHG Emission Intensity (MtCO<sub>2</sub>e per tonne of linen yarn produced)**  
溫室氣體排放密度 (生產每噸亞麻紗所產生的公噸二氧化碳當量)



G10. CROSS-INDUSTRY METRICS

G10. 跨行業指標

Type 類型	Financial performance 財務表現	Financial position 財務狀況
Vulnerable to transition risks (amount and percentage) 易受轉型風險影響 (金額及百分比)	<ul style="list-style-type: none"> <li>100% of revenue of linen yarn subject to more stringent environment-friendly standard and expectation 亞麻紗的100%收益受到更嚴格的環保標準和預期影響</li> </ul>	<ul style="list-style-type: none"> <li>Estimate 10% of PPE will need to be replaced or upgraded to cope with more stringent environment-friendly standards 預計10%的物業、廠房及設備需要更換或升級，以符合更嚴格的環保標準</li> </ul>
Vulnerable to physical risks (amount and percentage) 易受物理風險影響 (金額及百分比)	<ul style="list-style-type: none"> <li>Estimate less than 5% of sales may be affected due to disruption of production caused by flooding or fire 估計少於5%的銷售額可能因洪水或火災造成的生產中斷而受到影響</li> </ul>	<ul style="list-style-type: none"> <li>100% of raw materials are subject to poor harvest due to drought or excessive rainfall (higher cost but lower quality) 100%的原料可能因乾旱或暴雨而歉收 (成本更高但品質更低)</li> </ul>
Climate related opportunities (amount and percentage) 氣候相關機遇 (金額及百分比)	<ul style="list-style-type: none"> <li>Estimate 20% of bank borrowings may apply for green financing with lower interest expenses. 估計20%的銀行借款可申請綠色融資，降低利息支出</li> </ul>	<ul style="list-style-type: none"> <li>Estimate 20% of bank borrowings may apply for green financing with lower interest rate. 估計20%的銀行借款可申請利率較低的綠色融資</li> </ul>
Capital deployment (amount) 資本運用 (金額)	<ul style="list-style-type: none"> <li>50% of R&amp;D cost on lower-carbon products or production methods 50%的研發成本用於低碳產品或生產方法</li> </ul>	<ul style="list-style-type: none"> <li>RMB200 million for the construction of new factory in Egypt 人民幣二億元用於在埃及建設新工廠</li> </ul>

G11. INTERNAL CARBON PRICES

G11. 內部碳定價

At Kingdom, we currently do not apply a carbon price directly in our decision-making of investment, but consider whether the new investment would be more efficient and environment friendly or not.

金達目前並未在投資決策中直接應用碳定價，但會考量新的投資是否更具效率及環保。

## G12. REMUNERATION

At Kingdom, climate-related considerations form part of the KPIs for the staff responsible to the respective areas. When the company performs well in energy conservation and achieves 100% compliance with environmental standards, relevant personnel receive high performance scores. On the other hand, if the company is fined or lost customers due to neglecting climate issues (e.g., high pollution, high energy consumption), the year-end bonuses of the executives will be affected. Therefore, climate-related considerations are embedded in the staff performance evaluation process.

## G13. CLIMATE-RELATED TARGETS

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis. SBTi Services checks and validates the science-based targets of corporates, financial institutions, and small and medium enterprises (SMEs) across the globe. SBTi Services is a wholly-owned subsidiary of the standard-setter, the Science Based Targets initiative.

Kingdom engaged one of the world's leading testing, inspection and certification companies to assist in defining the boundary of Scope 3 activities, data collection methods and conduct a computation of our Scope 1, Scope 2 and Scope 3 GHG emission as a base year for 2022. SBTi Services has also validated that the science-based greenhouse gas emissions reduction targets submitted by Kingdom conformed with the SBTi Corporate Net Zero Standards and Guidance.

## G12. 薪酬

金達將氣候相關考慮因素納入各相關領域員工的關鍵績效指標之中。當公司在節能方面表現良好並達到100%的環境標準合規時，相關人員會獲得高績效評分。另一方面，如果公司因忽視氣候問題（例如高污染、高能耗）而遭受罰款或失去客戶，高階主管的年終花紅將受到影響。因此，氣候相關考慮因素已納入員工的績效評估流程中。

## G13. 氣候相關目標

科學基礎目標倡議組織(SBTi)是一個使世界各地的企業及金融機構能夠在應對氣候危機時發揮作用的企業氣候行動組織。SBTi Services檢查及驗證全球企業、金融機構以及中小型企業的科學基礎目標。SBTi Services是科學基礎目標倡議組織(制定標準的機構)的全資附屬公司。

金達委託了全球領先的測試、檢驗及認證公司之一，協助界定範疇三活動範圍、資料收集方法，並以2022年為基準年，計算我們的範疇一、範疇二及範疇三溫室氣體排放量。SBTi Services亦已驗證金達提交的科學基礎溫室氣體減排目標符合SBTi企業淨零標準及指引。

The official net-zero science-based targets are as follows:

**Overall Net-Zero Target:**

Kingdom commits to reach net-zero greenhouse gas emissions across the value chain by 2050.

**Near Term Targets:**

Kingdom commits to reduce absolute scope 1 and 2 GHG emission 42% by 2030 from a 2022 base year (188,049 GHG emission (tCO<sub>2</sub>e) in full minimum boundary (scopes 1, 2 and 3). Kingdom also commits to reduce absolute scope 3 GHG emissions 25% within the same timeframe.

**Long Term Targets:**

Kingdom commits to reduce absolute scope 1 and 2 GHG emission 90% by 2050 from a 2022 base year. Kingdom also commits to reduce absolute scope 3 GHG emissions 90% within the same timeframe.

經認證的淨零科學基礎目標如下：

**整體淨零排放目標：**

金達承諾於2050年前實現淨零價值鏈溫室氣體排放。

**短期目標：**

金達承諾於2030年前將範疇一及範疇二的絕對溫室氣體排放量減少42%（以2022年為基準年，該年在完整最低邊界（範疇一、二及三）內的溫室氣體排放量為188,049噸二氧化碳當量）。金達亦承諾在同一時限內將範疇三的絕對溫室氣體排放量減少25%。

**長期目標：**

金達承諾於2050年前將範疇一及二溫室氣體絕對排放量減少90%（以2022年為基準年）。金達亦承諾在同一時限內將範疇三的絕對溫室氣體排放量減少90%。



## ENERGY/RESOURCES CONSUMPTION AND EMISSION 能源／資源消耗與排放



Please also refer to section F3 ESG Targets for our consumption of electricity, water per tonne of linen yarn targets, as well as sewage and solid waste emission targets per tonne of linen yarn.

There are 15 ways we identified for how to reduce carbon emission. Please refer section E6 Carbon Neutrality for details.

有關我們每噸亞麻紗的耗電量及耗水量目標以及每噸亞麻紗的污水及固體廢物排放目標，請參閱F3節ESG目標。

我們識別了15種減少碳排放的方法。詳情請參閱E6節碳中和。

# STAFF, TRAINING AND BENEFITS

## 員工、培訓及福利





## H1. EMPLOYMENT AND OCCUPATIONAL HEALTH & SAFETY POLICY

To protect the human rights and interests of the staff, Kingdom offers remuneration packages, rest periods and benefits according to the laws, and handles recruitment, promotion and dismissal in an equitable manner. An 8-hour work schedule is established. Overtime is on a voluntary basis and employees will receive overtime pay at the rate of 1.5 to 3 times of their normal wage. Employee's overtime work shall be no more than four hours per day, and free work meals and appropriate break time are provided. Kingdom verifies the ages of all job applicants in order to prohibit forced labour and untrained staff from performing dangerous work.

Kingdom strives to offer a safe and non-harmful workplace to its employees. In addition to the establishment of labour safety and hygiene management regulations, Kingdom has also implemented stringent hardware and equipment standards, as well as safe and hygienic operation procedures in order to give Kingdom's staff a safe and healthy workplace. All employees are required to attend relevant training before reporting duty, and follow-up training is provided to staff so as to prevent any work-related accident from happening during their work. Employees are given necessary authority and responsibility to ensure their own safety and look out for the safety of their co-workers.

## H1. 僱傭及職業健康及安全政策

為保障員工的人權和權益，金達給予符合有關法律的薪酬待遇、假期及福利，公平對待受招聘、晉陞及解僱的員工；遵守8小時工作制，員工自願加班時，公司給付1.5至3倍的加班工資，員工每天加班不得超過四小時，並提供免費工作餐及適當休息時間。金達招聘時確實查核應徵員工的年齡，以嚴禁強迫勞動及未經培訓的員工從事危險性工作。

金達致力於為員工提供一個安全、無危害的工作環境，除了制定勞工安全衛生管理規章，亦通過推動嚴謹的硬體設施標準、安全衛生作業程序等以達到安全與健康的工作環境給員工。所有員工在履行職務之前，均須接受過有關培訓，並會持續提供後期培訓，避免員工於工作中發生職業意外。我們也賦予員工權力及責任，以確保自己及身邊其他人的安全。

To achieve continuous innovation and maintain competitive edges, Kingdom is keen on promoting staff training and development programmes which aim to enhance employees' expertise, skills and management competence and improve their problem-solving ability. Comprehensive training materials and a suitable learning environment are available to employees to facilitate learning.

To effectively ensure a consistently safe and hygienic environment, suitable precautionary or necessary control measures have been undertaken by Kingdom. For areas with potential risks after evaluation, the existing protective measures have to be reviewed forthwith to facilitate a timely improvement on works or management or strengthen the responsiveness.

It is not Kingdom's practice to conduct body search at any of our factories.

## **H2. EMPLOYMENT AND OCCUPATIONAL HEALTH & SAFETY COMPLIANCE**

During the reporting period, Kingdom strictly abided by all local laws and regulations in relations to remuneration and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity and other welfare, and prohibits the employment of children under 16 and forced labour.

Kingdom confirmed that the safety and hygiene conditions of the workplace met national standards during the reporting period.

The Company also passed the ISO45001:2018 Occupational Health and Safety Management System Certification, which can effectively improve the Company's production safety management capability, continuously improve occupational health and safety performance, and help to respond to potential accidents or emergencies, thereby reducing losses.

金達致力推動員工培訓和發展活動，故不斷增進員工專業知識與技能，提升管理技巧，培養其解決問題的能力，完善的訓練資源與學習環境，員工的學習更具效率，使金達人才不斷創新，保持競爭優勢。

為有效執行持續性的環境安全衛生，金達採取適當的預防措施或執行必要的控制方法，經評估後將有風險的項目必須立即檢討現有保護措施，且儘速進行工程、管理改善方案或加強應變能力。

金達並無在任何工廠進行人身搜查的慣例。

## **H2. 僱傭及職業健康及安全合規**

報告期間內，金達嚴格遵守當地所有有關薪酬和解僱、招聘和晉陞、員工工作時數、假期、平等機會、多元化及其他福利的法律及規例，嚴禁僱用未滿16週歲的童工及強迫勞動。

金達確認在報告期間內的工作環境安全與衛生條件符合國家標準。

目前公司還通過了ISO45001:2018職業健康安全管理体系認證，能有效提高公司安全生產管理水準，持續改進職業健康安全績效，有助於對潛在事故或緊急情況作出回應，減少損失。



### H3. STAFF STRUCTURE

Employees are the main component of an enterprise. Kingdom respects and protects employees' legitimate rights and interests and treats employees fairly and equally regardless of their nationality, race, religion, and gender. We enter into labor contracts with 100% of the employees, protect employees' entitlement to paid leaves, and prohibit the employment of child labor and forced labor. There are no workers who are not employees in our Group. As at 31 December 2025, Kingdom had 3,540 employees, including those from the production, research and development and management teams. The company actively practices the concepts of gender equality and inclusive development, and continuously enhances the participation of women in the workforce. Female staff accounted for approximately 61% of the workforce as the production of linen yarn calls for a relative high degree of attentiveness and deftness which is more common with women, and about 38% of them are aged 30 or below and about 35% of them between the ages of 31 and 50. For the current reporting period, there were four factories are located in China and one in Ethiopia, all senior management team members were hired in China.

At our Ethiopian factory, we prioritize women's empowerment as a key social responsibility issue, helping local women increase their economic independence and social participation by giving priority to providing employment opportunities – women make up 78% of the workforce.

The ratio of the annual total compensation for Kingdom's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) in 2025 was 4.5 times, same as in 2024.

The ratio of the percentage increase in annual total compensation for Kingdom's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in 2025 was zero as there was no change in highest-paid individual salary.

### H3. 員工結構

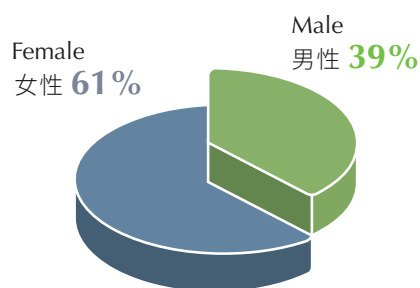
員工是企業的主體，金達尊重和維護員工合法權益，公平公正對待不同國籍、種族、宗教信仰、性別的員工，100%簽訂勞動合同，維護員工帶薪休假權益，禁止僱用童工和強迫勞動。本集團概無並非員工工人。截至2025年12月31日，金達員工總人數為3,540人，包括生產、研發、管理團隊；本公司積極實踐性別平等與包容性發展理念，並持續提升女性在勞動市場中的參與度。女性員工約佔61%，約38%為30歲或以下以及約35%為31-50歲。於當前報告期間，四家工廠位於中國，一家工廠位於埃塞俄比亞，所有高級管理層團隊均於中國僱用。

在我們的埃塞俄比亞工廠，我們將賦權女性視為一項關鍵的社會責任議題，透過優先提供就業機會，協助當地女性提升經濟自主能力與社會參與度—女性佔員工總數的78%。

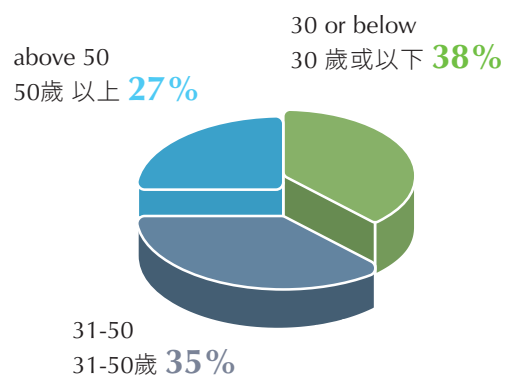
2025年金達薪酬最高的個人的年度總薪酬與所有員工（不包括薪酬最高的個人）的年度總薪酬中位數的比率是4.5倍，與2024年相同。

由於薪酬最高的個人薪酬並無變動，2025年金達薪酬最高的個人年度總薪酬增長百分比與所有員工（不包括薪酬最高的個人）年度總薪酬增長中位數百分比的比率是零。

Percentage of staff by gender  
員工百分比 (按性別劃分)



Percentage of staff by age group  
員工百分比 (按年齡層劃分)



Percentage of staff by age group

員工百分比 (按年齡層劃分)

Categories 類別		Male 男	Female 女	Total 總計
By age 按年齡	Below 30 30歲以下	520	825	3,540
	30~50 30至50歲	483	756	
	50 or above 50歲或以上	373	583	
By working location 按工作地區	China – Zhejiang Jinyuan 中國－浙江金元	408	490	3,540
	China – Zhejiang Kingdom 中國－浙江金達	172	220	
	China – Jiangsu Jinyuan 中國－江蘇金元	280	375	
	China – Heilongjiang Kingdom 中國－黑龍江金達	251	191	
	Ethiopia – Ethiopia Kingdom 埃塞俄比亞－埃塞俄比亞金達	254	875	
	Others (Hong Kong, Italy and Shanghai) 其他地區 (香港、意大利及上海)	11	13	

#### H4. REMUNERATION SYSTEM

Kingdom attaches great importance to the consistency and fairness of its remuneration management. Staff are reasonably remunerated according to their academic qualifications, expertise and professional experience, and with reference to relevant factors including consumer prices, remuneration benchmarks in the industry and government regulations. Ethnic origin, religion, gender and marriage status of individual employees will not be taken into account. In order to maintain the competitiveness of its team, Kingdom conducts performance appraisal and adjusts the remuneration package of every employee based on the appraisal results on an annual basis. All staff members are paid above local minimum wages. Remuneration of frontline staff and management personnel are adjusted in January and April each year, respectively. There is no difference on basic salary and remuneration of women to men on the same job category basis.

The Group offers comprehensive and competitive remuneration, retirement scheme and benefit packages to its employees. The Group is required to make contributions (retirement insurance and unemployment insurance) to a social security scheme in China. The remuneration policy for the employees of the Group is formulated by the Board with reference to the employee's respective qualification, experience, responsibilities and contributions to the Group, performance targets and KPIs, as well as the prevailing market rate of remuneration for a similar position. The remuneration of the Directors are determined by the Board and the remuneration committee of the Company with the mandate given by the Shareholders at the annual general meeting having regard to the Group's operating results, individual performance and comparable market statistics. The Group also provides both internal and external training programmes for its employees from time to time.

The Group has also adopted share option schemes and a share award plan for the purpose of providing incentives and rewards to the employees of the Group who have contributed to the success of the Group's operations.

#### H4. 薪酬制度

金達著重薪資管理的一致性 & 公平性，根據員工學歷、專長及專業經驗，並依據物價水準、同業薪資標準與政府法規等相關因素提供合理的薪酬，不因個人的種族、宗教、性別、婚姻等差異而不同。為保持團隊競爭力，金達每年會為每一位員工評估其工作表現調整薪酬福利，所有員工薪酬均高於當地最低工資標準，並在每年1月及4月，分別為一線員工及管理層人員作薪酬調整。相同工作類別的男性和女性基本工資和報酬並無差異。

本集團為其員工提供全面及具競爭力的薪酬、退休計劃及福利待遇。本集團須為中國的社會保障計劃作出供款（退休保險及失業保險）。董事會參照員工各自的資歷、經驗、職責及對本集團貢獻、績效目標及關鍵績效指標，以及類似職位的現行市場薪酬，制定本集團員工的薪酬政策。董事的薪酬由董事會及本公司薪酬委員會根據股東於股東週年大會上賦予的授權釐定，並計及本集團的經營業績、個人表現及可比市場統計數據。本集團亦不時為其員工提供內部及外部培訓計劃。

本集團亦已採納購股權計劃及股份獎勵計劃，以向為本集團業務成功作出貢獻的本集團員工提供激勵及獎勵。

## H5. STAFF HEALTH

Kingdom principally engages in linen yarn production which requires the use of chemicals and utilities such as water and electricity. Employees are the most important asset of the Company. The safety and health of employees are essential for the Company's growth. The Company continuously monitors employees' safety and health to provide reliable assurance of safety and health for employees, taking safety measures in every stage of our operations from the very beginning. Focusing on equipment and personnel safety, we instill the safety concept into all employees and strengthen risk control with respect to occupational health. Operation staff are required to wear protection gears such as safety hats, dust masks, ear buds and waterproof aprons. Protection reminders are shown at each work zone, and first aid kits are available at every workshop. Any employee who gets ill or is injured at work will be taken to designated hospitals in the locality for treatment within 30 minutes. In order to promote health awareness and create a safe and healthy working environment for all employees, pre-employment health assessment is performed for new employees, free regular check-up are provided, employee health profiles are created, and healthcare seminars are organised for all staff.



Health Talk  
健康講座



Body check/Occupational disease health assessment  
體檢／職業疾病健康評估

## H5. 員工健康

金達主要從事亞麻紡紗生產，製造過程中會接觸到化學品及水電等。員工是企業最大的財富，員工的安全與健康是企業成長的必要保證，公司持續關注員工的安全與健康，為員工提供可靠的安全保護與健康，將安全工作追溯到根源，從設備安全，人員安全抓起，梳理全員安全理念，加強職業健康風險管控，規定各作業的員工戴上工作帽、防塵口罩、耳塞、防水圍裙等勞保用品，同時在各區域設置防護提醒標識，廠內每車間都設有緊急醫療箱，如員工在工作時間內發生疾病或傷害，30分鐘內立即送市內定點醫院救治。此外，公司更對新進員工入職健康進行評估、提供定期免費員工身體健康檢查，建立員工健康檔案、及為全體員工舉辦健康醫療講座，以加強員工健康理念，為員工營造安全、健康的工作環境。

### Number of participants in 2025

Activities 活動名稱	Male 男性	Female 女性	Total 合計
Occupational disease health assessment 職業病體檢	880	1320	2,200
Pre-employment health assessment 新進員工入職健康體檢	221	374	595
Body Check 健康體檢	64	53	117
Health Talk 健康講座	286	812	1,098

### 2025年參與人數



## H6. MATERNITY LEAVE

To comply with the latest version of the Population and Family Planning Law implemented in China, Kingdom offers maternity leave without pay, leave for maternity check-up and maternity leave with pay to its female employees during pregnancy and delivery pursuant to the law. In particular, the length of maternity leave in China increased to 158 days for the first child, and 188 days for the second and third child. They can also return to their pre-leave position of the same department after their leave without pay as an incentive to return to the workplace. In 2025, Kingdom's return rate of employees who took maternity leave without pay during pregnancy was 60%. Two employees took extended maternity leaves.

## H6. 產假

為配合中國實施《人口與計劃生育法》政策的最新版本，金達依法規定公司女性員工於妊娠期間及分娩時享有的懷孕留職停薪、產檢假及產假，於中國，第一胎的產假長度增加至158天，而第二胎及第三胎的產假則增加至188天。於員工留職停薪期滿後，安排回任原單位與職務，積極協助員工重新融入職場，2025年，金達因產假留職停薪回任率為60%。兩名員工延長產假。

	Number of applicants 申請人數	Number of employees who should return to work 應復職人數	Number of employees who have returned to work 已復職人數	Return rate % 回任率%
2021	6	4 (including 3 for 2020) (包括2020年3人)	4 (including 3 for 2020) (包括2020年3人)	100%
2022	5	4 (including 4 for 2021) (包括2021年4人)	4 (including 4 for 2021) (包括2021年4人)	100%
2023	8	5 (including 3 for 2022) (包括2022年3人)	4 (including 2 for 2022) (包括2022年2人)	80%
2024	5	2 (including 3 for 2023) (包括2023年3人)	2 (including 2 for 2023) (包括2023年2人)	100%
2025	6	5 (including 2 for 2024) (包括2024年2人)	3 (including 3 for 2024) (包括2024年3人)	60%

The Company set up a "Mum's Room" that is used by breastfeeding female employees  
公司特別為哺乳期女性員工專設的「媽咪小屋」



## H7. WORKPLACE AND SAFETY MANAGEMENT

Kingdom considers the safety of its workplace a matter of the utmost importance, and has conducted frequent work safety checks, including routine patrols by supervisors, frequency checks and improvement procedure checks. Kingdom also requires officers of different ranks under each department to participate in safety training and industrial safety campaigns, and to promote safety awareness, safety monitoring procedures and projects to staff of each level. All machinery and equipment are subject to regular inspections by professionals. Defects are rectified through tracking the information system which allows early identification of potential risks and dangerous behaviours so as to prevent accident from happening, promote safe practices at work and enhance work safety performance.

## H7. 工作環境及安全管理

金達對員工的工作安全環境非常重視，積極推動工業安全查核，包括主管的走動管理、查核頻率、查核改善程序等，也要求各單位辦理主管人員分級查核訓練及工業安全宣導活動，向各級人員倡導安全理念行為、觀察安全程序及項目。對所有使用的機械設備，皆經過指定專業人員定期實施檢查合格方可使用。並通過資訊系統追蹤，改善缺失。這一系統可提前發現潛在風險與不安全行為，以防範事故的發生，全力推動建立安全行為工作，以提升工安績效。



Fire Drill  
防火演練

## H8. LONG-TERM SERVICE SHARE AWARD PLAN

The share-based award plan aims to motivate, recognise and reward qualified employees for their contribution to the Group. It looks to attract and retain talents, and ensures related employees' interests are aligned with that of the shareholders, thereby promoting the long-term development and corporate value of the Company.

No share was granted nor vested during the year ended 31 December 2025. Under the share-based award plan approved by the Board, there have been a total of 6,196,250 shares vested and awarded to qualified employees. At 31 December 2025, there were 13,230,750 shares held by the Trustee of the Share Award Plan were available for grant in future.

The share-based reward not only reflected the Company's care for and recognition of employees, but also enhanced the team cohesiveness and employees' sense of belonging.

## H9. TRAINING AND DEVELOPMENT

To achieve continuous innovation and maintain competitive edges, Kingdom is keen on promoting staff training and development programmes which aim to enhance employees' expertise, skills and management competence and improve their problem-solving ability. Comprehensive training materials and a suitable learning environment are available to employees to facilitate learning.

Kingdom's training programmes cover topics on staff orientation, vocational skills and safety, general management, business ethics as well as equipment operation. Full subsidies will be provided for employees who attend internal and external trainings.

## H8. 長期服務股份獎勵計劃

股份獎勵計劃之目的為激勵、認可及獎勵合資格員工為本集團作出的貢獻、吸引及挽留人才以及使獎勵持有人與股東利益一致，以推動本公司長期發展及共同提高公司價值。

截至2025年12月31日止年度，概無授出或歸屬股份。根據董事會批准的股份獎勵計劃，合共6,196,250股股份已歸屬和授予合資格員工。於2025年12月31日，由股份獎勵計劃受託人持有的13,230,750股股份可供未來授出。

股份獎勵不僅讓員工感受到重視和認同，更能鼓勵員工對公司的向心力和歸屬感。

## H9. 培訓及發展

金達致力推動員工培訓和發展活動，故不斷增進員工專業知識與技能，提升管理技巧，培養其解決問題的能力，完善的訓練資源與舒適的學習環境，員工的學習更具效率，使金達人才不斷創新，保持競爭優勢。

金達培訓計劃包含：員工入職、職業技能及安全、一般管理、職業素養培訓、設備操作等。金達全額補助員工內、外部訓練課程的費用。

### Major training courses in 2025

• “Winning Through Process” Special Training Camp	• 《贏在流程》特訓營
• Chinese Enterprises' Globalization in the New Landscape (Modular System)	• 新情勢下的中國企業全球化(模組制)
• Principles of Environmental Sewage Treatment and Environmental Laws	• 環保污水處理原理與環保法
• University Student Development Training	• 青年大學生拓展訓練
• Innovation Management Program	• 創新管理班
• Marketing Management Program	• 行銷管理班
• Human Resource Management Program	• 人力資源管理班
• Team Victory—Building a High-Performance Core Leadership Team	• 團隊致勝--打造有戰鬥力的核心主管團隊
• Data-Driven Human Resource Effectiveness	• 數據驅動人力資源效能
• Lean Management	• 精益管理
• Effective Performance Management—Key Methods and Trends	• 卓有成效的績效管理—關鍵方法與趨勢

### 2025年主要培訓課程

### Number of hours of training received by employees in 2025 (by gender and location)

	Zhejiang Jinyuan 浙江金元		Zhejiang Kingdom 浙江金達		Jiangsu Jinyuan 江蘇金元		Heilongjiang Kingdom 黑龍江金達		Ethiopia Kingdom 埃塞俄比亞金達		Other locations (Hong Kong, Italy and Shanghai) 其他地區 (香港、意大利及上海)		Total 總計
	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	
Headcount 員工人數	408	490	172	220	280	375	251	191	254	875	11	13	3540
Headcount % 員工人數百分比	12%	14%	5%	6%	8%	11%	7%	5%	7%	25%	0%	0%	100%
Total training hours 受訓總時數(小時)	7,895	8,590	2,850	3,868	5,030	7,680	4,588	3,550	3,800	14,520	169	160	62,700
Average training hours of each staff 每位員工平均受訓時數(小時)	19	18	17	18	18	20	18	19	15	17	15	12	18

### 2025年員工接受訓練時數(按性別及地區)



## STAFF, TRAINING AND BENEFITS

### 員工、培訓及福利

#### Number of hours of training received by employees in 2025 (by rank)

	Management 管理層	Non-management 非管理層
Number of employees who received training 受訓人數	195	3,345
Employees received training % 受訓人數百分比	6%	94%
Total training hours 受訓總時數 (小時)	3,028	59,672
Average training hours of each staff 每位員工平均受訓時數 (小時)	16	18

In 2025, the training fee for management personnel and key technical personnel amounted to approximately RMB772,000.

#### 2025年員工接受訓練時數(按級別)

2025年用於管理人員和技術骨幹的培訓費約人民幣772,000元。

### H10.STAFF TURNOVER MANAGEMENT

There is a 30-day notice period for resignation, which is in line with national labour standard. Kingdom has held face-to-face communication sessions, exit interviews and care talks with employees to better communicate with them. By doing this, Kingdom can better understand employees' needs and continuously improve the Company's management system.

Once an employee expresses the intention to resign, the Human Resource Department will arrange an exit interview to learn the reason of such employee's resignation, and will do its best to retain such employee and express its care. Based on the average number of employee of 3,622 (the average of opening and closing number of employees), the 2025 average employee entry ratio of Kingdom reached 16.42%, while the exit ratio reached 18.94%.

### H10.員工流動管理

離職通知期為30天，與國家勞工標準相符。為有效與員工溝通，金達與員工舉行面對面的溝通會議、離職訪談與關心訪談等；期望能藉此了解員工關心的議題，持續改進公司管理制度。

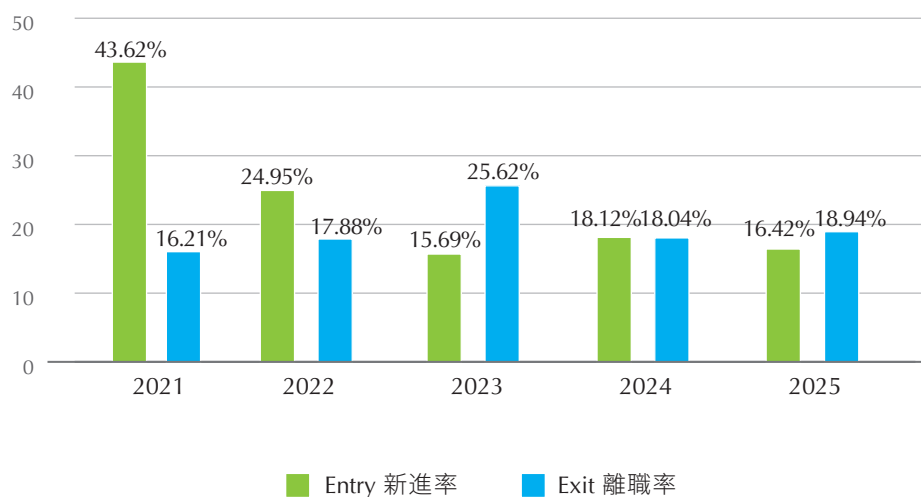
在員工離職管理方面，一旦有員工提出離職，人力資源部即安排與當事人進行離職面談。務求了解員工的離職原因，並盡全力進行挽留與關懷。按員工平均人數3,622人（年初及年末的員工平均人數）計算，2025年金達員工的平均新進率為16.42%，離職率為18.94%。

Country/Region 國別/地區	Factories in mainland China 中國內地工廠								Factory in Ethiopia 埃塞俄比亞工廠		Other offices (Hong Kong, Italy and Shanghai) 其他辦公室 (香港、意大利及上海)		Total 總計
	Zhejiang Jinyuan 浙江金元		Zhejiang Kingdom 浙江金達		Jiangsu Jinyuan 江蘇金元		Heilongjiang Kingdom 黑龍江金達		Ethiopia Kingdom 埃塞俄比亞金達		Office 辦公室		
	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	
Headcount at the beginning of the year 年初人數	425	516	173	225	276	398	288	215	216	949	11	11	3,703
Number of hirings 新進人數	46	65	29	37	52	42	35	35	57	192	2	3	595
Retirement/Retrenchment 退休/裁員	14	30	0	0	0	0	16	15	0	0	0	0	75
Number of exits 離職人數	49	61	30	42	51	65	56	44	19	266	2	1	686
Headcount at the end of the year 年末人數	408	490	172	220	280	375	251	191	254	875	11	13	3,540

Remark: Excluding exits within six months from the date of entry

備註：不包括自員工新進當天起計六個月內提出離職的人數

### Staff Turnover 員工流動圖



The employee turnover rate in 2025 by age group of (1) Below 30, (2) 30 to 50 and (3) 50 or above were 13%, 4% and 2% respectively.

2025年依年齡組別劃分的員工流失率：(1) 30歲以下、(2) 30至50歲及(3) 50歲或以上分別為13%、4%及2%。

# STAFF, TRAINING AND BENEFITS

## 員工、培訓及福利

### H11.WORK-RELATED INJURIES

The rate of work-related injuries is an industry benchmark for safety performance. For the purpose of this report, the number of work-related injuries for every 1 million working hours was used. In 2025, Kingdom had 10 cases (2024: 21 cases) of work-related injuries, representing a work-related injury frequency of 1.33 cases for every 1 million working hours, compared to 2.45 cases for every 1 million working hours in 2024. There was one work-related fatality in 2025. A female worker in Zhejiang Jinyuan involved in the traffic accident when leaving the factory. There was no work-related fatality in 2023 and 2024.

### H11.工傷

工傷事故發生率是業界釐定安全表現的參考基準，本報告以每一百萬工時工傷率作匯報。2025年，金達員工定級受傷件數有10件（2024年：21件），工傷發生頻率為每一百萬工時1.33次，2024年則為每一百萬工時2.45次。2025年發生一次因工傷死亡事故。浙江金元的一名女工人在離開工廠時遭遇交通事故。2023年及2024年並無因工傷死亡事故。

	Zhejiang Jinyuan 浙江金元		Jiangsu Jinyuan 江蘇金元		Zhejiang Kingdom 浙江金達		Heilongjiang Kingdom 黑龍江金達		Ethiopia Kingdom 埃塞俄比亞金達		Total 總計
	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	Male 男	Female 女	
Accidents inside the production bases 廠內事故件數	3	4	0	0	1	0	0	0	0	0	8
Number of traffic accidents outside the production bases 廠外交通事故件數	0	0	0	1	0	0	0	0	0	0	1
Number of confirmed cases of occupational disease 確診職業病件數	0	0	0	0	0	0	0	0	0	0	0
Number of work-related fatality 工傷死亡件數	0	1	0	0	0	0	0	0	0	0	1

Plant 廠區	2025 2025 年				
	Number of work related injury cases 工傷件數	Lost days 工傷損失天數	Total work time (days) 總工時 (天)	Lost day rate (LDR) 損失日數比率(LDR)	Work-related injury frequency per million work hours (times) 每一百萬工時工傷發生頻率 (次)
Zhejiang Jinyuan 浙江金元	8	852	230,619	0.37%	4.34
Jiangsu Jinyuan 江蘇金元	1	365	183,877	0.20%	0.68
Zhejiang Kingdom 浙江金達	1	12	105,265	0.01%	1.19
Heilongjiang Kingdom 黑龍江金達	0	0	107,197	0.00%	-
Ethiopia Kingdom 埃塞金達	0	0	314,205	0.00%	-
Overall 總體	10	1,229	941,163	0.13%	1.33

## H12.LABOUR RELATIONS

In 2025, no issues relating to work, rights and human rights were raised by any staff. Appeal channels for staff include the board of staff representatives of Kingdom, labour security offices of the respective development zones (township industrial offices) and arbitration division for labour issues under the respective municipal (county) human resources and social security bureaus.

All workers joined the Workers' Union and are entitled to elect their representatives.

## H12.勞資關係

2025年度未發生員工因工作、權益及人權問題申訴事件，員工申訴渠道：金達職代会、開發區（鎮工辦）勞動保障所、市（縣）人社局勞動仲裁部門。

所有加入工會的工人，均有權選舉其代表。



## STAFF, TRAINING AND BENEFITS 員工、培訓及福利

### Actions to be Taken

In the event of any possible violation of labour standards, the following actions will be taken: 1) launch an investigation and report to local labour authorities; 2) if the investigation substantiates a violation of labour standards due to negligence, Kingdom will immediately terminate the employment contract with the concerned staff, and compensate him/her/them for any loss and harm caused by the incident, including sending him/her/them back to his/her/their place(s) of residence. For incidents involving fraud, Kingdom will take necessary legal actions to ensure that the offender(s) will be sanctioned.

### Women's Federation

The Women's Federation of Zhejiang Jinyuan was inaugurated on 13 September 2024. The establishment of the Women's Federation reflects the care and respect for our female employees and is also an important part of our efforts to build a harmonious and inclusive corporate culture. At the inauguration meeting, seven female workers were elected as the executive committee members of the Women's Federation.

### 採取措施

如金達發現有違規情況時，會採取以下措施：1) 調查事件及向當地勞動部門報告；2) 若調查發現確實因疏忽而導致事件發生，金達將立即與當事人解除僱用合同，並向當事人就事件而造成的損失及傷害作出補償，包括將當事人送回原居住地等處理措施。然而，若該事件屬於欺詐行為，金達將採取必要的法律措施，對欺騙行為作出制裁。

### 婦女聯合會

浙江金元婦女聯合會於2024年9月13日正式成立。婦女聯合會的成立彰顯我們對女性職員的關懷及尊重，亦為我們致力構建和諧包容企業文化的重要部分。於成立大會上，七名女性職工當選為婦女聯合會執行委員會成員。



### H13.STAFF BENEFITS

#### Seasonal benefits to boost employees' well-being

Kingdom has special arrangements every year to improve employees' well-being during hot and cold seasons. In summer, cold drink coupons are distributed and hot weather allowance is offered to frontline staff. During winter months, bath coupons are given to, or hot shower facilities are available for use by, all employees.



### H13.員工福利

#### 溫馨的季節福利

金達特別為員工提供高溫降暑及冬季洗浴補助：每年高溫季節發放冷飲票及對一線員工發放高溫補助，而每年冬季為全體員工發放浴票或提供熱水洗浴。



Gifts for cooling in summer  
夏季消暑禮物

#### Service allowance

- Year-of-service bonus  
工齡獎勵

Kingdom's caring corporate culture emphasizes staff motivation. In order to develop greater sense of belonging and recognition, staff will be entitled to a respective service bonus of different amounts after 1, 3, 5 and 8 year(s) of service.

為了展現企業文化精神，金達調動員工的積極性，增強員工的歸屬感和對公司的認同感，公司依各級員工工齡滿1、3、5、8年，可享受不同的工齡獎勵。

- Year-of-service trips  
工齡旅遊

In order to foster corporate cohesion and staff loyalty and promote the work/life balance and well-being of employees, employees who have been working for 3, 5 and 8 consecutive years will be entitled to a holiday trip at the expense of Kingdom. 為增強企業的凝聚力和向心力，金達特制定員工連續服務期滿3、5、8年可享受公費旅遊一次，更希望員工能平衡生活與工作，促進身心健康。

#### 長短工齡享受計劃

**Skill improvement programme and education allowance**

**提升技能和學歷補貼計劃**

<ul style="list-style-type: none"> <li>• Skill improvement 技能提升</li> </ul>	<p>Allowance for professional technical titles or skill qualifications will be given to staff who hold professional qualifications of middle and high levels or above and possess technical skills required by Kingdom, so as to encourage skill development by self-learning or other means of learning.</p> <p>為鼓勵員工通過自學或以其他方式提升自我技能，對持有及獲得中高級以上專業技術職稱、以及符合金達規定的職業技能人才，可享受專業技術職稱或職業技能資格補助。</p>
<ul style="list-style-type: none"> <li>• Education enhancement 學歷提升</li> </ul>	<p>Employees will get full or partial reimbursement for tuitions and other education related expenses for a recognised academic programme and training subject to approval prior to commencement.</p> <p>員工參加學歷提升課程，在學習前獲得公司批准後，均可給予全額或部分學雜費報銷並承認其教育和培訓後學歷。</p>

**Kingdom emergency relief fund**

**金達特困職工基金會**

Set up in 2007, the fund collects donations from Kingdom's staff of various ranks from the front line to the management. Kingdom has maintained a designated bank account solely for the fund. The application of the fund shall be approved by the board of staff representatives and will be reported to the entire staff in the newsletter, Kingdom Post, every year.

基金會於2007年成立，基金的來源是金達每位員工平時的募集，從基層員工到各級職能、管理人員按不同級別向基金會募捐。基金在銀行開設專戶，專款專用，每年通過職代會，在刊物(金達報)裡向全體員工報告基金的使用情況。

As a way for Kingdom to show its love and support, one-off emergency subsidies are available to employees suffering from economic hardship due to exceptional circumstances. Application may be made by relevant staff, and the division in which he/she serves shall verify the situation and report it to the human resources department of the Company. Appropriate subsidies will be released from the fund upon approval of the application by the board of staff representatives.

金達本著互助互愛原則，凡因特殊狀況導致家庭陷入困境的員工，均可由員工本人提出申請，經部門負責核實後上報本公司人力資源部，由職代會討論通過後，可在基金中提取適當金額並給予一次性補助。

### Festive allowance and benefits

Apart from statutory holidays, staff are entitled to annual allowance for certain holidays such as Chinese New Year, Women's Day, Labour Day, Dragon Boat Festival, Mid-autumn Festival and National Day.

### Staff accommodations

To offer satisfactory working and living conditions to employees, staff accommodations are available for single female employees and rent allowance are given to eligible working couples.

### Catering service

Kingdom offers a relaxing catering area where staff can enjoy free and safe food. A new catering complex is under construction and will be opened in mid 2026.

### Library

A pleasant and tranquil study and reading environment for staff to enrich their mental healthiness.

### 節日補助津貼福利

除依法給予各種假期，更在每年春節、三八節、勞動節、端午節、中秋節、國慶日等法定假日均發放節日津貼。

### 宿舍服務

金達提供單身女性員工宿舍和夫妻員工的租房津貼等制度，努力為員工創造安心的工作條件。

### 餐飲服務

金達為員工提供舒適的用餐環境及免費安全的食物。新的餐飲綜合設施正在建設中，將於2026年中啟用。

### 圖書館

為員工提供舒適寧靜的學習與閱讀環境，提升員工的心理健康。





## STAFF, TRAINING AND BENEFITS

### 員工、培訓及福利

#### Sports facilities

Ample sports facilities for staff to exercise in leisure time.

#### 運動設施

充足的運動設施，供員工在閒暇時間鍛鍊身體。



#### H14. CORPORATE ACTIVITIES

To enliven the leisure time of the staff, strengthen their bond and promote corporate culture, the Company held competitions, lessons and celebrations before various festivals. These activities served as interactive platforms for the staff to learn team work and for the Company to nurture a lively, harmonious and healthy atmosphere.

#### H14. 公司活動

為了豐富員工們的業餘生活，公司在節日前都舉辦一些比賽、教學、慶祝活動，以增進同事們的感情，也體會特有的企業文化內涵。透過活動交流平台，弘揚了員工團結拚搏的精神，也為企業營造了活潑、和諧和健康的良好氛圍。





# COMMUNITY RESPONSIBILITIES

## 社會責任



## 11. COMMUNITY RESPONSIBILITIES

Being a corporate citizen, Kingdom is committed to corporate responsibilities by proactively participating in community and charity works. The philosophy of bringing the corporate value into play and giving back to the society is realised through, among other ways, donations to underprivileged families and continuous supports to national education.

For years, Kingdom has spent over RMB26 million so far on various community works. In 2020, Kingdom donated over RMB1 million to various community and charitable organisations in relation to COVID-19 pandemic.

There was no non-compliance with laws and regulations in the social and economic area.

## 12. COMMUNITY EDUCATION

Kingdom made donations to build Kingdom Hope Primary School in Yongning Town, Cangxi County, Sichuan in 2006. It also funded the construction of a teaching building, a computer room, a multimedia room and a library. Tables, chairs, blackboards and other teaching equipment were also donated to Kingdom Primary School in Sichuan. In addition to infrastructure, Kingdom also set up a RMB5 million Hope Foundation to subsidise students living in mountain areas.

## 13. COMMUNITY SERVICES AND DONATIONS

Support fund of RMB52,000 for outstanding teachers and students of Kingdom Hope Primary School in 2025, and sponsorship of the “Exploring the Light of Technology, Unveiling the Mysteries of Animals” themed research study activity. Supporting local charitable associations and fulfilling corporate social responsibility, with cumulative donations of RMB100,000 to Haiyan County and HKD 250,000 to the Support Fund for Wang Fuk Court in Tai Po for the Hong Kong fire disaster in November 2025.

## 11. 社會責任

身為企業公民的金達，視企業社會責任為己任，致力於社會公益事業，努力發揮企業本身價值，透過愛心捐獻幫助弱勢家庭，持續關心國民教育，以實際行動落實回饋社會的理念。

金達數年來累計出資人民幣2,600多萬元於社會貢獻上。2020年，金達就COVID-19疫情向各種社會和慈善組織捐獻人民幣100多萬元。

並無違反社會與經濟方面的法律和規定。

## 12. 社會教育

金達2006年在四川蒼溪縣永寧鎮援建了「金達希望小學」。為了改善教學環境，金達出資援建教學樓，微電腦室、多媒體教室、圖書室一應俱全，並捐贈四川金達希望小學的桌椅、黑板等一批教學設備。除硬件設備外，金達還設立了人民幣500萬元愛心基金，用以幫助山區孩子學習。

## 13. 社會服務及捐款

2025年支持金達希望小學傑出教師和優秀學生的獎勵基金人民幣5.2萬元，贊助希望小學「探科技之光，究動物之謎」為主題的研學活動。支持地方慈善會，履行企業社會責任，向海鹽縣累計捐款人民幣10萬元，及就2025年11月香港火災向大埔宏福苑援助基金捐款25萬港元。



# APPENDIX I: HKEX ESG REPORTING GUIDE CONTENT INDEX

## 附錄一：港交所的環境、社會及管治報告指引內容索引

Part B: Mandatory Disclosure Requirements – Appendix C2 of the Hong Kong Listing Rules B部分：強制性披露規定—香港上市規則附錄C2	Corresponding Sections 對應章節	Page No. 頁碼
<p>Governance Structure 治理結構</p> <p>A statement from the board containing the following elements:</p> <ul style="list-style-type: none"> <li>(i) a disclosure of the board's oversight of ESG issues;</li> <li>(ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and</li> <li>(iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.</li> </ul> <p>由董事會發出的聲明，當中載有下列內容：</p> <ul style="list-style-type: none"> <li>(i) 披露董事會對ESG事項的監管；</li> <li>(ii) 董事會的ESG管理方法及策略，包括用於評估、重點發展及管理ESG相關重大事項（包括對發行人業務的風險）的流程；及</li> <li>(iii) 董事會如何按ESG相關目的及目標檢討進度，並解釋他們如何與發行人業務有關聯。</li> </ul>	<p>A2 Reporting Principles A4 Assessment of Material Issues C2 Corporate Strategy and Long-Term Business Model A2報告原則 A4重大事項評估 C2公司策略及長期業務模式</p>	<p>5, 7, 16</p>
<p>Reporting Principles 報告原則</p> <p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report:</p> <p><b>Materiality:</b> The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.</p> <p><b>Quantitative:</b> Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed.</p> <p><b>Consistency:</b> The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.</p> <p>在編製ESG報告時對以下報告原則的應用的描述或解釋：</p> <p><b>重要性：</b>ESG報告應披露：(i)識別重大ESG因素的流程及選擇標準；(ii)若進行利益相關者溝通，描述所識別的重要利益相關者以及發行人的利益相關者溝通流程及結果。</p> <p><b>量化：</b>應披露有關報告排放／能源消耗所用的標準、方法、假設及／或計算工具，以及所用的轉換系數的來源的資料。</p> <p><b>一致性：</b>發行人應於ESG報告中披露所用的方法或關鍵績效指標的任何變化或影響有意義比較的任何其他相關因素。</p>	<p>A2 Reporting Principles A2報告原則</p>	<p>5</p>
<p>Reporting Boundary 報告範圍</p> <p>A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.</p> <p>敘述性說明，解釋了ESG報告的報告範圍，並描述用於識別ESG報告中包括哪些實體或業務的過程。倘範圍發生變化，發行人應說明差異及變化原因。</p>	<p>A3 Reporting Scope A3報告範圍</p>	<p>6</p>

附錄一：港交所的環境、社會及管治報告指引內容索引

Part C: "Comply or explain" Provisions – Appendix C2 of the Hong Kong Listing Rules Subject Areas, Aspects, General Disclosures and KPIs C部分：「不遵守就解釋」條文－香港上市規則附錄C2 主要範疇、層面、一般披露及關鍵績效指標		Corresponding Sections 對應章節	Page No. 頁碼
A. ENVIRONMENTAL A. 環境			
Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	F1 Emission Policy F2 Emission Compliance F1排放政策 F2排放合規	95
Aspect A1: Emissions 層面A1： 排放物	KPI A1.1 關鍵績效指標A1.1	F9 Sewage F10 Solid Waste G9 Greenhouse Gas Emissions F9污水 F10固體廢棄物 G9溫室氣體排放	104, 105, 122
	KPI A1.2 關鍵績效指標A1.2	–	–
	KPI A1.3 關鍵績效指標A1.3	F10 Solid Waste F10固體廢棄物	105
	KPI A1.4 關鍵績效指標A1.4	F10 Solid Waste F10固體廢棄物	105
	KPI A1.5 關鍵績效指標A1.5	F3 ESG Targets F3ESG目標	96
	KPI A1.6 關鍵績效指標A1.6	E3 Water and Solid Waste Management; F10 Solid Waste E3水及固體廢棄物管理； F10固體廢棄物	72, 105

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Aspect	Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Aspect A2: Use of Resources 層面A2：使用資源	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。	E1 Policies on the Efficient Use of Resources and Reducing Impacts on Environment E1有效使用資源及減少對環境影響的政策	68
	KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total and intensity. 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量及密集度。	F5 Electricity; F7 Steam; F8 Natural Gas F5電； F7蒸汽； F8天然氣	97, 100, 102
	KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity. 總耗水量及密集度。	F6 Water F6水	99
	KPI A2.3 關鍵績效指標 A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	F3 ESG Targets F3 ESG目標	96
	KPI A2.4 關鍵績效指標 A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	E3 Water and Solid Waste Management; F6 Water E3水及固體廢棄物管理； F6水	72, 99
	KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	E14 Use of Materials E14物料使用	92
	Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	E1 Policies on the Efficient Use of Resources and Reducing Impacts on Environment E1有效使用資源及減少對環境影響的政策
KPI A3.1 關鍵績效指標A3.1		Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	E10 Biodiversity E10生物多樣性	85
Aspect A4: Climate Change 層面A4：氣候變化		Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節
	General Disclosure 一般披露	Repealed 1 January 2025 於2025年1月1日刪除	–	–
	KPI A4.1 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</b>				
<b>Employment and Labour Practices</b>				
<b>B. 社會</b>				
<b>僱傭及勞工常規</b>				
Aspect	Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Aspect B1: Employment 層面B1： 僱傭	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉陞、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。	H1 Employment and Occupational Health & Safety Policy; H2 Employment and Occupational Health & Safety Compliance H1僱傭及職業健康及安全政策； H2僱傭及職業健康及安全合規	134, 135
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的員工總數。	H3 Staff Structure H3員工結構	136
	KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的員工流失比率。	H10 Staff Turnover Management H10員工流動管理	144
Aspect B2: Health and Safety 層面B2： 健康與安全	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障員工避免職業性危害的： (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。	H1 Employment and Occupational Health & Safety Policy; H2 Employment and Occupational Health & Safety Compliance H1僱傭及職業健康及安全政策； H2僱傭及職業健康及安全合規	134, 135
	KPI B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 於過去三年每年(包括報告年度)發生的因工作關係而死亡的人數及比率。	H11 Work Related Injuries H11工傷	146
	KPI B2.2 關鍵績效指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	H11 Work Related Injuries H11工傷	146
	KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, 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。	H7 Workplace and Safety Management H7工作環境及安全管理	141



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	Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Aspect B3: Development and Training 層面B3：發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升員工履行工作職責的知識及技能的政策。描述培訓活動。	H9 Training and Development H9培訓及發展	142
	KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category. 按性別及員工類別劃分的受訓員工百分比。	H9 Training and Development H9培訓及發展	142
	KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及員工類別劃分，每名員工完成受訓的平均時數。	H9 Training and Development H9培訓及發展	142
	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. 有關防止童工及強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	H1 Employment and Occupational Health & Safety Policy; H2 Employment and Occupational Health & Safety Compliance H1僱傭及職業健康及安全政策； H2僱傭及職業健康及安全合規	134, 135
Aspect B4: Labour Standards 層面B4：勞工準則	KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	H1 Employment and Occupational Health & Safety Policy; H2 Employment and Occupational Health & Safety Compliance H12 Labour Relations H1僱傭及職業健康及安全政策； H2僱傭及職業健康及安全合規 H12勞資關係	134, 135
	KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	H1 Employment and Occupational Health & Safety Policy H1僱傭及職業健康及安全政策	134

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Part C: "Comply or explain" Provisions – Appendix C2 of the Hong Kong Listing Rules Subject Areas, Aspects, General Disclosures and KPIs C部分：「不遵守就解釋」條文—香港上市規則附錄C2 主要範疇、層面、一般披露及關鍵績效指標		Corresponding Sections 對應章節	Page No. 頁碼
<b>G12 Operating Practices</b> G12 營運慣例			
Aspect B5: Supply Chain Management 層面B5： 供應鏈管理	<b>Disclosure 披露</b>	<b>Particulars 詳情</b>	<b>Corresponding Sections 對應章節</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	D10 Risk Management D10風險管理
	KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	D6 Supply Chain Management D6供應鏈管理
	KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	D2 Stakeholder Engagement D6 Supply Chain Management D13 Customer Satisfaction Survey D2利益相關者溝通 D6供應鏈管理 D13客戶滿意度調查
	KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	E1 Policies on the Efficient Use of Resources and Reducing Impacts on Environment E1有效使用資源及減少對環境影響的政策
	KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	E13 REEL Linen E14 Use of Materials E13瑞優亞麻 E14物料使用
Aspect B6: Product Responsibility 層面B6： 產品責任	<b>Disclosure 披露</b>	<b>Particulars 詳情</b>	<b>Corresponding Sections 對應章節</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： (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。	D3 Testing and Certification D7 Product and Services D3檢測認證 D7產品與服務
	KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	D7 Product and Services D7產品與服務
	KPI B6.2 關鍵績效指標B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	D14 Handling Customer Complaints D14客戶投訴處理
	KPI B6.3 關鍵績效指標B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	D4 Innovative Developments; D5 Patents D4創新發展； D5專利
	KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	D3 Testing and Certification D14 Handling Customer Complaints D3檢測認證 D14客戶投訴處理
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, 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。	D11 Customer Information Security and Privacy Policy D11客戶資料保障及私隱政策	

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Aspect	Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Aspect B7: Anti-corruption 層面B7： 反貪污	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的資料： (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。	D12 Anti-Corruption D12反貪污	62
	KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於報告期內對發行人或其員工提出並已審結的貪污訴訟案件的數目及訴訟結果。	D12 Anti-Corruption D12反貪污	62
	KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, 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。	D12 Anti-Corruption D15 Whistle-Blowing Policy/Grievance Channel D12反貪污 D15舉報政策／申訴渠道	62, 65
	KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	D12 Anti-Corruption D12反貪污	62
Aspect B8: Community Investment 層面B8： 社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities takes into consideration the communities' interests. 有關以社區參與來了解發行人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。	I1 Community Responsibilities I1社會責任	155
	KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution. 專注貢獻範疇。	I2 Community Education I3 Community Services and Donations I2社會教育 I3社會服務及捐款	155
	KPI B8.2 關鍵績效指標B8.2	Resources contributed to the focus areas. 在專注範疇所動用資源。	I2 Community Education I3 Community Services and Donations I2社會教育 I3社會服務及捐款	155

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Disclosure 披露	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼	
Disclosure Obligation 披露責任	16 (1)	Subject to paragraph 17, an issuer must report on the climate-related disclosures set out in this part in the ESG report on a “comply or explain” basis. An issuer who has yet to disclose information required under any of the provisions must provide considered reasons for non-disclosure. 除第17段另有規定外，發行人須按「不遵守就解釋」原則在環境、社會及管治報告中披露本部分規定的氣候相關資料。如發行人未能披露任何規定所要求的資料，必須提供經過審慎考慮的理由。	APPENDIX I 附錄一	156
	16 (2)	Where an issuer has yet to disclose information required under any of the provisions set out in this part, regardless of whether such issuer has (a) opted to “explain” why it has not made a particular disclosure under the “comply or explain” regime or (b) chosen to apply an applicable relief available pursuant to the note to the relevant provision (whether it is required to report on a mandatory or “comply or explain” basis), such issuer is encouraged to provide information on the work plan, progress and timetable for making the required disclosure. 如果發行人未披露本部分所列任何條文所要求的資料，無論其是選擇(a)「解釋」為何未根據「不遵守就解釋」原則作出特定披露，亦或(b)根據相關規定的附註使用任何適用的寬免（無論其是否須作強制披露或按「不遵守就解釋」原則作披露），本交易所鼓勵發行人也按其作出所需披露涉及的工作計劃、進度及時間表提供相關資訊。	See Section G of this report 請參閱本報告G節	106-132
	17 (1)	An issuer must disclose its <b>Scope 1 greenhouse gas emissions</b> and <b>Scope 2 greenhouse gas emissions</b> pursuant to paragraphs 28(a), 28(b) and 29 on a mandatory basis. 發行人須按第28(a)、28(b)及29段的規定強制披露其 <b>範圍1溫室氣體排放</b> 及 <b>範圍2溫室氣體排放</b> 。	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	17 (2)	An issuer that is a constituent of the Hang Seng Composite LargeCap Index (HSCLI) must report on the provisions set out in this part on a mandatory basis in respect of financial years commencing on or after 1 January 2026. 如發行人是恒生綜合大型股指數(HSCLI)成分股，須就2026年1月1日或之後開始的財政年度強制披露本部分所規定的資料。	N/A 不適用	–
	17 (3)	An issuer is encouraged, but not required, to disclose industry-based metrics pursuant to paragraph 36. 本交易所鼓勵（但非強制）發行人根據第36段披露行業指標。	N/A 不適用	–
	Definitions and Guidance 定義及指引	18 (1)	In this part, unless otherwise specified, terms in bold and italics shall have the meaning ascribed to them in Appendix A of the IFRS S2 Climate-related Disclosures. 在本部分中，除非另有規定，否則粗體及斜體字詞的含義概如國際財務報告準則S2號——氣候相關披露的附錄A所述。	N/A 不適用
18 (2)		When preparing disclosures pursuant to the provisions of this part, issuers should refer to (i) the application guidance set out in Appendix B of the IFRS S2 Climate related Disclosures; and (ii) implementation guidance issued by the Exchange on the Exchange’s website, as amended from time to time. 發行人按本部分規定準備披露內容時，應參考(i)國際財務報告準則S2號——氣候相關披露附錄B所載的應用指引；及(ii)聯交所在其網站刊發並不時修訂的實施指引。	N/A 不適用	–



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(I) Governance (I) 管治	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Climate-related Disclosures 氣候相關披露	<p>An issuer shall disclose information about:</p> <p>(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of <b>climate-related risks and opportunities</b>. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to <b>climate-related risks and opportunities</b>;</p> <p>(ii) how and how often the body(s) or individual(s) is informed about <b>climate-related risks and opportunities</b>;</p> <p>(iii) how the body(s) or individual(s) takes into account <b>climate-related risks and opportunities</b> when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to <b>climate-related risks and opportunities</b> (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and</p> <p>發行人須披露有關以下方面的資料：</p> <p>(a) 負責監督<b>氣候相關風險和機遇</b>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) 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<b>氣候相關風險和機遇</b>的策略；</p> <p>(ii) 該機構或個人獲悉<b>氣候相關風險和機遇</b>的方式和頻率；</p> <p>(iii) 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<b>氣候相關風險和機遇</b>，包括該機構或個人是否有考慮與該等<b>氣候相關風險和機遇</b>相關的權衡評估；</p> <p>(iv) 該機構或個人如何監督有關<b>氣候相關風險和機遇</b>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>	G1. ESG Governance Structure G2. ESG Committee Duties G1. ESG管治架構 G2. ESG委員會職責	106, 107
	19	<p>(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee <b>climate-related risks and opportunities</b>, including information about:</p> <p>(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and</p> <p>(ii) whether management uses controls and procedures to support the oversight of <b>climate-related risks and opportunities</b> and, if so, how these controls and procedures are integrated with other internal functions.</p> <p>(b) 管理層在用以監察、管理及監督<b>氣候相關風險和機遇</b>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) 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) 管理層可有使用監控措施及程序協助監督<b>氣候相關風險和機遇</b>；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>	G1. ESG Governance Structure G2. ESG Committee Duties G1. ESG管治架構 G2. ESG委員會職責

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(II) Strategy (II) 策略	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Climate-related risks and opportunities 氣候相關風險和機遇 20	<p>An issuer shall disclose information to enable an understanding of <i>climate-related risks and opportunities</i> that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>(a) describe <i>climate-related risks and opportunities</i> that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;</p> <p>(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a <i>climate-related physical risk or climate-related transition risk</i>;</p> <p>(c) specify, for each <i>climate-related risk and opportunity</i> the issuer has identified, over which time horizons – short, medium or long term – the effects of <i>each climate-related risk and opportunity</i> could reasonably be expected to occur; and</p> <p>(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.</p> <p>發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的<b>氣候相關風險和機遇</b>。具體而言，發行人須：</p> <p>(a) 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<b>氣候相關風險和機遇</b>；</p> <p>(b) 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<b>氣候相關物理風險</b>或與<b>氣候相關轉型風險</b>；</p> <p>(c) 就發行人已識別的<b>每項氣候相關風險和機遇</b>，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</p> <p>(d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。</p>	G3. Climate-Related Risks and Opportunities G3. 氣候相關風險和機遇	110
Business model and value chain 業務模式和價值鏈 21	<p>An issuer shall disclose information that enables an understanding of the current and anticipated effects of <i>climate-related risks and opportunities</i> on the issuer's <i>business model</i> and <i>value chain</i>. Specifically, the issuer shall disclose:</p> <p>(a) a description of the current and anticipated effects of <i>climate-related risks and opportunities</i> on the issuer's <i>business model</i> and <i>value chain</i>; and</p> <p>(b) a description of where in the issuer's <i>business model</i> and <i>value chain climate-related risks and opportunities</i> are concentrated (for example, geographical areas, facilities and types of assets).</p> <p>發行人須披露讓人了解<b>氣候相關風險和機遇</b>對其<b>業務模式和價值鏈</b>的當前和預期影響的資訊。具體而言，發行人須作如下披露：</p> <p>(a) 描述<b>氣候相關風險和機遇</b>對發行人的<b>業務模式和價值鏈</b>的當前和預期影響；及</p> <p>(b) 描述在發行人的<b>業務模式和價值鏈</b>中，<b>氣候相關風險和機遇</b>集中的地方（例如，地理區域、設施及資產類型）。</p>	G4. Business Model and Value Chain G4. 業務模式和價值鏈	115

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Strategy and decision-making 策略和決策 22	<p>An issuer shall disclose information that enables an understanding of the effects of <i>climate-related risks and opportunities</i> on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>(a) information about how the issuer has responded to, and plans to respond to, <i>climate-related risks and opportunities</i> in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(i) current and anticipated changes to the issuer’s <i>business model</i>, including its resource allocation, to address <i>climate-related risks and opportunities</i>;</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>(iii) any <i>climate-related transition plan</i> 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</p> <p>(iv) how the issuer plans to achieve any climate-related targets (including any <i>greenhouse gas</i> emissions targets (if any)), described in accordance with paragraphs 37 to 40; and</p> <p>(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).</p> <p>發行人須披露讓人了解<b>氣候相關風險和機遇</b>對其策略和決策的影響的資訊。具體而言，發行人須披露：</p> <p>(a) 有關發行人已經及將來計劃在其策略和決策中如何應對<b>氣候相關風險和機遇</b>的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p> <p>(i) 因應<b>氣候相關風險和機遇</b>而在當前及預期將來對發行人<b>業務模式</b>（包括資源配置）作出的變動；</p> <p>(ii) 已經或預期將進行的任何適應或減緩工作（直接或間接）；</p> <p>(iii) 發行人任何與<b>氣候相關轉型計劃</b>（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；</p> <p>(iv) 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<b>溫室氣體</b>排放目標（如有））；及</p> <p>(b) 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。</p>	G5. Strategy and Decision-Making G5. 策略和決策	116
23	<p>An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p> <p>發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。</p>	N/A (first year) 不適用（首年）	–

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Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Current financial effect 當前財務影響 24	<p>An issuer shall disclose qualitative and quantitative information about:</p> <p>(a) how <i>climate-related risks and opportunities</i> have affected its financial position, financial performance and cash flows for the reporting period; and</p> <p>(b) the <i>climate-related risks and opportunities</i> 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.</p> <p>發行人須披露以下定性和量化資料：</p> <p>(a) <i>氣候相關風險和機遇</i>如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及</p> <p>(b) 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<i>氣候相關風險和機遇</i>的資訊。</p>	G6 Financial Position, Financial Performance and Cash Flows G6財務狀況、財務表現及現金流量	117
Anticipated financial effect 預期財務影響 25	<p>The issuer shall provide qualitative and quantitative disclosures about:</p> <p>(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage <i>climate-related risks and opportunities</i>, taking into consideration:</p> <p>(i) its investment and disposal plans; and</p> <p>(ii) its planned sources of funding to implement its strategy; and</p> <p>(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 <i>climate-related risks and opportunities</i>.</p> <p>發行人須披露以下定性和量化資料：</p> <p>(a) 發行人經考慮其管理<i>氣候相關風險和機遇</i>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：</p> <p>(i) 其投資及處置計劃；及</p> <p>(ii) 其為實施策略所需的資金的計劃資金來源；及</p> <p>(b) 基於發行人管理<i>氣候相關風險和機遇</i>的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。</p>	G6 Financial Position, Financial Performance and Cash Flows G6財務狀況、財務表現及現金流量	117



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Part D: Climate-related Disclosures – Appendix C2 of the Hong Kong Listing Rules D部分：氣候相關披露—香港上市規則附錄C2		Corresponding Sections 對應章節	Page No. 頁碼
Climate resilience 氣候韌性 26	<p>An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and <b>business model</b> to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified <b>climate-related risks and opportunities</b>. An issuer shall use climate-related scenario analysis to assess its <b>climate resilience</b> using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>(a) the issuer's assessment of its <b>climate resilience</b> as at the reporting date, which shall enable an understanding of:</p> <ol style="list-style-type: none"> <li>(i) the implications, if any, of the issuer's assessment for its strategy and <b>business model</b>, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;</li> <li>(ii) the significant areas of uncertainty considered in the issuer's assessment of its <b>climate resilience</b>; and</li> <li>(iii) the issuer's capacity to adjust, or adapt its strategy and <b>business model</b> to climate change over the short, medium or long term;</li> </ol> <p>(b) how and when the climate-related scenario analysis was carried out, including:</p> <ol style="list-style-type: none"> <li>(i) information about the inputs used, including: <ol style="list-style-type: none"> <li>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;</li> <li>(2) whether the analysis included a diverse range of climate-related scenarios;</li> <li>(3) whether the climate-related scenarios used for the analysis are associated with <b>climate-related transition risks</b> or <b>climate-related physical risks</b>;</li> <li>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the <b>latest international agreement on climate change</b>;</li> <li>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;</li> <li>(6) time horizons the issuer used in the analysis; and</li> <li>(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);</li> </ol> </li> <li>(ii) the key assumptions the issuer made in the analysis; and</li> <li>(iii) the reporting period in which the climate-related scenario analysis was carried out.</li> </ol> <p>在考慮發行人已識別的<b>氣候相關風險和機遇</b>後，發行人須披露資訊，使他人了解發行人的策略及<b>業務模式</b>對氣候相關變化、發展或不確定性的韌性。發行人須按其情況相稱的做法，使用與氣候相關的情景分析來評估其<b>氣候韌性</b>。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) 發行人截至匯報日對其<b>氣候韌性</b>的評估，其有助於了解：</p> <ol style="list-style-type: none"> <li>(i) 發行人的分析結果對其策略和<b>業務模式</b>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；</li> <li>(ii) 發行人對<b>氣候韌性</b>的評估中考慮的重大不確定因素的範疇；及</li> <li>(iii) 發行人根據氣候發展調整其短期、中期和長期策略和<b>業務模式</b>的能力；</li> </ol> <p>(b) 如何及何時進行氣候相關情景分析，包括：</p> <ol style="list-style-type: none"> <li>(i) 使用的輸入數據，包括： <ol style="list-style-type: none"> <li>(1) 發行人在分析中使用的氣候相關情景及其來源；</li> <li>(2) 分析是否涵蓋多種不同的氣候相關情景；</li> <li>(3) 分析所使用的氣候相關情景是否與<b>氣候相關轉型風險</b>或<b>氣候相關物理風險</b>有關；</li> <li>(4) 發行人在其情景中是否使用了與<b>最新氣候變化國際協議</b>相一致的情景；</li> <li>(5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；</li> <li>(6) 發行人在分析中所使用的時間範圍；及</li> <li>(7) 發行人分析所涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；</li> </ol> </li> <li>(ii) 發行人在分析中所作的關鍵假設；及</li> <li>(iii) 進行氣候相關情景分析的匯報期。</li> </ol>	G7 Climate Resilience G7氣候韌性	119

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(III) Risk Management (III) 風險管理	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
27	<p>An issuer shall disclose information about:</p> <p>(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:</p> <p>(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);</p> <p>(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;</p> <p>(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);</p> <p>(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;</p> <p>(v) how the issuer monitors climate-related risks; and</p> <p>(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period;</p> <p>(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</p> <p>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring <i>climate-related risks and opportunities</i> are integrated into and inform the issuer's overall risk management process.</p> <p>發行人須披露以下資訊：</p> <p>(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：</p> <p>(i) 發行人使用的輸入資料及參數（例如資料來源及程序所涵蓋的業務範圍）；</p> <p>(ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；</p> <p>(iii) 發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準）；</p> <p>(iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；</p> <p>(v) 發行人如何監察其氣候相關風險；及</p> <p>(vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程；</p> <p>(b) 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</p> <p>(c) <b>氣候相關風險和機遇</b>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。</p>	G8 Risk Management G8 風險管理	121
(IV) Metrics and Targets (IV) 指標及目標	Particulars 詳情	Corresponding Sections 對應章節	Page No. 頁碼
Greenhouse gas emissions 溫室氣體排放 28	<p>An issuer shall disclose its absolute gross <b>greenhouse gas</b> emissions generated during the reporting period, expressed as metric tons of CO<sub>2</sub> equivalent, classified as:</p> <p>(a) <b>Scope 1 greenhouse gas emissions</b>;</p> <p>(b) <b>Scope 2 greenhouse gas emissions</b>; and</p> <p>(c) <b>Scope 3 greenhouse gas emissions</b>.</p> <p>發行人須披露匯報期內的<b>溫室氣體</b>絕對總排放量（以公噸二氧化碳當量表示），並分為：</p> <p>(a) <b>範圍1溫室氣體排放</b>；</p> <p>(b) <b>範圍2溫室氣體排放</b>；及</p> <p>(c) <b>範圍3溫室氣體排放</b>。</p>	G9 Greenhouse Gas Emissions G9 溫室氣體排放	122

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Greenhouse gas emissions 溫室氣體排放 29	<p>An issuer shall:</p> <p>(a) measure its <b>greenhouse gas</b> 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 <b>greenhouse gas</b> emissions;</p> <p>(b) disclose the approach it uses to measure its <b>greenhouse gas</b> emissions including:</p> <p>(i) the measurement approach, inputs and assumptions the issuer uses to measure its <b>greenhouse gas</b> emissions;</p> <p>(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its <b>greenhouse gas</b> emissions; and</p> <p>(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;</p> <p>(c) for <b>Scope 2 greenhouse gas emissions</b> disclosed in accordance with paragraph 28(b), disclose its location-based <b>Scope 2 greenhouse gas emissions</b>, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's <b>Scope 2 greenhouse gas emissions</b>; and</p> <p>(d) for <b>Scope 3 greenhouse gas emissions</b> disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of <b>Scope 3 greenhouse gas emissions</b>, in accordance with the <b>Scope 3 categories</b> described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>發行人須：</p> <p>(a) 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<b>溫室氣體</b>排放；</p> <p>(b) 披露其用於計量<b>溫室氣體</b>排放的方法，包括：</p> <p>(i) 發行人用於計量其<b>溫室氣體</b>排放的計量方法、輸入資料及假設；</p> <p>(ii) 發行人為何選擇該計量方法、輸入資料及假設計量<b>溫室氣體</b>排放；及</p> <p>(iii) 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；</p> <p>(c) 就根據第28(b)段披露的<b>範圍2溫室氣體排放</b>，披露其以地域為基準的<b>範圍2溫室氣體排放</b>，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>(d) 就根據第28(c)段披露的<b>範圍3溫室氣體排放</b>，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<b>範圍3類別</b>披露發行人計量<b>範圍3溫室氣體排放</b>中包含的類別。</p>	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
Climate-related transition risks 氣候相關轉型風險 30	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to <b>climate-related transition risks</b>.</p> <p>發行人須披露容易受<b>氣候相關轉型風險</b>影響的資產或業務活動的金額及百分比。</p>	G10 Cross-Industry Metrics G10跨行業指標	129
Climate-related physical risks 氣候相關物理風險 31	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to <b>climate-related physical risks</b>.</p> <p>發行人須披露容易受<b>氣候相關物理風險</b>影響的資產或業務活動的金額及百分比。</p>	G10 Cross-Industry Metrics G10跨行業指標	129

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Climate-related opportunities 氣候相關機遇 32	An issuer shall disclose the amount and percentage of assets or business activities aligned with <i>climate-related opportunities</i> . 發行人須披露涉及 <i>氣候相關機遇</i> 的資產或業務活動的金額及百分比。	G10 Cross-Industry Metrics G10跨行業指標	129
Capital deployment 資本運用 33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards <i>climate-related risks and opportunities</i> . 發行人須披露用於 <i>氣候相關風險和機遇</i> 的資本開支、融資或投資的金額。	G10 Cross-Industry Metrics G10跨行業指標	129
Internal carbon prices 內部碳定價 34	An issuer shall disclose: (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 (b) the price of each metric tonne of <i>greenhouse gas</i> emissions the issuer uses to assess the costs of its <i>greenhouse gas</i> emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 發行人須披露如下： (a) 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 (b) 發行人用於評估其 <i>溫室氣體</i> 排放成本的每公噸 <i>溫室氣體</i> 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。	G11 Internal Carbon Prices G11內部碳定價	129
Remuneration 薪酬 35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	G12 Remuneration H4 Remuneration System G12薪酬 H4薪酬制度	130
Industry-based metrics 行業指標 36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular <i>business models</i> , 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 <i>disclosure topics</i> 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 <i>業務模式</i> 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 <i>披露主題</i> 相關的行業指標，並考慮其是否適用。	N/A 不適用	–



# APPENDIX I: HKEX ESG REPORTING GUIDE CONTENT INDEX

## 附錄一：港交所的環境、社會及管治報告指引內容索引

Part D: Climate-related Disclosures – Appendix C2 of the Hong Kong Listing Rules D部分：氣候相關披露—香港上市規則附錄C2		Corresponding Sections 對應章節	Page No. 頁碼
Climate-related targets 氣候相關目標 37	<p>An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any <b>greenhouse gas</b> emissions targets. For each target, the issuer shall disclose:</p> <ul style="list-style-type: none"> <li>(a) the metric used to set the target;</li> <li>(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);</li> <li>(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region);</li> <li>(d) the period over which the target applies;</li> <li>(e) the base period from which progress is measured;</li> <li>(f) milestones or interim targets (if any);</li> <li>(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and</li> <li>(h) how the <b>latest international agreement on climate change</b>, including jurisdictional commitments that arise from that agreement, has informed the target.</li> </ul> <p>發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何<b>溫室氣體</b>排放目標。發行人須就每個目標逐一披露：</p> <ul style="list-style-type: none"> <li>(a) 用以設定目標的指標；</li> <li>(b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）；</li> <li>(c) 目標的適用範圍（例如目標是適用於發行人整個集團還是部分（如僅適用於某個業務單位或地理區域））；</li> <li>(d) 目標的適用期間；</li> <li>(e) 衡量進度的基準期間；</li> <li>(f) 階段性目標或中期目標（如有）；</li> <li>(g) 如屬量化目標，其屬絕對目標還是強度目標；及</li> <li>(h) <b>最新氣候變化國際協議</b>（包括該協議產生的司法承諾）如何幫助發行人設定目標。 </li></ul>	<p>F3 ESG Targets G13 Climate-related Targets F3 ESG目標 G13氣候相關目標</p>	96, 130
Climate-related targets 氣候相關目標 38	<p>An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</p> <ul style="list-style-type: none"> <li>(a) whether the target and the methodology for setting the target has been validated by a third party;</li> <li>(b) the issuer's processes for reviewing the target;</li> <li>(c) the metrics used to monitor progress towards reaching the target; and</li> <li>(d) any revisions to the target and an explanation for those revisions.</li> </ul> <p>發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：</p> <ul style="list-style-type: none"> <li>(a) 目標本身及設定目標的方法是否經第三方驗證；</li> <li>(b) 發行人審核目標的程序；</li> <li>(c) 用於監察達標進度的指標；及</li> <li>(d) 任何修訂目標的內容及原因。</li> </ul>	<p>F3 ESG Targets G13 Climate-related Targets F3 ESG目標 G13氣候相關目標</p>	96, 130
Climate-related targets 氣候相關目標 39	<p>An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.</p> <p>發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。</p>	<p>F3 ESG Targets G9 Greenhouse Gas Emissions F3 ESG目標 G9溫室氣體排放</p>	96, 122

附錄一：港交所的環境、社會及管治報告指引內容索引

Part D: Climate-related Disclosures – Appendix C2 of the Hong Kong Listing Rules D部分：氣候相關披露—香港上市規則附錄C2		Corresponding Sections 對應章節	Page No. 頁碼
Climate-related targets 氣候相關目標 40	<p>For each <b>greenhouse gas</b> emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:</p> <p>(a) which <b>greenhouse gases</b> are covered by the target;</p> <p>(b) whether <b>Scope 1, Scope 2 or Scope 3 greenhouse gas emissions</b> are covered by the target;</p> <p>(c) whether the target is a gross <b>greenhouse gas</b> emissions target or a net <b>greenhouse gas</b> emissions target. If the issuer discloses a net <b>greenhouse gas</b> emissions target, the issuer is also required to separately disclose its associated gross <b>greenhouse gas</b> emissions target;</p> <p>(d) whether the target was derived using a sectoral decarbonisation approach; and</p> <p>(e) the issuer’s planned use of <b>carbon credits</b> to offset <b>greenhouse gas</b> emissions to achieve any net <b>greenhouse gas</b> emissions target. In explaining its planned use of <b>carbon credits</b>, the issuer shall disclose:</p> <p>(i) the extent to which, and how, achieving any net <b>greenhouse gas</b> emissions target relies on the use of <b>carbon credits</b>;</p> <p>(ii) which third-party scheme(s) will verify or certify the carbon credits;</p> <p>(iii) the type of <b>carbon credit</b>, 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</p> <p>(iv) any other factors necessary to enable an understanding of the credibility and integrity of the <b>carbon credits</b> the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).</p> <p>就按第37至39段披露的每一項<b>溫室氣體</b>排放目標，發行人須披露：</p> <p>(a) 目標涵蓋哪些<b>溫室氣體</b>；</p> <p>(b) 目標是否涵蓋<b>範圍1、範圍2或範圍3溫室氣體排放</b>；</p> <p>(c) 此目標是<b>溫室氣體</b>排放總量目標還是<b>溫室氣體</b>排放淨額目標。如為<b>溫室氣體</b>排放淨額目標，發行人須另外披露相關的<b>溫室氣體</b>排放總量目標；</p> <p>(d) 目標是否是採用行業脫碳方法得出的；及</p> <p>(e) 發行人計劃使用<b>碳信用</b>抵銷<b>溫室氣體</b>排放以實現任何<b>溫室氣體</b>排放淨額目標。關於使用<b>碳信用</b>的計劃，發行人須披露：</p> <p>(i) 依賴使用<b>碳信用</b>以實現任何<b>溫室氣體</b>排放淨額目標的程度及方式；</p> <p>(ii) 該<b>碳信用</b>將由哪些第三方計劃驗證或認證；</p> <p>(iii) <b>碳信用</b>的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及</p> <p>(iv) 為讓人了解發行人計劃使用的<b>碳信用</b>的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。</p>	<p>E6 Carbon Neutrality</p> <p>F3 ESG Targets</p> <p>G13 Climate-Related Targets</p> <p>E6碳中和</p> <p>F3 ESG目標</p> <p>G13氣候相關目標</p>	76, 96, 122
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性 41	<p>In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p> <p>在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。</p>	<p>G10 Cross-Industry Metrics</p> <p>G10跨行業指標</p>	129

# APPENDIX II: THE RECONCILIATION WITH GRI STANDARDS

## 附錄二：全球永續性報告指標GRI STANDARDS對照表

Statement of use	Kingdom Holdings Limited has reported the information cited in this GRI content index for the year ended 31 December 2025 with reference to the GRI Standards.	使用說明	金達控股有限公司已參考全球永續性報告指標(GRI Standards)報告截至2025年12月31日止年度的本GRI內容索引中引用的信息。
GRI 1 used	GRI 1: Foundation 2021	已使用GRI 1	GRI 1：基礎2021

Categories/aspects 類別/層面	Disclosure 披露	GRI Standards Content 全球永續性報告指標(GRI Standards)內容	Corresponding Sections 對應章節	Page No. 頁碼
<b>The organization and its reporting practices 組織及其報告實踐</b>				
GRI 2: General Disclosure GRI 2：一般披露	2-1	Organizational details 組織詳情	C1 Corporate Profile C1公司簡介	15
GRI 2: General Disclosure GRI 2：一般披露	2-2	Entities included in the organization's sustainability reporting 組織永續發展報告中包含的實體	A3 Reporting Scope A3報告範圍	6
GRI 2: General Disclosure GRI 2：一般披露	2-3	Reporting period, frequency and contact point 報告期、頻率及聯絡點	A1 Preface A8 Download Sites and Contact Details A1前言 A8下載網站及聯絡方式	4, 10
GRI 2: General Disclosure GRI 2：一般披露	2-4	Restatements of information 信息重述	A3 Reporting Scope A3報告範圍	6
GRI 2: General Disclosure GRI 2：一般披露	2-5	External assurance 外部認證	A7 External Assurance A7外部認證	10
<b>Activities and workers 活動及工人</b>				
GRI 2: General Disclosure GRI 2：一般披露	2-6	Activities, value chain and other business relationships 活動、價值鏈及其他業務關係	C2 Corporate Strategy and Long-Term Business Model D6 Supply Chain Management C2公司策略及長期業務模式 D6供應鏈管理	16, 51
GRI 2: General Disclosure GRI 2：一般披露	2-7	Employees 員工	H3 Staff Structure H3員工結構	136
GRI 2: General Disclosure GRI 2：一般披露	2-8	Workers who are not employees 非員工工人	H3 Staff Structure H3員工結構	136

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<b>Governance 治理</b>				
GRI 2: General Disclosure GRI 2：一般披露	2-9	Governance structure and composition 治理結構及組成	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-10	Nomination and selection of the highest governance body 最高治理機構的提名及選擇	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-11	Chair of the highest governance body 最高治理機構主席	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-12	Role of the highest governance body in overseeing the management of impacts 最高治理機構在監督影響管理方面的作用	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-13	Delegation of responsibility for managing impacts 管理影響的責任下放	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-14	Role of the highest governance body in sustainability reporting 最高治理機構在永續發展報告中的作用	A2 Reporting Principles A2報告原則	5
GRI 2: General Disclosure GRI 2：一般披露	2-15	Conflicts of interest 利益衝突	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-16	Communication of critical concerns 關鍵問題的溝通	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-17	Collective knowledge of the highest governance body 最高治理機構的集體認知	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-18	Evaluation of the performance of the highest governance body 最高治理機構績效評估	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-19	Remuneration policies 薪酬政策	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-20	Process to determine remuneration 薪酬釐定流程	D1 Governance Structure D1治理結構	39
GRI 2: General Disclosure GRI 2：一般披露	2-21	Annual total compensation ratio 年度總薪酬比例	H3 Staff Structure H3員工結構	136



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## 附錄二：全球永續性報告指標GRI STANDARDS對照表

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<b>Strategy, policies and practices 戰略、政策和實踐</b>				
GRI 2: General Disclosure GRI 2：一般披露	2-22	Statement on sustainable development strategy 永續發展戰略聲明	C2 Corporate Strategy and Long-Term Business Model C2公司策略及長期業務模式	16
GRI 2: General Disclosure GRI 2：一般披露	2-23	Policy commitments 政策承諾	C2 Corporate Strategy and Long-Term Business Model C2公司策略及長期業務模式	16
GRI 2: General Disclosure GRI 2：一般披露	2-24	Embedding policy commitments 嵌入政策承諾	C2 Corporate Strategy and Long-Term Business Model C2公司策略及長期業務模式	16
GRI 2: General Disclosure GRI 2：一般披露	2-25	Processes to remediate negative impacts 補救負面影響的流程	E1 Policies on the Efficient Use of Resources and Reducing Impacts on Environment F1 Emission Policy E1有效使用資源及減少對環境影響的政策 F1排放政策	68, 95
GRI 2: General Disclosure GRI 2：一般披露	2-26	Mechanisms for seeking advice and raising concerns 尋求意見及提出關注的機制	D15 Whistle-Blowing Policy/Grievance Channel D15舉報政策／申訴渠道	65
GRI 2: General Disclosure GRI 2：一般披露	2-27	Compliance with laws and regulations 遵守法律法規	D7 Products and Services D12 Anti-Corruption D14 Handling Customer Complaints F2 Emission Compliance H2 Employment and Occupational Health & Safety Compliance H Community Responsibilities D7產品與服務 D12反貪污 D14客戶投訴處理 F2排放合規 H2僱傭及職業健康及安全合規 H社會責任	53, 62, 65, 95, 135
GRI 2: General Disclosure GRI 2：一般披露	2-28	Membership associations 公協會的會員資格	C8 Participation in External Organizations C8外部公協會參與	18

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<b>Stakeholder engagement 利益相關者溝通</b>				
GRI 2: General Disclosure GRI 2：一般披露	2-29	Approach to stakeholder engagement 利益相關方參與方針	D2 Stakeholders Engagement D2利益相關者溝通	43
GRI 2: General Disclosure GRI 2：一般披露	2-30	Collective bargaining agreements 受集體協商協定	H12 Labour Relations H12勞資關係	147
<b>Disclosures on material topics 重大事項披露</b>				
GRI 3: Material Topics GRI 3：重大事項	3-1	Process to determine material topics 確定重大事項的過程	A4 Assessment of Material Issues A4重大事項評估	7
GRI 3: Material Topics GRI 3：重大事項	3-2	List of material topics 重大事項清單	A4 Assessment of Material Issues A4重大事項評估	7
GRI 3: Material Topics GRI 3：重大事項	3-3	Management of material topics 管理重大事項	A4 Assessment of Material Issues A4重大事項評估	7
<b>ECONOMIC 經濟</b>				
GRI 201: Economic Performance 2016 GRI 201：經濟績效 2016	201-1	Direct economic value generated and distributed 產生和分配的直接經濟價值	A5 Summary of Financial and Business Performance A6 Summary of Sustainability Performance I2 Community Education A5財務及業務表現摘要 A6永續發展成果摘要 I2社會教育	9, 155
	201-2	Financial implications and other risks and opportunities for the organisation's activities due to climate change 氣候變化導致組織活動對財務的影響及其他風險與機會	D10 Risk Management D10風險管理	60
	201-3	Defined benefit plan obligations and other retirement plans 界定福利計劃義務和其他退休計劃	H4 Remuneration System H4薪酬制度	138
	201-4	Financial assistance received from government 政府取得的財務補助	A5 Summary of Financial and Business Performance A5財務及業務表現摘要	9
GRI 202: Market Presence 2016 GRI 202：市場形象 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage 依性別報告組織的新進人員薪資與當地最低薪資之比	H4 Remuneration System H4薪酬制度	138
	202-2	Proportion of senior management hired from the local community 機構聘用的當地高層管理人員所佔比例	H3 Staff Structure H3員工結構	136
GRI 203: Indirect Economic Impacts 2016 GRI 203：間接經濟衝擊2016	203-1	Infrastructure investments and services supported 基礎設施的投資與服務	D9 Corporate Expansion; I1 Community Responsibilities D9企業擴產； I1社會責任	57, 155
	203-2	Significant indirect economic impacts 重要間接經濟影響	D9 Corporate Expansion D9企業擴產	57

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GRI 204: Procurement Practices 2016 GRI 204：採購政策 2016	204-01	Proportion of spending on local suppliers 向當地供應商採購的比例	D6 Supply Chain Management D6供應鏈管理	51
<b>Anti-Corruption 反貪污</b>				
GRI 205: Anti- corruption 2016 GRI 205：反貪污 2016	205-1	Operations assessed for risks related to corruption 已進行腐敗風險評估的運營點	D12 Anti-Corruption D12反貪污	62
	205-2	Communication and training about anti-corruption policies and procedures 反貪污政策和程序的溝通及訓練	D12 Anti-Corruption D12反貪污	62
	205-3	Confirmed incidents of corruption and actions taken 已確認的貪污事件及採取的行動	D12 Anti-Corruption D12反貪污	62
GRI 206: Anti- competitive Behavior 2016 GRI 206：反競爭行 為2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices 涉及反競爭行為、反公平貿易和壟斷行為的法律訴訟	D12 Anti-Corruption D12反貪污	62
<b>Tax 稅務</b>				
GRI 207: Tax 2019 GRI 207：稅務2019	207-1	Approach to tax 繳稅方式	D16 Tax D16稅務	66
	207-2	Tax governance, control, and risk management 稅收治理、控制和風險管理	D16 Tax D16稅務	66
	207-3	Stakeholder engagement and management of concerns related to tax 利益相關者參與及管理稅收相關問題	D16 Tax D16稅務	66
	207-4	Country-by-country reporting 按國家匯報	D16 Tax D16稅務	66
<b>Environmental 環境</b>				
GRI 301: Materials 2016 GRI 301：原物料 2016	301-1	Materials used by weight or volume 所用原物料的重量或體積	E14 Use of Materials E14物料使用	92
	301-2	Recycled input materials used 使用再生原料	E14 Use of Materials E14物料使用	92
	301-3	Reclaimed products and their packaging materials 再生產品及其包裝材料	E14 Use of Materials E14物料使用	92

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GRI 302: Energy 2016 GRI 302：能源2016	302-1	Energy consumption within the organization 組織內部的能源消耗量	F4 Summary of Energy/ Resource Consumption F4能源／資源消耗概要	97
	302-2	Energy consumption outside of the organization 組織外部的能源消耗量	E11 Product Life Cycle E11產品的生命週期	85
	302-3	Energy intensity 能源密集度	F5 Electricity; F6 Water; F7 Steam; F8 Natural Gas; F9 Sewage F10 Solid Waste G9 Greenhouse Gas Emissions F5電； F6水； F7蒸汽； F8天然氣； F9污水 F10固體廢棄物 G9溫室氣體排放	97, 99, 100 102, 122
	302-4	Reduction of energy consumption 減少能源消耗量	F4 Summary of Energy/ Resource Consumption F4能源／資源消耗概要	97
	302-5	Reductions in energy requirements of products and services 降低產品和服務的能源需求	E1 Policies on the Efficient Use of Resources and Reducing Impacts on Environment E1有效使用資源及減少 對環境影響的政策	68



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GRI 303: Water and Effluents 2018 GRI 303：水及廢污水2018	303-1	Interactions with water as a shared resource 與水作為共享資源的相互作用	F6 Water F6水	99
	303-2	Management of water discharge-related impacts 污水排放相關影響的管理	F6 Water F6水	99
	303-3	Water withdrawal 取水	E3 Water and Solid Waste Management; F6 Water E3水及固體廢棄物管理； F6水	72
	303-4	Water discharge 污水排放	F9 Sewage F9污水	104
	303-5	Water consumption 水消耗	F6 Water F6水	99
GRI 304: Biodiversity 2016 GRI 304：生物多樣性2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 公司在環境保護區或其他具有重要生物多樣性價值的地區或其毗鄰地區，擁有、租賃或管理的運營點	E10 Biodiversity E10生物多樣性	85
	304-2	Significant impacts of activities, products and services on biodiversity 公司的活動、產品及服務對生物多樣性的重大影響	E10 Biodiversity E10生物多樣性	85
	304-3	Habitats protected or restored 受保護或經修復的棲息地	E10 Biodiversity E10生物多樣性	85
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations 說明棲息地受機構運營影響的列入國際自然保護聯盟(IUCN)紅色名錄及國家保護名冊的物種	E10 Biodiversity E10生物多樣性	85
GRI 305: Emissions 2016 GRI 305：排放2016	305-1	Direct (Scope 1) GHG emissions 直接溫室氣體排放(範疇一)	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-2	Energy indirect (Scope 2) GHG emissions 能源間接溫室氣體排放(範疇二)	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-3	Other indirect (Scope 3) GHG emissions 其他間接溫室氣體排放(範疇三)	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-4	GHG emissions intensity 溫室氣體排放強度	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-5	Reduction of GHG emissions 減少溫室氣體的排放量	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-6	Emissions of ozone-depleting substances (ODS) 破壞臭氧層的物質排放	G9 Greenhouse Gas Emissions G9溫室氣體排放	122
	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions 氮氧化物(NO <sub>x</sub> )、硫化物(SO <sub>x</sub> )及其他重要氣體排放	G9 Greenhouse Gas Emissions G9溫室氣體排放	122

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GRI 306: Waste 2020 GRI 306：廢棄物 2020	306-1	Waste generation and significant waste-related impacts 廢棄物產生及與廢棄物有關的重大影響	E3 Water and Solid Waste Management F9 Sewage E3水及固體廢棄物管理 F9污水	72
	306-2	Management of significant waste-related impacts 管理重大廢棄物相關影響	F9 Sewage F10 Solid Waste F9污水 F10固體廢棄物	104, 105
	306-3	Waste generated 產生的廢棄物	E3 Water and Solid Waste Management E3水及固體廢棄物管理	72
	306-4	Waste diverted from disposal 從處置中轉移的廢棄物	F10 Solid Waste F10固體廢棄物	105
	306-5	Waste directed to disposal 直接處置的廢棄物	E3 Water and Solid Waste Management; E10 Biodiversity E3水及固體廢棄物管理； E10生物多樣性	72
GRI 308: Supplier Environmental Assessment 2016 GRI 308：供應商環 境評估2016	308-1	New suppliers that were screened using environmental criteria 使用環境準則篩選的新供應商	D6 Supply Chain Management D6供應鏈管理	51
	308-2	Negative environmental impacts in the supply chain and actionstaken 供應鏈對環境的負面影響，以及採取的措施	D6 Supply Chain Management D6供應鏈管理	51
<b>SOCIAL 社會</b>				
GRI 401: Employment 2016 GRI 401：僱傭2016	401-1	New employee hires and employee turnover 新進員工和離職員工	H10 Staff Turnover Management H10員工流動管理	144
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees 只提供給全職員工 (不包括臨時或兼職員工) 的福利	H8 Long-term Service Share Award Plan H13 Staff Benefits H8長期服務股份 獎勵計劃 H13員工福利	142, 149
	401-3	Parental leave 待產假	H6 Maternity Leave H6產假	140

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GRI 402: Labor/ Management Relations 2016 GRI 402：勞資／管 理關係2016	402-1	Minimum notice periods regarding operational changes 有關重大營運轉變的最短通知期	H10 Staff Turnover Management H12 Labour Relations H10員工流動管理 H12勞資關係	144, 147
GRI 403: Occupational Health and Safety 2018 GRI 403：職業健康 與安全2018	403-1	Occupational health and safety management system 職業健康安全管理体系	H12 Labour Relations H12勞資關係	147
	403-2	Hazard identification, risk assessment, and incident investigation 危險識別、風險評估及事故調查	H11 Work-related Injuries H11工傷	146
	403-3	Occupational health services 職業健康服務	H5 Staff Health H5員工健康	139
	403-4	Worker participation, consultation, and communication on occupational health and safety 工人參與、協商及溝通職業健康與安全	H12 Labour Relations H12勞資關係	147
	403-5	Worker training on occupational health and safety 工人職業健康與安全培訓	H7 Workplace and Safety Management H9 Training and Development H7工作環境及安全管理 H9培訓及發展	141, 142
	403-6	Promotion of worker health 改善工人健康	H5 Staff Health H5員工健康	139
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 預防及減輕與業務關係直接相關的職業健康與安全影響	H1 Employment and Occupational Health & Safety Policy H5 Staff Health H7 Workplace and Safety Management H1僱傭及職業健康及安 全政策 H5員工健康 H7工作環境及安全管理	134, 139, 141
	403-8	Workers covered by an occupational health and safety management system 受職業健康與安全管理體系保障的工人	H3 Staff Structure H3員工結構	136
	403-9	Work-related injuries 工傷	H11 Work-Related Injuries H11工傷	146
	403-10	Work-related ill health 工作相關疾病	H11 Work-Related Injuries H11工傷	146
GRI 404: Training and Education 2016 GRI 404：訓練與教 育2016	404-1	Average hours of training per year per employee 每名員工每年接受訓練的平均時數	H9 Training and Development H9培訓及發展	142
	404-2	Programs for upgrading employee skills and transition assistance programs 提升員工技能的計劃及過渡性援助計劃	H9 Training and Development H9培訓及發展	142
	404-3	Percentage of employees receiving regular performance and career development reviews 接受定期績效及生涯發展審查的員工比例	H4 Remuneration System H4薪酬制度	138

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GRI 405: Diversity and Equal Opportunity 2016 GRI 405：多元化與工作機會平等2016	405-1	Diversity of governance bodies and employees 治理機構及員工的多樣性	H3 Staff Structure H3員工結構	136
	405-2	Ratio of basic salary and remuneration of women to men 女性與男性的基本薪資和薪酬比率	H4 Remuneration System H4薪酬制度	138
GRI 406: Non-discrimination 2016 GRI 406：不歧視2016	406-1	Incidents of discrimination and corrective actions taken 歧視事件，以及採取的改善行動	H2 Employment and Occupational Health & Safety Compliance H2僱傭及職業健康及安全合規	135
GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 407：結社自由和集體談判2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 可能危及結社自由及集體協商的營運據點或供應商	H12 Labour Relations H12勞資關係	147
GRI 408: Child Labor 2016 GRI 408：童工2016	408-1	Operations and suppliers at significant risk for incidents of child labor 具有嚴重使用童工風險的營運據點和供應商	H2 Employment and Occupational Health & Safety Compliance H2僱傭及職業健康及安全合規	135
GRI 409: Forced or Compulsory Labor 2016 GRI 409：強迫與強制勞動2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor 具嚴重強迫或強制勞動事件風險的營運據點和供應商	H1 Employment and Occupational Health & Safety Policy H2 Employment and Occupational Health & Safety Compliance H1僱傭及職業健康及安全政策 H2僱傭及職業健康及安全合規	134, 135
GRI 410: Security Practices 2016 GRI 410：保全實務2016	410-1	Security personnel trained in human rights policies or procedures 在人權政策或程序方面接受訓練的保全人員	H1 Employment and Occupational Health & Safety Policy H1僱傭及職業健康及安全政策	134
GRI 411: Rights of Indigenous Peoples 2016 GRI 411：原住民權利2016	411-1	Incidents of violations involving rights of indigenous peoples 侵犯原住民權利事件	H2 Employment and Occupational Health & Safety Compliance H2僱傭及職業健康及安全合規	135
GRI 413: Local Communities 2016 GRI 413：當地社區2016	413-1	Operations with local community engagement, impact assessments, and development programs 當地社區議合、衝擊評估和發展計劃的營運據點	Not applicable 不適用	-
	413-2	Operations with significant actual and potential negative impacts on local communities 對當地社區具有顯著實際及潛在負面衝擊的營運據點	No related incident 無相關事件	-



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GRI 414: Supplier Social Assessment 2016 GRI 414：供應商社會評估2016	414-1	New suppliers that were screened using social criteria 以社會準則檢視新供應商	Not applicable 不適用	-
	414-2	Negative social impacts in the supply chain and actions taken 供應鏈對社會有負面的衝擊以及所採取的行動	No such incident has been identified 並無識別有關事件	-
GRI 415: Public Policy 2016 GRI 415：公共政策2016	415-1	Political contributions 政治獻金	H2 Employment and Occupational Health & Safety Compliance H2僱傭及職業健康及安全合規	135
GRI 416: Customer Health and Safety 2016 GRI 416：顧客健康與安全2016	416-1	Assessment of the health and safety impacts of product and service categories 為求改進，針對重要產品及服務的健康及安全相關評估	D3 Testing and Certification; D7 Products and Services D3檢測認證； D7產品與服務	45, 53
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services 違反有關產品和服務健康與安全影響的法規的事件	D14 Handling Customer Complaints D14客戶投訴處理	65
GRI 417: Marketing and Labeling 2016 GRI 417：營銷及標籤2016	417-1	Requirements for product and service information and labeling 對產品及服務信息及標籤的規定	D7 Products and Services D7產品與服務	53
	417-2	Incidents of non-compliance concerning product and service information and labeling 違反有關產品及服務信息及標籤的事件	D7 Products and Services D7產品與服務	53
	417-3	Incidents of non-compliance concerning marketing communications 違反有關營銷傳播的事件	D7 Products and Services D7產品與服務	53
GRI 418: Customer Privacy 2016 GRI 418：顧客隱私2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data 有關侵犯顧客隱私及丟失顧客數據的經證實投訴	D11 Customer Information Security and Privacy Policy D11客戶資料保障及私隱政策	61





