



2025

Environmental, Social and
Governance Report

環境、社會及管治報告

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About This Report 關於本報告

The Softcare 2025 Environmental, Social and Governance Report (hereinafter referred to as the "Report") is the second Environmental, Social and Governance (ESG) report issued by Softcare Co., Ltd. (hereinafter referred to as the "Company" or "we"), which elaborates on the Company's sustainable development management initiatives and key highlights implemented during the 2025 fiscal year.

《樂舒適 2025 年環境、社會及管治報告》（以下簡稱「本報告」）是樂舒適有限公司（以下簡稱「本公司」或「我們」）發佈的第 2 份環境、社會和管治（ESG）報告，詳細闡述了本公司於 2025 年度開展的可持續發展管理工作及亮點舉措。

Report Scope 報告範圍

This report covers the baby and feminine hygiene products business segment of Softcare Limited, including baby diapers, baby training pants, sanitary napkins, and wet wipes, with a scope consistent with the consolidated financial statements. Key environmental performance indicators are primarily disclosed for nine manufacturing facilities across twelve countries worldwide, including Ghana, Kenya, Senegal, Tanzania, Zambia, Cameroon, Uganda, Benin, Côte d'Ivoire, Kazakhstan, Peru, and El Salvador, while other information is disclosed at the group level.

This report is an annual report covering the period from January 1, 2025 to December 31, 2025 (hereinafter referred to as "the reporting year" or "the reporting period"). To enhance the completeness of the report, certain content or discussions may extend beyond the aforementioned time frame, with explanations provided where applicable.

Reporting Guidelines 報告準則

This report is prepared in accordance with Appendix C2, "Environmental, Social and Governance Reporting Code" ("ESG Reporting Code"), of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, and has been compiled with reference to relevant guidelines including the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards) ("GRI Standards") and the United Nations Global Compact (UNGC).

Preparation Principles 編製原則

We strictly adhere to the four principles of "Materiality", "Quantitative", "Balance", and "Consistency" outlined in the ESG Reporting Code to present an objective and truthful ESG report.

本報告涵蓋樂舒適有限公司的嬰兒紙尿褲、嬰兒拉拉褲、衛生巾和濕巾等嬰兒及女性衛生用品業務板塊，範圍與財務報表合併範圍一致。環境範疇的關鍵績效指標以全球十二個不同國家（包括加納、肯尼亞、塞內加爾、坦桑尼亞、贊比亞、喀麥隆、烏干達、貝寧、科特迪瓦、哈薩克斯坦、秘魯及薩爾瓦多）的九家生產工廠為重點披露，其他信息則從集團層面披露。

本報告為年度報告，涵蓋 2025 年 1 月 1 日至 2025 年 12 月 31 日（以下簡稱「本年度」或「報告期」）。為增強報告內容完整性，部分內容或闡述可能會超出上述時間範圍，並將在所涉及處予以說明。

本報告依照《香港聯合交易所有限公司證券上市規則》附錄 C2《環境、社會及管治報告守則》（「《ESG 報告守則》」）編製，並參考全球報告倡議組織（GRI）《可持續發展報告標準（GRI Standards）》（以下簡稱「GRI 標準」）、聯合國全球契約（United Nations Global Compact, UNGC）等相關規定編製而成。

我們嚴格遵循《ESG 報告守則》的「重要性」「量化」「平衡」「一致性」四項原則，以展示一份客觀、真實的 ESG 報告。

- **Materiality:** Adhering to the principle of double materiality and through a materiality assessment, the Company prioritizes disclosure of core topics that have significant impacts on business operations and environmental and social sustainability. The focus is on key areas such as corporate governance, ESG governance, climate change, product safety, and supply chain management, accurately addressing stakeholders' concerns and ensuring that disclosed information is closely aligned with corporate strategy and sustainability goals.
- **Quantitative:** Establish an ESG data management system to precisely quantify and disclose core indicators across all dimensions, clearly defining the scope of data collection and calculation methodologies. Governance aspects include whistleblower case handling, supply chain integrity audits, etc.; environmental aspects include carbon emissions, energy consumption, waste recycling, etc.; social aspects include employee training, charitable donations, supplier audits, etc. Key data disclosures should indicate whether third-party verification has been conducted. For non-quantifiable topics, qualitative descriptions and case studies should be provided to enhance verifiability.
- **Balance:** Presenting a comprehensive picture of ESG practices by disclosing achievements such as robust management frameworks, low-carbon operations, product safety assurance, and social welfare initiatives, while also addressing risks related to supply chain compliance, climate change, and information security, along with corresponding mitigation measures and improvement directions. Fully incorporating feedback from all stakeholders, balancing diverse interests, and ensuring information is objective and unbiased.
- **Consistency:** Standardize the definition of reporting topics, data collection, and disclosure scope within this report to ensure horizontal consistency; maintain comparability with previous reporting frameworks and core indicators; when changes in disclosure arise due to adjustments in standards or regulations, clearly explain the reasons and impacts in the relevant sections; refer to internationally recognized frameworks and local requirements to ensure industry and cross-border comparability.

NEWS How to Obtain 獲取方式

This report is released in electronic format and can be accessed on the Hong Kong Exchange website (<https://www.hkex.com.hk>) and the Group's website (<https://www.softcarehome.com.cn>). The report is available in both Chinese and English. In case of any discrepancies in interpretation between the two versions, the Chinese text shall prevail.

- **「重要性」:** 遵循雙重重要性原則，通過實質性評估，優先披露對企業經營及環境社會可持續發展有重大影響的核心議題，聚焦公司治理、ESG 管治、氣候變化、產品安全、供應鏈管理等關鍵領域，精準回應各利益相關方關切，確保信息與戰略及可持續發展目標緊密關聯。
- **「量化」:** 建立 ESG 數據管理體系，對各維度核心指標精準量化披露，明確統計範圍與核算方法：治理維度含舉報處理、供應鏈廉潔審核等；環境維度含碳排放、能耗、廢棄物回收等；社會維度含員工培訓、公益捐贈、供應商審核等，關鍵數據披露第三方鑒證情況；非量化議題以定性描述與案例說明提升可驗證性。
- **「平衡」:** 全面呈現 ESG 實踐全貌，既披露管理架構完善、低碳營運、產品安全保障、公益賦能等成效，也不回避供應鏈合規、氣候變化、信息安全等風險，說明應對舉措與改進方向；充分吸納各方利益相關方反饋，平衡多元訴求，確保信息客觀無偏見。
- **「一致性」:** 統一本報告議題界定、數據統計與披露口徑，保障橫向一致；與過往報告框架及核心指標保持可比，準則或監管調整導致披露變更時，在對應章節說明原因與影響；參考國際主流框架及本地要求，確保行業與跨國可比性。

本報告以電子版形式發佈，可於香港交易所網站 (<https://www.hkex.com.hk>) 及本集團網站 (<https://www.softcarehome.com.cn>) 查閱。報告提供中文和英文版本，若兩種文本在理解上存在歧義，則以中文文本為準。

Review and Outlook 回顧與展望

In 2025, the Company successfully completed its listing on the Hong Kong Stock Exchange, embarking on a new journey of high-quality development. With initial mission of LOVE and CARE, Softcare continues to respond to the 2030 Agenda for Sustainable Development proposed by the United Nations, leveraging its industrial capabilities to fulfill its corporate social responsibility and commitment to sustainable development.

2025 年，公司成功登陸資本市場，開啟高質量發展新征程。這一年，秉持「愛與呵護」的初心，樂舒適持續回應聯合國提出的《2030 年可持續發展議程》，以產業力量踐行自身社會責任和可持續發展責任。

As a trusted partner of households worldwide, we cared and investigated the potential impacts in promoting local employment and talent development, advancing women's basic health conditions, enhancing public health and quality of life, and supporting a green future. After that, We have identified sustainable development priorities with the greatest contribution potential, which converge into four philosophies—Collaboration, Product Advancement, Social Responsibility, and Eco-friendliness, interpreting these principles into more concrete environmental and social sustainability solutions, and striving to achieve synergistic growth between commercial value and social value.

We care about our partners and uphold the philosophy of win-win cooperation. We not only focus on building a more inclusive industrial chain for sustainable development, but also dedicate ourselves to promoting local employment and talent development. We continuously advance the strategy of prioritizing local recruitment, strengthen the rights and protection of local employees, and empower the training and development of local talents. As of the end of the reporting period, local employees accounted for 91.1% of the total workforce, while female employees represented approximately 43.3%.

We care about our consumers and uphold the philosophy of Advancement. We remain committed to improving public health and quality of life by focusing on the needs of infant care and women's reproductive health, while continuously enhancing product quality, safety standards, and affordability. Through localized manufacturing and scaled supply chains, the Company effectively reduces production and logistics

作為全球家庭信賴的夥伴，我們關注和調研了在促進本地就業和人才發展、改善女性基礎健康條件、提升公共健康與生活品質及支持綠色未來等方面的潛在影響，識別出最具貢獻潛力的可持續發展議題，匯聚為合作共贏、社會責任、產品精進、環境友好四個理念，並將其轉化為具體的經營策略與行動方案，致力實現商業價值與社會價值的協同成長。

我們以夥伴為尊，秉持合作共贏理念。我們不僅關注共築更具包容性的可持續發展產業鏈，亦專注促進本地就業和人才發展，持續推進優先本地僱傭策略，加強本地員工權益與保障，賦能本地人才培訓發展。截至報告期末，本地員工佔比達 91.1%，女性員工佔比約 43.3%。

我們以消費者為尊，秉持產品精進理念。在產品精進方面，我們始終以改善公共健康與生活品質為導向，聚焦嬰幼兒護理與女性生理健康需求，持續提升產品品質、安全標準與可負擔性。通過本地化製造與



costs, making essential hygiene products such as diapers and sanitary pads more accessible and affordable. During the reporting period, the Company's qualified products for the full year are estimated to have 10 million women and infants, benefiting millions of families and exerting a positive effect on reducing health risks and raising hygiene standards. These efforts contribute positively to reducing health risks and improving hygiene standards. By promoting safe and affordable hygiene products, we help reduce infection risks caused by inadequate sanitary conditions. At the same time, through community distribution networks and health education initiatives, we promote better menstrual hygiene and infant care practices, helping women and families establish healthier and higher-quality lifestyles.

We care about our communities and uphold the philosophy of social responsibility. We have identified addressing the structural challenge of period poverty as a key focus of our social investment. According to the World Bank (2022), approximately 500 million women worldwide experience period poverty due to factors such as uneven economic development, cultural perceptions, and social structures. The issue is particularly severe in Africa and has far-reaching impacts on education, health, and social development. In response, we continue to increase resource investment in the "CARE for Her" programme, by focusing on three core areas—women's health and menstrual wellbeing protection, support for women's development and education, and assistance to poor women and children in 2025. Through collaboration with multiple partners, we have carried out a series of activities across various countries and regions, allocating USD 59 thousand to women's health initiatives

規模化供應，公司有效降低生產與物流成本，使紙尿褲與衛生巾等基礎衛生用品更加普惠可及。報告期內，公司全年的品質產品預估已觸及過千萬女性和嬰童，惠及數以百萬計家庭，在降低健康風險、提升衛生水平方面發揮了積極作用。我們不僅通過普及安全、可負擔的衛生用品，減少因衛生條件不足導致的感染風險，更結合社區分銷與健康宣導，推動經期衛生與嬰幼兒照護行為的改善，幫助女性與家庭建立更健康、更高品質的生活方式。

我們以社區為尊，秉持社會責任理念。我們將改善經期貧困的結構性問題納入社會投入的關注重點。世界銀行 2022 年指出，受經濟發展不平衡、文化觀念與社會結構等多重因素影響，全球約有 5 億女性面臨月經貧困問題，其中非洲地區尤為嚴峻，對教育、健康及社會發展產生深遠影響。面對上述挑戰，2025 年，我們繼續專注女性健康和經期保障福祉、女性發展教育支持、貧困婦兒援助三大方向，持續加大對「CARE for Her」項目的資源投入。透過聯

to benefit tens of thousands of women and girls. With these efforts, we aim to support more women in integrating into learning and working environments with greater confidence and better health.

We care about the environment and uphold the philosophy of eco-friendliness. While meeting essential livelihood needs, we continue to pay close attention to and steadily advance initiatives in energy conservation, resource efficiency, afforestation, cleaner production, and recycling practices. During the reporting period, we launched the first phase of our photovoltaic project in Kenya, with a total installed capacity of 2.99 MW and annual electricity generation of approximately 3.6 million kWh. Renewable energy accounted for about 20% of our electricity consumption, contributing to an annual carbon emission reduction of approximately 3,547 tonnes.

Simultaneously, the Company continues to strengthen its governance and compliance systems to ensure product safety, standardized production processes, and integrity in business conduct, thereby safeguarding the legitimate rights and interests of consumers, employees, and partners. We regard responsible operations as our most fundamental and long-term commitment to society. Through institutional development and management optimization, we lay a solid foundation for the sustained creation of social value. In addition, we have established a quality management system supported by digital information systems. During the reporting period, dozens of experimental functions were upgraded, and quality testing technologies were continuously refined, strengthening the consistency and reliability of process management throughout the product life cycle. By consistently delivering the best products and care to families, we continue to move steadily toward our vision of becoming a leading company in emerging markets and bringing quality living to every household.

Looking ahead, guided by our founding mission of "love and care," Softcare will continue to advance the four strategic pillars of Collaboration, Advancement, Responsibility and Eco-friendliness under the CARE Strategy. We will further expand the accessibility of essential hygiene products in remote areas and among vulnerable populations, while strengthening collaboration with governments, schools and public welfare organizations to support the long-term implementation of health education and community empowerment programmes. At the same time, we will continue to enhance our social impact management capabilities, translating the principles of sustainable development into measurable, replicable and scalable practices, and contributing to the creation of a more equitable, inclusive and sustainable society.

動多方合作夥伴，在多個國家與地區開展系列行動，在女性健康範疇投入 5.9 萬美元，惠及數萬女性與女童群體。通過這些活動，我們幫助更多女性以更自信、健康的狀態融入學習與工作環境。

我們以環境為尊，秉持環境友好理念。我們在滿足民生需求的同時，持續關注生產活動對資源與生態的影響，穩步推進節能降耗、綠植投入、清潔生產與循環利用實踐等行動。進一步的，報告期內，我們已在肯尼亞上線第一期光伏項目，光伏發電總裝機容量達 2.99 兆瓦，年發電量約為 360 萬千瓦時，可再生能源發電量佔比提升至約 20%，年減碳量達 3,547 噸。

同時，公司持續完善治理與合規體系，確保產品安全、生產規範與商業行為誠信透明，切實保障消費者、員工與合作夥伴的合法權益。我們將責任經營視為對社會最基本、最長期的承諾，通過制度建設與管理優化，為穩定創造社會價值奠定堅實基礎。同時，我們已構建基於信息化系統的品質管理體系，報告期內通過改造數十項實驗性功能 and 持續精進質量檢測技術，加強產品實現生命周期內的過程管理執行一致性和可靠性，以持續用最好的產品帶給家人最好的關懷，穩步向「成為新興市場的持續領跑者，讓品質生活走進每個家庭」的目標前行。

展望未來，秉持「愛與呵護」的初心，樂舒適將圍繞「合作共贏、產品精進、企業責任、環境友好」四大戰略方向，進一步擴大基礎衛生用品在偏遠地區與弱勢群體中的覆蓋範圍，深化與政府、學校及公益機構的協作機制，推動健康教育與社區賦能項目長效運行。我們將不斷提升社會影響力管理能力，將可持續發展理念轉化為可衡量、可複製、可擴展的實踐成果，為構建更加公平、包容與可持續的社會持續貢獻力量。



About the Company 公司介紹

Business Introduction 業務介紹

Softcare, established in 2009 as part of Sunda Group's hygiene products trading business, is a multinational hygiene products company focused on rapidly growing emerging markets such as Africa, Latin America, and Central Asia. Following Sunda Group's transformation into an integrated enterprise with sales and manufacturing capabilities in 2018, Softcare was restructured to form an independent development platform, dedicating over 15 years to the development, manufacturing, and sales of products including baby diapers, baby training pants, sanitary napkins, and wet wipes.

Softcare 樂舒適始於 2009 年森大集團開展的衛生用品貿易業務，是專注於非洲、拉美、中亞等快速發展新興市場的跨國衛生用品企業。2018 年隨森大集團實現銷售及製造能力的綜合企業轉型，其後經重組建立獨立發展平台，深耕嬰兒紙尿褲、嬰兒拉拉褲、衛生巾和濕巾等產品的開發、製造與銷售逾 15 年。

Following the development strategy of "deepening presence in emerging markets and building localized industrial chains," the Group actively capitalizes on the opportunities presented by population growth and consumption upgrade in emerging markets, guided by a long-term business perspective. With strong cross-border operational capabilities, the Group's two core products—baby diapers and sanitary pads—hold prominent market positions. According to Frost & Sullivan, in 2024, both products ranked first in Africa by sales volume, with market shares of 20.3% and 15.6% sanitary napkins, and second in Africa by revenue, with market shares of 17.2% and 11.9% respectively. The Group has become a leading player in the hygiene products industry across multiple African countries and a significant participant in emerging markets.

In 2025, adhering to the "consumer-centric" business philosophy, the Group deepened its presence in emerging markets in Africa, Latin America, and Central Asia, continuously strengthening its core operating model of "localized production + global supply chain + deep distribution". We continued to optimize our production capacity layout in key regions such as Asia. By the end of 2025, the Group will have established 20 sales branches across 12 countries, and will have cooperated with over 3,000 wholesalers and distributors; it will have deployed 9 manufacturing plants and 65 production lines across 12 countries globally. Leveraging a stable supply chain, efficient manufacturing capabilities, and cost-effective products, we actively seized market opportunities, laying a solid foundation for the Group's sustained growth and achieving steady growth in business scale and profitability.

本集團遵循「深耕新興市場、構建本地化產業鏈」的發展戰略，緊抓新興市場人口增長與消費升級機遇，以長期主義指導業務發展。憑藉扎實的跨國經營實力，旗下嬰兒紙尿褲、衛生巾兩大核心產品市場地位顯著，根據弗若斯特沙利文資料，2024 年以銷量計均位列非洲市場第一，市場份額分別達 20.3% 及 15.6%；以收入計均位列非洲市場第二，市場份額分別為 17.2% 及 11.9%，已成為非洲多國衛生用品行業的領軍企業，也是新興市場的重要參與者。

於 2025 年，本集團秉持「以消費者為核心」的經營理念，深耕非洲、拉美及中亞新興市場，持續強化「本地化生產 + 全球化供應鏈 + 深度分銷」的核心營運模式，我們持續優化非洲、拉美、中亞等重點區域產能佈局，推進智能化生產線與品控體系升級，進一步鞏固本集團在新興市場衛生用品領域的領先地位。我們憑藉穩定供應鏈、高效製造能力與高性價比產品，積極抓住市場機遇，為集團持續增長奠定堅實基礎，實現業務規模與盈利能力的穩步增長。

Corporate Culture 企業文化

Softcare is deeply committed to the core values of "Honesty and Pragmatism, Pursuing Excellence, Win-Win Cooperation, Embracing Change, Professionalism and Dedication, Equality and Respect" shaping a corporate culture characterized by "unity, determination, courage to explore, and willingness to strive," along with a strong atmosphere of "continuous learning and lifelong growth." We firmly believe that talent is the most valuable asset of the Company. By integrating talent development with cultural building, and adopting an inclusive and open approach to attract global industry elites, we support every employee's lifelong growth through a "mentorship and guidance" mechanism and a comprehensive learning system combining online and offline platforms.

樂舒適深植「誠信求實、追求卓越、合作共贏、擁抱變化、專業敬業、平等尊重」的核心價值觀，凝練出「凝心聚力、敢闖敢拼」的企業文化與「持續學習、終身成長」的濃厚氛圍。我們始終堅信人才是企業最寶貴的資產，將人才培養與文化建設深度融合，以包容開放的姿態吸納全球行業精英，通過「傳幫帶教」機制與線上線下並行的立體學習體系，助力每一位員工實現終身成長。

Based on our global operations, we have implemented a deep localization talent strategy—by standardizing management language, providing abundant job rotation opportunities, and enhancing the competitiveness of compensation and benefits—to strengthen local employees' loyalty and sense of belonging. By the end of 2025, 91.1% of our workforce was locally recruited, and approximately 77.5% of managerial positions were held by experienced local employees, fostering strong organizational cohesion and enabling the Company to integrate deeply into the local communities.

We actively incorporate advanced governance practices from the industry to build an efficient operating mechanism characterized by integrated management, regional differentiation, and standardized operations and processes. This not only provides a solid foundation for the stability of our multinational operations but also fully unleashes the organization's agility in responding to market changes. Our distinctive management culture is deeply integrated with team development, forming a core pillar for sustainable corporate growth. Our management team has extensive market experience, with the Chairman possessing over 28 years of operational expertise in emerging markets, and all 14 key management members having worked in Africa for more than 10 years. This profound local operational expertise, combined with a global governance perspective, ensures the Company can accurately respond to diverse regional market demands and regulatory requirements.

立足跨國經營實際，我們推行深度本地化的人才策略，通過統一管理語言、提供豐富崗位鍛煉機會、強化薪酬福利競爭力等舉措，提升本地員工忠誠度與歸屬感。截至 2025 年底，91.1% 的員工為本地招聘，約 77.5% 的管理崗位由經驗豐富的本地員工擔任，形成了強大的組織凝聚力，也讓企業深度融入當地社會。

我們積極吸納業內先進組織治理經驗，構建「管理一體化、區域差異化、操作與流程標準化」的高效運行機制，既為跨國經營的穩健性提供堅實保障，也充分釋放組織靈活應對市場變化的活力。獨具特色的管理文化與團隊建設深度融合，形成企業可持續發展的核心支撐，其中管理團隊深耕市場多年，董事長擁有超 28 年新興市場運營經驗，14 位核心管理成員在非洲的工作時長均超過 10 年，深厚的本土運營積累與全球化治理視野，確保企業能精準響應不同區域的市場需求與監管要求。

Honors and Awards 榮譽獎項

 Kenya 肯尼亞	 Consumer Choice Awards Kenya 2025-Most Preferred Sanitary Pads & Baby Diapers in Kenya 2025年肯尼亞消費者選擇獎 ——肯尼亞首選衛生巾獎及嬰兒紙尿褲獎	 Kenya 肯尼亞	 Most Admired Personal Care Brand- Kenya's Best Brands Awards 最受歡迎個人護理品牌 ——肯尼亞最佳品牌獎		 Tanzania 坦桑尼亞	 Consumer Choice Awards Africa 2025- Most Trusted Sanitary Pads Brand & Most Quality Baby Diaper Brand in Tanzania 2025年非洲消費者選擇獎 ——坦桑尼亞最值得信任衛生巾 品牌 & 最優質嬰兒紙尿褲品牌		 Ghana 加納	 AGI Ghana Industry & Quality Awards 2025-Overall Best Industrial Company 2025年加納工業與品質獎 ——年度最佳工業企業獎
 Ghana 加納	 Ghana - West Africa Business Excellence Awards 2025-Consumer Products Company of The Year 2025年加納·西非商業卓越獎 ——年度消費品公司	 Uganda 烏干達	 People's Choice Quality Awards 2025- Best Sanitary Pads & Best Baby Diapers 2025年人民選擇品質獎 ——最佳衛生巾及最佳嬰兒紙尿褲		 Ghana 加納	 AGI Ghana Industry & Best Corporate Social Responsibility 2025年加納工業與品質獎 ——年度最佳企業社會責任獎		 Ghana 加納	 National FMCG Awards 2025-Personal Hygiene Brand of The Year 2025年全國快消品獎 ——年度個人衛生品牌
 Ghana 加納	 National Business Honours- Sanitary Pad Brand Of The Year 加納全國商業榮譽獎 ——年度衛生巾品牌	 Tanzania 坦桑尼亞	 Best Brand Awards 2025- Best Baby Diaper Brand 2025年最佳品牌 ——最佳嬰兒紙尿褲品牌		 China 中國	 TMTPost Annual Listed Company Value Ranking-Most Valuable Listed Company for Investment 鈦媒體年度上市公司價值榜 ——最具投資價值上市公司		 China 中國	 Gelonghui Golden Grid Awards - Outstanding Investment Value IPO of the Year 格隆匯「金格獎」 ——年度卓越投資價值 IPO

ESG Performance Highlights ESG 亮點績效

Collaboration 合作共贏

Care for Partners: Foster collaboration to achieve mutual success and shared value 以夥伴為尊 (Care for Partners), 秉持合作共贏理念 Collaboration

Employee 員工

91.1% Local hiring priority **91.1%** 本地僱傭

- Implementing a "local hiring priority" strategy, under which locally hired employees account for 91.1% of the total workforce.
- 推行「優先本地聘用」策略，本地僱傭員工佔比達 91.1%。

77.5% Local Management Employee **77.5%** 本地管理員工

- The proportion of local management employees reaches 77.5%, effectively advancing the development of local talent into senior-level positions.
- 本地管理員工比例 77.5%，切實推進本地化人才向高階崗位發展。

43.3% Female Employees **43.3%** 女性員工

- Female employees account for 43.3% of the workforce, promoting women's leadership in the workplace.
- 女性員工佔比 43.3%，推動女性在職場中發揮領導作用。

64 participants Leadership Launch Program **64 名** 領航計劃

- Empowering local talent development, the Leadership Launch Program has supported 64 newly appointed local managers to date, helping them strengthen their core management skills.
- 賦能本地人才成長，領航計劃累計助力 64 名新任本地管理者提升核心管理技能。

30 employees Employee support **30 名** 員工支持

- Since the establishment of the Employee Care Mutual Aid Fund, it has assisted nearly 30 employees or their family members, with a total support amount reaching 70,000 RMB.
- 自設立「員工愛心互助基金」以來，已幫助近 30 名員工或員工家屬，累計支持金額達 7 萬元人民幣。

Zero Health and Safety **零** 健康與安全

- With the goal of "zero accidents, zero fires, and zero injuries," we have achieved zero work-related fatalities over the past three years (including the reporting year).
- 以「零事故、零火情、零傷害」為目標，過去三年（包括匯報年度）因工亡故的人數為 0。

Customer 客戶

Launching the "CRM 2.0" initiative 啟動「CRM 2.0」行動

- Focusing on the digital transformation of African micro-enterprises and women, helping them bridge the digital divide and promoting equal development for women.
- 聚焦非洲小微客戶及女性群體數字化轉型，幫助其跨越數字鴻溝，促進女性群體平等發展。

Supplier 供應商

ESG Compliance of Supplier 供應商 ESG 合規管理

- Continuously encouraging suppliers to sign the Softcare General Material ESG Standards to ensure their commitment to ESG requirements, including business ethics, labor rights, and environmental protection.
- 持續推動供應商簽署《樂舒適 General Material ESG Standards》確保其承諾遵守商業道德、勞工權益及環境保護等 ESG 要求。

Green supply chain carbon reduction initiatives 綠色供應鏈減碳實踐

- The majority of raw material procurement expenditures are made to suppliers certified to ISO14001 or EHS, and we collaborate with the supply chain to advance ESG transformation. Notably, our key fluff pulp supplier has cumulatively reduced carbon emissions by 70% since 2010.
- 絕大部分原材料採購金額來自通過 ISO14001 或 EHS 認證的供應商，並攜手供應鏈推動 ESG 轉型，其中絨毛漿主力供應商自 2010 年以來累計減碳 70%。



Kenya Gender Equality Collaboration Project

Our Kenya-based company collaborates with Kenya2Equal (K2E), and engages with other private sector entities to explore employment opportunities for women, improve workplace inclusivity and establish support mechanisms for career development by sharing recruitment, training, and management practices.

肯尼亞性別平等合作項目

我們與 Kenya2Equal (K2E) 合作，聯合私營部門推動女性就業與職場發展，透過分享招聘、培訓及管理經驗，將性別平等理念制度化落地。

Support for Female Employees' Educational Advancement

The program has benefited dozens of female employees. During the reporting period, Lucia, an employee from Tanzania, earned her master's degree from the University of Dar es Salaam—the top-ranked university in the country—while working, achieving significant personal growth.

女性員工學歷提升支持

項目已惠及數十名女性員工，報告期內坦桑尼亞員工 Lucia 在職期間獲得該國排名第一的達累斯薩拉姆大學碩士學位，實現個人成長。



Ghana Multicultural Integration Initiative

We respect our employees' religious beliefs and host the "Ghana Month" event in 2025, promoting cross-cultural understanding and integration through cultural experiences.

加納多元文化融合活動

尊重員工宗教信仰，2025 年舉辦「Ghana Month」活動，通過文化體驗增進跨文化理解與融合。

Empowering Community Safety with Professional Emergency Response

Factories in Kenya and Ghana are equipped with fire trucks and have established emergency response teams. This initiative has not only enhanced safety within the factory premises, but also enabled three rapid deployments to support local communities in fire suppression within a six-month period. All operations achieved zero casualties, earning official gratitude and recognition from the government.

專業應急力量賦能社區安全

肯尼亞與加納工廠配備消防車并組建應急響應隊伍，不僅提升廠區安全，半年間三度快速支援社區滅火，實現零傷亡，獲得政府感謝。



Advancement 產品精進

Care for Consumer: Drives product advancement with a consumer-centric philosophy 以消費者為尊 (Care for Consumer), 提出產品精進理念 Advancement

100% Management System Coverage 100% 管理體系覆蓋率

- All factories under the Company, except for the newly operational El Salvador factory, have achieved 100% certification in ISO 9001, ISO 45001, and ISO 14001.
- 旗下工廠除新投產的薩爾瓦多外，取得 ISO 9001、ISO 45001、ISO 14001 認證 100%。

21 Laboratory Upgrading 21 項 實驗室改造升級

- 21 laboratory environment and instrument upgrades were implemented, further enhancing product quality inspection accuracy and expanding the coverage of inspection parameters.
- 實施了 21 項實驗室環境以及儀器改造，進一步提高產品品質檢驗精度和更多檢驗參數覆蓋

Quality Management System (QMS) Phase II

上綫「質量管理系統 (QMS) 二期」項目

- Deploy and fully implement the "Quality Management System (QMS) Phase II" project to achieve online management of quality inspection items and standards.
- 部署并全面推廣「質量管理系統 (QMS) 二期」項目，實現質量檢驗項目與檢驗標準的綫上化管理。

100% Product Safety Inspection Pass Rate 100% 產品安全檢測合格率

- Establish a routine third-party testing mechanism, authoritative institutions such as Germany's GALAB and SGS to conduct multi-dimensional testing on product performance, hazardous substances, and allergens. Core products have already passed GALAB safety certification.
- 建立常態化第三方檢測機制，委托德國 GALAB、SGS 等權威機構進行產品性能、有害物質及過敏原等多維度檢測，核心產品已通過 GALAB 安全性認證。

Over 100% Audit on Supplier 超 100% 供應商審計

- Completed the audit plan for nine key raw material suppliers, achieving an on-site audit completion rate of 139.5%.
- 完成九大關鍵原材料供應商審計計劃，現場審計達成率達 139.5%。

0.013 complaints per million units Customer Service 0.013 次 / 百萬片 客戶服務

- The company's customer complaint rate has been maintained at 0.013 complaints per million units remaining consistently below the industry average. Resolution rate for all customer complaints has reached 100%, with consumer and customer follow-up satisfaction also achieving 100%.
- 客訴率控制在 0.013 次 / 百萬片，持續低於同業平均水平。客戶投訴問題之解決率及消費者與客戶回訪滿意度達 100%。



Intelligent Visual Inspection for Quality and Efficiency

Replacing manual inspection with automated visual detection to optimize line inspection management, strengthen production line quality control, and ensure consistent product quality.

視覺智檢，提質增效

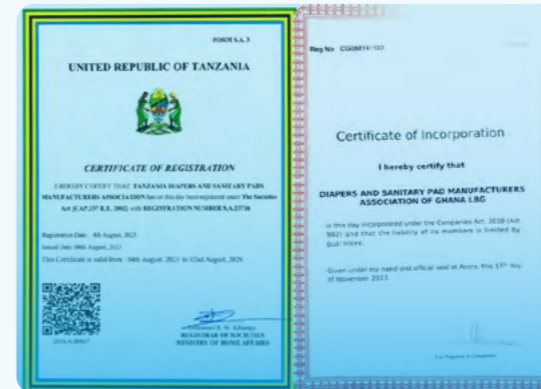
以自動視覺檢測替代人工，優化綫檢管理，強化產綫質控，穩固產品品質。

Smart Inspection and Waste Removal

Eliminating Risks at the Source: Introducing an automated identification and rejection system to address quality risks at the source, achieving zero customer complaints related to wet wipe joints.

智檢剔廢，源頭除患

引入自動識別剔除系統，源頭化解品質隱患，實現濕巾接頭相關零投訴。



Leading Standards, Upgrading and Enhancing Quality

Participated in developing product quality standards for multiple African countries and was invited to serve as an executive council member of the East African Community Sanitary Products Industry Association, promoting the establishment of a higher-level sanitary products industry standard system.

引領標準，升級提質

參與制定非洲多國產品質量標準，并受邀擔任東非聯盟衛生用品行業協會常務理事單位，推動建立更高水平的衛生用品行業標準體系。

Passing European Certification, Ensuring Safety and Compliance

Baby diapers were the first product to pass the authoritative EDANA testing in Europe, meeting European safety and compliance requirements.

歐標認證，安全合規

紙尿褲率先通過歐洲 EDANA 權威檢測，符合歐洲安全合規要求。



Certificate

Testing according to the EDANA Stewardship Program for Absorbent Hygiene Products

Commissioned by: Softcare SN Company Limited
Sample Description: Baby diaper
Brand Name: Softcare
Size: 3
Lot No.: MFG 13/12/25 07:03 55 EXP 12/12/28
GALAB Certificate: C26006798
Examination Period: 29.12.2025 - 02.02.2026

Responsibility 企業責任

Care for Society: Embodies corporate responsibility through social commitment 以社會為尊 (Care for Society) , 提出企業責任理念 Responsibility

100%

Board Effectiveness

100%

董事會效能

- Successfully listed on the Hong Kong Stock Exchange in 2025, and conducted initial director training for all board members after listing, covering core topics such as corporate governance, ESG, risk management and internal control, and anti-corruption, to strengthen directors' capabilities and enhance board governance effectiveness.

- 2025年成功登陸港交所，并于上市後面向全體董事開展初任董事培訓，內容涵蓋企業管治、ESG、風險內控及反貪腐等核心議題，強化董事履職能力，提升董事會治理效能。

100%

Employee Integrity Pledge Agreement

100%

廉潔自律協議簽署

- All employees (including both Chinese and foreign nationals, as well as permanent employee) have completed the signing of Employee Integrity Pledge Agreement.

- 全體員工（含中外籍及正式）均已完成《員工廉潔自律協議書》簽署。

100%

Integrity in Procurement

100%

陽光採購

- Comprehensively advance integrity collaboration with industrial chain partners such as suppliers and customers, incorporate anti-corruption clauses into framework contracts at a 100% rate, and achieve a 100% signing rate for anti-corruption clauses with newly contracted suppliers.

- 全面推進與供應商、客戶等產業鏈夥伴的廉潔共建，將反貪污條款 100% 納入框架合同，新簽供應商反貪污條款簽署率達 100%。

100%

Product Quality and Safety Training

100%

產品質量與安全培訓

- Training covered all production bases and all positions related to quality control, with a 100% training coverage rate for quality management personnel and frontline operators on product quality and safety.

- 培訓覆蓋各生產基地及所有質量管控相關崗位，其中質量管理人員及一線操作人員的產品質量與安全培訓覆蓋率達 100%。

No incidents

Data Security and Privacy Protection

未發生

數據安全與隱私保護

- The Group has not received any complaints related to customer privacy breaches over the past three years, nor has there been any verified incident of customer privacy infringement or loss of customer data.

- 集團過去三年內，未接獲任何因客戶隱私洩露引發的投訴，亦未發生經證實的侵犯客戶隱私或客戶數據丟失事件。

Risk Management Training

Conducted risk management training for all directors and mid-to-senior-level managers, and continuously strengthen risk control awareness across all employees.

風險管理培訓

面向全體董事及中高層開展風險管理培訓，并將持續加強全員風控意識。



Promotion of Integrity and Ethical Culture

Factories and offices across countries conduct anti-corruption and integrity ethics awareness campaigns, regularly distribute integrity case studies in multiple languages, and deliver training based on real-life cases.

誠信道德文化宣貫

各國工廠及辦公室舉辦反貪腐與誠信道德文化宣導活動，定期推送多語言廉潔案例，并結合實際案例開展培訓。

CARE for Her 公益慈善

Softcare upholds a strong sense of social responsibility and mission, continuously focusing on community and women's health issues, and has made "eliminating period poverty and safeguarding women's dignity" a key philanthropic priority. In 2025, we allocated USD 59,000 toward women's health initiatives, collaborating with multiple partners to implement a series of programs across several countries and regions, benefiting a wide range of women and girls.

樂舒適秉持高度的社會責任感與使命擔當，持續關注社區與女性健康議題，將「消除經期貧困、守護女性尊嚴」作為重要公益方向，持續加大對「CARE for Her」的資源投入，2025 年在女性健康領域投入 5.9 萬美元，聯動多方合作夥伴于多國開展系列行動，惠及廣大女性與女童。

Womers' Health and Menstrual Wellbeing 女性健康和經期保障福祉

Ensuring basic needs, enhancing health awareness, and promoting social inclusion
保障基本需求、提升健康意識、促進社會包容



Rotary Club Medical Mission in Uganda
烏幹達扶輪社義診營活動



Kenyan Nakuru Branch Baby Health Charity Day Event
肯尼亞納庫魯魯分院嬰兒健康公益日活動

Support for Womers' Development and Education 女性發展教育支持

Integrate sanitary product support and menstrual health education deeply into campus settings
將衛生用品支持與經期健康教育深度融入校園場景



Donation Event at St. Catherine's College, Kampala, Uganda
烏幹達坎帕拉聖凱薩琳學院捐贈活動



Zambia Naboje Secondary School Campus Outreach Event
贊比亞納博耶中學進校園活動

Assistance for Impoverished Women and Children 貧困婦兒援助

Provide essential hygiene and daily necessities assistance, bridging the "last mile" of resource access
提供基本衛生與生活物資援助，打通資源「最後一公里」



Africa Home Orphanage Donation Event in Uganda
烏幹達非洲之家孤兒院捐贈活動



Visit to Imani Children's Home in Kenya
肯尼亞 Imani 兒童之家探訪活動



ThankYouSuperMom International Mother's Day Campaign
ThankYouSuperMom 國際母親節活動

Eco-friendliness 環境友好

Care for Environment: Upholds eco-friendliness by promoting environmental stewardship 以環境為尊 (Care for Environment), 秉持環境友好理念 Eco-friendliness

0.0348 tCO₂e

Carbon Emissions per Unit

0.0348 tCO₂e

單位碳排放

- Established energy consumption targets per unit of product and required each factory to track progress monthly. By linking energy performance to plant managers' annual evaluations, a clear accountability and incentive mechanism has been put in place. The carbon emission per unit is 0.0348 tons of CO₂ equivalent, reflecting a slight decrease.

- 設立單位產品電耗管理目標，并要求各工廠按月追蹤進度，透過將電耗績效連動廠長年度考核，建立責任明確的激勵與問責機制，單位碳排放量為 0.0348 噸二氧化碳當量，小幅下降。

Scope 3

Value Chain Emission

範圍三

價值鏈排放

- Expanded the scope of the three audits to include 6 categories of key value chain emissions and strengthened value chain carbon emission management.

- 擴大範圍三盤查範疇，已納入 6 類重要價值鏈排放。

Conducted Climate Scenario Analysis

開展氣候情景分析

- Identified climate-related risks and opportunities, referenced IPCC's SSP scenarios as well as HKEX's "New Climate Rules" and IFRS S2 standards to enhance climate-related disclosures, and integrated climate risk management into corporate strategy and decision-making processes.

- 識別氣候相關風險與機遇，參考 IPCC 的 SSP 情境及香港聯交所《新氣候規定》、IFRS S2 標準，完善氣候信息披露，並將氣候風險管理融入企業戰略與決策。

Lightweight Material Selection to Reduce Plastic footprint

輕量選材減塑

- Promote the use of lighter alternative film materials, reduce the use of non-degradable materials, and lower resource consumption.

- 推進膜材輕量化替代，減少不可降解材料用量，降低資源消耗。

40%

Eco-friendly Packing Material

40%

環保包材

- Actively promote the application of biodegradable and renewable eco-friendly paper packaging, with procurement spending on environmentally friendly packaging materials accounting for 40%.

- 積極推動可降解、可再生環保紙箱應用，環保包材採購金額佔比達 40%。

Promote Green Packaging Labeling

推行綠色包裝標示

- Strictly standardize product packaging information, and promote clear labeling of recycling instructions and environmental attributes on all types of packaging across different countries.

- 嚴格規範產品包裝信息，推動各國各類包裝清晰標注回收指引與環保屬性。

5.3762 million

Waste Recycling

537.62 萬

廢棄物資源化

- Achieving a win-win outcome of environmental benefits and economic value, factories across countries have generated approximately RMB 5.3762 million in additional revenue through waste resource recovery.

- 實現環境效益與經濟價值的雙贏，各國工廠通過廢棄物資源化回收獲得額外收益約人民幣 537.62 萬。

Greening for a Healthier Planet

Invested over RMB 300,000 in planting native turf at the Kenya factory to sequester carbon, prevent erosion, and protect biodiversity.

植綠固碳，守護生態

投入逾 30 萬元人民幣于肯亞工廠種植本地草皮，固碳防侵蝕，保護生物多樣性。



Implemented photovoltaic project, reducing carbon emissions by 3,547 tons annually

Continued to advance green carbon initiatives. The total installed capacity of photovoltaic power generation has reached 2.99 megawatts, with an annual power generation of approximately 3.6 million kilowatt-hours. The proportion of renewable energy power generation has increased to about 20%, achieving an annual carbon reduction of 3,547 tons.

落地光伏項目，年減碳量 3,547 噸

持續推進綠碳項目，光伏發電總裝機容量達 2.99 兆瓦，年發電量約為 360 萬千瓦時，可再生能源發電量占比提升至約 20%，年減碳量達 3,547 噸。

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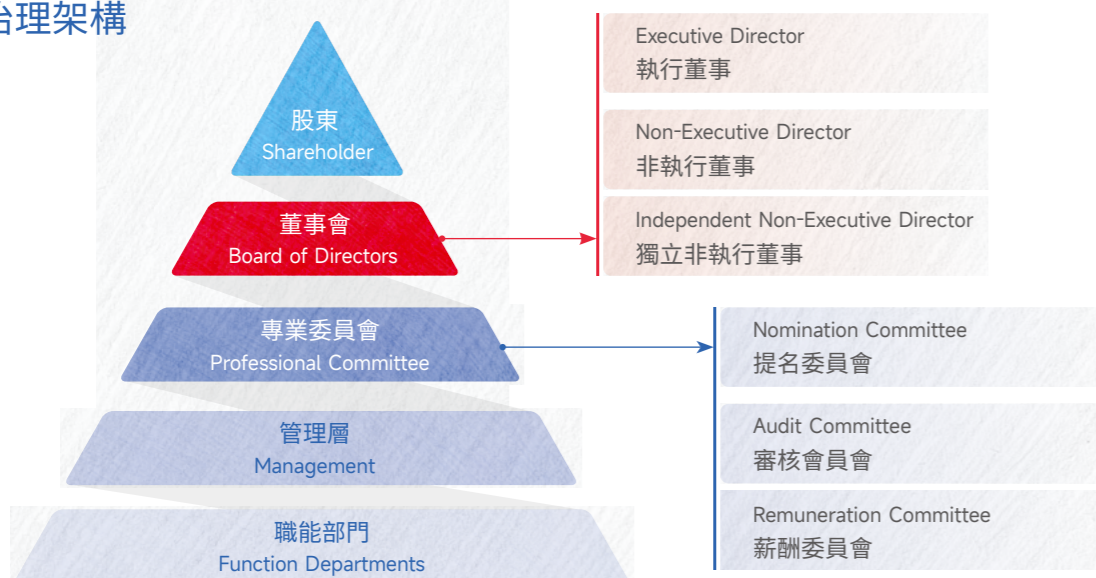
Corporate Governance 公司治理

Softcare consistently adheres to high ethical standards, continuously improves corporate policies, institutional frameworks, and management systems, optimizes its governance structure, strictly complies with legal and regulatory requirements, strengthens internal control mechanisms and business ethics, steadily enhances capabilities in risk identification, assessment, and response, solidifies the foundation for sustainable enterprise development, and comprehensively safeguards the legitimate rights and interests of all stakeholders.

樂舒適始終恪守高道德準則，持續健全公司政策制度與管理體系，持續優化治理架構，嚴守合法合規運營紅線，不斷強化內部控制機制與商業道德建設，穩步提升風險識別、評估及應對能力，夯實企業可持續發展的堅實基礎，全面保障各利益相關方的正當權益。

Improve the Management Structure 完善管理架構

Governance Structure 治理架構



Softcare strictly complies with the Company Law, Securities Law, Governance Guidelines, Listing Rules, and other relevant regulations applicable at the location of its stock listing, and has established a corporate governance structure characterized by a clear framework and well-defined responsibilities. The core body of this governance structure is the Board of Directors, which participates in and makes decisions on significant operational matters, including policy affairs, strategic planning, budget formulation, internal controls, and risk management. The Board has established three committees that serve as supervisory and executive units within the governance structure. These committees are appointed and authorized by the Board and operate continuously within their respective scopes of authority.

樂舒適嚴格遵守《公司法》《證券法》《治理準則》《上市規則》以及股票上市所在地其他相關規定，建立了架構清晰、職責明確的公司管治架構。公司管治架構的核心主體為董事會，其承擔涵蓋政策事務、策略制訂、預算規劃、內部監控及風險管理等公司運營層面的各類重大事項的參與及決策事務。董事會下設 3 個委員會，構成管治架構中的監督與執行單元，均由董事會委任授權，並依據各自職權範圍持續運轉。

Board Diversity and Independence 董事會多元化與獨立性

Softcare is committed to board diversity and independence as core pillars of corporate governance, fully recognizing their critical value in enhancing the quality of strategic decision-making and promoting sustainable corporate development. The Board has formally adopted the Board Diversity Policy, establishing clear principles for achieving and maintaining diversity. In selecting director candidates, while emphasizing competence, skills, and potential contributions to the Board, a comprehensive range of diverse factors—including gender, age, cultural and educational background, ethnicity, professional experience, and independence—will be systematically considered, aligned with the Company's business and specific needs, and strictly adhering to an objective, merit-based selection standard. The Board currently maintains a balanced and diverse composition. Directors range in age from 40 to 59 and hold professional degrees in fields such as law, management, accounting, engineering, and business administration. They bring extensive experience in production management, strategy development, auditing, financial management, business development, and marketing. The Board presently comprises two female and six male directors. The Company will continue to take steps to increase the representation of women on the Board, while also strengthening gender diversity in mid-to-senior level recruitment to build a pipeline of female senior management and potential future Board candidates, in line with stakeholder expectations and international and domestic best practice. At the same time, the Board is further strengthening its independence. It currently includes three independent non-executive directors from diverse professional backgrounds in accounting, law, and finance. These directors are independent of the Company's management and major shareholders, enabling them to objectively fulfill their oversight responsibilities, effectively prevent conflicts of interest, and ensure that the Board makes sound, independent decisions on key matters such as strategy formulation, risk management, and ESG oversight—providing solid governance support for the Company's long-term, stable growth.

樂舒適堅持將董事會多元化與獨立性作為公司治理的核心基石，深刻認同其對戰略決策質量及企業可持續發展的關鍵價值。董事會已正式採納《董事會多元化政策》，明確達致及維持多元化的核心方針，在甄選董事候選人時，除考量才能、技能及對董事會的潛在貢獻外，將全面納入性別、年齡、文化教育背景、種族、專業經驗及獨立性等多元因素，並結合公司業務模式與特定需求，恪守唯才是用的客觀標準。目前，董事會已形成均衡多元的成員結構：成員涵蓋 40 歲至 59 歲的寬廣年齡範圍，持有法律、管理、會計、工程及工商管理等多類專業學位，在生產管理、策略發展、審計、財務管理、業務拓展及市場推廣等領域具備豐富經驗；性別方面，現由兩位女性董事及六位男性董事組成，未來將持續採取措施提升女性董事比例，同時在中高級人才招聘中強化性別多元化，儲備女性高級管理人才及董事會潛在繼任人選，以契合持份者期望及國際國內最佳常規。與此同時，董事會獨立性建設同步深化，現有三位獨立非執行董事分別來自會計、法律及金融等不同行業背景，獨立於公司管理層及主要股東，能夠客觀履行監督職責，有效防範利益衝突，確保董事會在戰略制定、風險管理及 ESG 事務監督等重大事項中作出科學獨立的決策，為公司長期穩健發展提供堅實治理保障。

Board Effectiveness 董事會效能

The Board of Directors of Softcare consists of eight members with extensive cross-industry experience and diverse professional backgrounds. The members have substantial average tenure and cover core areas including fast-moving consumer goods, management consulting, emerging market operations, legal and securities, and financial investment. With solid professional expertise and strategic vision, they provide robust support for the Company's key decisions.

During the reporting period, members of the Board of Directors actively participated in various trainings and seminars, continuously updated their professional knowledge, and played a pivotal role in key decision-making processes such as corporate strategic planning, business expansion, and risk management, leveraging their diverse, complementary expertise and extensive practical experience. Their contributions have laid a solid foundation for the Company's long-term, stable development.

樂舒適董事會由具備豐富跨行業經驗、多元專業背景的八位成員組成，成員平均任職經驗深厚，覆蓋快速消費品、管理諮詢、新興市場運營、法律證券、財務投資等多個核心領域，憑藉扎實的專業積累與戰略視野，為公司重大決策提供堅實支撐。

報告期內，董事會成員積極參與各項培訓與研討，持續更新專業知識，憑藉多元互補的專業能力與豐富實戰經驗，在公司戰略規劃、業務拓展、風險防控等重大事項中發揮核心決策作用，為公司長期穩健發展奠定堅實基礎。

Induction Training for New Directors 初任董事培訓

In response to the Hong Kong Stock Exchange's mandatory requirements on director training as stipulated in the Corporate Governance Guide for Boards and Directors, the Company conducted a three-day induction training for newly appointed directors from January 21 to 23, 2026, in Guangzhou, with full participation by all directors. The training was delivered simultaneously in person and online, facilitated by a professional institution. The curriculum covered topics including board and director responsibilities, compliance with the Listing Rules and Hong Kong laws, corporate governance and ESG, risk management and internal controls, latest developments in the industry and business operations, and anti-corruption compliance. The structured program was designed to equip new directors with comprehensive professional knowledge and a clear understanding of compliance requirements essential for fulfilling their duties effectively.

為響應港交所《董事會及董事企業管治指引》對董事培訓的強制性要求，公司於2026年1月21日至23日在廣州舉辦為期三天的初任董事培訓，全體董事均全程參與。培訓採用現場及線上同步方式進行，由專業機構授課，內容涵蓋董事會及董事職責、《上市規則》及香港法律合規、企業管治及ESG、風險管理及內部監控，行業及業務最新發展及反貪腐合規等主題，透過系統化課程協助新任董事全面掌握職責所需之專業知識與合規要求。

Risk Management and Internal Control 風險管理與內部監控

The Company adheres to the core principles of "stable operation, risk orientation, and continuous improvement," regarding risk management and internal control as the fundamental cornerstone for ensuring longterm, sustainable development. We have established an internal control system covering all business areas, including procurement, production, quality control, sales, financial management, compliance, and corporate governance, supported by comprehensive policies and procedures that provide a robust institutional framework for addressing various operational risks. Meanwhile, we actively promote the continuous enhancement of our internal control system. For the last 4 years, we engaged an internal control consultant to review the system and have since refined relevant mechanisms based on their recommendations. Following our listing, we have further strengthened long-term oversight by implementing multiple measures, including establishing an Audit Committee composed of all non-executive directors, appointing external compliance advisors, adopting specialized policies on risk management and information disclosure, conducting training on listing rules and directors' responsibilities, and regularly organizing anti-corruption compliance training, to ensure the effective implementation of internal control policies and corporate governance practices. We consistently integrate risk management thinking deeply into strategic decision-making, business processes, and operational activities across the entire value chain, achieving a dynamic balance between risks and returns through systematic identification, assessment, monitoring, and mitigation mechanisms, thereby safeguarding the overall interests of shareholders, employees, and the general public.

公司秉持「穩健經營、風險導向、持續改進」的核心理念，將風險管理與內部控制視為保障企業長期可持續發展的核心根基。我們已建立覆蓋採購、生產、質量控制、銷售、財務管理、合規及企業管治等全業務領域的內部控制系統，配套完備的政策及程序，為應對運營中的各類風險提供堅實制度支撐。同時，我們積極推動內控體系持續優化，連續四年委聘內部控制顧問對系統進行檢討，並依據其建議完善相關機制。上市後，我們進一步強化長效管控，通過成立由全體非執行董事組成的審核委員會、委任外部合規顧問、採納風險管理及信息披露等專項政策、開展上市規則及董事職責培訓、定期組織反貪污合規培訓等多項措施，確保內控政策與企業管治措施落地執行。我們始終將風險管理思維深度嵌入戰略決策、業務流程及運營活動全鏈條，通過系統化的識別、評估、監控與緩解機制，實現風險與收益的動態平衡，切實維護股東、員工及社會公眾的整體利益。

Risk Management Framework and Organizational Structure 風險管理體系與組織架構

The Group has established a clear risk governance structure, defining risk management responsibilities at each level. Through risk-based decision-making and resource allocation, management takes action, including managing risks, to ensure the effective implementation of risk management and internal control systems, promoting stable and sustainable business development.

本集團已建立清晰的風險治理組織架構，明確各層級的風險管理職責，通過基於風險的決策和資源配置，管理層採取行動（包括管理風險）以保障風險管理及內部監控系統相關的工作落實，促進業務穩健的可持續發展。

Governance and Decision-making 治理決策

The Board, as the highest decision-making body for risk management, is responsible for determining the overall objectives, strategic direction and review requirements of risk management, overseeing the effectiveness of the management framework, and reviewing and approving response plans for significant risks. The Audit Committee, established under the Board, assists in discharging its oversight responsibilities in respect of risk management.

董事會作為風險管理最高決策機構，負責決策風險管理總體目標、策略方向及檢討要求、監督管理體系有效性，審議批准與重大風險相關的應對方案。董事會下設審計委員會，協助履行風險監督職責。

Group Coordination 集團統籌

The Company Secretary's Office and the Finance Centre jointly coordinate the second line of defence, facilitating collaboration among the Finance Centre, Company Secretary's Office, Legal Department, risk and internal control functions, and the ESG working group. These functions focus on key areas including finance, risk control, legal and regulatory compliance, and ESG, and provide guidance, organisation and coordination to business units/the first line of defense in carrying out risk management activities.

董秘辦公室及財務中心負責人統籌第二道防線，協調財務中心、董秘辦公室、法務部、風控內控、ESG 工作小組等部門分別聚焦財務、風險控制、法律合規、ESG 等重要領域指導、組織、協調各業務一線開展風控工作。

Company-wide Participation 全員參與

The Group has established a top-down accountability framework, under which directors of departments are designated as the primary persons responsible for risk management within their respective areas. They are responsible for identifying, assessing and managing risks within their operations, and for designing and implementing effective risk control measures to ensure that appropriate internal controls are in place for effective risk management. Risk management requirements are embedded into daily operations and employee codes of conduct. Directors of Departments continuously monitor risk developments, regularly report risk information to the Group's central risk management function, and promptly escalate significant risks.

本集團構建自上而下的責任體系，明確各部門集團部門長為風險管理第一責任人職責，負責識別、評估及管理其業務內之風險，並設計並執行有效的風險控制措施，以確保已為有效風險管理實施適當內部監控。各部門將風險管理要求融入日常經營及員工行為規範。同時，各部門長持續監控風險變化，定期向集團風險管理統籌部門報送風險資訊並及時上報重大風險。

Audit and Supervision 審核監督

The Audit and Supervision Department conducts independent reviews and evaluations of the soundness and effectiveness of the Group's risk management system. It assesses the appropriateness of risk management processes and the effectiveness of risk countermeasures as well as reporting its findings independently to the governance bodies.

審計監察部對企業風險管理體系的健全性、有效性進行獨立審計和評價，審查風險管理流程是否合理、風險應對措施是否有效等並獨立匯報於治理層。

Risk Identification 風險識別

Risk information collection and identification is a standardized risk information gathering mechanism led to implement by the group coordination departments. In practice, each department identifies and reports risk information by risk category (such as strategic, financial, market, operational, legal). The risk management coordination department consolidates and analyses such information before dynamically updating the risk database. This process forms a full loop of "identification by business units → analysis by the coordination department → update of the risk database", providing a compliant basis for the Board's annual review and effectively supporting the assessment of the effectiveness of the risk management and internal control systems.

Risk Tolerance 風險承受能力

The Group's risk tolerance refers to the nature and extent of risk that the Group is willing to accept in order to achieve its strategic and business objectives. The Group only accepts reasonable risks that are consistent with its strategies and capabilities, and which can be understood and managed.

The Board is responsible for assessing and determining the nature and extent of risk that the Issuer is willing to accept in achieving its strategic objectives. The Group has established key risks in accordance with its risk tolerance, and evaluates the impact and likelihood of each identified risk. In the review and selection process, The Group considers both financial and non-financial impacts to identify the key risks for the current financial year.

Risk Control and Countermeasures 風險管控和應對措施

Faced with multi-dimensional challenges including cross-border operations, market competition and digital transformation, the Group has established a comprehensive and multi-level risk management system. Taking into account multiple factors across the two dimensions of risk likelihood and risk impact, the Group has systematically identified major risk topics covering strategic, financial, operational, compliance and other risk categories.

By integrating business characteristics and the reality of regional operations, the Group has formulated targeted mitigation measures for various risks. It not only strengthens normalized control measures such as system development, process optimization and technology enablement, but also focuses on the establishment of long-term mechanisms including team building, culture cultivation and training drills, so as to prevent potential risks in an all-round manner and safeguard the sustainable and steady operation of the Group.

風險信息收集與識別為由集團統籌部門牽頭執行的標準化風險信息收集機制。具體執行中，各部門按風險類別（戰略、財務、市場、運營、法律）識別並填報風險信息，經風險管理統籌部門整合分析後動態更新風險數據庫，該流程形成 "業務部門識別 → 統籌部門分析 → 風險庫更新" 的閉環，為董事會年度檢討提供合規依據，有效支撐風險管理及內部監控系統的有效性驗證實施。

本集團風險承受能力是指集團為實現策略及業務目標，而願意承擔的風險性質及程度。本集團只會接受符合其策略和能力，可以掌握和管理的合理風險。

董事會負責評估及釐定發行人達成策略目標時所願意接納的風險性質及程度。本集團按其風險承受能力制定了重點風險，針對各已識別風險的後果及可能性進行評估。在評審篩選的過程中，本集團會考慮財務及非財務影響，以確認本財政年度主要風險。

面對跨國經營、市場競爭、數字化轉型等多維度挑戰，公司建立了全方位、多層級的風險管理體系，綜合考慮風險發生可能性和風險影響程度這兩個維度多個因素，系統識別出覆蓋戰略、財務、運營、合規等風險類別的重大風險專題。

通過結合業務特性與區域運營實際，公司針對各類風險指定了相應緩解措施，加強防範潛在風險，保障企業持續穩健運營。

Risk Category 風險類型	Risk Topic 風險專題	Risk Description 風險描述	Countermeasures 應對措施
Strategic Risk 戰略風險	Risk of Operating in Volatile and Uncertain Environments in Global Emerging Markets 全球新興市場佈局的環境多變及不確定性風險	As a hygiene products enterprise deeply rooted in emerging markets such as Africa, Latin America, and Central Asia, The Softcare has secured a leading position in the baby diaper and sanitary napkin markets in Africa through its "localized production + multi-brand strategy" with operations spanning dozens of countries. However, this high dependence on emerging markets exposes the group to the complex political, economic, social, and technological environments unique to each country, presenting multiple external risks including political instability, geopolitical conflicts, and changes in policies and regulations. 作為深耕非洲、拉美及中亞等新興市場的衛生用品企業，樂舒適憑藉“本地化生產 + 多品牌佈局”策略，在非洲嬰兒紙尿褲及衛生巾市場佔據領先地位，其業務版圖橫跨數十個國家。然而，這種高度依賴新興市場的模式，將面臨不同國家特有的政治、經濟、社會及技術環境複雜性，使得集團面臨政局動盪、地緣政治衝突、政策法規變動等多重外部環境風險的挑戰。	<ol style="list-style-type: none"> 1. Continuously monitor global industry trends, competitor dynamics, climate change, and innovative product developments. 2. Closely track price fluctuations in major commodities such as wood pulp and superabsorbent polymers, and establish long-term, sustainable partnerships with suppliers. 3. Advance the "expand into new markets and new categories" strategy to reduce reliance on any single region. 4. Enhance the resilience and flexibility of the logistics network by establishing backup nodes for critical routes and formulating contingency switching plans as needed. <ol style="list-style-type: none"> 1. 持續監測全球行業趨勢、競爭對手動態、氣候變化及創新產品發展。 2. 密切關注木漿、高分子等大宗商品價格波動，與供應商建立長期可持續合作關係。 3. 推進“拓展新市場、新品類”戰略，降低對單一區域的依賴。 4. 提升物流網絡韌性和靈活性，設置關鍵線路的備用節點並適時制定緊急切換預案。
	Risk of Achieving Expected Operating Performance 經營業績預期實現管控風險	The Softcare has pioneered a new paradigm for the globalisation of Chinese enterprises. As a Hong Kong-listed company, whether its operating performance meets expectations and any variations therein are not only of matters of concern to shareholders but must also strictly comply with Hong Kong regulatory requirements regarding continuing operations capability, profitability, and transparency in information disclosure. 樂舒適開創了中資企業全球化佈局的新範式。作為香港上市公司，其經營業績是否達到預期及變動情況不僅是股東的關心，還需嚴格滿足香港有關監管規則對持續經營能力、盈利表現及資訊披露透明度的硬性要求。	<p>The Group has established a multi-layered monitoring mechanism covering market layout optimisation, dynamic calibration of sales forecasts, and closed-loop management of contract performance to enhance operational resilience and improve performance predictability:</p> <ol style="list-style-type: none"> 1. Deploy dedicated teams for legal, compliance, investor relations, and information disclosure. 2. Senior management conducts regular market research to continuously align with the Group's development goals and strategies. 3. The group implemented a data-driven, cross-departmental collaborative mechanism for sales forecasting and production coordination, with periodic assessments of the alignment between sales orders and production capacity. <p>本集團建立覆蓋市場佈局優化、銷售預測動態校準及協議履約閉環管理的多層次監控機制，旨在提升經營韌性、增強業績可預見性：</p> <ol style="list-style-type: none"> 1. 配置法務、合規、投資者關係、信息披露專業團隊。 2. 管理層定期開展市場調研，持續深化集團發展目標與戰略。 3. 建立了以數據驅動、多部門協同為核心的銷售預測與生產聯動機制，定期評估銷售訂單與產能適配程度。

Risk Category 風險類型	Risk Topic 風險專題	Risk Description 風險描述	Countermeasures 應對措施
Legal and Compliance Risk 法律與合規風險	Risk in Designing and Implementing a Compliance Monitoring System tailored to the group 適配集團的合規監控體系設計及實施風險	In an increasingly stringent global regulatory environment and with rising ESG (Environmental, Social, and Governance) requirements, corporate compliance has evolved from traditional legal obligations to a core factor affecting corporate reputation, financing capabilities, and sustainable operations. The Company, with Africa as its primary business region and having recently completed its listing on the Stock Exchange, is in the process of establishing a compliance monitoring framework tailored to its cross-border operational model. Given the absence of direct precedents for reference, the development of such a compliance framework is highly pioneering and complex. 在全球監管環境日趨嚴格、ESG(環境、社會與治理)要求持續升級的背景下，企業合規已從傳統的法律遵從義務，演變為影響集團聲譽、融資能力及可持續經營的核心要素。作為一家以非洲為主要業務區域並剛剛完成聯交所上市的企業，我們在構建與自身跨境運營模式相適應的合規監控體系過程中，缺乏可直接參照的先例，合規體系建設具有高度的開創性與複雜性。	<ol style="list-style-type: none"> 1. The Group has established the Legal Department as the core governance unit for compliance management, mandated to formulate a unified compliance policy framework, oversee its enforcement, and coordinate material compliance issues. Country managers of overseas subsidiaries oversee day-to-day compliance affairs. 2. Maintain regular communication mechanisms with key regulators. Regional teams engage in monthly or quarterly liaison with local regulatory authorities to proactively understand changes in compliance and policies. 3. Collect key information on major financial changes, progress of fund utilisation, connected transactions, etc., on a monthly basis and ensure that any irregularities shall be promptly reported to the Board of Directors. <ol style="list-style-type: none"> 1. 集團已設立法務部作為合規管理中樞，負責統一制定合規政策框架、監督執行，並協調重大合規事項。海外附屬集團的國家經理牽頭日常合規事務。 2. 與主要監管機構保持常態化溝通機制。各區域團隊每月或每季度與當地監管部門聯絡，主動掌握合規及政策變化。 3. 按月收集重大財務變動、資金使用進展、關連交易等關鍵資訊，並確保如有異常情況時及時向董事會匯報。
	Market Strategy and Competition Risk 市場策略與競爭風險	Following the Company's listing on the Hong Kong Stock Exchange in 2025, business transparency has significantly increased, prompting certain fast-moving consumer goods enterprises to study the group's product strategies. The group faces ongoing challenges in maintaining market share and strengthening brand differentiation. 隨著公司於2025年完成香港交易所上市，業務透明度顯著提升，部分快消企業已開始關注並研究集團產品策略，集團在維持市場份額與強化品牌差異化方面面臨持續挑戰。	<ol style="list-style-type: none"> 1. Implement product tiering strategies and launch high cost-performance product lines to counter low-priced competitors. 2. Initiate global trademark registration for core products; legal and marketing teams jointly identify infringements and protect rights through judicial means. 3. Strengthen competitive landscape analysis and develop innovative consumer engagement methods based on market intelligence. 4. Regularly review positioning across channels and products to reinforce differentiation and strengthen brand-consumer connections, reducing the risk of easy replication. 5. Conduct research on local consumption habits, climate, and usage scenarios to drive targeted optimisation of product formulations and packaging, combined with agile development closed loops for rapid iteration based on frontline feedback. <ol style="list-style-type: none"> 1. 實施產品分層策略，推出高性價比產品線，以應對低價競爭者。 2. 開展核心產品全球商標註冊工作；由法務與市場團隊聯合排查侵權行為，並通過司法途徑維權。 3. 加強競爭格局分析，基於市場情報創新消費者互動方式。 4. 定期審視各渠道及產品定位，強化差異化優勢，深化品牌與消費者的聯結，降低產品被輕易複製的風險。 5. 調研當地消費習慣、氣候條件及使用場景，針對性優化產品配方與包裝，並結合敏捷開發閉環，根據一線回饋實現快速迭代。

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Information Technology Risk 信息技術風險	Risk of Digital Strategy Alignment 數字化戰略匹配風險	Amid rapid business expansion and concurrent high-speed system development, the forward-looking and systematic planning of information systems faces severe challenges. On one hand, deeply integrating digital capabilities into diverse business scenarios across multiple jurisdictions involves balancing business flexibility with standardised systems; on the other hand, digital systems must adapt to high compliance requirements, enhancing standardisation and risk monitoring. 在業務版圖急劇擴張與系統建設高速並行的背景下，信息系統規劃的前瞻性與系統性面臨着嚴峻考驗。一方面，將數字化能力深度融入多轄區差異化的業務場景方面，仍面臨業務靈活性和標準化系統之間的衝突平衡，另一方面，數字化系統將需要適配高合規要求，加強規範性及配套風險監控。	1. Attach great importance to digital system development and fully promote the optimisation and deployment of various production, supply, and sales information systems to continuously increase coverage across countries and business chains. 2. Developers conduct in-depth frontline demand research and scenario simulations to align with both compliance requirements and actual business needs. 3. Adopt agile iteration methods, prioritise core module launches, and unify API architecture standards to ensure efficient and stable data interaction. 1. 高度重視數字化體系建設，全力推進各類產供銷信息系統的優化與部署，持續提升業務國家和業務鏈條的信息系統覆蓋率。 2. 開發人員深入一線需求調研以及沙盤推演以適合合規要求與業務實際。 3. 採用敏捷迭代模式，優先上線核心模組，並統一 API 架構標準以保障數據交互效率與穩定性。
	Risk in Designing and Implementing Public Opinion Monitoring System 輿情監控體系設計及實施風險	As a hygiene products enterprise rapidly expanding and gaining leading market share in emerging markets such as Africa and Latin America, The Softcare's brand influence and market activities have come under intense scrutiny from the industry and consumers. Negative product-related public opinion, even to a minor degree, can easily trigger widespread attention in a short time, potentially causing localised impacts on the sales and operations in affected markets. 樂舒適作為在非洲、拉美等新興市場迅速擴張並佔據領先份額的衛生用品企業，其品牌影響力與市場動作已高度聚焦於行業及消費者視野之下。因此，不同程度的產品負面輿論極易在短時間內引發廣泛輿論關注，對當地銷售經營產生局部影響。	1. Incorporate public opinion risk management into the overall enterprise risk governance system; establish cross-departmental emergency response teams with clearly assigned responsibilities. 2. Combine public opinion monitoring systems with proactive monitoring by frontline employees in African markets to create a "multi-layered, complementary coverage" response process. 3. Strengthen customer service systems; country sales managers lead dedicated teams to coordinate departments in handling complaints, product re-inspection, batch traceability closed loops, ensuring traceability and clarification throughout the process. 1. 將輿情風險管理納入企業整體風險治理體系，組建跨部門應急小組機制並落實責任。 2. 輿情監控系統和非洲各市場一線員工主動監測相結合，建立“多重監測、互補覆蓋”的應對流程。 3. 鞏固客戶服務制度，各國國家銷售經理牽頭組建專項小組，聯動各部門執行客訴溝通、產品復查、批次追溯閉環，並確保過程可追溯、可澄清。

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Operational Risk 運營風險	Human Resources Risk 人力資源風險	With simultaneous increases in business breadth and operational depth, the group faces ongoing challenges in human resource development arising from sustained growth in demand and increasingly complex management requirements. 隨著業務範圍不斷擴大、運營深度持續提升，本集團在人力資源發展方面面臨人力資源需求持續增長及管理要求日趨複雜的挑戰。	1. Strengthen recruitment of local talent by selecting candidates with strong educational backgrounds and professional qualities. 2. Provide competitive overseas allowances to enhance retention of both local and expatriate employees. 3. Equip malaria-prone areas with SOS medical emergency mechanisms to reduce health and safety risks. 4. Support local employees in obtaining professional qualifications and provide regular internal advancement training to strengthen professional capabilities. 5. Optimise management processes and standardise information systems to alleviate dependence on human resources. 1. 加強本地人才引進，選拔具備良好教育背景與職業素養的本地候選人。 2. 提供有競爭力海外津貼，提升中外方員工留任意願。 3. 在瘧疾高發區配備 SOS 醫療應急機制，降低健康與安全風險。 4. 支持本地員工考取各方面專業資質並定期提供內部提升培訓，強化專業能力。 5. 優化管理流程、標準化信息系統，以降低對人力資源的依賴。
	Risk in the Design and Implementation of Internal Controls on Connected Transactions 關連交易內部監控體系設計與實施風險	Global capital markets continue to tighten regulation on listed company governance transparency and connected transaction compliance. For newly listed companies, the completeness of connected transaction disclosures, fairness of pricing, and independence of decision-making processes must continuously meet compliance requirements. 全球資本市場對上市公司治理透明度與關連交易合規性的監管持續趨嚴，新上市企業關連交易披露完整性、定價公允性及決策程式獨立性需持續滿足合規要求。	1. Adopt Listing Rule 14A and the Corporate Governance Code to establish a comprehensive, clearly structured, and responsibility-defined connected transaction risk monitoring system covering identification, approval, execution, accounting, and disclosure throughout the chain. 2. Enter into annual framework agreements for continuing connected transactions with connected parties, clearly defining the scope of connected parties, service content, pricing principles, and transaction caps. 3. Regularly update detailed operational rules for identifying connected transactions, with checklists specifying transaction scenarios, accounting treatments, and approval paths. 4. Simultaneously advance multi-level training and implementation of operational guidelines to ensure effective control execution. 1. 採納《上市規則 14A》及《企業管治守則》，建立一套制度健全、流程清晰、職責明確的關連交易風險監控體系以覆蓋識別、審批、執行、核算及披露全鏈條。 2. 與關連方簽署年度持續關連交易框架協議，明確關連交易對象範圍、服務內容、定價原則及交易上限。 3. 定期更新關連方交易識別操作細則，清單化明確交易場景、會計處理及報批路徑。 4. 同步推進多層次培訓與操作指引落地，保障控制有效實施。



Risk Monitoring and Reporting 風險監督和匯報

The Company manages risks in pursuit of its strategic objectives. In the course of operations, all departments continuously monitor the implementation of strategies, regularly assess changes in relevant risks, and evaluate the Company's risk tolerance. In the event of any significant changes, timely reports are made to the governance bodies, and the risk management policies and internal control procedures are updated accordingly.

Under its risk governance organisational structure, the Company has established effective communication and feedback channels. The governance bodies review the effectiveness of the Company's risk management and internal control systems on an annual basis. The Group's central risk management function and management ensure that appropriate risk management and internal control procedures are in place and are consistently implemented. Meanwhile, the Audit and Supervision Department reports annually to the Board and the Audit Committee on the results of its monitoring of the risk management and internal control systems, and follows up on the remediation of previously identified control deficiencies. Such review and monitoring cover all material aspects of control, including financial controls, operational controls, compliance controls, as well as the effectiveness of the risk management function.

本公司為實現戰略目標進行風險管控。經營過程中，各部門持續監督戰略執行情況，定期監察有關風險變化並評估本公司風險承擔能力，出現任何重大變化時，及時向治理層作出匯報並更新風險管理政策及內部監控程序。

本公司在風險治理組織架構下，構建良好的溝通反饋通道。其中，治理層每年檢討本公司的風險管理及內部監控系統的有效性，集團風險統籌部門及管理層確保設有適當的風險管理和內部控制程序並持續執行，同時審計監察部每年度向董事會及審核委員會匯報風險管理和內部控制系統監察的結果，並對過去年度識別的风控控制弱项改进情况進行跟蹤。有关檢討監察已涵蓋所有重要的監控方面，包括財務監控、運作監控及合規監控以及風險管理功能。



New Journey of Going Public: Strengthening Risk Management to Drive Sustainable Development 上市新征程：強化風險管理 助力可持續發展

On November 10, 2025, Softcare Limited successfully listed on the Hong Kong Stock Exchange. This milestone not only marks the Company's official entry into the international capital market and a new phase of global operations, but also reflects the Phased achievements of the group's branding and globalization strategy. At the same time, to align with global investors' expectations regarding corporate governance and further enhance risk management capabilities, the Company engaged professional consultants from September to November 2025 to deliver specialized risk management training for its directors and over 80 senior and mid-level managers. Through diverse formats such as case studies, regulatory analysis, and questionnaire surveys, the training comprehensively covered core business areas including procurement, production, and sales. The initiative aims to strengthen the Company's risk management culture and reinforce the leadership role of management in building an effective risk control framework, thereby providing solid support for compliant operations and sustainable development. We plan to continue conducting such training programs to further enhance risk awareness among directors, executives, and employees.

2025年11月10日，樂舒適有限公司成功於聯交所上市，這一里程碑不僅標誌著公司正式進入國際資本市場、邁向全球化運營新階段，更體現了集團品牌化與全球化戰略的階段性成果。與此同時，為契合環球投資者對上市公司企業管治的期望、進一步提升風險管理水平，公司於2025年9月至11月聘任專業顧問，面向董事及80餘名中高管理層開展風險管理專項培訓——培訓以案例研討、規則拆解、問卷調研等多元形式，深度覆蓋採購、生產、銷售等核心業務板塊，旨在強化公司風險管理文化，發揮管理層在風控體系建設中的引領作用，為公司合規經營與可持續發展提供堅實保障。我們計劃持續開展相關培訓，以進一步加強董事、高管以及員工風險意識。



Business Ethics and Anti-Corruption 商業道德與反貪污

Management System 管理體系

As the highest decision-making and supervisory body for corporate governance, the Board of Directors fulfills its core oversight responsibilities for business ethics and anti-corruption management through the Audit Committee. A tiered responsibility structure has been established, characterized by "Board-level coordination, Audit Committee supervision, and Audit and Inspection Department execution." The Audit Committee is composed of Non-executive Directors and operates independently from management. The Audit Committee regularly reviews reports on business ethics and anti-corruption initiatives, and supervises key matters including the development of anti-corruption systems, promotion of integrity culture, investigation of reported cases, and implementation of corrective actions. Based on its oversight findings, the Committee provides recommendations for improvement to ensure the effective operation of the relevant management systems. Adhering strictly to the "zero tolerance" principle, the Board and the Audit Committee integrate business ethics and anti-corruption requirements into the Company's overall strategy and governance processes. Through top-level design and independent oversight, they drive the embedding of anti-corruption measures into critical business processes such as procurement and bidding, and financial reimbursement, and ensure that reporting channels are open, accessible, and protect whistleblowers' rights, and foster a company-wide culture of integrity and compliance, thereby establishing a solid ethical and compliance foundation for the Company's sustainable and healthy development.

The Company has established a systematic anti-corruption management framework to ensure that business operations strictly comply with anti-corruption laws and regulations in all applicable jurisdictions. To standardize anti-corruption efforts, we have developed a series of specialized policies, including the Internal Audit System, Reporting Management Measures, Measures for Reporting Wrongdoing, and Measures for Separation of Duties and Anti-Corruption Management. These policies explicitly prohibit any form of bribery, fraud, improper benefit transfers, and conflicts of interest, establishing clear compliance baselines and codes of conduct for all employees. All employees (including Chinese and foreign nationals, as well as permanent personnel) are required to sign an Employee Integrity and Self-Discipline Agreement upon joining the Company to reinforce personal accountability.

董事會作為公司治理的最高決策與監督層，通過下設的審計委員會履行商業道德與反貪腐管理的核心監督職責，構建了「董事會統籌、審計委員會監督、審計監察部執行」的分層責任體系。審計委員會由非執行董事組成，獨立於管理層，定期聽取商業道德與反貪腐管理工作匯報，對反貪腐制度建設、廉潔文化宣貫、舉報案件調查及整改落实等關鍵事項進行審查與監督，並根據監督情況提出優化建議，確保相關管理體系有效運行。董事會及審計委員會嚴格遵循「零容忍」原則，將商業道德與反貪腐要求融入公司戰略與治理全過程，通過頂層設計與獨立監督，推動反貪腐制度嵌入採購招標、財務報銷等關鍵業務流程，保障舉報渠道公開暢通及舉報人權益，帶動全員形成廉潔合規的行為自覺，為公司可持續健康發展築牢道德與合規根基。

本公司建立了體系化的反貪腐管理機制，確保經營活動嚴格遵守各適用司法轄區的反貪腐相關法律法規。為規範反貪腐工作開展，我們制定了《內部審計制度》《舉報管理辦法》《不法行為舉報管理辦法》及《職責分離及反貪污管理辦法》等一系列專項制度，明確禁止任何形式的賄賂、舞弊、利益輸送及利益衝突行為，為全員劃定清晰的合規底線與行為準則。所有員工（含中外籍及正式）於入職時均須簽署《員工廉潔自律協議書》，強化個人責任意識。

Business Ethics Audit 商業道德審計

The Company places high importance on the comprehensive coverage and effective implementation of business ethics audits, with a focus on conducting audits in areas such as anti-corruption, corporate compliance, and code of conduct. This work is centrally organized and executed by the Audit and Supervision Department, which reports directly to the Audit Committee. The audit scope fully covers all business segments (including manufacturing plants, sales, procurement, finance, etc.) and all business units (including subsidiaries and overseas factories). Business ethics, anti-corruption efforts, and internal control implementation are explicitly incorporated into the annual internal audit plan, ensuring that business ethics audits achieve full coverage across all domestic and overseas operating units. This lays a solid foundation for strengthening corporate governance, mitigating compliance risks, and achieving sustainable development.

During the reporting period, the Company conducted a total of 24 audit projects, covering various areas including procurement, sales, expense control, and investigation of report cases, effectively promoting compliance and transparency in operations. No verified cases of corruption or bribery occurred during the reporting period, laying a solid foundation for the Company's healthy and stable development.

本公司高度重視商業道德審計之全域覆蓋與有效執行，重點開展反貪腐、公司合規、誠信守則等方面的審計，此項工作由審計監察部統一組織與執行並直接向審核委員會匯報，審計範圍全面涵蓋公司各業務板塊（含工廠、銷售、採購、財務等）及所有業務單元（包含子公司、海外工廠），同時將商業道德、反貪腐及內部控制執行情況明確納入年度內部審計計劃，確保商業道德審計實現境內外所有運營單位的全覆蓋，為公司強化公司治理、防範合規風險、實現可持續發展奠定堅實基礎。

報告期內，公司開展的審計項目，涵蓋採購、銷售、費用管控及舉報調查等多個環節，有效促進了公司運營的合規與透明，為企業健康穩健發展奠定了堅實基礎。

Key Performance Highlights 亮點績效



24 項/projects

During the reporting period, The Company conducted a total of 24 audit projects, covering various areas including procurement, sales, expense control, and investigations into reported concerns, effectively promoting compliance and transparency in operations.

報告期內，公司共開展審計項目 24 項，涵蓋採購、銷售、費用管控及舉報調查等多個環節，有效促進了公司運營的合規與透明。



Whistleblowing Management 舉報管理

The Company has established a standardized, fully closed-loop mechanism for receiving and handling reports, covering all operational units including headquarters, functional departments, and overseas subsidiaries and factories. Through rigorous process controls and whistleblower rights protection, the Company encourages active participation from internal and external parties in monitoring business ethics and compliance risks, thereby safeguarding the sustainable operation order of the business.

本公司建立規範化、全閉環的舉報受理與處理機制，覆蓋總部、各職能部門及海外分公司、工廠全域運營單元，以嚴格的流程管控與權益保護，鼓勵內外部分主體積極參與商業道德與合規風險監督，保障公司可持續經營秩序。



We maintain publicly accessible, multilingual whistleblowing channels, supported by a strict whistleblower protection framework. All reported information is classified and managed under confidentiality management protocols to ensure that every report is investigated in a timely, objective, and impartial manner. Reporters may submit concerns via mail, telephone, or email regarding acts that harm the Company's interests—such as corruption, bribery, conflicts of interest, fraud, or the unauthorized disclosure of trade secrets—and are encouraged to provide specific leads and evidence. The Company also reporting under real names to enhance investigation efficiency.

我們公開設置多語種舉報渠道，並建立嚴格的舉報人保護機制，對舉報信息實行密級管理，確保每一起舉報都能得到及時、客觀、公正的調查處理。舉報人可通過信函、電話、電子郵件等渠道，針對貪污受賄、營私舞弊、洩露商業機密等侵害公司利益的行為進行反映，並需客觀提供具體線索與證據，公司同時鼓勵實名舉報以提升調查效率。



Upon submission, the Audit and Supervision Department manager will complete the acceptance review within one business day. Cases meeting the criteria are assigned to the Head of the department for independent investigation. The Company's Whistleblowing Management Procedures clearly define protective measures for reporters, strictly safeguarding their privacy in accordance with applicable laws. Reporters' names, contact details, and content of reports are subject to strict confidentiality and filed as confidential records, managed exclusively by designated personnel within the Audit & Supervision Department. Disclosure to unauthorized individuals or to the subject of the report is strictly prohibited. The Audit and Supervision Department is explicitly designated as the sole person responsible for receiving and investigating reports. All reported information is to be used solely for investigation, evidence collection, and communication of investigation outcomes. These measures ensure the protection of whistleblowers' information security and legal rights through both institutional frameworks and operational enforcement, thereby strengthening the safeguards for whistleblowers within the Company's ethical governance system.

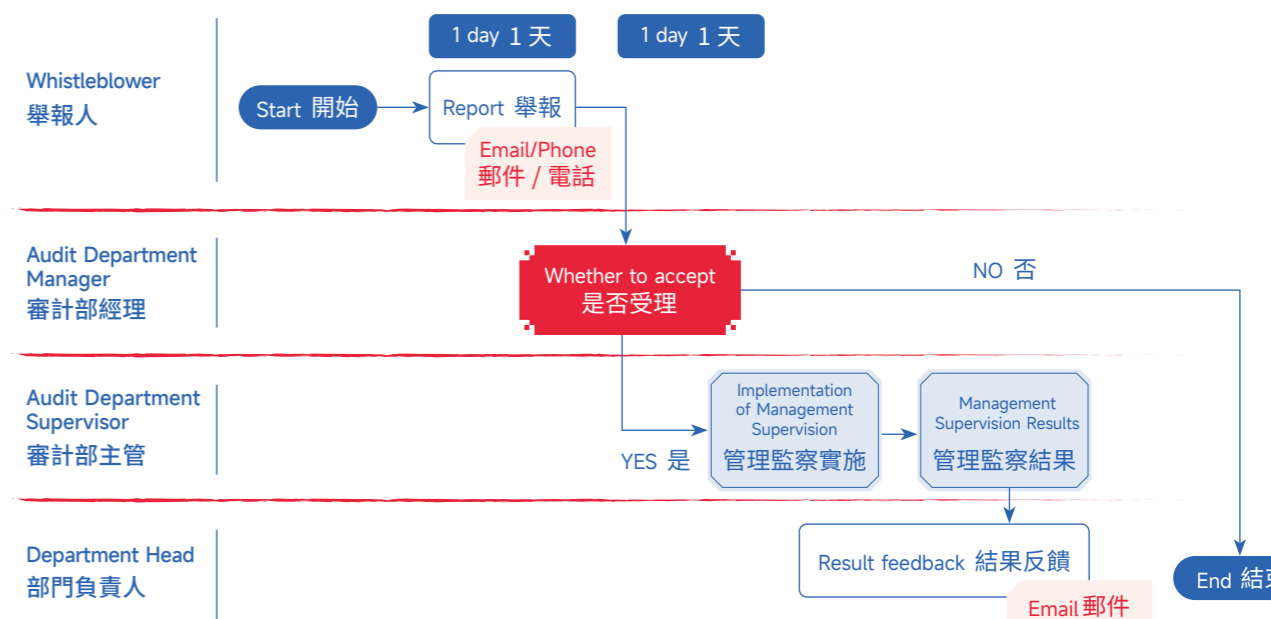
舉報信息提交後，由審計監察部經理在 1 個工作日內完成受理審核，符合條件的案件將由審計監察部主管啟動獨立調查。同時，本公司於《舉報管理辦法》中明確的舉報人保護規範，嚴格依法保護舉報人隱私權：對舉報人姓名、聯繫方式及舉報內容實施嚴格保密管理，舉報資料一併列入密級檔案，由審計監察部專人專管，禁止向無關人員或被舉報對象洩露任何信息；同時明確審計監察部為舉報受理與調查的專責部門，所有舉報信息僅限調查取證及溝通處置結果時使用，從制度與執行層面雙重保障舉報人信息安全與合法權益，築牢商業道德治理中的舉報人保護防線。

Upon completion of the investigation, the Audit and Supervision Department will issue a special report and submit it to the Company's management. Matters confirmed to be true will be handled in accordance with regulations (cases involving suspected violations of law are referred to judicial authorities), and reasons for objectively unsolvable cases shall be promptly explained to the reporter. The final outcome will be communicated directly by the department head. Personal information of reporters who file complaints under their real names will not be disclosed without their consent. Meanwhile, the Company has established a multi-tiered incentive mechanism, offering rewards such as tip rewards, performance awards, and judicial case-filing awards to reporting parties who provide effective leads or assist in verifying cases. Individuals who make meritorious reports may receive tip rewards, performance awards, and judicial case-filing awards, and partner organizations may benefit from optimized collaboration resources, thereby strengthening compliance engagement among all stakeholders and jointly reinforcing the Company's ethical and compliance governance framework.

調查完成後，審計監察部將出具專項報告並上報公司管理層，查證屬實的事項將依規處置（涉嫌違法的移交司法機關），客觀無法辦結的案件也會及時向舉報人說明理由；最終結果由部門負責人定向反饋，實名舉報人的個人信息除非其本人同意，否則不予公開。與此同時，公司設置多層次激勵機制，對提供有效線索、協助查實案件的舉報主體給予線索獎、效益獎、司法立案獎等獎勵，個人舉報有功者可獲薪級晉升，合作單位可享合作資源優化，以此強化全體利益相關方的合規參與意識，共同築牢公司商業道德與合規治理的防線。

Whistleblowing Email 舉報郵箱

Softcare Audit and Supervision Department: laixinming@softcarehome.com
Softcare Audit Committee :ac.list@softcarehome.com
樂舒適審計監察部: laixinming@softcarehome.com
樂舒適審核委員會: ac.list@softcarehome.com



Supply Chain Integrity Management 供應鏈廉潔管理

The Company extends its integrity management requirements to both upstream and downstream industrial chains, establishing a comprehensive integrity control system covering the entire supply chain cooperation process. On one hand, anti-corruption and anti-commercial bribery clauses are incorporated into supplier framework contracts, clearly defining the integrity obligations and liabilities for violations of both parties. On the other hand, suppliers are encouraged to report any discovered violations through the Company's publicly available reporting channels. Integrity compliance performance is integrated into the supplier's overall evaluation system, and suppliers that report and substantiate integrity issues will be rewarded with increased supply volumes or expanded cooperation scope, promoting a clean and transparent collaborative ecosystem. As of the date of the Report no significant non-compliance issues related to money laundering, corruption, or similar matters have been identified. The Company has fully incorporated anti-bribery clauses into its framework contracts, explicitly prohibiting commercial bribery and improper exchange of benefits, and uses contractual obligations to ensure suppliers adhere to integrity standards. As of the date of the Report no significant non-compliance issues related to money laundering, corruption, or similar matters involving suppliers have been found in the Company's past operations.

While strengthening its own anti-corruption governance system, the Company actively promotes integrity collaboration with supply chain partners such as suppliers and customers. Anti-bribery clauses have been fully incorporated into framework contracts with all partners, and all suppliers are required to sign integrity agreements prior to cooperation, clearly stipulating that both parties are prohibited from engaging in any form of bribery or improper exchange of benefits.

本公司將廉潔管理要求延伸至產業鏈上下游，構建覆蓋供應鏈合作全流程的廉潔管控體系，一方面將反貪腐、反商業賄賂條款納入供應商框架合同，明確合作雙方的廉潔義務與違規責任，另一方面鼓勵供應商通過公司公開的舉報渠道反映合作過程中發現的違規違紀行為，並將廉潔合規表現納入供應商綜合評估體系，對舉報並查實廉潔問題的合作單位給予提高供貨比例或擴大合作範圍的獎勵，推動與供應商共建風清氣正的廉潔合作生態；截至本報告發布日，我們未發現任何關於洗錢、貪腐等重大不合規事宜。公司已將反貪污條款全面納入框架合同，明確禁止商業賄賂及不正當利益交換的要求，通過契約約束推動供應商共同遵守廉潔標準，截至本報告發布日，我們過往運營中未發現任何與供應商相關的洗錢、貪腐等重大不合規事宜。

在深化自身廉潔治理體系建設的同時，本公司積極推動與供應商、客戶等產業鏈合作夥伴的廉潔共建工作，已將反貪污條款全面納入與各合作方的框架合同，并要求所有供應商在合作前均需簽署廉潔協議，明確約束合作雙方禁止任何形式的賄賂及不正當利益交換行為。



Business Ethics Culture Development 商業道德文化建設

To strengthen anti-corruption awareness across the organization, we have developed an annual integrity training program. Through various methods such as on-site thematic workshops, case announcements, case discussions, and multilingual promotional posters, we ensure comprehensive training coverage for all regular employees, and both local and foreign employees.

By combining regular awareness campaigns with targeted training sessions, the Company continuously strengthens employees' integrity awareness and risk identification capabilities. During the reporting period, 24 on-site integrity promotion and anti-fraud specialized training sessions were organized, focusing on key positions within manufacturing plants and sales systems, and emphasizing high-risk areas to deepen risk understanding and practical response measures. Meanwhile, multilingual anti-fraud case studies and integrity reminders are regularly published each month through the internal OA system, and multilingual integrity posters are displayed across all plant areas, ensuring effective cross-regional and cross-cultural communication of compliance messages.

為強化全員反貪腐意識，我們制定年度廉潔培訓計劃，通過專題線下培訓、案例公告、案例研討、多語種海報宣貫等形式，實現對正式員工及中外籍員工的全覆蓋培訓。

透過常態化宣導與專項培訓相結合的方式，持續強化員工的廉潔意識與風險辨識能力。報告期內，共組織 24 場線下廉潔宣貫與反舞弊專題培訓，重點覆蓋工廠及銷售系統核心崗位，聚焦高風險領域深化風險認知與實務應對；同時，透過內部 OA 系統每月定期發布多語言反舞弊案例與廉潔提醒，並在各工廠區域張貼多語版廉潔海報，推動合規訊息跨地域、跨文化有效傳達。

 Integrity and Business Ethics Training
廉潔與商業道德培訓



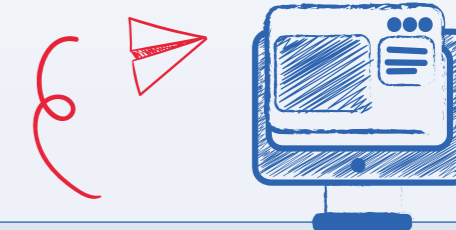
On May 15, 2025, the Cameroon Hygiene Products Plant conducted training on anti-corruption and integrity ethics at its factory and offices, using real-life case studies to strengthen employees' awareness of integrity and promote a culture of compliance.

2025年5月15日，喀麥隆衛品廠於工廠及辦公室舉辦反腐敗與誠信道德文化宣貫，透過實際案例進行培訓，強化員工廉潔意識與合規文化。



On February 4, 2025, the Kenya Hygiene Products Plant conducted a training session on promoting a culture of integrity and self-discipline among employees, with a total of 40 participants, including 12 Chinese and 28 local employee members.

2025年2月4日，肯亞衛品廠舉辦員工廉潔與自律文化宣導培訓，共計40人次參與，其中包括中方人員12人、外方人員28人。



Periodic anti-corruption case briefings, delivered in multiple languages through the internal OA platform, are conducted to promote a consistent culture of integrity and compliance.

定期透過內部OA系統，推送常態化、多語言的廉潔案例宣導。



As of the end of the reporting period, we conducted a total of 658 participant-times, both online and in person, on anti-corruption, anti-bribery, and business ethics awareness. We will continue to promote such integrity culture initiatives among employees in 2026 and plan to expand training for directors on a broader range of topics, including OFAC sanctions, Hong Kong anti-corruption, and anti-money laundering regulations.

截至報告期末，我們共安排了658人次的線上、線下反腐敗、反貪污和商業道德宣貫培訓。我們會持續在2026年面向員工進行同類誠信文化宣貫，並計劃開展面向董事的更多元主題、多方向的（例如OFAC制裁、香港反貪腐和反洗黑錢條例）等相關培訓。

Key Performance Highlights 亮點績效

100%

During the reporting period, the signing rate for the Employee Integrity Pledge Agreement reached 100%, with all employees (including both Chinese and foreign nationals, as well as permanent employees) having completed the signing process. Concurrently, the company continued to promote an anti-corruption and integrity-driven culture through a combination of on-site training and online case studies, actively fostering compliance awareness among all employees.

報告期內，《員工廉潔自律協議書》簽署率達100%，全體員工（含中外籍及正式）均已完成簽署；同時，公司通過現場培訓與線上個案分享相結合的方式，持續推廣反貪腐與誠信道德文化，積極推動合規意識觸達全體員工。

Information Security and Privacy Protection 信息安全與隱私保護

Information Security Management 信息安全管理

The Company adheres to the core management principles of "security first, compliance-driven, and shared responsibility" in information security and privacy protection, treating data security and system stability as the foundation of operations and comprehensively safeguarding against internal and external security threats. In terms of compliance, the Company strictly follows China's Cybersecurity Law, Personal Information Protection Law, and data protection regulations in multiple African countries (such as South Africa's PoPIA, Ghana's DPA, etc.), ensuring that the entire data lifecycle—including collection, storage, transmission, processing, and cross-border transfer—meets regional compliance requirements. Regarding accountability, clear security responsibilities are defined for all personnel from management to operational levels, promoting the deep integration of information security and privacy protection into daily operations and business processes. Meanwhile, guided by the core principles of "prevention-oriented, least privilege, and data minimization," the Company implements proactive risk management, precise access control, and collection of only necessary information, thereby safeguarding data security and the privacy rights of stakeholders to the greatest extent, while supporting efficient business operations and building a robust security foundation for sustainable operations and stakeholder trust.

The Company has established a clear and comprehensive information security and privacy protection management system, centered on institutional development, supported by technical controls, and based on full employee participation, forming an end-to-end risk prevention and control mechanism. At the institutional level, a series of specialized regulations have been formulated, including the Data Cross-border Transfer Security and Compliance Management Measures, Third-party Personnel Security Management Measures, Network and System Security Management Measures, Information Security Management Measures, Headquarters Data Center Security Management Measures, and Source Code Version and Security Standards Management Measures, covering key areas such as data classification and grading, cross-border data transfer controls, system security, third-party management, data center operations, and source code security, clearly defining management standards and operational procedures for each process. At the organizational level, the Information Technology Department serves as the responsible unit, tasked with establishing, implementing, and managing the daily operation of the system, drafting information security policies, setting management standards, and supervising the implementation of relevant policies and measures by executing units. Meanwhile, cross-departmental collaboration is strengthened, with the Audit and Inspection Department assisting in security incident investigations and the Human Resources Department supporting employee security training, thereby establishing a well-defined and highly coordinated management structure.

本公司在信息安全與隱私保護方面秉持「安全優先、合規驅動、責任共擔」的核心管理理念，將數據安全與系統穩定作為運營基石，全面防範內外部安全威脅。在合規層面，嚴格遵循中國《網路安全法》《個人信息保護法》及非洲多國（如南非 PoPIA、加納 DPA 等）數據保護法規，確保數據採集、存儲、傳輸、處理及出境全鏈條符合地域合規要求；在責任落實上，明確從管理層到執行層的全員安全責任，推動信息安全與隱私保護理念深度融入日常運營與業務流程。同時，以「預防為主、最小許可權、數據最小化」為核心方針，透過前置風險管控、精準許可權分配、必要信息採集等原則，在保障業務高效開展的同時，最大限度守護數據安全與相關方隱私權益，為公司可持續運營與利益相關方信任築牢安全屏障。

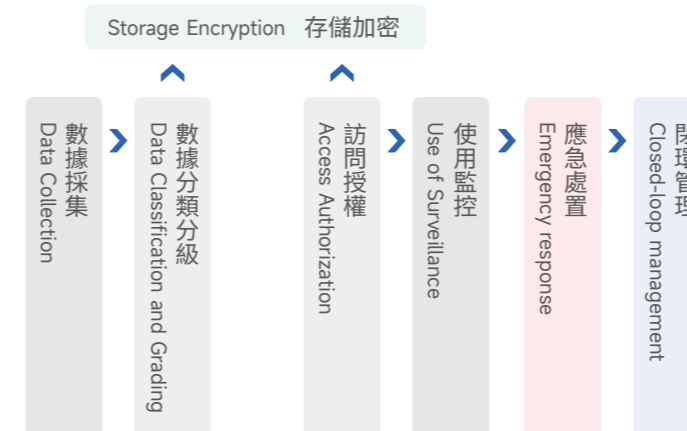
本公司已構建層級清晰、規範完備的信息安全與隱私保護管理體系，以制度建設為核心、技術管控為支撐、全員參與為基礎，形成全鏈條風險防控機制。制度層面，制定《數據出境安全合規管理辦法》《第三方人員安全管理辦法》《網路與系統安全管理辦法》《信息安全管理制度》《總部機房安全管理辦法》《源代碼版本與安全規範管理辦法》等一系列專項制度，覆蓋數據分類分級、出境管控、系統安全、第三方管理、機房運維、源代碼安全等關鍵領域，明確各環節管理標準與操作規程。組織層面，由信息技術部作為責任部門，負責管理體系的建立、實施與日常運行，起草信息安全政策、確定管理標準，並督促各執行單位落實相關政策與措施；同時強化跨部門協同，審計監察部協同開展安全事件調查，

The Company implements comprehensive, multi-dimensional management measures throughout the entire process, centered around an information security and privacy protection management system, ensuring controllable risks and effective compliance. Technical rigid constraints and process controls have been embedded, such as requiring all operations and maintenance activities to be conducted through a bastion host, mandating multi-factor authentication for critical system accounts, strictly enforcing password complexity requirements, and implementing encryption protection and access control across the entire data lifecycle, including collection, transmission, and storage. For third-party personnel, measures such as signing confidentiality agreements, restricting temporary access privileges, and assigning dedicated employee to accompany them in sensitive areas are enforced to mitigate external security risks. Additionally, the Company has established an incident response mechanism, clearly defining reporting, investigation, and handling procedures for data security incidents, ensuring rapid response and proper resolution in the event of risks, thereby comprehensively safeguarding corporate information security and the privacy rights of all stakeholders.

Privacy Protection 隱私保護

The Company integrates privacy protection throughout the entire business chain involving consumers and employees, strictly adhering to regulations such as the Personal Information Protection Law. Through a closed-loop process of "minimal data collection, classified and graded encryption storage, tiered access approval, and full monitoring of usage activities," it ensures compliant and secure privacy management for both parties. For consumers, the Company clearly informs them of the purpose of data collection and obtains individual consent, with cross-border transfers of sensitive data requiring full-process approval. For employees, only employment-essential information is collected, and improper uses are prohibited. Additionally, the Company has established emergency response and rights appeal mechanisms, ensuring both compliant operations and a robust defense of privacy security.

Data Full Lifecycle Security Management Process
數據全生命週期安全管理流程



人力資源部配合開展員工安全培訓，形成分工明確、高效聯動的管理架構。

本公司圍繞信息安全與隱私保護管理體系，實施全流程、多維度的管理舉措，確保風險可控、合規落地。公司現已嵌入技術剛性約束與流程管控，如所有運維操作須通過堡壘機進行、重要系統帳戶強制啟用多因素認證、密碼設定嚴格遵循複雜度要求，並對數據採集、傳輸、存儲全生命週期實施加密保護與權限管控；針對第三方人員，通過簽署保密協議、限制臨時許可權、專人陪同進入敏感區域等措施，防範外部安全風險。此外，公司建立應急回應機制，明確數據安全事件的上報、調查與處置流程，確保風險發生後可快速響應、妥善處置，全面保障公司信息安全與相關方隱私權益。

本公司將隱私保護貫穿消費者與員工全業務鏈條，嚴格遵循《個人信息保護法》等規範，通過「數據採集最小化、分類分級加密存儲、訪問權限逐級審批、使用行為全程監控」的閉環流程，實現雙方隱私的合規與安全管控——對消費者，明確告知信息用途並獲單獨授權，敏感數據跨境需全流程審批；對員工，僅採集就業必需信息，禁用非正當用途，同時建立應急響應與權益申訴機制，既保障合規運營，也築牢隱私安全防線。

Key Performance Highlights 亮點績效



**Has not experienced
未發生**

The Company has not experienced any information security incidents in the past three years.
本公司在過去三年內未發生信息安全事件。

ESG Governance ESG 管治

Board Statement 董事會聲明

The Board assumes responsibility for overseeing the Company's ESG strategy and reporting, ensuring the establishment and implementation of a sound and comprehensive management framework and policies. The Company has established a tiered ESG management structure with the Board as the highest accountable body, and an ESG Task Force that collaborates with various functional departments to carry out ESG initiatives. This structure reports to management on ESG matters, tracks follow-up actions, and simultaneously updates the Board on progress and key issues, enabling the Board to provide appropriate guidance and oversight. During the reporting period, the Board reviewed and approved the annual ESG report, received updates on Softcare's annual ESG progress, and provided insights and recommendations on ESG issues that may impact the Company's long-term development. Through annual review meetings, the Board systematically assessed the execution progress and key achievements across various goals, including energy conservation and emissions reduction, supply chain compliance, and employee development, ensuring alignment with the Company's ESG strategy and long-term business direction. Furthermore, the Company continuously monitors industry development trends, evaluates relevant industry and business risks, and progressively integrates ESG-related factors into its overall risk management framework. The Board oversees ESG activities, reviews key risks, and discusses response recommendations. During the reporting period, Board members participated in Softcare's annual materiality assessment of ESG issues and reviewed and approved the results of the materiality assessment.

董事會承擔監督本公司的 ESG 策略及匯報的責任，確保本公司設立和執行合理完整的管理框架和政策。本公司成立以董事會為最高責任機構，設立 ESG 工作組，聯合各職能部門協同開展工作的分層級 ESG 管理組織架構，向管理層報告並追蹤跟進有關 ESG 事宜，同時向董事會匯報相關工作進展和重要問題，以便董事會採取適當的指導和監督。報告期內，董事會已聽取樂舒適年度 ESG 工作進展、審閱及批准年度 ESG 報告，並就可能影響本公司長期發展的 ESG 議題提出觀點及建議。董事會通過年度審議會議，系統性檢討包括節能減排、供應鏈合規、員工發展等各目標的執行進度與關鍵進展，確保其與公司 ESG 戰略及業務長期戰略方向保持一致。此外，本公司時刻洞察所處行業的發展趨勢，不斷審視相關行業及業務風險，逐步將 ESG 相關因素納入整體的風險管理中。董事會監督 ESG 工作，回顧關鍵風險並討論應對建議。報告期內，董事們已參與樂舒適年度 ESG 議題重要性評估，並對年度重要性議題評估結果進行審批確認。

ESG Strategy ESG 戰略

Guided by our strategic vision of becoming a trusted partner for families worldwide, we are committed to co-creating a green, healthy, and harmonious future. Our ESG strategic mission is centered on "producing high-quality eco-friendly products, advocating healthy lifestyles, and promoting social equity and inclusion." Based on this mission, we have established four strategic pillars under the CARE framework—Collaboration, Advancement, Responsibility, and Eco-friendliness—along with fifteen specific ESG topics, to systematically advance our ESG initiatives.

To ensure the effective implementation of our ESG strategy, we have established the "Softcare Co., Ltd. ESG Management Policy" and appointed task force leaders as execution hubs to coordinate three functional teams—ESHS TEAM (Environment, Safety, Health and Sustainability), G TEAM (Governance and Compliance), and S TEAM (Strategy and Financing)—enabling cross-departmental collaboration and specialized division of responsibilities. ESHS TEAM focuses on environmental protection and occupational health, with leaders from ESHS, HR & Administration, and Supply Chain jointly advancing issues such as carbon reduction, energy conservation, and labor rights. G TEAM strengthens corporate governance, with leaders from Audit & Supervision, R&D, and Procurement responsible for implementing anti-corruption measures, developing eco-friendly materials, and ensuring responsible procurement. S TEAM, led by heads of Financing and Overseas Integrated Management, drives ESG financing, community engagement, and international information disclosure to enhance the Company's long-term value.

The organization-wide adoption of the RACI responsibility assignment model (Responsible, Accountable, Consulted, Informed) clearly defines lead roles and collaboration mechanisms for each ESG issue, and establishes a closed-loop management system of "goal setting—action execution—monitoring and evaluation" through regular tracking, data feedback, and performance linkage. This mechanism not only ensures the translation of ESG strategies from policy into action, but also deeply integrates sustainable development into daily operations and management decision-making, steadily advancing toward the long-term vision.



公司秉持著成為全球家庭信賴的戰略願景，致力於共創綠色健康、和諧共生的未來。我們以「生產優質環保產品、倡導健康生活理念、促進社會公平包容」為 ESG 戰略使命，並圍繞戰略使命制定了「CARE」四大戰略方向——合作共贏 (Collaboration)、產品精進 (Advancement)、企業責任 (Responsibility)、環境友好 (Eco-friendliness)，以及戰略方向下十五項具體 ESG 議題，以系統性地推進 ESG 實踐。

為確保 ESG 戰略有效落地，我們制定了《樂舒適有限公司 ESG 管理政策》並設立工作組負責人作為執行樞紐，統籌三大職能團隊——ESHS TEAM (環境、安全、健康與可持續發展)、G TEAM (治理與合規) 與 S TEAM (戰略與融資)，實現跨部門協同與專業分工。其中，ESHS TEAM 聚焦環境保護與職業健康，由 ESHS、人力行政與供應鏈負責人協同推進減碳、節能、勞工權益等議題；G TEAM 強化公司治理，由審計監察、研發與採購負責人分別落實反貪污、環保材料研發與負責採購；S TEAM 則由融資與海外綜管負責人共同推動 ESG 融資、社區參與及國際信息披露，提升企業長期價值。

全組織採用 RACI 責任分工模型 (負責、執行、諮詢、知會)，明確每項 ESG 議題的主責角色與協作機制，並通過定期追蹤、數據回饋與績效掛鉤，形成「目標設定—行動執行—監督評估」的閉環管理。此機制不僅保障 ESG 戰略從方針轉化為行動，更將可持續發展深度融入日常運營與管理決策之中，穩步邁向長期願景。



Sustainable Development Goals Response 可持續發展目標響應

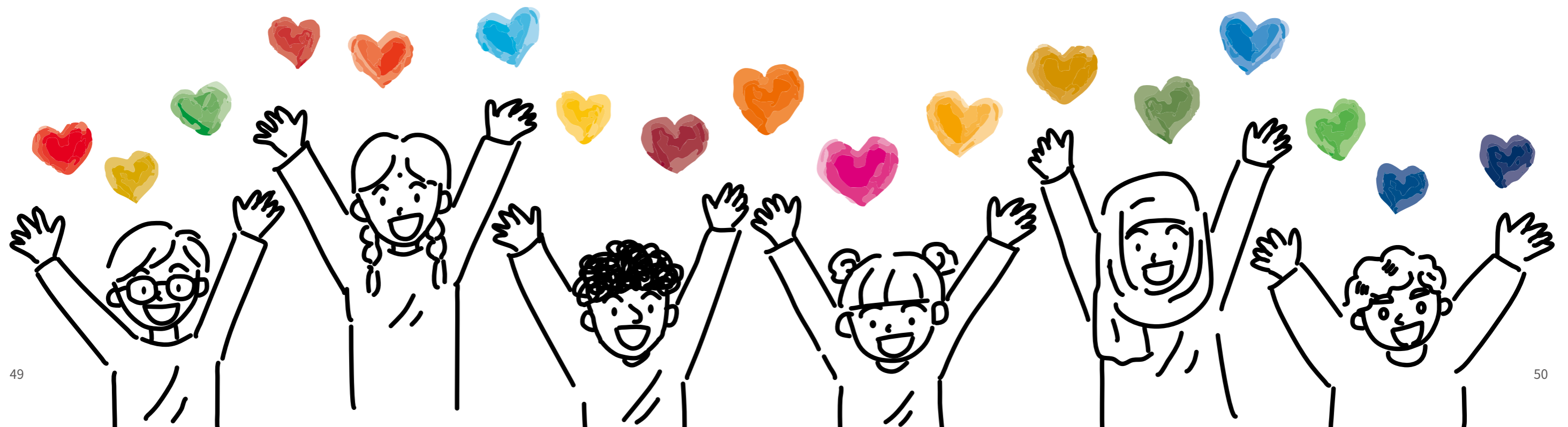
We actively respond to the United Nations Sustainable Development Goals (UN SDGs) through concrete actions, identifying the following UN SDGs that have a significant impact on our products, services, and operations. We have established action objectives and roadmaps to contribute to the achievement of the 2030 UN Sustainable Development Goals.

我們以實際行動積極響應聯合國的可持續發展目標 (United Nation Sustainable Development Goals, UN SDGs)，識別出以下對我們的產品、服務及運營產生實質性影響的強關聯 UN SDGs，制定行動目標及行動路線，助力 2030 年聯合國可持續發展目標實現。

UN SDGs	Target Content / 目標內容	Corresponding Issue / 對應議題
	<p>SDG 3 Good Health and Well-being Ensure healthy lifestyles and promote well-being for all age groups</p> <p>SDG 3 良好健康與福祉 確保健康的生活方式，促進各年齡段人群的福祉</p>	<ul style="list-style-type: none"> Employee Compensation and Benefits Occupational Health and Safety 員工薪酬與福利 職業健康與安全
	<p>SDG 4 Quality Education Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p> <p>SDG 4 優質教育 確保包容和公平的優質教育，讓全民終身享有學習機會</p>	<ul style="list-style-type: none"> Talent Training and Development Public Welfare and Charity 人才培訓與發展 公益慈善
	<p>SDG 5 Gender Equality Achieve gender equality and empower all women and girls</p> <p>SDG 5 性別平等 實現性別平等，增強所有婦女和女童的權能</p>	<ul style="list-style-type: none"> Diversity, Equity, and Inclusion 多元、平等與包容
	<p>SDG 6 Clean Water and Sanitation Ensure availability and sustainable management of water and sanitation for all</p> <p>SDG 6 清潔飲水和衛生設施 為所有人提供水和環境衛生並對其進行可持續管理</p>	<ul style="list-style-type: none"> Product Quality and Safety Product Innovation 產品品質與安全 產品創新
	<p>SDG 7 Affordable and Clean Energy Ensure access to affordable, reliable, and sustainable modern energy for all</p> <p>SDG 7 經濟適用的清潔能源 確保人人獲得可負擔、可靠和可持續的現代能源</p>	<ul style="list-style-type: none"> Energy Management 能源管理

UN SDGs	Target Content 目標內容	Corresponding Issue 對應議題
	<p>SDG 8 Decent Work and Economic Growth Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all</p> <p>SDG 8 體面工作和經濟增長 促進持久、包容性和可持續經濟增長，充分的生產性就業和人人獲得體面工作</p>	<ul style="list-style-type: none"> Employee Rights Protection Employee Compensation and Benefits 員工權益保障 員工薪酬與福利
	<p>SDG 10 Reduce Inequality Reduce inequality within and among countries</p> <p>SDG 10 減少不平等 減少國家內部和國家之間的不平等</p>	<ul style="list-style-type: none"> Diversity, Equity, and Inclusion Public Welfare and Charity 多元、平等與包容 公益慈善
	<p>SDG 12 Responsible Consumption and Production Ensure sustainable patterns of consumption and production</p> <p>SDG 12 負責任消費和生產 確保採用可持續的消費和生產模式</p>	<ul style="list-style-type: none"> Product Quality and Safety Product Innovation 產品品質與安全 產品創新
	<p>SDG 13 Climate Action Taking urgent action to combat climate change and its impacts</p> <p>SDG 13 氣候行動 採取緊急行動應對氣候變化及其影響</p>	<ul style="list-style-type: none"> Climate Change and Greenhouse Gas Management 氣候變化與溫室氣體管理

UN SDGs	Target Content 目標內容	Corresponding Issue 對應議題
	<p>SDG 14 Life Below Water Conserving and sustainably using the oceans, seas and marine resources for sustainable development</p> <p>SDG 14 水下生物 保護和可持續利用海洋和海洋資源以促進可持續發展</p>	<ul style="list-style-type: none"> Water Resources Management 水資源管理
	<p>SDG 16 Peace, Justice and Strong Institutions Promote peaceful and inclusive societies for sustainable development, ensure access to justice for all, and build effective, accountable, and inclusive institutions at all levels.</p> <p>SDG 16 和平、正義與強大機構 倡建和平、包容的社會以促進可持續發展，讓所有人都能訴諸司法，在各級建立有效、負責和包容的機構</p>	<ul style="list-style-type: none"> Corporate Governance Compliant Operation Business Ethics and Anti-Corruption Diversity, Equity, and Inclusion 公司治理 合規經營 商業道德與反貪污 多元、平等與包容
	<p>SDG 17 Partnerships for the Goals Strengthen implementation means and revitalize the global partnership for sustainable development</p> <p>SDG 17 促進目標實現的夥伴關係 加強執行手段，重振可持續發展全球夥伴關係</p>	<ul style="list-style-type: none"> Responsible Sourcing Public Welfare and Charity 負責任採購 公益慈善



ESG Governance Framework ESG 治理架構

The Company has established a clear hierarchical ESG management system with well-defined responsibilities and authorities. In accordance with relevant standards such as the International Financial Reporting Standards S1 & S2 and Appendix C1, Corporate Governance Code, of the Main Board Listing Rules of the Hong Kong Stock Exchange, the Company has formulated the "Softcare Co., Ltd. ESG Management Policy," which applies to all divisions, subsidiaries, and factories within the group. This policy establishes a tiered management structure comprising the "Board of Directors — ESG Task Force — Functional Departments," clearly defining responsibilities and divisions of labor at each level regarding ESG strategy development, goal setting, material issue assessment, risk identification, and analysis of climate-related opportunities. It ensures comprehensive coordination and effective implementation of ESG initiatives. Meanwhile, the policy standardizes execution mechanisms including goal management, meeting operations, and information disclosure, and establishes corresponding evaluation and accountability mechanisms. By integrating ESG practices into management responsibilities, the policy ensures that strategic decisions are scientifically sound and effectively implemented, and that execution processes are efficient and controllable, thereby achieving institutionalized, routine, and accountable ESG management.

公司已建立層級清晰、權責明確的 ESG 管理體系，並依據《國際財務報告準則 S1 & S2》及香港聯交所《主板上市規則》附錄 C1《企業管治守則》等相關規範制定《樂舒適有限公司 ESG 管理政策》，適用於集團各事業部、子公司及工廠。該政策明確了「董事會 — ESG 工作組 — 職能部門」的分層管理架構，落實各層級在 ESG 戰略規劃、目標設定、重大議題評估、風險識別以及氣候變化相關機遇分析中的職責與分工，全面統籌 ESG 工作的推進與落地。同時，政策中明確規範了目標管理、會議運作及信息披露等執行機制，並配套建立考核與追責機制，將 ESG 實踐納入管理責任體系，確保戰略決策科學有效、執行過程高效可控，真正實現 ESG 管理的制度化、常態化與可問責性。

Decision-making Level—Board of Directors 決策層—董事會

The Board of Directors is the highest accountability body for the Company's ESG management operations and public information disclosure. In terms of ESG management, the Board fulfills the following responsibilities in accordance with the ESG Reporting Code and related guidelines:

董事會為公司 ESG 管理運行及信息公開披露的最高責任機構，在公司 ESG 管理方面，董事會遵循《環境、社會及管治報告守則》及相關指引履行以下職責：

- Review and approve the Company's ESG strategy and objectives, policies and systems, work plans, and key ESG issues;
- Review and approve ESG and climate change-related risk and opportunity response plans that have significant impacts on the Company;
- Review and approve the public disclosure of the ESG report and other significant ESG information;
- Ensure the effectiveness of ESG risk management and internal control systems; oversee the operation of the Company's ESG management.
- 審議批准公司 ESG 戰略與目標、政策制度、工作計劃、ESG 重要性議題等；
- 審議批准對公司重大影響的 ESG 及氣候變化相關風險及機遇應對方案；
- 審議批准 ESG 報告及其他 ESG 重大信息的公開披露；
- 確保 ESG 風險管理及內部控制體系有效；監督公司 ESG 管理運行。

Executive Level—ESG Task Force 執行層—ESG 工作組

The ESG Working Group serves as a coordinating and executing body, with primary responsibilities centered on carrying out relevant tasks as required by the Board, including:

ESG 工作組為協調和執行機構，主要職責圍繞董事會要求開展相關工作，包括：

- Understanding stakeholders' demands, opinions, and suggestions to gather information required for ESG decision-making;
- Focus on ESG-related risks and matters in daily management, and provide feedback and suggestions;
- Organize the preparation of the ESG annual report and other ESG information required for disclosure;
- Responsible for communication with external stakeholders and internal ESG management training;
- Responsible for coordinating and advancing the implementation of ESG-related matters;
- Other ESG daily management-related tasks.
- 了解利益相關方的訴求、意見和建議，制定 ESG 決策所需資料；
- 關注日常管理中 ESG 相關風險及事宜，反饋意見建議等；
- 組織編製 ESG 年度報告及其他需要披露的 ESG 信息；
- 負責與外部利益相關方溝通及內部 ESG 管理培訓工作；
- 負責協調推進 ESG 相關事宜落地執行；
- 其他 ESG 日常管理相關工作。

Executive Level—Various Functional Departments/Subsidiaries/Plants 執行層—各職能部門 / 子公司 / 工廠

The implementing units are headed by department managers serving as Responsible Persons (Responsible), who carry out specific ESG management and improvement activities within the framework of the three functional groups: G (Governance) TEAM, ESHS (Environment, Safety) TEAM, and S (Strategy and Finance) TEAM:

實際執行單位由各部門負責人擔任責任人 (Responsible)，在 G (治理) TEAM、ESH (環境、安全) TEAM 及 S (戰略與財務) TEAM 三大功能組別的框架下，具體落實 ESG 管理與改善工作：

- Identify ESG risks within the department, develop policies and procedures, and propose mitigation measures;
- Designate the Accountable Manager to develop Level 3 SOPs and implement actions;
- Report task progress and outcomes to the ESG Working Group and cooperate in implementing improvement recommendations.
- 識別本部門 ESG 風險，編製政策程序，提出緩解措施；
- 指定管理責任人 (Accountable) 制定三級 SOP 並執行行動；
- 向 ESG 工作組提報任務進展與結果，配合落實改善建議。

The ESG Committee reports its progress to the Board at least once a year. During this year, in addition to receiving one work report from the Group ESG Committee and one report on ESG service provider pricing negotiations, the Board proactively participated in an ESG-specific training session. Through these interactions, the Board gained a comprehensive understanding of global ESG development trends and compliance requirements, the Group's overall ESG strategy and implementation progress, as well as stakeholders' concerns and sustainability recommendations. The Board expressed strong endorsement of the current ESG strategic direction and execution progress, and provided professional input on the significance and prioritization of ESG issues, thereby effectively enhancing the Company's ESG governance effectiveness.

ESG 委員會每年至少向董事會報告一次工作進展。本年度，董事會不僅聽取了 1 次集團 ESG 委員會的工作匯報及 1 次 ESG 服務商定價磋商報告，更主動參與 1 場 ESG 專項培訓。透過上述互動，董事會全面掌握海內外 ESG 發展趨勢與合規要求、集團 ESG 工作的整體部署與推進成效，以及外部利益相關方的關注訴求與可持續發展建議。董事會對現行 ESG 戰略方向與執行進度給予充分肯定，並就集團 ESG 議題的重要性和優先順序提出專業意見，切實提升公司 ESG 治理效能。

Stakeholder Communication 持份者溝通

Based on our business characteristics and global industry practices, we have identified key stakeholders as shareholders and investors, employees, government and regulatory authorities, customers, industry associations, communities, and the general public. In 2025, we established the "Softcare Co., Ltd. Stakeholder Engagement Procedure" to standardize communication mechanisms with stakeholders, ensuring that the Company fully recognizes and responds to investors' and other stakeholders' concerns regarding ESG matters during operations, thereby promoting long-term sustainable development and enhanced competitiveness. We place great importance on communication with various stakeholder groups, establishing diverse communication channels—such as meetings, on-site visits, financial reporting disclosures, and internal questionnaire surveys—for addressing potential concerns of different stakeholders including the Hong Kong Stock Exchange, governments worldwide, suppliers, directors, and the media. Maintaining multiple communications annually, we aim to understand stakeholders' expectations and requirements, effectively improving our ESG management capabilities.

根據自身業務特點與全球同行經驗，我們識別出主要持份者包括股東與投資者、員工、政府與監管機構、客戶、行業協會、社區及公眾等。2025年，我們制定《樂舒適有限公司利益相關方溝通程序》，旨在規範與利益相關方的溝通機制，確保公司在經營過程中充分關注並回應投資者及其他相關方對 ESG 方面的關切，促進企業的長期可持續發展與競爭力提升。我們重視與各類持份者的溝通，針對香港聯交所、各國政府、供應商、董事、媒體等不同持份者的潛在關切事宜，分別建立會議、實地拜訪、財務報告披露、內部問卷調研等多種溝通渠道，並保持一年多次的溝通頻率，以此了解持份者的期待與訴求，有效提升我們的 ESG 管理水平。

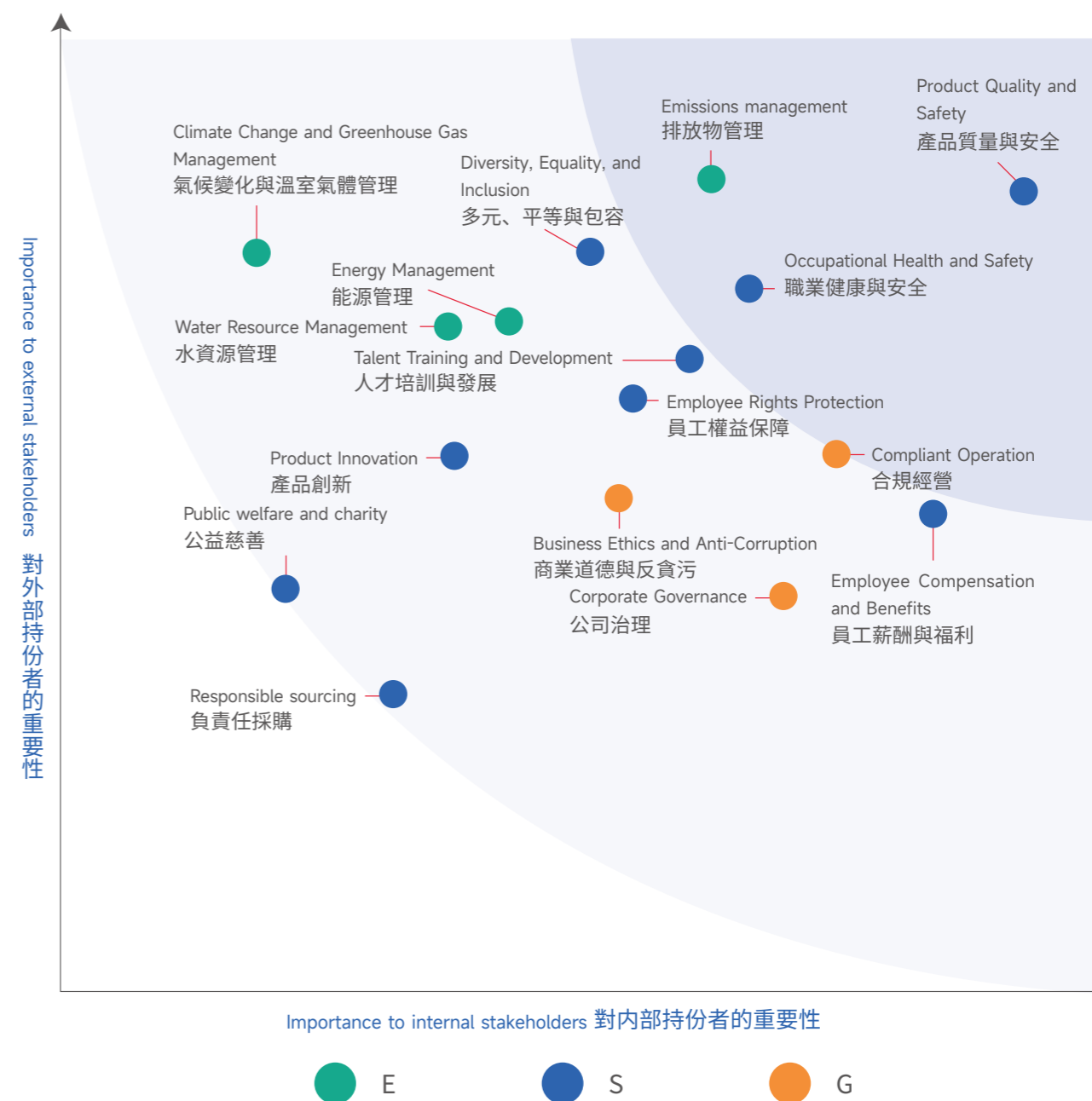
Key stakeholders 主要持份者	Potentially Relevant Matters 潛在相關事宜	Communication channel 溝通渠道	Communication frequency 溝通頻率
 Hong Kong Stock Exchange 香港聯交所	Compliance with listing rules; timely and accurate issuance of announcements 遵守上市規則；及時而準確地刊發公佈	Meeting; Plan; Website Update; Announcement 會議；計劃；網站更新；公佈	Multiple times per year 一年多次
 Governments of various countries 各國政府	Compliance with laws and regulations; prevention of tax avoidance; social welfare; participation in standard setting 遵守法律法規；防止避稅；社會福利；參與標準制定	Events and visits; government inspections; tax filing 活動及拜訪；政府視察；納稅申報	Multiple times per year 一年多次
 Supplier 供應商	Stable demand; Performance evaluation; Quality assurance 穩定需求；績效考核；品質保證	On-site visit, product verification, remote meeting 實地拜訪、產品驗證、遠端會議	Multiple times per year 一年多次

Key stakeholders 主要持份者	Potentially Relevant Matters 潛在相關事宜	Communication channel 溝通渠道	Communication frequency 溝通頻率
 Shareholders or investors 股東或投資者	Corporate governance system; business strategies and performance; investment returns 企業管治制度；業務策略及表現；投資回報	Financial reporting and operational reporting; organizing and participating in seminars for investors, media, and analysts; shareholders' meetings; conference calls; non-deal roadshows 財務報告及營運報告；組織及參與為投資者、媒體及分析師舉辦的研討會；股東大會；電話會議；非交易路演	Multiple times per year 一年多次
 Director 董事	Corporate Governance, Risk Management, ESG 企業管治、風險管理、ESG	Ad hoc meetings, regular meetings, training 不定期會議、定期會議、培訓	Multiple times per year 一年多次
 Media and Public 媒體及公眾	Corporate governance; environmental protection; human rights 企業管治；環保；人權	Publish press releases on the website; accept external interviews 於網站刊發新聞稿；接受外部採訪	Multiple times per year 一年多次
 Customer 客戶	Product quality; delivery time; reasonable price; service value; 產品質素；交付時間；合理的價格；服務價值；	On-site visit; After-sales service 實地拜訪；售後服務	Multiple times per year 一年多次
 Employee 僱員	Rights and Benefits; Employee Compensation; Training and Development; Working Hours; Work Environment 權利及福利；僱員報酬；培訓與發展；工作時段；工作環境	Training; conducting interviews with employees; issuing employee handbooks; conducting questionnaire surveys; internal policies and guidelines; responding to employee feedback 培訓；與僱員進行面談；刊發僱員手冊；問卷調研；內部制度和指引；回應僱員意見	Multiple times per year 一年多次
 Customer 社區	Community environment; employee and community development; social welfare 社區環境；僱員與社區發展；社會福利	Community outreach programs; employee volunteer activities; community welfare subsidies and donations; local recruitment 開展社區活動；僱員自願活動；社區福利補貼及捐贈；本地招聘	Multiple times per year 一年多次

Materiality Assessment 重要性議題評估

We engaged an independent third-party consultant to assist in assessing ESG-related risks and to review our existing strategies, objectives, and internal control measures. We have identified ESG issues that are material to our business and have prioritized disclosures to address stakeholders' concerns. In 2025, the Company reviewed and evaluated the materiality assessment results from 2024 and determined they remain applicable to the Company's ESG developments during the reporting period; therefore, they have been carried forward.

我們外聘了獨立第三方顧問協助評估 ESG 相關風險，並對我們現有的戰略、目標及內部控制措施進行審查。我們已識別對我們有重大影響的 ESG 議題，進行重點披露以回應持份者關注。2025 年，本公司回顧檢討 2024 年度重要性評估結果，認為其仍適用於公司報告期內 ESG 發展情況，故繼續沿用。



ESG Risk Management and Opportunity Assessment ESG 風險管理與機遇評估

We have fully integrated ESG and climate change risks into our risk management framework, actively identifying and monitoring related risks and opportunities, and seeking to incorporate climate-related issues into our business, strategy, and financial planning. Our ESG task force regularly conducts discussions and analyses on climate change issues and risks, and reports to the Board on the overall risk landscape, including ESG risks and climate-related risks. In 2025, the Company introduced the "Softcare Co., Ltd. ESG Internal Audit Control Procedure," which covers all business lines and aims to ensure the suitability and effectiveness of the ESG management system. Through internal audits, the procedure identifies system gaps and drives optimization and improvement, ensuring that the Company's production activities comply with local laws, regulations, and stakeholder requirements, thereby reducing the likelihood of ESG risks. As of the date of this report, there have been no significant capital expenditures or compliance costs related to climate and environmental protection during the past operating period.

我們將 ESG 及氣候變化風險充分融入風險管理體系，積極開展相關風險與機遇的識別及監測，並尋求將氣候相關的議題融入業務、戰略及財務規劃中。我們的 ESG 工作組會定期就氣候變化相關問題及風險開展研討和分析，並向董事會匯報包含 ESG 風險、氣候變化相關風險在內的整體風險。2025 年，公司新增《樂舒適有限公司 ESG 內部審核控制程序》，該程序覆蓋全部業務線，旨在確保 ESG 管理體系運行的適宜性和有效性，通過內部審核識別體系短板並推動優化改進，保障公司生產活動符合當地法律法規與利益相關方要求，從而降低 ESG 風險發生概率。截至本報告發布日，我們在過去營運期間並無產生與氣候及環境保護有關的重大資本支出或合規成本。

Important Issues 重要議題	Scope of Impact 影響範圍	Impacted stakeholders 受影響的持份者	Potential Risks and Potential Opportunities 潛在風險與潛在機遇	Report Location 報告位置
 Product Quality and Safety 產品質量與安全	Downstream/ Operations 下游／運營	Consumers, Hong Kong Stock Exchange, media and the public, governments of various countries 消費者、香港聯交所、媒體及公眾、各國政府	<p>Potential risks: Product quality failing to meet standards may trigger consumer complaints, returns, and exchanges, damaging brand reputation; violation of product safety regulations could lead to regulatory penalties and inquiries from the Stock Exchange; exposure of issues may result in a public trust crisis.</p> <p>Potential opportunities: High-quality products enhance customer loyalty and expand market share; establishing a rigorous quality control system strengthens brand competitiveness; a strong reputation attracts greater investor interest.</p> <p>潛在風險: 產品質量不達標引發消費者投訴、退換貨，損害品牌聲譽；違反產品安全法規面臨監管處罰及聯交所問詢；問題曝光導致公眾信任危機。</p> <p>潛在機遇: 優質產品提升客戶忠誠度，擴大市場份額；建立嚴格品控體系增強品牌競爭力；良好口碑吸引更多投資者關注。</p>	Product Quality and Safety 產品質量與安全

Important Issues 重要議題	Scope of Impact 影響範圍	Impacted stakeholders 受影響的持份者	Potential Risks and Potential Opportunities 潛在風險與潛在機遇	Report Location 報告位置
 Emissions Management 排放物管理	Operations 運營	Governments, communities, media and the public, shareholders or investors 各國政府、社區、媒體及公眾、股東或投資者	<p>Potential risks: Emission exceedances violating environmental regulations may result in fines or production suspension for rectification; environmental pollution could trigger community protests; incident exposure may damage brand reputation and investor confidence.</p> <p>Potential opportunities: Optimizing emissions management to reduce compliance risks and align with green development trends; adopting clean technologies to qualify for government subsidies; strong performance enhancing ESG ratings and attracting green investment.</p> <p>潛在風險: 排放超標違反環保法規，面臨罰款或停產整改；污染環境引發社區抗議；事件曝光影響品牌形象與投資者信心。</p> <p>潛在機遇: 優化排放管理降低合規風險，符合綠色發展趨勢；採用清潔技術爭取政府補貼；良好表現提升 ESG 評級，吸引綠色投資。</p>	Emissions Management 排放物管理
	Operations 運營	Employees, governments, directors, shareholders, or investors 僱員、各國政府、董事、股東或投資者	<p>Potential risks: Poor working conditions may lead to workplace injuries or occupational diseases, increasing costs; non-compliance may result in government penalties; safety incidents could affect employee morale and investor confidence in operational stability.</p> <p>Potential opportunities: Improving management systems to reduce accident rates and enhance employee satisfaction; a compliant image benefits talent recruitment; reducing losses increases production efficiency and operational stability.</p> <p>潛在風險: 作業環境不良導致工傷或職業病，增加成本；違規面臨政府處罰；安全事故影響士氣與投資人對營運穩定性的信心。</p> <p>潛在機遇: 完善管理體系降低事故率，提升員工滿意度；合規形象有利人才招募；減少損失提高生產效率與營運穩定性。</p>	Occupational Health and Safety 職業健康與安全

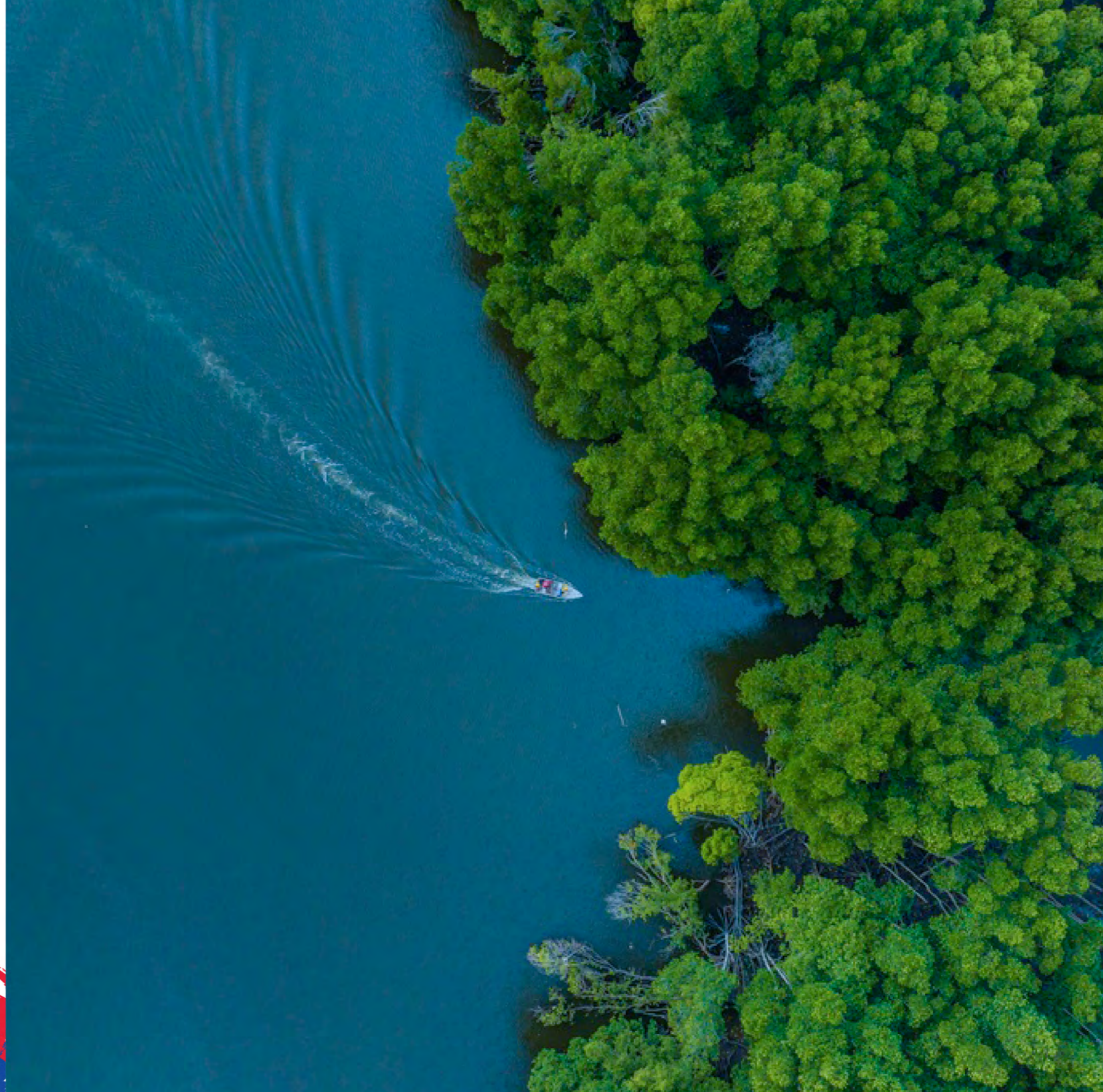
Important Issues 重要議題	Scope of Impact 影響範圍	Impacted stakeholders 受影響的持份者	Potential Risks and Potential Opportunities 潛在風險與潛在機遇	Report Location 報告位置
 Energy Management 能源管理	Operations 運營	Governments, shareholders or investors, media, and the public 各國政府、股東或投資者、媒體及公眾	<p>Potential risks: High energy consumption increases costs and reduces profitability; failure to meet energy efficiency standards may result in government penalties; poor efficiency negatively impacts ESG performance.</p> <p>Potential opportunities: Improving energy efficiency to enhance profit margins; promoting clean energy to align with the dual-carbon policy and gain support; outstanding performance reinforcing the brand's green image and meeting the trend of low-carbon consumption.</p> <p>潛在風險：高能耗推升成本，降低盈利能力；未達節能標準遭政府處罰；效率不佳影響 ESG 表現。</p> <p>潛在機遇：節能降耗提升利潤空間；推動清潔能源符合雙碳政策獲取支持；優異表現強化品牌綠色形象，契合低碳消費趨勢。</p>	Energy Management 能源管理
	Operations 運營	Employees, governments, media and the public, shareholders or investors 僱員、各國政府、媒體及公眾、股東或投資者	<p>Potential risks: Fines and employee claims arising from violations of labor regulations (e.g., excessive working hours); talent attrition due to inadequate protection, increasing recruitment costs; reputational damage from publicized disputes.</p> <p>Potential opportunities: A robust equity system enhances employees' sense of belonging and loyalty; compliant employment practices build a strong employer brand; harmonious labor-management relations promote team cohesion and productivity.</p> <p>潛在風險：違反勞動法規（如超時用工）引發罰款與員工維權；保障不足導致人才流失，增加招聘成本；爭議曝光損害社會形象。</p> <p>潛在機遇：健全權益制度提升員工歸屬感與忠誠度；合規用工建立良好僱主品牌；和諧勞資關係促進團隊凝聚力與生產效率。</p>	Employee Rights Protection 員工權益保障

Important Issues 重要議題	Scope of Impact 影響範圍	Impacted stakeholders 受影響的持份者	Potential Risks and Potential Opportunities 潛在風險與潛在機遇	Report Location 報告位置
 Employee Compensation and Benefits 員工薪酬與福利	Operations 運營	Employees, directors, shareholders, or investors 僱員、董事、股東或投資者	<p>Potential risks: Uncompetitive compensation leading to the loss of key talent; unfair distribution causing internal conflicts; inadequate benefits increasing turnover rate and labor costs.</p> <p>Potential opportunities: Competitive compensation and benefits attract and retain key talent, enhancing innovation capabilities; comprehensive training and promotion systems motivate employees; high-quality management strengthens employer branding, supporting the Company's long-term development.</p> <p>潛在風險：薪酬缺乏競爭力導致核心人才流失；分配不公引發內部矛盾；福利不足增加離職率與人力成本。</p> <p>潛在機遇：合理薪酬福利吸引並留住關鍵人才，提升創新能力；完善培訓與晉升制度激勵員工積極性；優質管理強化僱主品牌，支持企業長期發展。</p>	Compensation and Incentives Employee Benefits System 薪酬與激勵 員工福利體系



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Tackling Climate Change 應對氣候變化

Climate change is one of the major issues and challenges currently facing the globe, and we deeply recognize that its impacts are increasingly intensifying. Therefore, referring to the Hong Kong Exchanges and Clearing Limited's *Implementation Guidance on Climate-Related Disclosures under the Environmental, Social and Governance Framework* and the International Sustainability Standards Board's (ISSB) "IFRS S2 Climate-Related Disclosures," we identify, prioritize, and address the risks and opportunities that climate change presents to our business operations. We disclose information across four core categories—governance, strategy, risk management, and metrics and targets—to enhance corporate climate transparency and strengthen investor confidence and recognition in the capital markets.

氣候變化是當前全球面臨的重大議題和挑戰之一，我們深刻認識到氣候變化的影響正日益加劇。因此，我們參照港交所《環境、社會及管治框架下氣候信息披露的實施指引》與國際可持續準則理事會 (ISSB) 《國際財務報告可持續披露準則第 2 號——氣候相關披露》 (IFRS S2) 的建議，識別、排序及應對氣候變化對我們業務運營帶來的風險和機遇，披露管治、策略、風險管理及指標和目標四個核心類別的信息，提升企業氣候透明度，增強投資者信心與資本市場認可度。

Governance 管治

We have integrated climate change considerations into our corporate strategy, business operations, and day-to-day operations. The management of climate-related risks and opportunities has been fully incorporated into our ESG governance framework. The Board of Directors, as the highest decision-making body, assumes ultimate oversight responsibility for climate-related risks and opportunities. It actively participates in training to enhance its understanding of climate issues and strengthens its supervisory capacity by discussing climate-related risks and opportunities twice a year and reviewing progress toward climate goals. The Risk Management and Sustainability Committee guides the development of climate strategy and oversees climate change initiatives, while the ESG Task Force coordinates implementation across operational units to ensure that climate risk management requirements are accurately communicated and applied throughout all business processes.

我們將氣候變化議題納入公司戰略、業務和日常營運的考量，氣候變化相關風險與機遇管理已全面納入公司 ESG 管治架構職責，董事會作為最高決策機構，承擔對氣候相關風險與機遇的最終監督責任，積極參與培訓了解氣候相關議題以加強監督能力，每年兩次討論氣候變化帶來的風險與機遇並檢視氣候目標進展。風險管理與可持續發展委員會指導氣候戰略制定並監督應對氣候變化事宜，ESG 工作組負責協調各執行單位實際工作，確保氣候風險管理要求精準傳導至每個業務環節。



Climate Compensation Performance 氣候薪酬績效

We actively respond to the Paris Agreement by establishing 2030 emission reduction targets and strategies, progressively reducing the environmental impact of our production and operations in phases, and regularly reviewing progress toward these goals. Each factory has established key energy efficiency indicators, such as electricity consumption per unit of product, which are incorporated into daily management and reviewed monthly for performance. For factories failing to meet targets, plant managers will face performance deductions and must submit root cause analyses and improvement plans to ensure clear accountability and timely corrective actions. We plan to gradually integrate climate-related quantitative indicators into the performance evaluations of executive directors, senior management, and relevant managers. Some management performance assessments will include key performance indicators closely tied to greenhouse gas emissions, encouraging leadership to drive the achievement of the Company's climate goals and continuously enhancing board and executive engagement in ESG management, thereby realizing sustainable operations and long-term value creation.

我們積極響應《巴黎協定》，制定 2030 年減排目標及策略，分階段減少我們的生產與運營對環境的影響，並定期梳理目標完成進度。各工廠設有單位產品電耗等關鍵能效指標，並納入日常管理，每月檢視達成狀況。對於未達標的工廠，將對廠長進行績效扣減，並要求提交根本原因分析與改善計劃，確保責任明確、即時改善。我們計劃逐步將氣候相關的量化指標納入執行董事、高級管理層及相關管理人員的績效評估範疇，部分管理層表現評估結合與溫室氣體排放緊密相關的績效指標，以鼓勵管理層推動公司氣候目標的達成，持續提升董事會及高管的 ESG 管理參與度，實現經營可持續性和長期價值創造。

Strategy 策略

Risk and Opportunity Identification 風險及機遇識別

We recognize that climate-related risks and opportunities may have varying degrees of impact on our business both currently and in the future. In alignment with the climate-related risk classification of the Task Force on Climate-related Financial Disclosures (TCFD), we identify, prioritize, and develop corresponding measures for potential risks at the operational level through internal and external research, industry benchmarking, and expert consultation. Climate-related risks are categorized into physical risks and transition risks. Physical risks include acute risks associated with extreme weather events and chronic risks related to rising temperatures. Transition risks refer to risks arising from policy and regulatory changes, technological advancements, and shifts in market trends associated with the transition to a low-carbon economy.

In 2025, taking into account the Company's business plans, climate-related goals and strategies, as well as applicable climate regulations, and referring to the Shared Socioeconomic Pathways (SSP) from the IPCC Sixth Assessment Report, we selected representative global warming trajectories to conduct a new round of identification and scenario analysis of climate-related risks and opportunities—including seven physical risks, four transition risks, and three climate-related opportunities. We prioritized the identified climate-related risks by fully considering their potential impacts and resilience, thereby establishing priorities for our short-, medium-, and long-term climate change adaptation and mitigation plans, adjusting our business model, and enhancing our capacity to manage climate-related risks.

我們認識到氣候相關風險及機遇在當前及未來均可能對公司的業務產生不同程度的影響。我們遵循氣候相關財務信息披露工作組的氣候相關風險分類，通過內外部調研、行業對標及專家諮詢等方式，識別及排序企業運行層面的潛在風險並制定相應措施，將氣候相關風險分為物理風險和轉型風險，物理風險包括與極端天氣相關的急性風險和與溫度上升相關的慢性風險。轉型風險指低碳經濟相關的政策及法規變化、技術更新和市場趨勢變化有關的風險。

2025年，我們綜合考慮公司的業務規劃、氣候相關目標與策略以及受到的氣候監管要求，參考IPCC第六次評估報告中的共享社會經濟路徑（SSP），選取代表性溫升路徑，開展新一輪氣候相關風險及機遇（包括7項物理風險和4項轉型風險，3項氣候相關機遇）的識別與情景分析，充分考慮影響、韌性等對已識別的氣候相關風險進行排序，從而確定我們在短、中、長期適應或減緩氣候變化計劃的優先次序，調整業務模式，提升氣候變化風險的管理能力。

Category 類別	Scenario/Scope Name 情景 / 範圍名稱	Scenario/Scope Description	情景 / 範圍描述
Climate scenarios 氣候情景	IPCC SSP 1-2.6: Sustainability Pathway (Mitigation Scenario) IPCC SSP 1–2.6: 可持續性路徑（減排情景）	Driven by an increasing commitment to achieving development goals, progress is gradually being made toward socially and economically sustainable pathways. Global consumption is oriented toward low energy and resource use, and actual growth is also relatively low, with an estimated temperature rise of 1.8°C projected between 2080 and 2100.	在日益致力於實現發展目標的推動下，逐步發展到社會和經濟可持續的道路。全球消耗以低能源及資源消耗為導向，同時，實質增長也較低，2080-2100年間預計升溫 1.8°C。
	IPCC SSP 2-4.5: Intermediate Pathway (Intermediate Scenario) IPCC SSP 2–4.5: 中間路徑（中間情景）	Progress toward achieving the Sustainable Development Goals worldwide has been slow. Social, economic, and technological trends have not significantly deviated from historical patterns. Although progress has been made in certain regions, environmental systems continue to degrade. Resource and energy consumption intensity are declining across the board, with an estimated global temperature rise of 2.7° C projected between 2080 and 2100.	在全球範圍內，實現可持續發展目標的進展緩慢。社會、經濟和技術趨勢並沒有明顯偏離歷史模式。儘管世界某些地區取得了進展，但環境系統仍在退化。資源和能源消耗強度正在全面降低，2080-2100年間預計升溫 2.7°C。
	IPCC SSP 5–8.5: Fossil-fueled development pathway (no mitigation scenario) IPCC SSP 5–8.5: 大量使用化石燃料路徑（無減排情景）	By 2075, carbon dioxide emissions will triple, leading to economic growth and social disparities. In contrast, investments in technologies for climate change adaptation and border control decline. As an extreme scenario, a temperature rise of 4.4°C is projected between 2080 and 2100.	到 2075 年，二氧化碳排放量將增加兩倍，從而導致經濟增長和社會鴻溝。相反，投資用於適應氣候變化和邊境管制的技術減少。作為極端情況，2080-2100 年間預計升溫 4.4°C。
Time Range 時間範圍	Short-term 短期	2025–2030	2025–2030
	Mid-term 中期	2030–2035	2030–2035
	Long-term 長期	2035–2060	2035–2060
Value Chain Impact Scope 價值鏈影響範圍	Upstream value chain 價值鏈上游	Raw Material Procurement, Inbound Logistics	原材料採購、內向物流
	Self-operation 自身運營	Product development, production operations, warehousing, and outbound logistics	產品研發、生產營運、倉儲及外向物流
	Downstream value chain 價值鏈下游	Brand management, channel management (including distributors), end-consumer usage, and recycling	品牌管理、渠道管理（包括經銷商）、終端消費者使用及回收

In the physical risk assessment process, we adopted seven key categories: extreme rainfall, fluvial flood, pluvial flood, heatwaves, windstorm, sea level rise, and heat stress. The table below lists the categories used and their risk descriptions:

在物理風險評估過程中，我們採用了極端降雨、河流洪水、暴雨洪水、熱浪、風暴、海平面上升、熱應激共 7 個關鍵類別。下表為所用類別及其風險描述：

Type 類型	Category 類別	Name 名稱	Data Source 數據來源	Risk Description 風險描述		
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨	Calculated based on the 99th percentile of annual daily extreme precipitation amounts.	根據每年單日極端降水量的 99% 分位數計算。	High-intensity, short-duration precipitation events, whose frequency and intensity are increasing due to climate change, may lead to property damage or business interruptions in production, storage, and transportation. Flooded facilities, disrupted production, water-damaged inventory, and logistical delays causing late deliveries are potential consequences. Additionally, increased equipment maintenance costs may result in higher insurance premiums.	高強度、短時間的降水事件，頻率和強度因氣候變化而增加，可能導致生產、儲存和運輸環節的財產損失或業務中斷，廠房受淹，生產中斷，庫存受水損，物流受阻延遲交貨，此外，設備維修成本的增加將提升保險費用。
		Fluvial flood 河流洪水	Based on the average recurrence interval changes of river peak flows, covering annual extreme precipitation events (3-day extreme precipitation amount, 99th percentile), combined with river flood zoning.	基於河流峰值流量的平均重現期變化，涵蓋年極端降水事件（3 日極端降水量，99% 分位數），並結合河流洪水分區。	Flooding caused by prolonged heavy rainfall or water inflow from upstream catchment areas leads to river levels exceeding embankments, resulting in widespread and prolonged inundation. This affects economic activities and infrastructure in riverside areas, requiring several months for the repair and reconstruction of facilities and equipment.	由持續強降雨或上游集水區來水導致河流水位超過堤岸，引發大範圍、長時間的淹沒，影響沿河地區的經濟活動和基礎設施，需要數月時間修復和重建廠房和設備。
		Pluvial flood 暴雨洪水	Based on the changes in the average return period of extreme rainfall (daily extreme precipitation amount at the 99th percentile), combined with stormwater flood zoning.	基於極端降雨的平均重現期變化（單日極端降水量，99% 分位數），並結合暴雨洪水分區。	Floods directly caused by rainfall, including urban flooding and surface runoff, affect the normal operations of production bases with weak drainage infrastructure, leading to work stoppages and equipment damage. Logistics may be disrupted by flooding, impacting deliveries and increasing investment in infrastructure reinforcement and risk management.	由降雨直接導致的洪水，包括城市內澇和地表徑流洪水，影響排水設施薄弱的生產基地正常營運，導致停工、設備損壞，物流可能因洪水中斷，影響交貨，增加基礎設施加固和風險管理投入。
		Heatwave 熱浪	Based on the variation in the number of heatwave days per year.	基於每年熱浪天數的變化。	Prolonged periods of abnormally high temperatures lasting several days or weeks, along with an increasing number of heatwave days, directly affect personnel health and mechanical equipment operations. Energy consumption rises, cooling costs increase, and employees face heightened health and safety risks related to heatstroke, potentially leading to higher medical expenses and possible legal liabilities.	異常高溫天氣持續數日或數周，熱浪天數增加，直接影響人員健康和機械設備運行，能源消耗高、製冷成本上升，員工因中暑相關的健康和安全風險也可能增加，導致醫療支出和潛在的法律責任。
		Windstorm 風暴	Predict changes in extreme wind speeds by comparing the 98th percentile of near-surface wind speeds for a future 30-year period (e.g., 2030 corresponding to the period 2015-2045) with the 98th percentile for the historical baseline period (1991-2020). This indicator focuses on extreme wind speeds rather than average wind speeds.	預測極端風速變化，比較未來某 30 年時間段內（如 2030 年對應 2015-2045 年時段）的近地表風速 98% 分位值和歷史基線（1991-2020 年）對應的 98% 分位值。該指標聚焦於極端風速，而非平均風速。	Including tropical cyclones, thunderstorms, and strong winds, causing structural damage such as roof uplift, wall collapse, and destruction of power transmission lines, business interruptions, inventory and logistics losses, as well as expenses for emergency repairs and potentially increased property insurance premiums.	包括熱帶氣旋、雷暴、強風等，造成結構性破壞如屋頂被掀、牆體倒塌、輸電線路被毀，業務中斷，並造成庫存和物流損失，需要支付緊急維修和可能上漲的財產保險費。
Chronic risk 慢性風險		Sea level rise 海平面上升	Based on the median value changes in sea level height, combined with storm surge zones.	基於海平面高度的中位值變化，結合風暴潮分區。	Long-term, gradual sea level rise is expanding the extent and increasing the severity of seawater inundation during storms and even during normal high tides, posing a progressive threat to coastal infrastructure and gradually increasing the risk of property damage.	海平面長期緩慢上升，導致沿海地區在風暴期間和日常的高潮位時，海水淹沒範圍擴大、程度加深，對沿海基礎設施構成漸進性威脅，逐步增加財產損失風險。
		Heat stress 熱應激	Based on the number of days per year when the shadow wet-bulb globe temperature (Twbg) exceeds 32° C.	基於每年中陰影下最高濕球黑球溫度（Twbg）超過 32°C 的天數。	Rising long-term average temperatures and frequent heatwaves have cumulative negative impacts on human health and productivity, necessitating systematic investments in workplace cooling infrastructure. At the same time, heat stress risk affects business operations and employees' lives through persistent exposure and long-term health damage, forcing companies to adjust their operational layouts.	長期平均氣溫升高和熱浪頻發，對人體健康和生產效率產生累積性負面影響，需要系統性投資於工作場所降溫設施，同時熱應激風險以持續性和長期健康損害影響企業經營及員工生活，迫使企業調整佈局。

The table below shows the extent to which we have identified physical risks affecting assets under different scenarios and time horizons:

下表呈現了我們已識別的物理風險在不同情景及時間範圍下對資產的影響程度：

Softcare Asset Physical Risk Checklist
樂舒適資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨									
		Fluvial flood 河流洪水									Medium risk
		Pluvial flood 暴雨洪水									Medium risk
		Heatwave 熱浪		Medium risk	Medium risk		Medium risk	High risk		Medium risk	High risk
		Windstorm 風暴								Medium risk	Medium risk
		Chronic risk 慢性風險	Sea level rise 海平面上升								
	Heat stress 熱應激										

According to the analysis results of the impact degree of physical risks, the main physical risks faced by Softcare are heatwaves, windstorms and pluvial floods.

根據物理風險影響程度的分析結果，樂舒適所面臨的主要物理風險為熱浪、風暴、暴雨洪水。



Ghana Factory Asset Physical Risk List
加納工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨									
		Fluvial flood 河流洪水									High risk
		Pluvial flood 暴雨洪水						Medium risk			High risk
		Heatwave 熱浪	Medium risk	Medium risk	Medium risk		Medium risk	High risk		Medium risk	Medium risk
		Windstorm 風暴					Medium risk	High risk	Medium risk	Medium risk	Medium risk
	Chronic risk 慢性風險	Sea level rise 海平面上升									
		Heat stress 熱應激									

Kenya Factory Asset Physical Risk List
肯尼亞工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨			Medium risk						High risk
		Fluvial flood 河流洪水			Medium risk						Medium risk
		Pluvial flood 暴雨洪水			Medium risk						Medium risk
		Heatwave 熱浪									Medium risk
		Windstorm 風暴								Medium risk	Medium risk
	Chronic risk 慢性風險	Sea level rise 海平面上升	Not applicable 不適用								
	Heat stress 熱應激							Medium risk	Medium risk	Medium risk	

Senegal Factory Asset Physical Risk List
塞內加爾工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨									
		Fluvial flood 河流洪水		Medium	Medium						
		Pluvial flood 暴雨洪水									
		Heatwave 熱浪	Medium	High	High	Medium	High	High	Medium	High	High
		Windstorm 風暴									
	Chronic risk 慢性風險	Sea level rise 海平面上升									
		Heat stress 熱應激						High			High

Zambia Factory Asset Physical Risk List
贊比亞工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5			
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨										
		Fluvial flood 河流洪水										
		Pluvial flood 暴雨洪水										
		Heatwave 熱浪			Medium			Medium	Medium	Medium	High	High
		Windstorm 風暴			Medium			Medium				
	Chronic risk 慢性風險	Sea level rise 海平面上升	Not applicable 不適用									
		Heat stress 熱應激	High	Medium	High	Medium	Medium	High	Medium	High	High	

Tanzania Factory Asset Physical Risk Checklist
坦桑尼亞工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5			
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨										
		Fluvial flood 河流洪水			Medium			Medium			Medium	
		Pluvial flood 暴雨洪水										
		Heatwave 熱浪	Medium	Medium	High	Medium	High	High	Medium	High	High	High
		Windstorm 風暴									Medium	
	Chronic risk 慢性風險	Sea level rise 海平面上升										
		Heat stress 熱應激										

Cameroon Factory Asset Physical Risk List
喀麥隆工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5			
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨										
		Fluvial flood 河流洪水			Medium			Medium			Medium	
		Pluvial flood 暴雨洪水										
		Heatwave 熱浪	Medium	Medium	High	Medium	High	High	Medium	High	High	High
		Windstorm 風暴									Medium	
	Chronic risk 慢性風險	Sea level rise 海平面上升										
		Heat stress 熱應激										

Uganda Factory Asset Physical Risk Checklist
烏干達工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Fluvial flood 極端降雨	Low	Low	Low	Low	Low	Low	Low	Low	High
		Fluvial flood 河流洪水	Low	Low	Low	Low	Low	Low	Low	Low	Medium
		Pluvial flood 暴雨洪水	Low	Medium	Medium	Low	Medium	Medium	Low	Medium	High
		Heatwave 熱浪	Low	Medium	Medium	Low	Medium	Medium	Low	Medium	High
		Windstorm 風暴	Low	Low	Low	Low	Low	Low	Low	Low	Low
Chronic risk 慢性風險	Sea level rise 海平面上升	Not applicable 不適用									
		Heat stress 熱應激	Low	Low	Low	Low	Low	Low	Low	Low	Low

Benin Factory Asset Physical Risk Checklist
貝寧工廠資產物理風險清單

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	SSP1-2.6			SSP2-4.5			SSP5-8.5		
			Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期	Short-term 短期	Mid-term 中期	Long-term 長期
Physical Risk 物理風險	Acute risk 急性風險	Fluvial flood 極端降雨	Low	Low	Low	Low	Low	Medium	Low	Low	High
		Fluvial flood 河流洪水	Low	Low	Low	Low	Low	Medium	Low	Low	Medium
		Pluvial flood 暴雨洪水	Low	Low	Low	Low	Low	Medium	Low	Low	High
		Heatwave 熱浪	Low	Low	Low	Low	Low	Low	Low	Low	Medium
		Windstorm 風暴	High	High	Medium	High	High	High	High	High	High
Chronic risk 慢性風險	Sea level rise 海平面上升	Low									
		Heat stress 熱應激	Low	Low	Low	Low	Low	Low	Low	Low	Low



The table below shows the extent to which we have identified transition risks and climate opportunities affecting assets over different time horizons:

下表呈現了我們已識別的轉型風險及氣候機遇在不同時間範圍下對資產的影響程度：

Type 類型	Category 類別	Name 名稱	Risk/Opportunity Description	風險 / 機遇描述	Short-term 短期	Mid-term 中期	Long-term 長期
Transition risk 轉型風險	Policy and Legal Risks 政策及法律風險	Regulatory Requirements for Products and Services 產品及服務的監管要求	With increasingly stringent global climate and environmental regulations, and in reference to international policy trends such as the African Circular Economy Action Plan, measures such as plastic taxes, mandatory use of recycled materials, or bans on single-use plastics may be introduced in the future. Efforts to reduce packaging weight, design for recyclability, and substitute eco-friendly materials will likely increase R&D and procurement costs. Meanwhile, compliance requirements across the entire product lifecycle continue to escalate—such as carbon footprint declarations, environmental labeling, and Extended Producer Responsibility (EPR)—adding operational complexity and potentially raising production and management costs.	隨著全球氣候與環境監管趨嚴，參考《非洲循環經濟行動計劃》等國際政策趨勢，未來或引入塑膠稅、再生材料強制使用或禁用一次性塑膠等措施，開展包裝輕量化、可回收設計和環保材料替代工作將推高研發與採購成本。同時，產品全生命週期的合規要求持續升級，如碳足跡、環境標籤及生產者延伸責任（EPR），增加營運複雜性，可能抬升生產與管理成本。	High Risk	High Risk	High Risk
	Technical Risk 技術風險	Carbon emission cost 碳排放成本	Carbon pricing mechanisms in Africa are currently still in the early stages, resulting in limited direct impact on companies. However, as national policies gradually mature, businesses may face broader carbon compliance requirements and increasing cost pressures in the future. Without proactive implementation of emission reduction measures, carbon-related costs could become a significant potential expense in operations.	當前非洲碳定價機制仍處早期階段，對公司直接影響有限。但隨著各國政策逐步完善，未來可能面臨更廣泛的碳合規要求和成本上升壓力。若不提前佈局減排措施，碳成本或將成為營運中的潛在重大支出。	Low risk	Low risk	Medium risk
	Market Risk 市場風險	Rising raw material costs 原材料成本上升	Against the backdrop of tightening global carbon regulations and accelerating supply chain decarbonization, key raw material suppliers face pressure to transition to low-carbon operations, which may drive procurement cost increases due to compliance certification and the adoption of bio-based materials. Future environmental investments and technology upgrades could be passed through to procurement costs, compounded by raw material price volatility, potentially pressuring the Company's raw material cost control and gross margin.	在全球碳監管趨嚴和供應鏈脫碳加速的背景下，主要原材料供應商面臨低碳轉型壓力，在認證合規、生物基材料應用等方面可能推動採購成本上升。未來環保投入和技術升級的成本可能傳導至採購端，疊加原材料價格波動，將對公司的原材料成本控制 and 毛利率帶來潛在壓力。	High Risk	High Risk	High Risk
	Market Risk 市場風險	Shift in consumer preferences 消費者偏好的轉變	Young consumers are increasingly valuing corporate climate action. Companies that fail to promptly respond to market expectations for sustainable consumption—such as transparency in product carbon footprint and the use of renewable materials—may face risks including declining brand recognition, customer attrition, and brand value erosion. At the same time, rising demand for eco-friendly hygiene products could constrain business growth and profitability if product upgrades are delayed or cost management is inadequate.	年輕消費群體日益重視品牌氣候行動，若公司未能在產品碳足跡透明度、可再生材料應用等方面及時響應可持續消費市場期待，可能面臨品牌認同度下降、客戶流失和品牌价值稀釋的風險。同時，環保衛生用品需求上升，若產品升級滯後或成本管控不足，將可能制約業務增長與盈利能力。	Low risk	Low risk	High Risk

Low risk 低風險 Medium risk 中風險 High Risk 高風險

Type 類型	Category 類別	Name 名稱	Risk/Opportunity Description	風險 / 機遇描述	Short-term 短期	Mid-term 中期	Long-term 長期
Opportunity 機遇	Resource Efficiency Opportunities 資源效率機遇	By-product recycling and reuse 副產品回收再利用	By systematically recycling by-products such as trimmings and packaging, companies can transform climate challenges into development opportunities: on one hand, reducing carbon emissions and environmental costs associated with landfilling and incineration, effectively meeting regulatory requirements such as Extended Producer Responsibility (EPR); on the other hand, decreasing reliance on virgin resources, lowering carbon footprints and procurement costs, and enhancing supply chain resilience. At the same time, this approach supports green product design, builds a sustainable brand image, creates differentiated competitive advantages, and strengthens long-term growth momentum.	通過系統化回收邊角料和包裝等副產品，公司可將氣候挑戰轉化為發展機遇：一方面減少填埋焚燒帶來的碳排放與環境成本，有效應對生產者延伸責任（EPR）等法規要求；另一方面，降低對原生資源依賴，減少碳足跡與採購成本，增強供應鏈韌性。同時，還可助力綠色產品設計，構造可持續品牌形象，形成差異化競爭優勢，強化長期增長動力。			
	Resilience Opportunities 韌性機遇	Clean energy usage 清潔能源使用	The Company responds to Africa's clean energy development policy by increasing the proportion of renewable electricity and clean thermal energy usage. This helps reduce production-related carbon emissions, meet environmental compliance requirements, and enhance energy supply stability, thereby mitigating risks associated with fossil fuel price volatility. Meanwhile, the adoption of green energy improves corporate image, supports securing low-carbon orders, enables access to local policy incentives, and achieves cost advantages and sustainable competitiveness.	公司響應非洲清潔能源發展政策支持，提升可再生電力與清潔熱能使用比例，有助於降低生產碳排放、滿足環保合規要求，還能增強能源供應穩定性，規避化石能源價格波動風險。同時，綠色能源應用可提升企業形象，助力獲取低碳訂單，享受地方政策優惠，實現成本優勢與可持續競爭力。			
	Market Opportunity 市場機遇	New Market Access 新市場準入	Proactively conducting product carbon footprint (PCF) and life cycle assessment (LCA) has become a key strategy for enterprises to gain a first-mover advantage in the green market. It not only helps meet international compliance requirements and green supply chain entry standards, enhance ESG performance and product certification capabilities, but also enables companies to secure procurement premiums and access high-demand markets. At the same time, carbon quantification capabilities allow companies to obtain green financial support such as green loans and sustainability-linked loans, gaining competitive advantages and capturing new growth opportunities under the dual drivers of policy and market demands.	主動開展產品碳足跡（PCF）和生命週期評估（LCA）正成為企業搶佔綠色市場先機的關鍵舉措，不僅有助於滿足國際合規要求和綠色供應鏈準入標準，提升 ESG 表現與產品認證能力，還能贏得採購溢價、拓展高要求市場。同時，碳量化能力為公司獲得綠色信貸、可持續掛鉤貸款等綠色金融支持，獲得競爭力優勢，在政策與市場雙重驅動下捕捉新增長機遇。			

Low opportunity 低機遇 Opportunities 中機遇 High Opportunity 高機遇

Based on the analysis of the extent of impact from transition risks and opportunities, the main transition risks facing Softcare are regulatory requirements for products and services and rising raw material costs, while the primary opportunities lie in by-product recycling and reuse, as well as clean energy usage.

For the identified climate-related risks and opportunities, we have developed a series of response measures, including proactively formulating climate risk emergency plans, enhancing our capacity to respond to extreme weather events, achieving internal emission reductions through a combination of energy-saving technology upgrades and clean energy substitution, and promoting green products and green logistics to continuously reduce product carbon footprints. We adhere to the emission reduction principle that direct emission reductions take precedence over carbon offsetting, and carbon offsetting takes precedence over carbon trading. We are gradually reducing emissions from our own operations to achieve emission reduction targets, and leveraging our company's influence to drive emissions reductions across the value chain.

根據轉型風險和機遇影響程度的分析結果，樂舒適所面臨的主要轉型風險為產品及服務的監管要求、原材料成本上升，主要機遇為副產品回收再利用、清潔能源使用。

針對識別出的氣候相關風險和機遇，我們制定了一系列應對措施，包括積極制定氣候風險應急預案，增強對極端天氣事件的應對能力，並通過節能技術更替、清潔能源替代等組合方式實現自身減排，推動綠色產品、綠色物流持續降低產品碳足跡等。我們堅持直接減排優於碳抵消、碳抵消優於碳交易的減碳原則，逐步降低自身生產運營排放，實現減排目標，並發揮公司影響力，推動價值鏈減排。

Green Procurement 綠色採購

Softcare places great emphasis on green procurement and supply chain management to minimize environmental impacts throughout raw material sourcing and product manufacturing processes.

樂舒適高度重視綠色採購和供應鏈管理，以確保原材料採購和產品生產過程中對環境的影響最小化。

Material Properties and FSC Certification 材料特性與 FSC 認證

To minimize environmental and consumer impacts during operations, our products and raw materials must meet national or overseas local standards, including toxicity or hazard testing requirements. Currently, our two core products—diapers and sanitary pads—have passed safety testing conducted by Germany's GALAB Laboratories. Our manufacturing processes primarily use superabsorbent polymer (SAP), fluff pulp, nonwoven fabric, and elastic materials. The key raw material fluff pulp we procure has already been certified by globally recognized third-party systems such as FSC. Furthermore, despite Africa's lack of a well-established biodegradable materials industry chain and packaging recycling policies, we source biodegradable and renewable eco-friendly carton materials, and the procurement value of such packaging materials had reached reach 40% by 2025.

為減少運營過程中對環境和消費者的影響，我們的產品及其原材料均需滿足包含毒性測試或有害性測試等國家標準或海外當地標準要求，目前紙尿褲、衛生巾兩項核心產品已通過德國 GALAB 實驗室有關安全性測試。我們的生產活動中主要使用高吸水性樹脂（SAP）、絨毛漿、無紡布、彈性材料等，其中所採購的關鍵原材料絨毛漿已通過全球公認的第三方體系認證（例如 FSC 認證）。同時，儘管非洲沒有完善的可降解材料產業鏈和包材回收政策，我們採購可降解可再生的環保紙箱材料，2025 年此類包材採購金額比例已達 40%。

Supply Chain Management Strategy 供應鏈管理策略

We adopt stringent supplier entry standards and proactively collaborate with suppliers that adhere to rigorous environmental standards in their production processes, ensuring raw materials are traceable, sustainable, and renewable. By 2025, the majority of our raw material and auxiliary material suppliers had obtained ISO14001 certification for environmental management systems or other EHS system certifications. We also strive to reduce the overall carbon footprint of our products through localized procurement. By actively sourcing locally, we achieved 19% local procurement of packaging materials (such as cartons, woven bags, and roll films) in 2025, an increase of 5% compared to 2024.

我們採納嚴格的供應商準入標準，主動選擇與生產過程中遵循嚴格環保標準的供應商合作，確保原材料可追蹤、可持續、可再生。2025 年，我們絕大部分原料輔料供應商已通過環境管理體系 ISO14001 認證或其它 EHS 體系認證。我們還努力通過本地化採購減少產品的總體碳足跡，通過在當地積極尋源，2025 年已實現 19% 的包裝材料本地化採購（如紙箱、編織袋、卷膜等），相較於 2024 年提升了 5%。

Supplier Sustainability Support 供應商可持續發展支持

We actively support our suppliers in participating in ESG initiatives. For example, our key suppliers adopt renewable and sustainable forest management practices, ensuring harvested trees are naturally regenerated or scientifically replanted, thereby maintaining the long-term sustainable growth of forests. During operations, they avoid logging trees near streams or rivers, effectively preserving the natural hydrological balance and ecological environment of existing waterways and soil areas. Additionally, since 2010, one of our major fluff pulp suppliers has reduced carbon emissions by 70% through various initiatives and uses AWS data analytics technology to accurately predict processing line speeds, minimizing raw material consumption.

我們積極支持供應商參與 ESG 行動。例如，我們的主力供應商通過採取可再生、可持續木材管理方式，讓採伐的樹木能夠得到自然恢復或通過科學管理實現再生，從而長期保持森林的可持續生長能力，且作業過程中避免砍伐小溪或者河流周邊的樹木，有效保護原有的河流和土壤區域水土平衡和生態環境。另外，我們的另一位絨毛漿主力供應商自 2010 年以來通過各類行動減少了 70% 的碳排放量，並通過 AWS 數據分析技術精確預測加工生產線的運行速度，減少原材料消耗。

Promoting supplier energy transition and digital transformation 推進供應商能源轉型與數字轉型

One of our SAP suppliers actively promotes energy and digital transformation, has been recognized as one of the Top 100 Carbon Competitiveness Enterprises in its region, and received the highest rating of "A" from CDP on climate change, water security, and supply chain management.

我們的 SAP 供應商之一積極推進能源轉型與數字轉型，曾獲得所在地區碳競爭力百強企業，並在 CDP 評級中的氣候變化、水安全及供應鏈管理議題均獲得最高等級「A」。

»» For other measures, please refer to Supplier Management Chapter.

»» 其他舉措詳見《供應商管理》章節。

Green Operations 綠色運營

We are systematically advancing green manufacturing by integrating energy conservation and emissions reduction into equipment management and energy structure optimization. Each year, we develop energy-saving retrofit plans to identify high-energy-consumption processes, gradually upgrade existing equipment, improve operational efficiency, and reduce energy consumption. When adding new production lines, we prioritize high-speed, energy-efficient equipment to control long-term energy demand at the source. Meanwhile, we actively promote clean energy substitution by constructing photovoltaic power generation facility at our Kenya factory. Since grid connection in May 2025, it has generated 300,000 kWh of electricity per month, reducing carbon emissions by approximately 300 tons monthly and effectively decreasing reliance on traditional fossil fuels. By the end of 2025, the total installed photovoltaic capacity reached 2.99 MW, with an annual power generation of about 3.6 million kWh. The share of renewable energy in total generation has increased to approximately 20%, achieving an annual carbon reduction of 3,547 tons, continuously driving green transformation and low-carbon operations. To strengthen goal implementation, we have established management targets for unit product electricity consumption and require each factory to track progress monthly. By linking electricity consumption performance to annual evaluations of plant managers, we have established a clear accountability and incentive mechanism to continuously drive energy-saving and emissions-reduction initiatives in manufacturing.

我們系統性推動綠色製造，將節能減排融入設備管理與能源結構優化之中。每年制定節能改造計劃，識別高耗能環節，逐步升級現有設備，提升運行效率，降低能源消耗；在新增生產線時，優先選用高速且高效節能的設備，從源頭控制長期營運的能源需求。同時，我們積極推動清潔能源替代，於肯尼亞工廠自建光伏發電設施，自2025年5月並網運行以來，每月發電量達30萬度，相當於減少碳排放約300噸，有效降低對傳統化石燃料的依賴。截至2025年底，光伏發電總裝機容量達2.99兆瓦，年發電量約為360萬千瓦時，可再生能源發電量佔比提升至約20%，年減碳量達3,547噸，持續推動綠色轉型與低碳運營。為強化目標落實，我們已設定單位產品電耗的管理目標，並要求各工廠按月追蹤達成進度。透過將電耗績效與廠長年度考核掛鉤，建立責任明確的激勵機制，持續驅動製造環節的節能減排行動。

Taking measures 採取措施



Optimization of logistics network enhances delivery efficiency

物流網絡優化
配送效率提升



Enhanced transportation efficiency and refined energy consumption management

運輸效率提升與
精細化能耗管控

Measure Description 措施描述

- Adopting different transportation tools and transfer warehouses according to local conditions in African regions.
- Develop a regional distribution node layout and establish a trade transshipment center, utilizing a "transshipment and distribution + regional distribution" model to shorten last-mile delivery distances and reduce cross-regional cargo transfers.
- Dynamically optimize delivery sequences and transportation routes to avoid congested, circuitous sections and signal dead zones, reducing travel distance and resource consumption.
- Leveraging GPS tracking to accumulate traffic data, we have gained experience from nearly a thousand transportation routes, enabling dynamic optimization of the most efficient delivery paths.
- Integrate supplier transportation routes, reduce delivery frequency, and lower logistics costs.
- 在非洲地區因地制宜採用不同的運輸工具和中轉倉儲。
- 制定區域配送節點佈局，建立貿易中轉中心，通過「中轉分撥 + 區域分撥」模式，縮短短途配送半徑，減少跨區域倒運頻次。
- 動態優化配送順序與運輸路線，規避擁堵、迂回路段及無信號盲區，減少路程消耗。
- 依托 GPS 追蹤積累路況數據，儲備近千條運輸路線經驗，動態調整最優配送路徑。
- 整合供應商運輸路線，減少送貨次數，降低物流成本。

- Implement order consolidation and capacity matching strategies to improve vehicle load rates and reduce inefficient transportation such as running full routes with half-loaded trucks.
- Establish an energy consumption management system by integrating carrier resources and analyzing the distribution of route gas stations to determine an optimized list of gas stations, thereby reducing fuel consumption.
- Strengthen vehicle maintenance management by establishing regular maintenance standards at intervals of 8,000-10,000 kilometers to reduce additional energy consumption and downtime losses caused by equipment failures.
- 推行訂單整合與運力匹配策略，提升車輛滿載率，減少「半車貨跑全程」的低效運輸。
- 建立能耗管控體系，通過整合承運商資源與盤查線路加油站佈局，釐定加油站清單，節省油耗。
- 加強車輛維保管理，制定 8,000-10,000 公里定期保養標準，降低因設備故障導致的額外能耗與停駛損失。

Taking measures
採取措施

Measure Description
措施描述



Supply chain localization
and carbon footprint
reduction

供應鏈本地化
與碳足跡降低

- Promote localization of the supply chain to reduce the need for long-distance transportation.
- Establish regional distribution centers based on regional market demands to enable nearby delivery, thereby reducing transportation distance and frequency.
- 推動供應鏈本地化，減少長距離運輸需求。
- 結合區域市場需求，設立區域分撥中心，實現就近配送，壓縮運輸距離與頻次。



Greening of warehouse
operations and
equipment upgrading

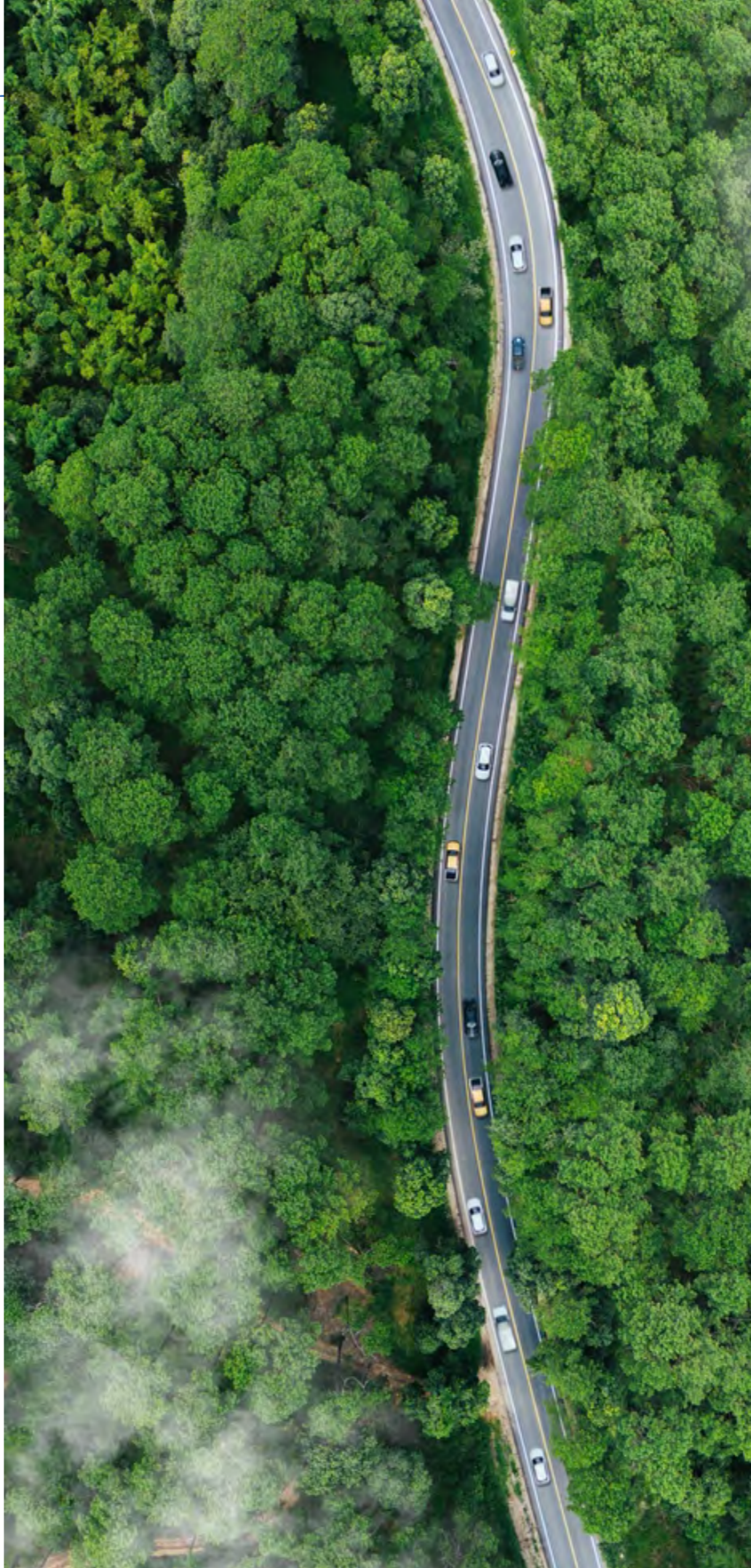
倉儲作業綠色
化與設備升級

- Optimize forklift transportation routes within the warehouse and material distribution processes, establish a three-dimensional shelving system, reduce travel distance, and lower fuel consumption.
- Gradually replace diesel forklifts with electric forklifts to reduce reliance on traditional fuel-powered equipment.
- Promote the application of new energy vehicles in warehousing and short-haul transportation to continuously reduce carbon emission intensity per unit.
- 優化叉車庫內運輸路徑與物料分撥流程，搭建立體貨架系統，縮短行駛距離，降低燃油消耗。
- 逐步以電動叉車替代柴油叉車，減少對傳統燃油設備的依賴。
- 推廣新能源車輛於倉儲與短途運輸環節的應用，持續降低單位碳排放強度。

Product Carbon Footprint
產品碳足跡

We are committed to deepening our understanding of product carbon footprints and have initiated internal analyses of carbon emissions for diapers and sanitary pads. Using secondary industry data, we assess the carbon emissions across the entire product lifecycle, including raw material production, supplier manufacturing, transportation, usage, and end-of-life disposal. The analysis indicates that emissions from our products are primarily concentrated in the upstream raw material production phase, accounting for approximately 40-60% of the total carbon footprint. Among these, nonwoven fabrics and polymer materials—such as superabsorbent polymers (SAP)—contribute about 80% of the total emissions from raw materials. Although primary data from suppliers are not yet available, we have used a standardized carbon assessment process to preliminarily identify key emission sources and have established targeted emission reduction plans based on these findings, aiming to reduce carbon emissions per unit of product by 10% by 2030. Going forward, we will promote data collaboration across the supply chain and gradually incorporate primary-level emission data to enhance the accuracy and transparency of carbon accounting. At the same time, we are actively advancing circular design principles, optimizing material selection, and striving to make our products recyclable or biodegradable to minimize environmental impact.

我們致力於深化對產品碳足跡的理解，已啟動紙尿褲與衛生巾產品碳足跡內部分析，採用二手行業數據評估產品全生命週期的碳排放，涵蓋原材料生產、供應商製造、運輸、使用至廢棄等階段。分析顯示，我們的產品碳排放主要集中於上游原材料生產環節，佔整體碳足跡約 40-60%，其中無紡布與高分子材料（如高吸水性樹脂，SAP）之排放佔原材料總排放約 80%。儘管目前尚未取得供應商的一手數據，我們已透過標準化碳評估流程，初步識別關鍵排放源，並以此為基礎制定針對性減排行動計劃，目標於 2030 年實現單位產品碳排放降低 10%。未來將推動與供應鏈的數據協作，逐步導入一級排放數據，提升碳核算的精確度與透明度。同時，我們正積極推廣循環設計理念，優化材料選擇，致力實現產品可回收或可降解，降低環境影響。



Climate Risk and Opportunity Management 氣候風險與機遇管理

Based on the ranking results, we have identified Softcare's significant climate-related risks and opportunities, and have preliminarily planned corresponding response measures.

基於排序結果，我們識別出樂舒適的重大氣候相關風險與機遇，並初步規劃相應的應對措施。

Type 類型	Category 類別	Name 名稱	Financial/Business Impact	財務 / 業務影響	Time Range 時間範圍	Value Chain Impact 價值鏈影響	Response measures	應對措施
Physical Risk 物理風險	Acute risk 急性風險	Extreme rainfall 極端降雨	Extreme rainfall may cause supply chain and business disruptions lasting from several hours to days, affecting production efficiency and potentially requiring repairs to damaged infrastructure, thereby increasing operational costs.	極端降雨可能導致數小時到數天內供應鏈和業務中斷，影響生產效率，可能需要修復受損基礎設施，增加營運成本。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Strengthen infrastructure development: Enhance flood protection capabilities of facilities and equipment, use waterproof materials, and ensure critical equipment is located at higher elevations. ◦ Optimize supply chain management: Establish a diversified supply chain to ensure flexibility in logistics and inventory, reducing the risk of disruptions. ◦ Emergency Response Plan: Develop emergency response plans, including rapid infrastructure restoration, to ensure prompt resumption of business operations after disruptions. 	<ul style="list-style-type: none"> • 加強基礎設施建設：提升廠房和設備的防洪能力，使用防水材料，確保關鍵設備位於高處。 • 優化供應鏈管理：建立多元化供應鏈，確保物流和庫存的靈活性，減少中斷風險。 • 應急響應計劃：制定應急預案，包括快速修復基礎設施，確保業務在中斷後迅速恢復。
		Fluvial flood 河流洪水	Fluvial flood leads to increased costs for the repair and reconstruction of facilities and equipment within flood-prone areas, as well as greater inventory losses and infrastructure management expenditures.	河流洪水導致洪泛區內廠房、設備的修復和重建成本，增加庫存損失和基礎設施管理投入。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Develop emergency response plans: Standardize flood prevention measures, emergency supplies, and response plans across all factories, and establish business continuity plans to address production disruptions, safety threats, and potential economic losses caused by flooding. 	<ul style="list-style-type: none"> • 制定應急預案：標準化各工廠的防汛方案和應急物資和應對計劃，制定業務連續性計劃，應對洪澇所引發的生產幹擾、安全威脅，以及潛在的經濟損失。
		Pluvial flood 暴雨洪水	Pluvial flood leads to increased costs for repairing and rebuilding facilities and equipment within flood-prone areas, as well as higher inventory losses and infrastructure management expenditures.	暴雨洪水導致洪泛區內廠房、設備修復和重建成本，增加庫存損失和基礎設施管理投入。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Daily Operations Management: Regularly maintain and reinforce production facilities and equipment, conduct emergency training for employees, and enhance response capabilities to mitigate the impact of risks. 	<ul style="list-style-type: none"> • 日常營運管理：定期維護並加固生產設施設備，開展員工應急培訓等，以提高響應能力，緩解風險影響。
		Heatwave 熱浪	Heat waves lead to increased energy costs and reduced productivity. Employee health issues may raise medical and compensation expenses.	熱浪導致能源成本上升，生產效率損失。員工健康問題可能增加醫療和補償費用。	Short-term Mid-term 短期 中期	Self-operation 自身運營	<ul style="list-style-type: none"> ◦ Enhance cooling systems: Upgrade the factory's air conditioning and ventilation systems to reduce operating temperatures for equipment and employee. ◦ Flexible work arrangements: Adjust employees' working hours during extreme weather conditions to reduce exposure to high temperatures. 	<ul style="list-style-type: none"> • 加強降溫系統：升級工廠空調和通風系統，降低設備和員工的工作環境溫度。 • 靈活工作安排：在極端天氣時調整員工工作時間，減少高溫暴露時間。
		Windstorm 風暴	Windstorm events may cause direct damage and business disruption, increasing repair expenditures and insurance costs.	風暴事件可能導致直接破壞和業務停擺，增加維修投入和保險費用。	Short-term Mid-term 短期 中期	Self-operation 自身運營	<ul style="list-style-type: none"> ◦ Reinforce building structures: Use wind-resistant materials and strengthen factories and facilities to ensure resilience against strong winds and heavy rains. ◦ Backup Power System: Install generators and backup power supplies to ensure normal operation during power outages. ◦ Emergency response drills: Conduct regular emergency drills to enhance employees' ability to respond to sudden disasters. 	<ul style="list-style-type: none"> • 加強建築結構：使用抗風材料，加固廠房和設施，確保抵禦強風和暴雨。 • 備用電源系統：安裝發電機和備用電源，確保在停電時正常運作。 • 應急救援演練：定期進行應急演練，提高員工應對突發災害的能力。

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Physical Risk 物理風險	Chronic risk 慢性風險	Sea level rise 海平面上升	Sea level rise due to storm surges, loss of revenue from operational disruptions, and potential investments in constructing or elevating seawalls, floodgates, and other protective infrastructure are driving up adaptation and protection costs.	因風暴潮造成海平面上升、營運中斷導致的收入損失，及可能需要投入建設或加高海堤、防洪閘等，防護與適應成本上漲。	Mid-term Long-term 中期 長期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Coastal Flood Protection: Regular inspection and rotation of flood control material reserves, regular implementation of full-scale flood control emergency drills. ◦ Adaptive layout adjustment: Relocate critical facilities to higher ground to reduce flood risks. 	<ul style="list-style-type: none"> • 沿海設施防洪: 定期檢查輪換防汛物資儲備，定期開展防汛實戰演練。 • 適應性佈局調整: 將重要設施遷移至地勢較高區域，減少洪水威脅。 • 加強監測和預警: 獲取氣象監測信息和預報，及時預警風暴潮。
		Heat stress 熱應激	The rising incidence of chronic diseases increases corporate healthcare expenditures and long-term health costs, leading to revenue losses due to fewer comfortable working days available throughout the year and systemic declines in productivity.	慢性疾病發病率上升，增加企業醫療保健支出和長期健康成本，因全年可用的舒適工作日減少、系統性生產率下降而導致收入損失。	Mid-term Long-term 中期 長期	Self-operation 自身運營	<ul style="list-style-type: none"> ◦ Install cooling facilities: Implement misting systems and cooling equipment within the plant to create a comfortable working environment. ◦ Health Monitoring System: Regularly check employees' health status and provide necessary medical support. ◦ Adjust the working environment: Optimize work processes and reduce operating time in high-temperature environments. 	<ul style="list-style-type: none"> • 投資降溫設施: 在廠房內安裝噴霧系統和降溫裝置，創造舒適的工作環境。 • 健康監測系統: 定期檢查員工健康狀況，提供必要的醫療支持。 • 調整工作環境: 優化工作流程，減少在高溫環境下的作業時間。
Transition Risk 轉型風險	Policy and Legal Risks 政策及法律風險	Regulatory Requirements for Products and Services 產品及服務的監管要求	Stricter environmental compliance requirements will lead to increased costs in product development, procurement, and operations.	環保合規要求趨嚴將導致產品研發、採購及營運成本上升。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Developing eco-friendly materials: Investing resources in the development of recyclable and bio-based materials to reduce reliance on single-use plastics and ensure the sustainability of raw materials. ◦ Compliance Enhancement: Continuously monitor regulatory changes across operational locations, establish a product lifecycle compliance mechanism, and ensure adherence to increasingly stringent environmental regulations. 	<ul style="list-style-type: none"> • 研發環保材料: 投入資源開發可回收材料和生物基材料，減少對一次性塑膠的依賴，確保原材料的可持續性。 • 合規性提升: 持續監測各運營地政策變化，建立產品全生命週期合規機制，確保符合日益嚴格的環保法規。
		Technical Risk 技術風險	Carbon emission cost 碳排放成本	Carbon taxes and carbon trading may lead to increased operating costs.	碳稅和碳交易可能導致營運成本上升。	Long-term 長期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Key Equipment Energy Saving and Emission Reduction: Implement an equipment emission reduction plan by improving equipment operating efficiency, enhancing operation and maintenance effectiveness, and prioritizing the selection of high-efficiency, energy-saving equipment to achieve a reduction in carbon emission intensity by 2030. ◦ Improving energy efficiency: Continuously developing more energy-efficient processes and low-carbon-intensive products, reducing energy consumption per unit of product through technological upgrades and process optimization, and adapting to carbon pricing mechanisms.

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Transition Risk 轉型風險	Market Risk 市場風險	Rising raw material costs 原材料成本上升	Accelerated decarbonization in the upstream supply chain may lead to fluctuations in raw material prices, affecting raw material cost volatility and resulting in a decline in gross profit per unit of product.	上游供應鏈加速脫碳可能導致原材料價格的波動，影響原材料成本波動及單位產品毛利下降。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Supply Chain Decarbonization: Continuously promote energy conservation and emissions reduction in the supply chain, enhance logistics and transportation efficiency through localized production, and continuously improve vehicle utilization rates. ◦ Supply Chain Risk Management: Implement a multi-source procurement strategy and sign long-term supply contracts to enhance supply chain stability and cost efficiency. ◦ Technology upgrade and innovation: Optimizing existing production processes to reduce energy and resource waste. 	<ul style="list-style-type: none"> ● 供應鏈脫碳: 持續推動供應鏈節能減排，通過本地化生產提高物流運輸運作效率，持續改善車輛利用率。 ● 供應鏈風險管理: 實施多源採購策略，簽訂長期供應合同，提高供應鏈的穩定性和成本效率。 ● 技術升級與革新: 優化現有生產工藝，減少能源和資源的浪費。
	Market Risk 市場風險	Shift in consumer preferences 消費者偏好的轉變	Consumers shifting toward green consumption may lead to loss of market share and increased costs, thereby continuously affecting company revenue and profits.	消費者轉向綠色消費，可能導致市場份額流失、成本增加，進而持續影響公司收入和利潤。	Long-term 長期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Continuously developing green products: Investing in the development of low-emission production technologies and materials, leveraging innovation from product design to manufacturing stages to enhance raw material efficiency and environmental performance. ◦ Consumer Engagement: Conduct market consumer education, increase promotion of green products, meet the demand of younger consumer groups for sustainable products, and enhance consumer recognition and loyalty. 	<ul style="list-style-type: none"> ● 持續打造綠色產品: 投資開發低排放生產技術和材料，從產品的設計到生產階段，充分發揮創新能力，提升原料使用效率及產品環保性能。 ● 消費者互動: 開展市場消費者教育，加大綠色產品宣傳，滿足年輕消費群體對可持續產品的需求，提升消費者認同感與忠誠度。
Climate Opportunity 氣候機遇	Resource Efficiency 資源效率	By-product recycling and reuse 副產品回收再利用	Actively promoting the resource utilization of by-products can generate circular economy benefits, create new revenue streams, and reduce procurement expenses.	積極推進副產品資源化利用，可轉化為循環經濟收益，拓展新收入來源，降低採購支出。	Short-term Mid-term 短期 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Improving management efficiency: The "Waste-to-Value" initiative has been rolled out to hygiene product factories across various countries. ◦ By-product Recovery: Develop technologies to recycle by-products generated during production, such as scraps and packaging, to reduce environmental impacts from landfilling and incineration. ◦ Waste resource recovery: Using recycled materials to produce new products, reducing raw material costs. 	<ul style="list-style-type: none"> ● 提升管理效率: 變廢為寶行動已推廣到各國衛品工廠。 ● 副產品回收: 開發技術將生產過程中產生的邊角料和包裝等副產品回收利用，減少填埋和焚燒帶來的環境影響。 ● 廢棄物資源化: 將回收的材料用於生產新產品，降低原材料成本。
	Resilience 韌性	Clean energy usage 清潔能源使用	Increasing the proportion of clean energy usage helps stabilize energy costs and reduce carbon emissions per unit of product.	通過提升清潔能源使用比例有利於穩定能源成本，降低單位產品碳排放。	Mid-term 中期	Self-operation 自身運營	<ul style="list-style-type: none"> ◦ Energy savings: The warehouse uses translucent materials such as skylights to replace conventional roofing, making full use of natural lighting. ◦ Continuously increase the use of renewable energy: Install solar photovoltaic systems in production facilities to reduce reliance on high-carbon-emission energy sources and lower carbon emissions per unit of product. 	<ul style="list-style-type: none"> ● 節省能耗: 倉庫採用亮瓦等透明材料替代普通屋頂，充分利用自然照明。 ● 持續增加可再生能源的使用: 在生產廠房佈局太陽能光伏，減少對高碳排放能源的依賴，降低單位產品的碳排放。
	Market 市場	New Market Access 新市場準入	Conducting product carbon footprint accounting and environmental footprint analysis helps improve ESG ratings and product recognition, access high-standard markets, and enhance competitive advantage.	開展產品碳足跡核算與環境足跡分析，有助於提升 ESG 評級和產品認可度，開拓高標準市場，增強競爭優勢。	Mid-term 中期	Upstream value chain Self-operation 價值鏈上游 自身運營	<ul style="list-style-type: none"> ◦ Product Carbon Footprint Accounting: Conduct product carbon footprint assessments to meet international compliance requirements and enhance ESG ratings. ◦ Exploring emerging markets: Developing green products for markets with high environmental standards to achieve greater market recognition. 	<ul style="list-style-type: none"> ● 產品碳足跡核算: 開展產品碳足跡評估，滿足國際合規要求，提升 ESG 評級。 ● 開拓新興市場: 針對高環保標準市場，開發綠色產品，獲取更高的市場認可度。

Softcare has established a systematic climate risk management process covering risk identification, assessment, response, and continuous improvement mechanisms. The Company has set up an organizational structure that includes governance-level oversight, execution-level implementation, and full employee participation. The Board of Directors serves as the highest decision-making body, reviewing risk response strategies, while the Risk Management Department is responsible for implementation, with internal control, legal, and audit departments collaborating on risk management. We have integrated the assessment and balancing of climate-related risks and opportunities into the Company's risk management procedures and relevant decision-making processes, and have formulated targeted measures in areas such as system optimization, process control, technology enablement, and team building to ensure the Company's stable and sustainable development.

樂舒適已建立系統化的氣候風險管理流程，涵蓋風險識別、評估、應對與持續改進機制，公司已建立涵蓋治理層監督、執行層落地及全員參與的組織架構，董事會作為最高決策機構、審議風險應對方案，風險管理部負責執行，內控、法務、審計等部門協同管控。我們已將氣候相關風險和機遇相關的權衡評估納入公司的風險管理程序及相關決策流程中，針對性制定制度優化、流程管控、技術賦能及團隊建設等措施，確保企業穩健可持續發展。



Climate-Related Risk and Opportunity Identification and Assessment
氣候風險及機遇識別與評估

- **Foundational Research and Analysis:** Building on previous assessments, international climate risk databases, and industry benchmarking, the Company analyzed emerging trends in climate-related regulations to identify potential climate risks and opportunities relevant to its operations and strategic business planning.
- **Collaborative Assessment Process:** The Company conducted climate literacy training sessions and workshops, and distributed targeted questionnaires to engage representatives from key internal departments in the assessment process. Through a structured methodology, climate risks were evaluated based on likelihood and potential impact, with qualitative and quantitative analyses conducted to assess their implications over the short, medium, and long term.
- **基礎調研與分析：**結合過往識別結果、國際氣候風險數據庫及同業調研，分析氣候變化監管趨勢，識別與公司營運及業務規劃相關的潛在氣候風險和機遇。
- **團隊合作與評估：**開展氣候知識培訓和工作坊，分發調研問卷，邀請內部部門代表參與評估。基於概率和影響程度，對氣候風險在短期、中期和長期的影響進行定性與定量分析。

Climate Impact Analysis
氣候影響分析

- **Scenario Development:** Drawing on climate models and publicly available data from authoritative sources such as the IPCC, the Company has developed multi-dimensional climate scenarios to assess the potential impacts of climate-related risks on its operations and value chain.
- **Quantitative Assessment:** Using a combination of quantitative modeling and industry expertise, the Company analyzed the financial, operational, and asset-related implications under each climate scenario—such as physical asset damage, operational disruptions, and associated financial exposure—providing data-driven insights to support strategic decision-making.
- **Risk and Opportunity Prioritization:** By integrating insights from senior management and external experts, the Company has prioritized identified climate-related risks and opportunities. This process enables the recognition of material climate issues and establishes clear priorities for risk mitigation and strategic response.
- **情景設定：**採用 IPCC 等機構的氣候模型與公開數據，構建多維度氣候情景，評估氣候風險對營運及價值鏈的潛在影響。
- **定量分析：**結合定量模型與行業經驗，分析氣候情景下資產損失、營運中斷及財務影響，提供數據支持決策。
- **優次排序：**整合管理層及外部專家意見，對氣候風險及機遇進行排序，識別公司重大氣候相關風險，明確應對優先順序。

Climate Resilience Assessment
氣候應對能力評估

- **Effectiveness Evaluation of Response Strategies:** Building on historical experience and the outcomes of climate scenario analysis, the Company evaluates the effectiveness of its existing climate response measures to ensure they remain robust under evolving conditions.
- **Enhancing Organizational Resilience:** Informed by assessment findings, the Company refines its climate adaptation strategies and optimizes resource allocation to strengthen its capacity to withstand and adapt to climate-related risks.
- **Mechanism for Continuous Improvement:** A dynamic review mechanism has been established to regularly update climate risk assessments and adapt response measures accordingly, ensuring the Company's resilience strategies remain current, forward-looking, and aligned with emerging climate challenges.
- **應對策略有效性分析：**基於歷史經驗與氣候情景分析結果，評估現有氣候應對措施的有效性。
- **韌性提升：**針對分析結果，調整氣候應對策略，優化資源配置，增強公司對氣候風險的適應能力。
- **持續改進機制：**建立動態評估機制，定期更新氣候風險分析，確保應對措施與時俱進。

Climate Resilience Analysis 氣候韌性分析

Our scenario analysis reveals the potential risks and opportunities that Softcare may face under different future climate change scenarios. With existing climate resilience, the Company is already equipped to address these challenges.

我們的情景分析揭示了樂舒適在未來將面臨的不同氣候變化情景下的潛在風險和機遇，憑藉現有的氣候韌性，公司已具備應對挑戰的能力。

Physical Risk 物理風險

Softcare production bases are distributed across different geographical regions, effectively mitigating the risk of operational disruptions caused by sudden extreme climate events. Past experience has shown that extreme weather events have not significantly impacted Softcare, and the Company has successfully managed the negative effects of extreme weather through continuous improvement of its business continuity plans and strengthened emergency response mechanisms.

樂舒適生產基地分佈於不同地理區域，有效分散了急發的極端氣候事件可能帶來的生產營運中斷風險。過去的經驗顯示，極端天氣事件尚未對樂舒適造成重大影響，且公司通過不斷完善業務連續性計劃和強化應急響應機制，成功應對極端天氣帶來的負面影響。

Transition Risk 轉型風險

Softcare has not experienced any significant climate or environmental violations, and fluctuations in raw material prices have not had a material impact on the Company. However, as carbon prices continue to rise in the future and our facilities may be included in carbon trading markets, carbon emission costs could become one of the Company's major operating expenses. Regarding policy and legal risks, we place high importance on the requirements set forth in the HKEX's Implementation Guide on Climate-Related Disclosures under the ESG Framework and have established a clear action plan to progressively achieve compliance. Currently, our disclosures already address the majority of compliance requirements. Due to limitations related to the Company's development stage and management capacity, we have not yet disclosed information regarding climate-related remuneration policies, the amounts and percentages of assets or business activities exposed to physical or transition risks or involved in climate-related opportunities, capital expenditures, financing or investments related to climate risks and opportunities, or our internal carbon price. We are progressively carrying out relevant analyses and data collection. Going forward, we will continue to monitor climate change trends and regulatory requirements, consistently enhancing the quality and transparency of our disclosures to provide stakeholders with more comprehensive information, thereby demonstrating our commitment and accountability in addressing climate change.

樂舒適未遭遇重大氣候或環境違規事件，原材料價格波動亦未對公司產生顯著影響。然而，隨著未來碳價持續上漲以及我們的工廠可能被納入碳交易市場，碳排放成本可能成為公司的主要營運成本之一。在政策及法律風險方面，我們高度重視港交所《環境、社會及管治框架下氣候信息披露的實施指引》的要求，並已制定明確的行動計劃，以逐步實現合規目標，目前我們的披露事項已涵蓋對大部分合規要求的回應，由於公司發展進程及管理能力的限制，我們尚未實現對氣候薪酬政策、易受物理 / 轉型風險影響或涉及氣候相關機遇的資產或業務活動的金額及百分比、用於氣候風險及機遇的資本開支、融資或投資金額及內部碳價格的披露，我們正在逐步開展相關分析及統計工作，未來，我們將持續關注氣候變化趨勢和監管要求，不斷提升信息披露的質量和透明度，為利益相關方提供更加全面的信息參考，以彰顯我們在氣候變化方面的行動力和責任感。

Continuous Monitoring and Adaptation 持續關注與適應

Although Softcare already possesses a certain level of climate resilience, the long-term impacts of climate change—given its high degree of uncertainty—require ongoing attention. Therefore, we continuously monitor the latest climate and environmental regulatory trends, optimize our green transformation strategy, advance the development of environmental management systems, and implement a series of initiatives to improve energy efficiency and increase clean energy usage. This enables greener production and lower-carbon products, leveraging technological innovation to reduce both carbon emission and compliance costs. At the same time, the Company will strengthen collaboration with external stakeholders, refine sustainable procurement policies for suppliers, continuously optimize warehouse and logistics networks, and actively respond to consumer demand for sustainable, green products through low-carbon brand development. These efforts further enhance climate resilience, support sustainable growth and climate adaptation objectives, and demonstrate our responsibility and forward-looking strategy within the global sustainable development movement.

儘管樂舒適已具備一定氣候韌性，但由於氣候變化存在高度不確定性，其長期影響需持續關注。因此，我們實時監測最新的氣候與環境監管趨勢，優化綠色轉型策略，推進環境管理體系建設以及一系列能源效率提升與清潔能源使用項目，使生產端綠色化，使產品端低碳化，以技術創新驅動降低碳排放成本與合規成本。與此同時，公司將強化與外部利益相關方的合作，完善供應商可持續採購制度，不斷優化倉儲與物流佈局，並通過低碳品牌建設，積極響應消費者對綠色可持續產品的需求，進一步提升氣候韌性，實現可持續增長與氣候適應性目標，展現自身在全球可持續發展浪潮中的責任擔當與前瞻佈局。

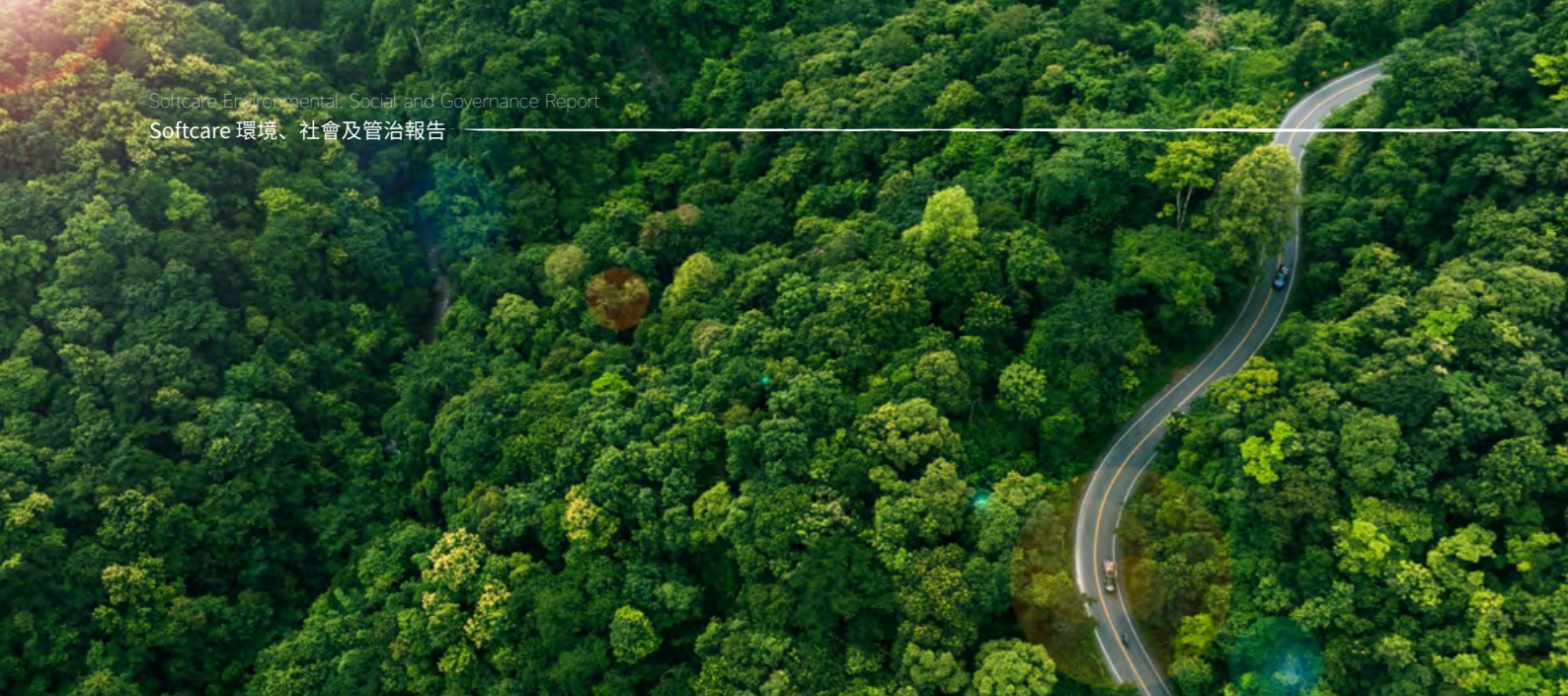
Metrics and Targets 指標及目標

The Company continues to advance energy conservation and carbon reduction initiatives, setting a long-term goal to reduce carbon emission intensity per unit of product by 10% before 2030. To support this goal, the Company has established a comprehensive energy management system, continuously conducted greenhouse gas inventories, and systematically collect and analyze climate-related quantitative data to inform decision-making and improvement efforts.

Each factory has established specific energy consumption targets per unit of production, which are incorporated into daily management metrics and regularly reviewed on a monthly basis. For factories failing to meet these targets, performance deductions will be applied to the plant managers, and they will be required to submit root cause analyses and concrete improvement plans to ensure timely identification of issues, clear accountability, and effective corrective actions.

公司持續推動節能降碳工作，設定於 2030 年前將單位產品碳排放強度降低 10% 的長期目標。為支持此目標，公司已建立完善的能源管理體系，持續開展溫室氣體盤查，並系統性收集與分析氣候相關的量化數據，作為決策與改善的依據。

各工廠均設有單位產品電耗目標，並將其納入日常管理指標，每月定期檢視達成狀況。對於未達標的工廠，將對廠長進行績效扣減，同時要求提交根本原因分析及具體改善計劃，確保問題即時發現、責任明確、糾正到位。



Management Objectives 管理目標



Carbon emission reduction targets

- 2030 Carbon Reduction Target: A 10% reduction in carbon emissions per unit compared to 2024 levels.

碳減排目標

- 2030 碳減排目標：每單位碳排放量相對於 2024 年下降 10%。

Energy Management Objectives

- Using 2024 as the base year, energy consumption intensity will decrease by 10% by 2030.
- By 2025, achieve more sustainable low-carbon transportation, more energy-efficient processes, and less carbon-intensive products.

能源管理目標

- 以 2024 年為基準年，到 2030 年，能源消耗強度實現下降 10%。
- 到 2025 年，實現更多更可持續的低碳交通，更節能的工藝和更低碳密集型的產品。

Circular economy objectives

- Continuously maintain a high waste recycling and utilization rate.

循環經濟目標

- 持續維持廢棄物高回收利用率。

Target Year Progress 目標年度進展



- In 2025, the carbon emission per unit was 0.0348 metric tons of carbon dioxide equivalent, a slight decrease compared to 2024. We will continue to enhance energy conservation and emissions reduction, expand investments in photovoltaic projects, and steadily advance toward our 2030 carbon reduction target.

- 2025 年，每單位碳排放量為 0.0348 二氧化碳當量，較 2024 年小幅下降。我們將持續節能減排，擴大光伏投資，持續向 2030 降碳目標邁進。

Indicator 指標	Unit 單位	2023	2024	2025
Total greenhouse gas emissions (Scope 1 & Scope 2) 溫室氣體排放總量 (範圍 1 & 範圍 2)	ton of carbon dioxide equivalent 噸二氧化碳當量	22,513.33	26,573.86	32,073.47
Total greenhouse gas emissions intensity 溫室氣體排放總排放強度	tonnes of carbon dioxide equivalent per 10,000 wafers produced 噸二氧化碳當量 / 萬片產量	0.0345	0.0350	0.0348
Scope 1 Direct Greenhouse Gas Emissions 範圍 1 直接溫室氣體排放	ton of carbon dioxide equivalent 噸二氧化碳當量	1,688.24	2,862.43	3,323.70
Scope 2 Indirect Greenhouse Gas Emissions 範圍 2 間接溫室氣體排放	metric ton of carbon dioxide equivalent 噸二氧化碳當量	20,825.09	23,711.43	28,749.77
Scope 3 greenhouse gas emissions 範圍 3 溫室氣體排放	ton of carbon dioxide equivalent 噸二氧化碳當量	442.52	679.32	1,053,989.58
Category 1 Purchased Goods and Services 類別 1 外購商品和服務	metric tons of carbon dioxide equivalent 噸二氧化碳當量	/	/	533,952.61
Category 4: Upstream Transportation and Distribution 類別 4 上游運輸和配送	metric ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	518,863.72
Category 6 Business Travel 類別 6 商務旅行	ton of carbon dioxide equivalent 噸二氧化碳當量	430.50	666.82	356.04
Category 7 Employee Commuting 類別 7 僱員通勤	ton of carbon dioxide equivalent 噸二氧化碳當量	12.02	12.51	13.10
Category 8 Upstream Leasing Assets 類別 8 上游租賃資產	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	801.67
Category 13 Downstream Leasing Assets 類別 13 下游租賃資產	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	2.45

Environmental Management 環境管理

The Company's environmental management adheres to the core philosophy of "conservation first, protection-oriented," guided by sustainable development and deeply integrating environmental responsibility into production operations and strategic planning. We strictly comply with standards such as ISO 14001: Environmental Management Systems—Requirements with Guidance for Use" and the "IFC Environmental, Health, and Safety Guidelines, while also aligning with local environmental regulations and stakeholder expectations. Our key focus areas include optimizing energy efficiency, continuously reducing water consumption, and improving waste resource recovery rates. Through the application of energy-saving and carbon-reduction technologies, as well as tiered waste recycling and utilization, we minimize environmental impact while maintaining production efficiency. Furthermore, we uphold the principle of "prevention first, full-process control," incorporating environmental impact assessments into new project planning and integrating ecological conservation principles into factory operations. We actively promote green development to support the achievement of sustainable goals that foster harmonious coexistence with nature.

公司環境管理秉持「節約優先、保護為主」的核心理念，以可持續發展為導向，將環境責任深度融入生產運營與戰略規劃。我們嚴格遵循《ISO14001：環境管理體系要求及使用指南》《IFC 環境、健康與安全指南》等標準，參照當地環境法規及利益相關方訴求，確立「優化能源利用效率、持續減少水資源消耗、提升廢棄物資源化率」的核心方向，通過節能降碳技術應用、廢棄物分級回收利用等舉措，在保障生產效率的同時，最大限度減少環境足跡。此外，我們堅持「預防為先、全程管控」原則，將環境影響評估納入新項目規劃，推動生態保護理念融入工廠運營，積極踐行綠色發展，助力實現與自然和諧共生的可持續目標。

Environmental Management System 環境管理體系

The Company's environmental management system establishes a comprehensive institutional framework covering energy utilization, emissions control, and waste disposal. Main policies include the Environmental, Health and Safety Manual, Energy Management Procedures, Emissions Management Regulations, and Waste Disposal Procedures. These documents clearly define methods for tracking energy consumption and promote the implementation of energy-saving technologies, establish monitoring standards and control requirements for emissions such as wastewater and exhaust gases, and implement specialized procedures for the classification, storage, and disposal management of solid waste. This ensures that all operational stages are conducted in accordance with established guidelines, supporting the systematic operation of the environmental management system.

公司環境管理體系構建了覆蓋能源利用、排放管控、廢棄物處置的全鏈條制度體系，核心制度包括《環境、健康與安全手冊》《能源管理辦法》《排放物管理制度》及《廢棄物處置程序》。明確規範能源消耗的統計方式與節能技術的推動執行，訂定廢水、廢氣等排放物的監測標準與管控要求，並透過專項程序落實固體廢棄物的分類、儲存與處置管理，確保各環節作業有據可依，支持環境管理體系的系統化運作。

公司建立由集團統一監督，工廠廠長為工廠第一責任人，工廠各職能部門執行的三層環境管理架構，確保環境管理工作有效落實。

The Company has established a three-tier environmental management structure, with group-level unified oversight, the factory manager as the primary responsible person at the factory level, and implementation by functional departments within the factory, ensuring effective execution of environmental management activities.

Group Environment, Health and Safety Management (ESHS) Department 集團環境、健康與安全管理 (ESHS) 部門

The Group ESHS department is responsible for the overall planning and supervision of environmental management across the Company, driving compliance and improvements at the factory level through audits. Specific responsibilities include:

- Develop environmental policies, technical standards, and audit requirements;
- Arrange the annual audit plan for each factory;
- Assign auditors to conduct on-site inspections to ensure the process is fair and professional;
- Collect audit results, prepare reports, and propose corrective actions;
- Track the factory's corrective actions and re-inspect when necessary to ensure issues are resolved;
- Share best practices to help factories improve their environmental performance.

集團 ESHS 部門負責全公司環境管理的整體規劃與監督，通過稽核來推動工廠層面的合規和改善，具體職責包括：

- 制定環境政策、技術標準和稽核要求；
- 安排每年對各工廠的稽核計劃；
- 指派稽核員進行現場檢查，確保過程公正專業；
- 收集稽核結果，撰寫報告，提出整改要求；
- 追蹤工廠的整改情況，必要時再次檢查，確保問題解決；
- 分享好的做法，幫助各工廠提升環境表現。

Factory Manager 工廠廠長

The plant managers of each factory are the highest responsible persons for environmental management and bear primary responsibility for their plant's environmental performance. Specific responsibilities include:

- Responsible for the compliant handling of wastewater, exhaust gas, noise, and solid waste;
- Organize production, equipment, warehousing, administrative and other departments to implement environmental measures;
- Analyze the root causes of issues identified during audit review, develop a corrective action plan, and assign responsible personnel and completion timelines;
- Oversee the implementation of corrective measures to prevent the recurrence of issues;
- Optimize management systems, operational procedures, and training content based on audit findings;
- Monthly statistics on electricity and fuel consumption are collected, abnormal situations are analyzed, energy-saving targets are compared, and carbon emissions per unit of product are controlled.

各工廠的廠長是環境管理的最高負責人，對本廠的環境表現負主要責任，具體職責包括：

- 負責廢水、廢氣、噪音和固體廢棄物的合規處理；
- 組織生產、設備、倉儲、行政等部門落實環境措施；
- 分析稽核發現的問題原因，制定整改計劃，指定負責人和完成時間；
- 監督整改措施執行，防止問題再次發生；
- 根據稽核結果，優化管理制度、操作流程和培訓內容；
- 每月統計電耗和油耗，分析異常情況，對比節能目標，控制單位產品的碳排放。

Executive Departments (Production, Equipment, Warehousing, Administration, etc.)
執行部門 (生產、設備、倉儲、行政等)

Departments within the factory related to the environment, such as production, equipment, warehousing, and administration, are responsible for daily environmental management. Their specific responsibilities include:

- Implement waste management and energy-saving measures, and maintain pollution prevention equipment.
- Cooperate with the group audit by providing true and complete documents and records.
- Accept on-site inspections and personnel interviews
- Propose specific corrective actions and completion timelines for the issues identified during the audit.
- Complete the rectification under the leadership of the plant manager and submit the supporting documents to the Group ESHS department.

工廠內與環境相關的部門，如生產、設備、倉儲、行政等，負責日常環境管理工作，具體職責包括：

- 落實三廢管理和節能措施，維護污染防治設備
- 配合集團稽核，提供真實完整的文件和記錄
- 接受現場檢查和人員訪談
- 對稽核發現的問題，提出具體整改措施和完成時間
- 在廠長領導下完成整改，並提交證明材料給集團 ESHS 部門

ESHS 部門

In addition, the Group's Human Resources Department and Finance Department provide essential coordination and support for environmental management. The Human Resources Department is responsible for establishing human resource management policies, providing personnel records required for audits, assisting in conducting environmental training and compliance awareness programs, and ensuring that environmental management requirements are effectively communicated to frontline employees. The Finance Department, based on the Company's overall environmental objectives, monitors the implementation progress across departments, makes recommendations on resource allocation and investment plans by incorporating environmental audit results, supports environmental-related information disclosure, and ensures that environmental management is aligned with financial decisions and long-term development strategies.

此外，集團人力資源部門及融資部在環境管理中提供必要協同與保障。集團人力資源部門負責制定人力管理制度，提供稽核所需的人事記錄，協助開展環境培訓與合規宣導，保障環境管理要求傳達至基層人員。融資部門則根據公司整體環境目標，追蹤各部門執行進度，結合環境稽核結果，提出資源配置與投資安排的建議，並支持環境相關信息披露，確保環境管理工作與財務決策和長期發展策略保持一致。

The Company actively promotes the standardization of environmental management, and all its factories currently hold environmental permits issued by local authorities in compliance with applicable regulations, ensuring operational compliance. With the exception of the El Salvador facility, which is scheduled to commence full-scale production in August 2025 and is therefore excluded from the 2025 environmental certification plan, all existing factories under the company's umbrella have obtained ISO 14001 Environmental Management System certification. The El Salvador facility is projected to complete its certification process in 2026.

公司積極推進環境管理標準化建設，目前旗下所有工廠均依法取得當地政府核發的環境許可，確保運營合規。除薩爾瓦多工廠因於 2025 年 8 月才正式投產，未納入 2025 年度環境體系認證規劃外，旗下所有現有工廠均已取得 ISO 14001 環境管理體系認證。該工廠預計將於 2026 年完成認證。

The Company's environmental management system follows the PDCA (Plan-Do-Check-Act) closed-loop model, driving the implementation of management requirements through a cyclical process of "setting objectives and policies, executing environmental initiatives, conducting phased monitoring and review, and verifying corrective actions and optimization." This ensures continuous improvement across all environmental performance areas.

公司環境管理體系遵循 PDCA 閉環模型，通過「目標制度制訂、環保舉措執行、分階段審核監督、整改驗證優化」的循環流程，推動各項管理要求落地，並實現持續改進。

Plan 計劃



In accordance with local regulations, requirements from stakeholders such as investors and exchanges, and industry-specific characteristics, the Company has established environmental targets including carbon emission intensity per unit of product, energy intensity, and solid waste recycling rate. To support the achievement of these targets, core policies such as the Environmental, Health and Safety Manual, Energy Management Procedures, and Waste Disposal Management Procedures have been developed to clarify management requirements and responsibilities. An annual audit plan is also established to ensure the effective and orderly operation of the system.

依據當地法規、投資者及交易所等相關方要求，並結合行業特性，公司制定單位產品碳排放強度、能源強度、固體廢棄物資源化率等環境目標。為支持目標達成，制定《環境、健康與安全手冊》《能源管理辦法》《廢棄物處置管理程序》等核心制度，明確管理要求與責任分工，並制定年度審核計劃，確保體系有序運行。

Do 執行



Each factory implements environmental measures such as energy-saving technology applications, renewable energy installations, waste classification management, and wastewater reuse. In addition, regular environmental-related training is conducted to enhance employees' compliance awareness and execution capabilities, ensuring effective implementation of all measures.

各工廠落實節能技術應用及可再生能源建設、固廢分類管理、廢水回用等環保舉措。同時，定期開展環境相關培訓，提升員工合規意識與執行能力，保障各項措施落地。

Check 檢查



Environmental audits are implemented in phases and steps, with a full-scope audit conducted at least once per year, and special audits added when necessary. The audits are led by the ESHS department, supported by the Human Resources department, to supervise and inspect implementation. Results are fed back to the relevant factories, and responsible personnel who fail to make required corrections or perform their duties adequately are handled according to regulations.

環境審核依階段分步實施，每年至少辦理一次全範圍審核，必要時增辦專項審核。審核由 ESHS 部門主導，人力資源部門協同，對執行情況進行監督檢查，結果反饋至相關工廠，對未按要求整改或履職不力的責任人依規處理。

Act 處置



For issues identified during the audit, the audited department must submit a corrective action plan within the specified timeframe. The ESHS Department, together with Human Resources, Finance, and relevant management, will follow up on the progress of corrective actions, verify the effectiveness of improvements, and, if necessary, organize a re-audit. Best practices will be incorporated into standardized processes and promoted across the group to achieve continuous optimization and overall improvement.

針對審核發現的問題，被審核部門須在規定時間內提交整改計劃。ESHS 部門聯合人力資源、融資及相關管理層跟進整改進度，驗證改善成效，必要時組織復審。優秀實踐經驗將納入標準化流程，在集團範圍內推廣，實現持續優化與整體提升。

Ecological and environmental protection 生態環境保護

The Company actively embraces the concept of green development, deeply integrating ecological and environmental protection requirements into its strategic planning and governance systems. It proactively responds to national guidelines on ecological civilization, participating in initiatives related to pollution prevention and control, resource conservation, and ecosystem protection. We are committed to prioritizing biodiversity conservation in all business decisions and will appropriately incorporate biodiversity considerations into operational risk assessments and site management processes. For both new facility construction and expansion plans, we assess potential impacts on surrounding ecosystems, avoid ecologically sensitive areas, and adopt construction and operational methods that minimize disturbance. In ecological restoration, we have invested over 300,000 RMB in planting native grasses at our Kenya facility, which not only aids carbon sequestration but also prevents soil erosion and helps maintain local ecological balance, advancing environmental co-benefits. Furthermore, the Company actively encourages its internal and external partners to follow relevant biodiversity actions.

公司積極踐行綠色發展理念，將生態環保要求深度融入企業戰略規劃與治理體系，主動響應國家生態文明建設方針，參與污染防治、資源節約與生態保護等相關工作。我們承諾在各項業務決策中優先考量生物多樣性保護，並會適當將生物多樣性納入營運風險評估與場址管理流程。無論是新建廠房或擴產規劃，皆會評估對周邊生態的潛在影響，避開生態敏感區域，並採取最小干擾的施工與運作方式。在生態修復方面，我們亦投入逾 30 萬元人民幣於肯尼亞工廠種植本地草皮，不僅有助於固碳吸碳，更能防止土壤侵蝕、維護當地生態平衡，實踐環境共好。此外，本公司積極鼓勵其內外部的合作夥伴遵循相關生物多樣性行動。

Key Performance Highlights 亮點績效

30 萬元人民幣

In ecological restoration, we have invested over 300,000 RMB in planting native grasses at our Kenya facility.

在生態修復方面，我們亦投入逾 30 萬元人民幣於肯尼亞工廠種植本地草皮。



Kenya factory grows local turf
肯尼亞工廠種植本地草皮

Environmental Management Culture Development 環境管理文化建設

To enhance environmental awareness and professional capabilities across all employee levels, the ESHS department regularly conducts environmental training for factories and operational units, focusing on key topics such as waste management, energy conservation and carbon reduction, resource recycling, and compliance operations. This ensures that environmental management requirements are effectively communicated and implemented at the production frontline. The training combines online instruction with on-site guidance and features differentiated curricula tailored to management and frontline personnel to strengthen understanding of objectives and clarity of responsibilities. This year, specialized training on the Waste Disposal Procedures has been delivered to plant managers and warehouse supervisors from eight factories, systematically communicating the Company's requirements for compliant solid waste disposal, clarifying the target of achieving over 95% resource recovery rate, and defining the responsibilities of personnel across various stages. Through institutionalized and routine training mechanisms, the Company continuously strengthens environmental accountability within the organization, transforming environmental management from procedural compliance into habitual practice, and progressively establishing a goal-oriented, organization-wide environmental culture that lays a solid foundation for sustainable development.

為提升各級員工的環境意識與專業能力，ESHS 部門定期面向各工廠及執行部門開展環境相關培訓，內容聚焦廢棄物管理、節能減碳、資源循環利用、合規操作等關鍵議題，確保環境管理要求有效傳達並落實於生產一線。培訓採用線上授課與現場指導相結合的方式，針對管理層與基層操作人員設計差異化課程，強化目標理解與職責認知。本年度已組織 8 個工廠的廠長及倉庫經理參與《廢棄物處置程序》專題培訓，系統宣導公司對固體廢棄物合規處置的要求，明確資源化率達 95% 以上的目標，並釐清各環節相關人員的職責分工。透過制度化、常態化的培訓機制，公司持續強化組織內部的環境責任意識，推動環境管理從制度規範轉化為行為習慣，逐步建立起目標導向、全員參與的環境文化體系，為可持續發展奠定堅實基礎。

Emissions Management 排放物管理

Management Objectives 管理目標

- Actively maintain a high wastewater recycling rate. 積極維持廢水高回收率。
- Continuously maintain a high waste recycling and utilization rate. 持續維持廢棄物高回收利用率。

Target Year Progress 目標年度進展

- In 2025, we actively maintained a high wastewater recycling rate. 2025年，積極維持廢水高回收利用率¹。
- In 2025, through strict waste sorting and selling all recoverable materials, a high recycling rate for recyclable waste has been achieved¹. 2025年，通過對廢棄物嚴格分類，應賣盡賣，已實現可回收類別廢棄物較高回收利用率¹。

The Company regards environmental compliance and resource sustainability as core elements of operational management, systematically planning the full lifecycle management of exhaust gases, wastewater, and solid waste. It is committed to achieving refined control across all stages—from source reduction and process control to end-of-pipe treatment. Through institutionalized management and cross-departmental collaboration, the Company ensures that all emissions comply with national and local regulatory requirements, while continuously improving resource recycling efficiency and reducing environmental impact.

To strengthen management foundations, the Company has established the Emissions Management System, integrating international standards with local compliance requirements to form a comprehensive emissions control system covering the entire production process. Each factory strictly implements pollutant monitoring and record-keeping mechanisms, enforces measures such as wastewater reuse, exhaust gas purification, and classified waste disposal, and regularly undergoes internal audits and external oversight. The Company proactively invites local environmental regulatory authorities to conduct on-site reviews to ensure transparent and compliant operations. As of the date of the Report, no major environmental pollution incidents have occurred at any operational sites, and no administrative penalties have been imposed due to environmental violations.

公司將環境合規與資源永續視為營運管理的核心要務，系統規劃廢氣、廢水及固體廢棄物的全生命周期管理，致力於從源頭減量、過程控制到末端處置的各個環節實現精細化管控。透過制度化管理與跨部門協作，確保各項排放符合國家及地方法規要求，並持續提升資源循環效率，降低環境負荷。

為強化管理基礎，公司制定《排放物管理制度》，結合國際標準與各地合規要求，形成覆蓋全生產流程的排放物管控體系。各工廠嚴格執行污染物監測與記錄機制，落實廢水回用、廢氣淨化與廢棄物分類處置等措施，並定期接受內部稽核與外部監督，主動邀請當地環保主管機關進行現場審查，確保管理透明合規。截至本報告發布日，所有營運據點均未發生重大環境污染事件，亦無因環境違規行為遭受行政處罰。

¹ Restricted by the complex and uneven economic levels across countries and incomplete environmental protection industry chains, the company's non-recyclable solid waste and wastewater still require compliant disposal by municipal or industrial park third-party suppliers.

¹ 受限於多國複雜、不平衡的經濟水準和不完整的環保產業鏈，總體上公司不可回收利用的固體廢棄物和廢水仍需市政或園區的第三方供應商進行合規處置。

Wastewater Management 廢水管理

In terms of wastewater resource utilization, the wastewater generated from production and operations primarily consists of concentrate produced by reverse osmosis (RO) during the pure water preparation process. After pretreatment to meet water quality standards, all of this concentrate is reused for toilet flushing, fire protection, and other purposes, achieving zero discharge of production wastewater. Meanwhile, for factories with newly added wet wipe production lines, such as in Zambia, projects to recycle and reuse reclaimed water from wet wipe production wastewater are being progressively implemented. This ensures that wastewater management standards for new production lines align with the Company's overall requirements, thereby comprehensively enhancing the efficiency of water resource recycling and reuse.

在廢水資源化利用方面，生產運營產生的廢水以純水製備環節反滲透（RO）技術產生的濃水為主，該類濃水經預處理達到水質標準後，全部回用於廁所沖洗、消防用水等環節，實現生產廢水零外排；同時，針對贊比亞等新增濕巾生產線的工廠，也在逐步推動濕巾生產廢水的中水回用項目，確保新產線廢水管理標準與公司整體要求保持一致，全面提升水資源循環利用效率。

Waste Gas Management 廢氣管理

The waste gases generated during our production operations primarily consist of nitrogen oxides, sulfur oxides, and particulate matter. Nitrogen oxides and sulfur oxides are produced when generators are used during power outages, which is an essential measure to address the unstable local power supply. Particulate matter mainly originates from dust emissions during the production process. To effectively manage air emissions, we have installed negative-pressure dust collection systems in all production workshops. Enclosed capture hoods are positioned above or beside dust-generating equipment to immediately extract dust produced during operations to a safe area, where it is compressed, packaged, and properly disposed of. This approach effectively reduces dust dispersion and ensures cleanliness and safety both within and outside the facility.

我們在生產運營過程中產生的廢氣主要為氮氧化物、硫氧化物及顆粒物，其中氮氧化物、硫氧化物為停電時使用發電機產生，為應對當地電力不穩定情況，使用發電機為必須舉措。顆粒物主要來源於生產過程中的粉塵排放，為有效管理廢氣排放，我們於各生產車間均安裝負壓除塵裝置，並在產塵設備的上方或側面設置密閉式集氣罩，將生產過程中產生的粉塵即時抽取至安全區域，經壓縮打包後妥善處理，有效減少粉塵擴散，保障廠區內外環境的清潔與安全。



Waste Management 廢棄物管理

For various types of waste generated during production and operations, we strictly comply with applicable environmental laws and regulations in all operational regions, have established a Waste Disposal Management Procedure, and implemented a comprehensive waste management system to ensure that the entire process—from waste classification, storage, and transportation to disposal—is standardized and properly controlled. Meanwhile, we actively promote waste reduction and resource recovery.

Hazardous waste generated during our production and operations primarily includes waste paint cans, waste ink cartridges, waste mineral oil. To ensure safe and compliant disposal of hazardous waste, we have established a dedicated solid waste management ledger to meticulously track and record the entire process—from generation and storage to transportation. We carefully screen our partners to ensure all hazardous waste is properly handled by qualified third-party agencies. Meanwhile, we actively promote source reduction of hazardous waste by implementing technological and process improvements, such as using laser coding instead of ink, to continuously reduce the amount of hazardous waste generated.

Non-hazardous waste is the primary type of waste generated during the Company's production and operations, mainly originating from materials such as nonwoven fabric scraps, packaging plastics, paper products, and wood. Guided by the 3R principles (Reduce, Reuse, Recycle), we promote scientific management and resource recovery of non-hazardous waste. In 2025, the Company established and issued the Waste Disposal Management Procedure, which clearly requires each factory to set material loss standards, implement waste sorting, weighing, and statistical procedures, and conduct relevant training to ensure proper execution. Currently, production facilities in Kenya and Senegal have fully implemented classification management for 16 categories of general solid waste, covering recyclable materials such as nonwoven fabric, PP pellets, PE pellets, cardboard, wooden pallets, and scrap metal, while actively seeking opportunities for resource recovery. Kenya has already established a complete waste inventory and revenue accounting system; Senegal initiated waste sorting and collection at the end of May, having preliminarily established a classification system and advancing the development of disposal resources. Going forward, we will continue to optimize waste collection, storage, and transportation processes to enhance resource recycling efficiency and support the development of a circular economy.

針對生產運營過程中產生的各類廢棄物，我們嚴格遵守各運營地區適用的環保法律法規，制定了《廢棄物處置管理程序》，建立完善的廢棄物管理體系，確保廢棄物從分類、儲存、運輸到處置全流程規範可控，同時積極推動廢棄物減量與資源化利用。

我們生產運營過程中產生的有害廢棄物主要包括廢油漆桶、廢油墨桶、廢礦油等。為保障有害廢棄物處置安全合規，我們建立專門的固體廢棄物管理台賬，對有害廢棄物的產生、貯存、轉運等全流程進行精細化跟蹤記錄；嚴格篩選合作夥伴，確保所有有害廢棄物均交由具備相應資質的第三方機構進行妥善處置。同時，我們積極推動有害廢棄物源頭減量，通過實施激光噴碼替代油墨等技術與工藝優化措施，持續降低有害廢棄物產生量。

無害廢棄物為本公司生產運營過程中產生的主要廢棄物類型，主要來源包括無紡布邊角料、包裝塑料、紙品及木材等材料。我們以 3R 原則（Reduce 減量、Reuse 回用、Recycle 循環）為核心，推動無害廢棄物的科學管理與資源化利用。2025 年，公司制定並發布《廢棄物處置管理程序》，明確要求各工廠建立物料損耗標準，落實廢棄物分類、稱重與統計作業，並開展相關培訓以確保執行到位。目前，肯尼亞與塞內加爾的生產工廠已全面推行 16 類一般固體廢棄物的分類管理，涵蓋無紡布、PP 粒子、PE 粒子、紙箱、木托盤、廢鐵等可回收材料，並積極尋找資源化機會。其中，肯尼亞已建立完整的廢棄物統計清單與收益核算機制；塞內加爾自 5 月底啟動分類收集，已初步建立分類體系並推動處置資源開發。未來我們將持續優化廢棄物的收集、貯存與轉運流程，提升資源再利用效率，助力循環經濟。

Key Performance Highlights 亮點績效



537.62 萬元 / RMB **5.3762** million

During the reporting period, factories across various countries generated additional revenue of approximately RMB 5.3762 million through waste resource recovery, achieving a win-win outcome in terms of environmental benefits and economic value.

報告期間，各國工廠通過廢棄物資源化回收獲得額外收益約人民幣 537.62 萬元，實現環境效益與經濟價值的雙贏。

	General Non Woven (KG)	PP pellets (KG)	CLEAR POLYTHENE (KG)	PE (KG)	COLOURED POLYTHENE (KG)	NON WOVEN SPAD (KG) LEFT OVER MATTER	CARTONS (KG)	CARDBOARD TUBES (KG)	PUFFY (KG)	LCMP (KG)	HOT NON WOVEN (KG)	Tray bag (pcs)	Temp (kg)	Wood Pallet (PCE)	BROKEN PLASTIC PALLETS (pcs)	FERWOOD (KG)	WASTE OIL(L)
物料名稱	无纺布边角料	PP 粒子	透明塑料膜	PE 粒子	有色塑料膜	无纺布边料	紙箱	紙筒	棉絮	LCMP	热无纺布	托盤袋	廢鐵	木托盤	塑料托盤	鐵木托盤	廢機油
處置方式 (Environmental Protection)	回收	回收	回收	回收	回收	回收	回收	回收	回收	回收	回收	白用	回收	回收	回收	回收	回收
照片 Photos																	

Noise Management 噪聲管理

The Company places high importance on noise pollution prevention and control as well as employee occupational health protection, adopting an integrated management strategy of "source prevention, process control, and continuous monitoring" to comprehensively reduce noise risks in workplaces and at factory boundaries. During the initial design phase, noise control measures are incorporated into factory planning, enhancing sound insulation through increased wall thickness, optimized equipment layout, and the establishment of green belts around the facility to effectively block noise transmission paths. After the factory commenced operations, regular noise monitoring at the factory boundary has been conducted, with all test results complying with local regulatory standards. To date, there have been no instances of exceedances, nor any noise-related complaints from surrounding communities, demonstrating the effectiveness and stability of the control measures.

Regarding employee protection, the Company has incorporated hearing protection into the group's unified occupational health and safety protection (ESHS PPE) standards. Based on job-specific risks, a personal protective equipment (PPE) allocation matrix has been established, clearly defining the distribution and usage requirements for hearing protection equipment such as earplugs, which are provided free of charge in compliance with quality standards. Through daily safety inspections and weekly safety meetings, employee awareness of protection measures is continuously reinforced, with immediate reminders and corrections provided for non-compliance. Additionally, the group compiles monthly statistics on instances of non-wearing across all factories, incorporating these results into managerial performance evaluations to strengthen accountability and ensure effective management. This ensures continuous control of noise-related risks, balancing environmental compliance with employee health.

公司高度重視噪音污染防控與員工職業健康保護，採取「源頭預防、過程管控、持續監測」的綜合管理策略，全面降低作業場所與廠界噪音風險。在源頭設計階段，即於工廠規劃中納入噪音防治措施，透過增加牆體厚度、優化設備布局等方式強化隔音效果，並在廠區周邊設置綠化帶，有效阻隔噪音傳播路徑。工廠投產後，定期執行廠界噪音監測，檢測結果均符合當地法規標準，至今未發生超標情形，亦無周邊社區因噪音問題提出投訴，顯示管控成效穩健。

在員工防護方面，公司已將聽力保護納入集團統一的職業健康與安全防護 (ESHS PPE) 標準，依崗位風險建立個人防護具配置矩陣，明確耳塞等聽力防護用品的配發與使用規範，並免費提供合格器材；透過每日安全巡檢、每週安全例會宣導，持續強化員工防護意識，對未依規定佩戴者即時提醒與糾正。同時，集團每月統計各工廠違規未佩戴人次，並將結果納入管理人員績效考核，強化管理責任落實，確保噪音風險全程受控，兼顧環境合規與員工健康。

Optimize Resource Utilization 優化資源使用

Management Objectives 管理目標

- By 2025, achieve more sustainable low-carbon transportation, more energy-efficient processes, and less carbon-intensive products.
- 到 2025 年，實現更多更可持續的低碳交通，更節能的工藝和更低碳密集型的產品。
- Taking 2024 as the base year, energy consumption intensity will achieve a 10% reduction by 2030.
- 以 2024 年為基準年，到 2030 年，能源消耗強度實現下降 10%。

Target Year Progress 目標年度進展

- The power supply in electricity systems across different countries and regions is often inadequate, with unstable voltage levels, making it difficult to forecast grid electricity consumption. The company is still evaluating the technical feasibility of further controlling energy use by stabilizing power supply. At present, it still relies on high-energy-consumption diesel generators and other sources as supplementary power.
 - 不同国家、地區的电力系统电力供应不完善，电压不稳定，導致市電耗用量難以預計，且公司仍在評估通過控制電力穩定性而進一步控制能耗的技術可行性，目前仍需依賴高能耗的柴油发电机等作為電力補充。
- We are actively combining local technological and economic conditions to expand investments in environmental improvements—such as photovoltaic installations—to reduce the company's energy consumption intensity.
- 我們目前正在積極結合當地的技術和經濟水準，擴大其他改善環境的投入，例如光伏投資等方式降低公司能源消耗強度。

Energy Management 能源管理

To standardize energy use, enhance energy efficiency, and achieve energy-saving and consumption-reduction goals, we have established a comprehensive, multi-dimensional energy management system. Through scientific measurement and monitoring, equipment control, standardized energy usage, optimized production scheduling, and company-wide awareness training and evaluation, we systematically promote energy conservation and efficient utilization, ensuring green and sustainable production and operations.

為規範能源使用、提升能源利用效率、實現節能降耗目標，我們建立了全流程、多維度的能源管理機制，透過科學的計量監測、設備管控、用能規範、生產調度及全員宣貫考核，系統性推進能源節約與高效利用，保障生產運營的綠色可持續。

Energy Consumption Measurement and Monitoring 能耗計量與監測

Equip primary and secondary energy measurement instruments in accordance with standards, ensuring a 100% coverage rate of comprehensive energy measurement instruments and a 100% periodic inspection rate for instruments currently in use, with instrument testing rates exceeding 95%. Establish energy consumption statistical records, promptly compile monthly production and temporary energy usage data, conduct energy consumption analysis, and identify abnormal consumption patterns.

按標準配備一級、二級能源計量器具，確保綜合能源計量器具配備率、在用量器具週期受檢率均達 100%，計量器具檢測率超 95%；建立能耗統計台賬，每月及時匯總生產與臨時用能數據，開展能耗分析，排查異常消耗。

Equipment Energy Efficiency Management 設備能效管理

Establish an inventory of major energy-consuming equipment, implement standardized maintenance and continuously monitoring, promptly remove accumulated residue and scale from equipment, and reduce pressure losses and no-load energy consumption. Gradually phase out outdated, high-energy-consuming equipment, and ensure all newly acquired equipment meets energy efficiency requirements.

建立主要用能設備台賬，推行設備規範化檢修與持續監測，及時清除設備積渣、除垢，減少壓力損失與空載損耗；逐步淘汰高耗能落後設備，新購入設備符合節能指標要求。

Energy Usage Regulations by Area 區域用能規範

Clearly define energy consumption standards for production, office, dormitory, kitchen, and other areas; prohibit the use of high-energy-consuming equipment and eliminate the practice of leaving lights on unnecessarily. Strictly enforce air conditioning usage guidelines, including standardized temperature settings and conditions for operation.

明確生產、辦公、宿舍、廚房等區域用能標準，嚴禁用高耗能設備，杜絕長明燈現象；嚴格執行空調使用基準，規範溫度設定與開啟條件。

Production Scheduling and Energy Consumption Control 生產調度與用能管控

Reasonably allocate production time by integrating electricity pricing and equipment status, promote centralized production in high-energy-consuming workshops, and improve equipment loading rates. Any energy usage outside of production plans must be accompanied by a completed Abnormal Energy Usage Application Form to strictly control non-essential energy consumption.

結合電價與設備狀況合理分配生產時間，推動高耗電車間集中生產，提高設備負載率；非生產計劃內用能需辦理《非正常用能申請單》，嚴控非必要能耗。

Promotion and Evaluation 宣貫與考核

Conduct energy-saving education and awareness campaigns through initiatives such as "Energy-Saving Tips Contests", special inspections, and incentive/punishment mechanisms to strengthen employees' energy conservation awareness. Enhance training for energy-saving technical specialists to improve operational standardization.

開展節能宣傳教育，通過「節能技巧小競賽」、專項檢查與獎懲機制，強化員工節能意識；加強節能技術專員培訓，提升操作規範性。



Water Resources Management 水資源管理

Adhering to the water resource management philosophy of "conservation first, protection-oriented," we have fully integrated water resource management into our energy management system and established internal regulations such as the Energy Management Measures to clearly define management requirements and responsibilities. Each production site follows the ISO 14001 environmental management system standards, with site managers overseeing water resource planning, consumption measurement, water-saving target setting, and progress tracking.

Currently, the Company's water consumption is primarily for domestic use, while production water is only used in the purified water preparation process for the wet wipe product line. To improve water efficiency, we conduct comprehensive monthly inspections of water consumption to identify leaks and overflows. In domestic areas, water-saving fixtures are installed, and employee awareness of water conservation is enhanced through promotional campaigns. Meanwhile, we continuously optimize the water recycling system to promote the treated wastewater's graded reuse.

Regarding water sourcing, we primarily rely on municipal water supply and regularly assess water-related risks. To address the risk of water supply disruption during periods of high temperature, we have established emergency response plans and collaborate with external water supply companies to ensure a stable water supply. As of the date of the Report, the Company has not experienced any water scarcity issues during past production and operations.

我們秉持「節約為先、保護為本」的水資源管理理念，將水資源管理全面納入能源管理體系，並制定《能源管理辦法》等內部制度，明確管理要求與責任分工。各廠區遵循 ISO 14001 環境管理體系標準，由園區廠長統籌開展水資源規劃、消耗量計量、節水目標設定及達成跟蹤等工作。

目前，公司水資源消耗以生活用水為主，生產用水僅用於濕巾產品線純水製備環節。為提升用水效率，我們每月執行水資源消耗綜合檢查，排查跑冒滴漏情形；在生活區域採用節水型器具，並通過節水宣傳，增強僱員節水意識。同時，我們持續優化循環用水系統，推動廢水經處理後分級回收再利用。

取水來源方面，主要依賴市政供水並定期評估水風險。針對高溫天氣供水中斷風險，我們已制定應急預案並與外部供水公司合作保障水源供應。截至本報告發布日，公司在過去生產運營未遇到水資源不足的情況。

Management of Raw Materials and Packaging Materials 原材料及包裝材料管理

Raw Material Management 原材料管理

The Company focuses on the environmental optimization of raw materials, aiming to ensure compliance with green product and green raw material requirements at operational sites and to reduce the environmental impact of its products. We adopt stringent supplier entry standards and proactively collaborate with suppliers that adhere to strict environmental standards in their production processes. We continuously prioritize the use of degradable and eco-friendly alternative materials—such as bottom films made from PLA, and non-woven fabrics made from viscose fiber, bamboo fiber, or cotton fiber, all of which are 100% biodegradable, thereby reducing environmental pollution. Additionally, SAP can also be partially biodegradable, effectively increasing the overall biodegradability ratio of our products—driving a progressive reduction in the use of non-degradable materials. Our efforts include:

公司聚焦原材料環保優化，為確保落實經營地綠色產品、綠色原材料合規要求，減少產品對環境的影響。我們採納嚴格的供應商準入標準，主動選擇與生產過程中遵循嚴格環保標準的供應商合作，持續透過優先選用可降解、環保型替代材料（如使用 PLA 製作的底膜，粘膠纖維、竹纖維或者棉纖維製成的無紡布，材料均可以實現 100% 可降解，減少對環境的污染。同時，SAP 也可以實現部分可降解，從而有效提升整體產品的可降解比例），推動不可降解材料用量逐步降低。我們所開展的工作包括：

R&D Testing 研發測試

The R&D department first conducts screening and evaluation of lightweight materials, prioritizing raw materials with low environmental impact and excellent compressive performance. Subsequently, product formulations and structural designs are optimized through lab-scale and pilot-scale trials. Finally, comprehensive performance testing across all dimensions is jointly completed with the Production and Quality departments to ensure that the weight-reduced products meet quality standards and application requirements. Through factory implementation and performance testing, all key indicators of the weight-reduced products comply with relevant standards. Raw material utilization has improved, and resource consumption in production and logistics has been optimized, achieving the planned objectives.

研發部先開展輕量化材料篩選與評估，優先選用低環境影響、壓縮性能優的原材料；再透過小試、中試調整產品配方與結構設計；最後聯合生產部、品質部完成產品性能全維度測試，確保減重後產品符合質量標準與使用要求。經工廠實操與性能檢測，減重後的產品核心指標均滿足相關標準，原材料利用率得到提升，生產與物流環節的資源消耗實現優化，達到計劃預期效果。

Material Admission 材料準入

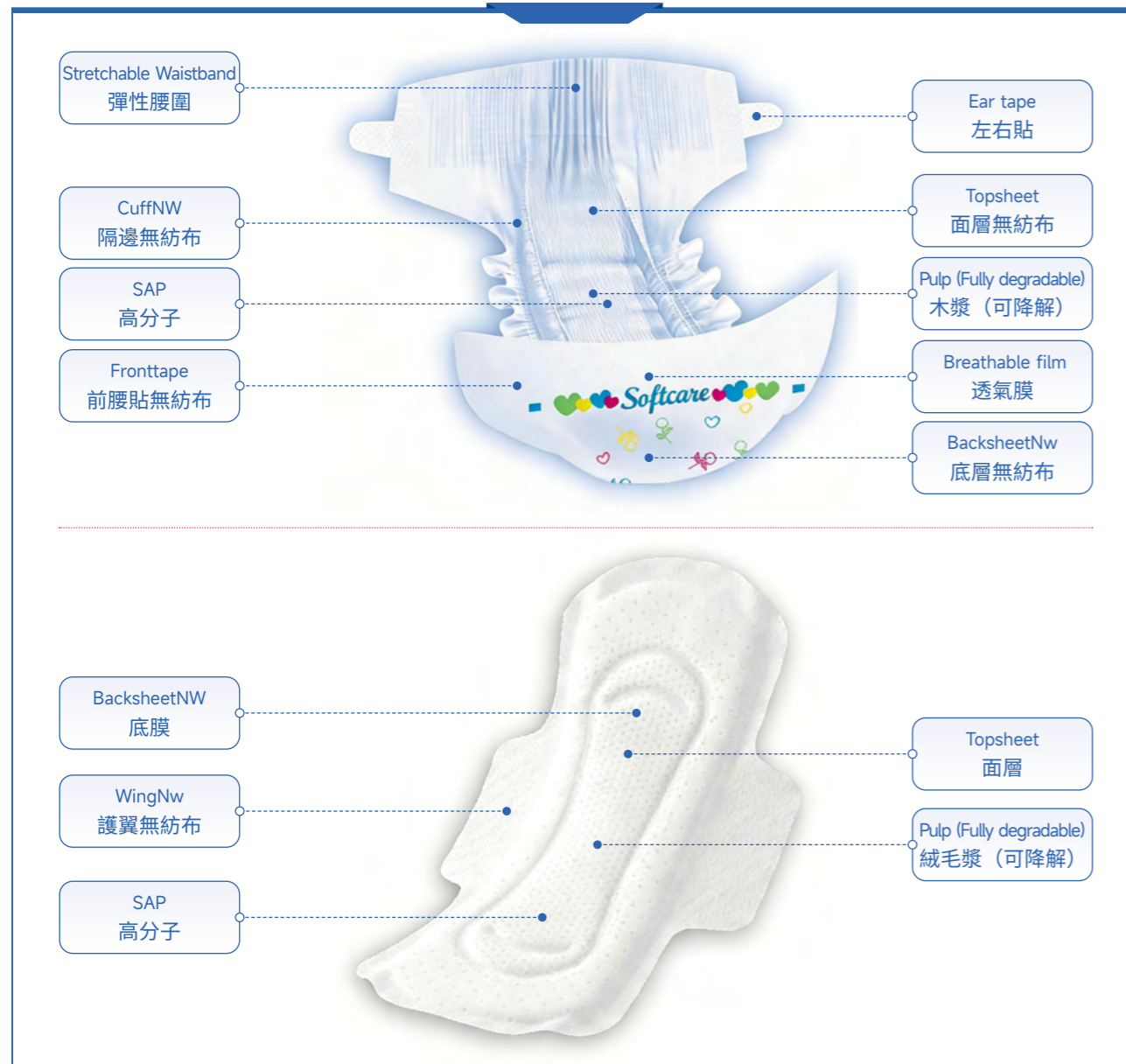
Our raw material suppliers are required to provide documentation such as Material Safety Data Sheets, Technical Data Sheets, or Certificates of Analysis to confirm the chemical properties of the raw materials supplied to us and to verify compliance with restrictions on toxic or hazardous substances.

我們的原材料供應商須向我們提供材料安全數據表、技術數據表或分析證書等文件，以確認供應給我們的原材料的化學性質及驗證符合有毒或有害物質限制規定。

Continuous Improvement 持續改進

On the premise of ensuring no decline in core product performance (e.g., absorption, breathability, leakage prevention), the R&D department has formulated a raw material weight-reduction plan. By optimizing raw material formulations and selecting cost-effective, lightweight, eco-friendly materials, the plan aims to reduce raw material consumption per unit without compromising product quality, while also lowering resource utilization in production and logistics. Currently, R&D is actively advancing a eco-friendly project of cast-film. The project is expected to reduce the usage of non-degradable PE film by up to 6.2% (approximately 223 tons).

在保障產品核心性能（如吸收、透氣、防漏等）不下降的前提下，研發部制訂原材料減重計劃，透過優化原材料配比、篩選高性價比輕量化環保材料，在不減損產品質量的前提下優化單位產品原材料消耗，同時降低生產與物流環節的資源佔用。目前研發部門正在積極推進環境友好型流延膜項目，最多能節約6.2%的PE膜等不可降解的使用量（約223噸）。



Packaging Material Management
包裝材料管理

The Company's R&D department, focusing on optimizing packaging resource allocation and reducing packaging material consumption, has established clear packaging reduction targets and advanced initiatives centered on lightweight packaging and rationalization of specifications. We have formulated the Product Design and Development Management Measures the Product Design Change Management Regulations, and strengthened environmental requirements throughout the entire process of packaging—from design and development to change optimization—promoting reduced and recyclable packaging materials. During the reporting period, through the implementation of a series of reduction measures, unit consumption of packaging materials decreased compared to the baseline period, and reduction targets were achieved steadily and as planned.

Regarding new product development, the Ghana Skewer Pack and Kenya Skewer Pack currently in development will use cardboard boxes instead of woven bags or PE bags to reduce the use of plastic outer packaging and be more environmentally friendly.

Meanwhile, we actively promote the concept of reusable packaging and advance the recyclability of packaging materials. We have uniformly added recycling and eco-friendly labels to various types of packaging, including cardboard boxes, large transparent bags, and woven bags, clearly indicating recycling instructions and environmental attributes. This helps the market and consumers quickly identify recyclable packaging, enhances public awareness of environmental protection and sustainable development, and thereby promotes higher recycling rates of packaging materials.

公司研發部以優化包裝資源配置、降低包裝耗材消耗為核心，制訂明確的包裝減量目標，聚焦包裝輕量化、規格合理化等方向推進相關工作。我們制定了《產品設計開發管理辦法》《產品設計變更管理規定》同時針對產品包裝環節，從設計開發到變更優化全流程強化綠色環保要求，推動包裝材料減量化、可循環。報告期內，我們通過系列減量化舉措落地，包裝材料單位消耗較基準期實現下降，減量目標按計劃有序達成。

在新產品開發方面，目前正在開發的加納串包、肯尼亞串包新產品確認將使用紙箱而非編織袋或PE袋，以便減少塑料外包裝的使用，更環保。

同時，我們積極倡導循環包裝理念，推動包裝材料可回收利用。在紙箱、大型透明袋、編織袋等各類包裝上統一增加可回收環保標識，清晰標註回收指引與環保屬性，幫助市場與消費者快速識別可回收包裝，提升公眾對環保與可持續發展的認知度，進而促進包裝材料循環利用率提升。



03 PRODUCT ADVANCEMENT 產品精進

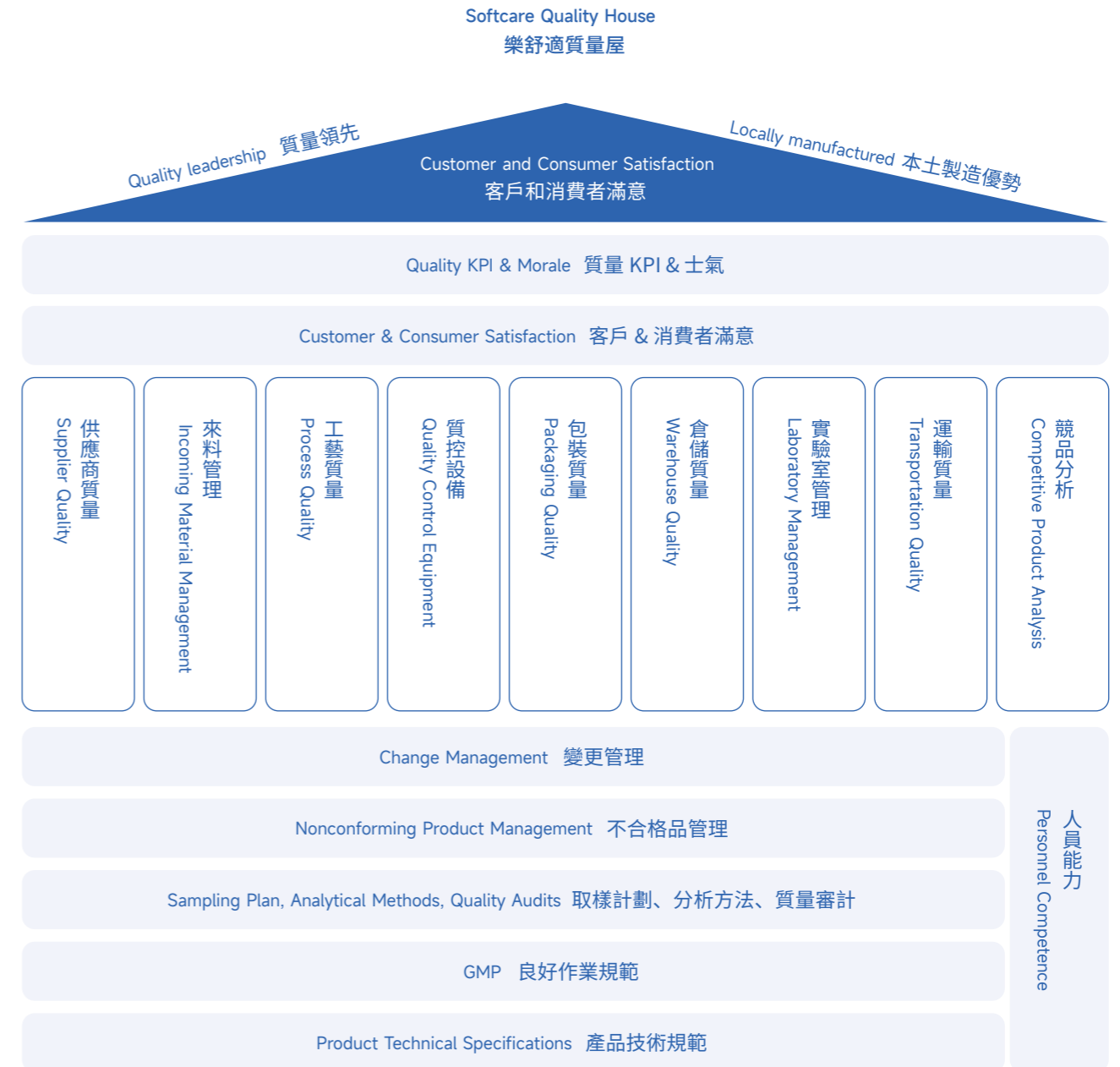
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Product Quality and Safety 產品質量與安全

Softcare has always adhered to its original mission of "Love and Care," firmly believing that gentle care from the very beginning of life can bring warmth and happiness. This mission is reflected in our quality slogan, "Love and Care, Bring the best care to your family with the best products," conveying our vision of delivering love and care to every household through high-quality products. Guided by this principle, the Company has established a consumer-centric core quality management system, continuously enhanced product experiences and ensuring consistent and reliable process management throughout the product lifecycle. We are committed to enabling every user to enjoy a healthy, safe, and comfortable high-quality life, steadily advancing toward our goal of becoming a sustainable leader in emerging markets and bringing quality living to every family.

樂舒適始終秉持「愛與呵護」的初心，堅信自生命初始，柔軟的呵護便能賦予人溫暖與幸福感。這一初心也融入我們的質量口號「愛與呵護，用最好的產品帶給家人最好的關懷」，“Love and Care, Bring the best care to your family with the best products.”之中，傳遞出公司希望通過高品質產品，將愛與呵護傳遞至千家萬戶的願景。在此理念指引下，公司以「消費者為核心」構建核心品質管理體系，通過持續精進產品體驗，確保產品實現生命週期內的過程管理執行一致性和可靠性，致力於讓每一位用戶都能享受健康、安全、舒適的高品質生活，穩步向「成為新興市場的持續領跑者，讓品質生活走進每個家庭」的目標前行。



Softcare's quality strategy is positioned to establish product technical standards that exceed local laws and regulations, create a production environment superior to industry peers, and implement scientific and rational testing plans and internal oversight mechanisms. By adopting proactive measures to identify and manage quality risks, the Company has established a comprehensive, end-to-end process management model spanning supplier management, incoming material inspection, process control, online quality testing equipment, packaging appearance, laboratory management standards, warehousing and transportation, competitive intelligence, and after-sales care. This enables Softcare to deliver products with "quality leadership and locally manufactured advantages" to consumer groups in emerging markets, jointly creating a better life.

樂舒適的質量戰略目標定位，致力於透過制定嚴於當地法律法規的產品技術標準，搭建領先於同行業的生產環境條件，科學合理的檢測計劃和內部監管機制，採取前置措施識別和管理質量風險，同時設定貫穿從供應商管理、來料檢查、工藝過程控制、質量在線檢測設備、包裝外觀、實驗室規範管理、倉儲運輸、競品洞察、售後關懷等全鏈條過程管理模式，實現為新興市場消費群體提供「質量領先，本土製造優勢」的產品，共同創造美好生活。

Product Quality and Safety Management System 產品質量與安全管理體系

The Company strictly complies with the relevant laws and regulations of its operating locations and international hygiene product standards. It continuously revises and improves key quality management systems covering the entire business chain, establishing regulations such as the Management Measures for Formulation and Issuance of Inspection Standards, the Management Measures for Supplier QBR Quality Improvement, and the Management Measures for In-Process Inspection and Control. These systems cover core processes including supplier qualification and evaluation, raw material inspection, production process control, finished product shipment verification, customer complaint handling, and quality improvement, thereby establishing a closed-loop management system framework.

Based on the Softcare Quality Manual and Softcare's House of Quality, Softcare has established a clear and efficient product quality and safety management structure. The core control responsibilities reside within the Quality Center, which oversees three major second-level departments organized according to the product chain to ensure comprehensive coverage. The quality team is led by the Director of the Quality Center, who reports directly to the Chief Executive Officer (CEO) and is responsible for quality management from the global headquarters down to the factory level. Dedicated quality roles are established in each region and business unit; although operational needs may require them to report administratively to local or departmental managers, their quality functions, technical decisions, and performance evaluations are uniformly managed by the Quality Center and ultimately accountable to the Director of the Quality Center, ensuring a high degree of consistency and centralized control of global quality standards.

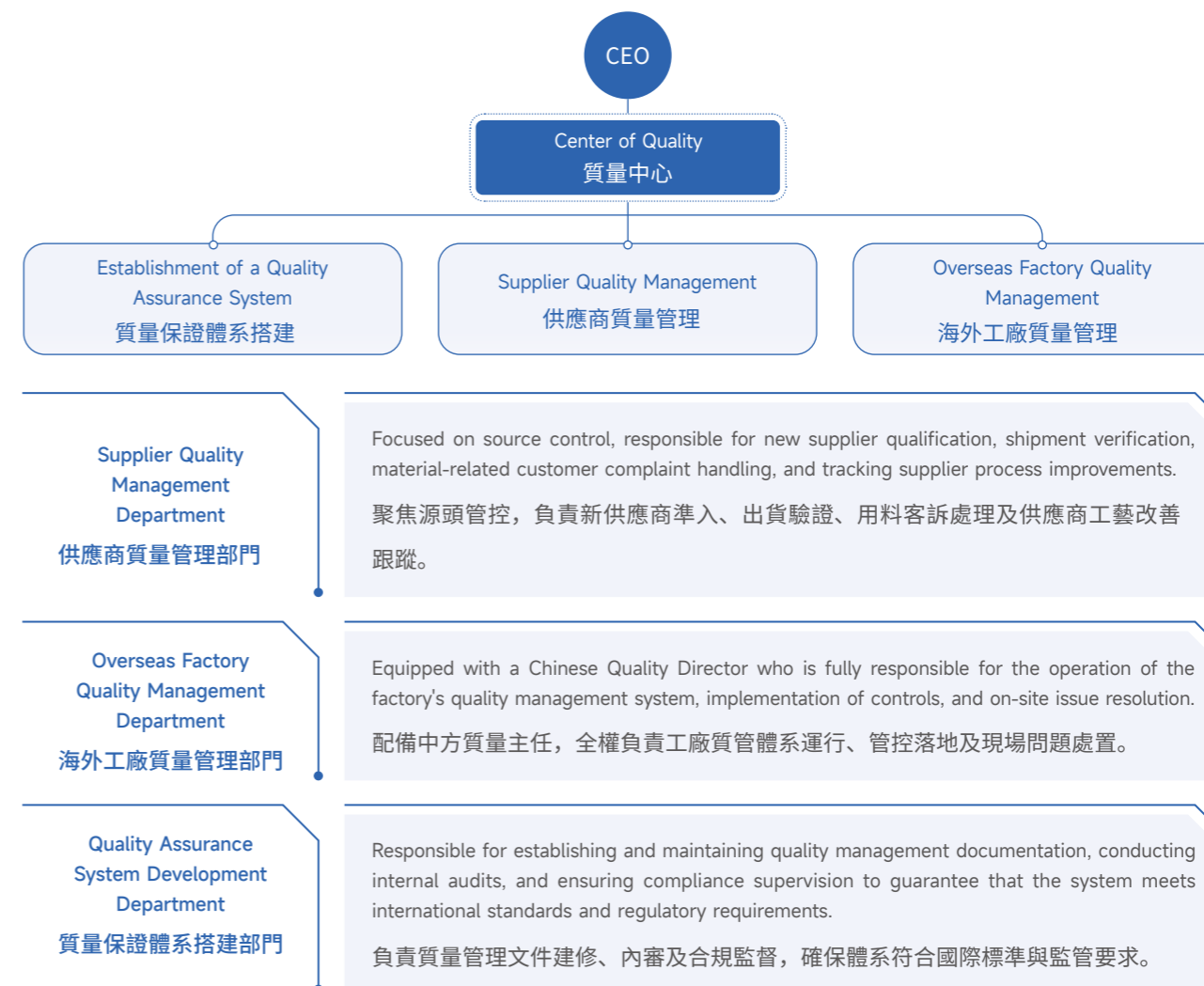
To drive continuous quality improvement, the Company has implemented Quality Control (QC) team activities and a monthly safety and quality meeting system, establishing a closed-loop mechanism of "identification-correction-promotion" through cross-departmental coordination and corrective action tracking. We have established a clear product quality performance linkage mechanism, whereby key quality indicators (such as product pass rate and customer complaint rate) directly impact departmental and individual performance evaluations, thereby encouraging full employee participation in quality enhancement and operational improvement.

公司嚴格遵守運營所在地相關法律法規的要求及國際衛生用品標準，持續修訂和完善覆蓋全業務鏈的質量管理關鍵制度，制定《檢驗標準制定和發放管理辦法》《供應商 QBR 質量改進管理辦法》《生產過程檢驗與控制辦法》等制度，覆蓋供應商準入與考核、原材料檢驗、生產過程控制、成品出貨驗證、客訴處理及質量改進等核心環節，形成閉環管理的制度體系。

依據《樂舒適質量手冊》以及質量屋，樂舒適建立職責清晰、運行高效的產品質量與安全管理架構，核心管控職責歸屬質量中心，按產品鏈設置三大二級部門實現全覆蓋。質量團隊由品質中心總監統籌領導，該職位直接向首席執行官（CEO）匯報，全面負責從全球總部到工廠基層質量管理。各地區及業務部門設有專職質量角色，雖因運營需要可能在行政上向當地或部門主管匯報，但其質量職能、專業決策與績效評估均由品質中心統一管理，並最終由品質中心總監負責，確保全球質量標準的高度一致與集中管控。

為驅動持續質量改善，公司推行 QC 小組活動及安全質量月度會議制度，通過跨部門協調、問題整改跟蹤，形成「發現 - 整改 - 推廣」的閉環機制。我們已制定明確的產品質量績效掛鉤機制，將關鍵質量指標（如產品合格率、客戶投訴率）直接影響部門與個人的考核結果，以此推動全員參與品質提升與運營環境改善。

Softcare Product Quality and Safety Management Framework
樂舒適產品質量與安全管理架構



The Company actively aligns with the ISO 9001 international standard to optimize its quality management system. By the end of 2025, all existing factories under the Company have obtained ISO 9001 certification, except for the El Salvador plant, which commenced formal operations in August 2025 and therefore was not included in the 2025 management system certification plan. This ensures that the operation of the quality management system remains aligned with international advanced standards, strengthening the foundation of the product quality system. In terms of quality, we implement a Quality Management System (QMS) to manage quality throughout the entire process, adhering to the principle that "quality is responsibility," thereby enhancing the reliability of products and services. The QMS covers core processes including incoming material inspection, new product development management, production process control, defective product handling, qualification and audit management, competitive product management, change management, data analysis, and problem resolution, effectively enhancing product traceability and production stability.

公司積極對標 ISO 9001 國際標準優化質量管理體系，截至 2025 年底，薩爾瓦多工廠因於 2025 年 8 月才正式投產，未納入 2025 年度管理體系認證規劃外，旗下所有現有工廠均已取得 ISO 9001 認證，確保質量管理體系運行與國際先進水平接軌，築牢產品質量體系根基。在品質維度，我們採用質量管理系統 QMS, Quality Management System 進行全流程品質管理，以「品質即責任」為原則，提高產品與服務的可靠性。QMS 涵蓋來料檢驗、新產品開發管理、生產過程控制、不良品處理、資質與審核管理、競品管理、變更管理、數據分析與問題解決等核心環節，有效強化了產品可追溯性與生產穩定性。

Product Quality Risk Management 產品質量風險管理

Quality Risk Management Process 質量風險管理流程

The Company has established a product quality risk management process covering the entire cycle of "identification, assessment, control, and monitoring", enabling dynamic identification, scientific assessment, effective control, and continuous monitoring of potential quality risks, ensuring timely and targeted risk mitigation.

公司建立了覆蓋「識別 - 評估 - 控制 - 監測」全過程的產品質量風險管理流程，實現對潛在質量風險的動態識別、科學評估、有效控制及持續監測，確保風險處置的及時性與針對性。



Full-chain Quality Control System 全鏈條質量控制體系

Centered on a quality risk management process, the Company promotes the philosophy that "every individual is the first line of defense for product quality." All employees are required to strictly follow product protection plans and procedures, proactively inspect their own work areas and surrounding zones, promptly identify any abnormalities, and fully ensure the quality and safety of all raw materials, supplies, and finished products. Any identified anomalies must be reported and addressed immediately. Softcare has established a comprehensive "source-process-output" quality control system, complemented by preventive and corrective mechanisms, to ensure full-process control of product quality.

以質量風險管理流程為核心，公司推行「每個人都是產品質量的第一道防線」的理念，要求全體員工嚴格遵循產品防護計劃及流程，主動檢查自身工作區及周邊區域，及時識別任何異常情況，全力保障所有原料、用品及成品的質量安全，並對發現的異常情況第一時間上報處理。樂舒適構建了「源頭 - 過程 - 輸出」全鏈條質量控制體系，搭配預防與糾錯機制，確保產品質量全程受控。

Source Control 源頭控制

- **Supplier Control:** Comprehensively evaluate supplier qualifications, processes, reputation, track record, pricing, quality, and on-time delivery performance through multiple qualification review mechanisms such as qualification audits, process validation, on-site inspections, and sample testing; monitor and assess supplier quality through quarterly business reviews (QBR) to drive continuous improvement.
- **Raw Material Control:** Establish a dual inspection mechanism by conducting preliminary inspections through either "pre-shipment third-party sampling inspection" or "supplier-provided inspection and analysis certificate". Upon arrival at the facility, further verification of quantity and quality re-inspection will be performed to ensure compliance with production quality standards.
- **供應商管控:** 通過資質審核、工藝驗證、現場檢查、樣品測試等多重準入審核機制，全面評估供應商資格、工藝、聲譽、往績、價格、質量及交貨及時性；通過季度績效管理（QBR）跟蹤評價供應商質量，推動持續改善；
- **原材料管控:** 建立雙重檢驗機制，通過「裝運前第三方抽樣檢查」或「供應商提供檢驗分析證明」任一方式開展前置檢驗；原材料入廠後，進一步實施數量核對與質量復檢，確保符合生產質量標準。

Process Control 過程控制

- **Equipment Assurance:** Regularly conduct maintenance and servicing of production equipment to ensure stable operation and guarantee continuity and stability of the production process;
- **Process Control:** Implement a three-level inspection model of "self-inspection, mutual inspection, and patrol inspection". Daily, Chinese quality supervisors review data and samples to identify abnormal trends, guide analysis and corrective actions for out-of-specification data, strengthen quality control at each process step, and reduce the occurrence of non-conforming products being passed to subsequent processes.
- **Dual Inspection:** A dual-layer defense combining automated detection systems with manual inspection on the production line to enhance defect identification coverage and accuracy;
- **Collaborative Improvement:** Regularly conduct cross-departmental meetings involving quality, production, and sales to synchronize information on sales fluctuations, market feedback, and production quality issues, ensuring timely response and resolution of quality problems.
- **設備保障:** 定期開展生產設備維護保養工作，確保設備穩定運行，保障生產過程連續性與穩定性；
- **工序管控:** 推行「自檢、互檢、巡檢」三級檢查模式，每日中方質量主任檢查數據和樣品，識別異常趨勢，指引對異常數據進行分析和整改，強化各工序質量把關，減少不合格品流入下一道工序；
- **雙重檢控:** 生產線配置自動檢測系統與人工檢查相結合的雙重防線，提升不良品識別覆蓋率與精準度；
- **協同改進:** 定期召開質量、生產、銷售等跨部門會議，同步銷售波動、市場反饋及生產質量問題等信息，確保質量問題及時響應與處置。

Output Control 輸出控制

- **Finished Product Shipment Inspection:** Strictly implement the "Minimum Sampling Plan" to conduct comprehensive sampling inspections. Inspection items cover core aspects such as product appearance, performance, and hygiene indicators, ensuring that shipped products comply with relevant quality standards. Inspection data are meticulously recorded for traceability and future reference.
- **Third-party Testing Collaboration:** Established a third-party testing mechanism, commissioning authoritative laboratories to conduct multidimensional tests on an ad-hoc basis, including product performance, harmful substance content, and skin allergens, to ensure product safety and compliance. Collaborating institutions include GALAB Laboratories GmbH (Germany), SGS S.A., and Guangzhou Testing & Certification Group Co., Ltd. Core products have successfully passed product safety testing at the German GALAB laboratory, with material safety and quality receiving authoritative certification.
- **成品出貨檢驗:** 嚴格執行「最低取樣計劃」開展全面抽樣檢查，檢驗項目覆蓋產品外觀、性能、衛生指標等核心內容，確保出貨產品符合相關質量標準；檢驗數據詳細記錄備查，保障可追溯性；
- **第三方檢測合作:** 建立第三方檢測機制，不定期委聘權威實驗室開展多維度檢測，包括產品性能、有害物質含量、皮膚過敏原等，確保產品安全性與符合性；合作機構涵蓋德國 GALAB Laboratories GmbH、SGS S.A. 及廣州檢驗檢測認證集團有限公司，核心產品已順利通過德國 GALAB 實驗室產品安全性測試，材料安全與品質獲得權威認證。

Prevention and Correction 預防與糾錯

- **Quality Management System:** In accordance with regulations such as the Production Quality Non-Conformance Management Procedure and the Domestic Procurement Non-Conforming Acceptance Handling Management Procedure, clear processes are established for the identification, marking, isolation, review, and disposition of non-conforming products. For any non-conforming products identified, a joint review is conducted by relevant departments including Quality, Production, and Procurement. Based on the severity of non-conformity, appropriate actions such as rework, corrective actions, return to supplier, or scrapping are implemented. Furthermore, root causes of non-conformities are thoroughly analyzed, corrective and preventive actions are established, and the effectiveness of corrective measures is tracked and verified to prevent recurrence of similar issues.
- **Audit Review:** Conduct quarterly minimum sampling plan audits on a per-factory basis to review the implementation of quality control procedures across factories, standardize quality control in hygiene product factories, and evaluate and unify quality management practices across all factories at each stage.
- **Laboratory Equipment Enhancement:** Conduct quarterly reviews of laboratory environment and instruments, and evaluate and upgrade equipment for corresponding testing categories as needed.
- **制度管理:** 依據《生產質量不合格管理辦法》《國內採購驗收不合格處理管理辦法》等制度，明確不合格品識別、標記、隔離、評審及處置流程。對於檢出的不合格品，由質量、生產、採購等相關部門聯合評審後，根據不合格程度分別採取返工、整改、退貨或報廢等處置措施；同時深入分析不合格原因，制定糾正與預防措施，跟蹤驗證整改效果，避免同類問題重複發生；
- **審計複盤:** 每季度以工廠為單位開展最低取樣計劃審計，複盤各工廠質量控制程式執行情況，標準化衛品工廠質量控制，檢討並統一各工廠各環節質量管控情況；
- **實驗設備提升:** 按季度定期回顧實驗室環境和儀器，檢討並升級相應品類檢測的儀器。



Launch of Phase II of the Quality Management System, Establishing a Standardized and Traceable Global Quality Control Framework
質量管理系統二期上線，構建標準化、可追溯的全球質控體系

Although the traditional end-to-end quality management model has provided strong support for product quality, the increasing number of product SKUs has raised higher demands for timeliness and consistency in quality control as management becomes more refined. To address these challenges, the Company deployed and fully implemented the "Quality Management System (QMS) Phase II" project in 2025, enabling online management of quality inspection items and standards, and supporting full traceability of quality issues and their resolutions. Key functional upgrades include:

- Optimize the inspection plan import function to automatically capture inspection task data;
- Add input and statistical analysis of non-conforming defect items for the hygiene product line inspection;
- Quality Weekly and Monthly Report Generation and Automatic Distribution;
- Multilingual support to enhance local usability convenience;
- Simplify the process and reduce operational complexity;
- Add message notification for incoming material inspection;
- Rapid Statistical Analysis of Raw Material Nonconformance Information.

Through system upgrades, the Company has effectively reduced non-standard practices in inspection plan management and minimized reliance on experiential judgment due to the lack of documented inspection criteria for certain materials. It has addressed inconsistencies in inspection items and gradually improved the construction of the Company's inspection standard system. Meanwhile, the Company has organized key users across countries to conduct operational training, ensuring standardized and consistent system application and operations across all plants.

傳統的全過程質量管理模式雖為公司產品品質提供了有力保障，但隨著產品 SKU 不斷增加，管理精細化對質量控制的時效性與一致性提出更高要求。為應對挑戰，公司於 2025 年部署並全面推廣「質量管理系統 (QMS) 二期」項目，實現質量檢驗項目與檢驗標準的線上化管理，並支持質量問題與解決方案的全程回溯。主要功能升級包括：

- 優化檢驗計劃導入功能，自動抓取檢驗任務數據；
- 增加衛品線檢不可接收缺陷項錄入及統計分析
- 品質周報月報生成及自動推送；
- 多語言維護，增加本地使用便利性；
- 簡化流程，降低操作複雜度；
- 來料檢驗增加消息提醒；
- 原材料不良信息快速統計分析。

通過系統升級，有效減少檢驗計劃管理不規範、部分物料缺乏書面檢驗標準而依賴經驗判斷的情況，解決檢驗項目不一致等問題，逐步完善公司檢驗標準體系建設。同時，公司在各國組織關鍵用戶開展操作培訓，確保各工廠系統應用與操作標準統一、規範落地。



Implementation of Online Quality Inspection Functionality
線上質檢的功能實現



Add message notification for incoming material inspection
來料檢驗增加消息提醒

Product Quality Improvement
產品質量提升

The Company has consistently focused on enhancing product quality and optimizing consumer experience, launching multiple key initiatives that have achieved significant results in production quality control efficiency, defective product management, team quality assurance capabilities, and supplier collaboration, providing solid quality support for business development in emerging markets.

公司始終聚焦產品質量提升與消費者體驗優化，推出多項關鍵舉措，在生產質量管控效率、不良品治理、團隊質控能力及供應商協同等方面取得顯著成效，為新興市場業務發展提供堅實質量支撐。

Upgrading Laboratories in Multi-Country Factories
多國工廠實驗室升級

In 2025, we implemented 21 laboratory environment and instrument upgrades to further enhance testing accuracy and coverage of testing parameters.

2025 年期間我們實施了 21 項實驗室環境以及儀器改造，以進一步提高檢驗精度和檢驗參數覆蓋。



Kenya Laboratory (Upgraded)
肯尼亞實驗室 (升級後)



Ghana Lab (Upgraded)
加納實驗室 (升級後)

Launch of Online Automated Visual Inspection System
上線在線自動視覺檢測系統

The traditional manual visual inspection method suffers from low efficiency and is prone to missed detections due to operator fatigue, making it difficult to meet the high-efficiency quality control demands of core production lines. In 2025, the Company fully deployed online automatic visual inspection systems across its core production lines, enabling comprehensive automatic identification and detection of various product appearance defects. By the end of 2025, the system had demonstrated significant effectiveness after going live: the first-pass detection rate for defective products greatly improved, supported by optimized line inspection management measures, and the first-class product rate increased to 99.23%. This substantially strengthened quality control capabilities during production and provided a solid guarantee for consistent product quality.



Automatic Visual Inspection System Interface
自動視覺檢測系統監測界面

傳統人工視覺檢驗模式存在效率偏低、易受人員疲勞影響導致漏檢等問題，難以匹配核心生產線高效質控需求。2025 年，公司在核心生產線全面配置在線自動視覺檢測設備，實現對產品各類外觀不良的全覆蓋自動識別與檢測。至 2025 年底，系統上線後成效顯著，不良品一次檢出效率大幅提升，配套線檢管理措施優化，產品優等品率提升至 99.23%，有效強化生產環節質控能力，為產品質量穩定提供堅實保障。



The automatic identification and rejection system for wet wipe splices has been launched, effectively addressing potential market customer complaints.

濕巾接頭自動識別及剔除系統上線，有效解決市場客訴隱患

Previously, splices and foreign material inspection in the wet wipe production process relied primarily on manual visual checks. Affected by factors such as human fatigue and judgment variability, defective products occasionally entered the market, leading to customer complaints and negatively impacting brand reputation. To address this quality challenge, the Company established a dedicated task force. After extensive research and technical evaluation, it decided to implement an automated splice detection and rejection system for wet wipes. Based on high-definition image recognition technology, the system enables real-time online scanning of wet wipe products on the production line, accurately identifying defects such as splices and foreign materials, with a 100% detection rate. Upon identifying a defective product, the system automatically removes it, ensuring that no defective items proceed to the next production stage. This measure effectively eliminates such quality risks at the source. Since the implementation of the online real-time defect rejection system, there have been no customer reports of abnormal splices in wet wipes in 2025.

此前，濕巾產品生產過程中接頭及異物檢查主要依賴人工目視完成。受人工疲勞、判斷偏差等因素影響，偶有不良品流入市場，引發消費者投訴，對品牌口碑造成不利影響。為解決該一質量痛點，公司成立專項攻關小組，經過多方調研與技術論證，決定引入濕巾接頭自動識別及剔除系統。該系統基於高清圖像識別技術，可實現在線實時掃描生產線上的濕巾產品，精準識別接頭、異物等不良情況，系統檢測率 100%。一旦檢測到不良品，系統將自動完成剔除操作，確保不良品不流入下一道工序。此舉從源頭有效化解此類質量隱患，自導入在線實時剔除系統後，2025 年未有客戶反饋濕巾接頭異常。



Automatic Identification and Rejection System for Wet Wipe Splices
濕巾接頭自動識別及剔除系統

In building a competent quality workforce, the Company has focused on enhancing core capabilities by conducting targeted training programs on topics such as Good Manufacturing Practices (GMP), product process knowledge, minimum sampling plans, and contamination prevention. The training has covered all production sites and all positions related to quality control. In particular, training on product quality and safety has achieved 100% coverage among quality management personnel and frontline operators, effectively improving frontline operators' ability to prevent quality issues and successfully reducing the incidence of quality problems caused by non-standard operations, thereby strengthening overall product quality awareness across the organization.

在質量人才隊伍建設方面，公司聚焦核心能力提升，重點開展良好生產規範（GMP）、產品工藝知識、最小取樣計劃及防混料等專題培訓。培訓覆蓋各生產基地及所有質量管控相關崗位，其中質量管理人員及一線操作人員的產品質量與安全培訓覆蓋率達 100%，有效提升現場操作員的質量問題預防能力，成功降低了因操作不規範引發的質量問題發生率，提升全員產品質量意識。



Quality Management Training
質量管理培訓

In Kenya, a total of 137 training sessions were conducted in 2025, utilizing methods such as video projection in meeting rooms, hands-on operations on production lines, laboratory practice, and on-site explanations provided by Chinese personnel.

在肯尼亞，2025 年度共開展 137 場次培訓，培訓方式包括會議室視頻投屏、產線實際操作、實驗室實際操作，以及由中方人員進行現場講解。



We are committed to collaborating with suppliers to enhance their quality management capabilities, continuously strengthening supplier entry review and dynamic evaluation mechanisms, and systematically promoting on-site audits and technical exchanges to jointly improve the stability and compliance consistency of raw material quality. In 2025, we have completed, as planned, the audit list for suppliers of nine key raw materials, covering products such as disposable diapers, sanitary pads, nonwovens, and packaging materials. Originally planning to conduct on-site audits at 38 suppliers, we actually completed audits at 53 suppliers, achieving 139.5% of the target, effectively expanding coverage of suppliers for high-risk materials and critical manufacturing processes. Meanwhile, to deepen mutual understanding on quality standards, we invited supplier technical experts to conduct monthly technical exchanges with our internal quality teams, sharing insights on key process controls, common abnormalities, and improvement cases. All planned activities for the year were successfully implemented, gradually establishing a positive cycle of collaborative quality management across the supply chain.

我們致力於協同供應商提升品質管理能力，持續強化供應商準入審查與動態評估機制，並系統性推動現場審計與技術交流，共同提升原材料品質穩定性與合規一致性。2025 年，我們已按規劃完成九大關鍵原材料的供應商審計清單，涵蓋紙尿褲、衛生巾、無紡布及包材等項目。年度原定執行 38 家供應商現場審計，實際完成 53 家，達成率達 139.5%，有效擴大對高風險物料與關鍵製程供應商的覆蓋範圍。同時，為深化雙方品質共識，我們每月邀請供應商技術專家與內部品質團隊進行技術交流，針對製程控制重點、常見異常與改善案例進行分享，全年計劃均已落實，逐步建立上下游協同品質管理的良性循環。

Product Recall 產品召回

The Company has established a comprehensive product recall management mechanism, clearly defining core requirements such as recall supervision, public disclosure of recall information, closed-loop recall management, manufacturer responsibilities, defect investigations, and the conditions and procedures for initiating defect investigations. By establishing a closed-loop recall management system involving the Company, distribution points, and agents, the Company promotes the decentralization of recall supervision functions, ensuring prompt defect investigations and risk assessments, and enabling rapid initiation of recall procedures in the event of product quality or safety issues, thereby safeguarding consumer rights and interests.

公司已建立完善的產品召回管理機制，明確召回監管、召回信息公開、召回工作閉環管理、生產者責任、缺陷調查及啟動缺陷調查的條件及步驟等核心要求。通過構建公司、貿易點、代理商的召回工作閉環管理體系，推動召回監管職能下沉，確保一旦發生產品質量安全異常，能夠及時開展缺陷調查、風險評估，快速啟動召回程序，保障消費者權益。

Key Performance Highlights 亮點績效

In 2025, the company had **zero** product recalls due to safety or health issues.

2025年，公司**未發生**因安全或健康問題而導致的產品召回事件。

Product Innovation 產品創新

The Company is committed to product innovation, consistently prioritizing consumer health, safety, and comfort in its research and development. We believe that continuous R&D innovation is the core driver for securing a market position and achieving sustainable growth. Through persistent investment in product development and optimization of product portfolios, we precisely meet the diverse needs of consumers across different regional markets, continuously delivering high-quality product experiences to our users.

公司堅持產品創新，始終將消費者健康、安全與舒適體驗置於研發首位。我們認為持續的研發創新是企業立足市場、實現可持續發展的核心動力，通過不斷深耕產品研發、優化產品組合，精準匹配不同區域市場消費者的多元需求，持續為用戶帶來高品質的產品體驗。

Product Development Management System 產品研發管理體系

The Company has established a product R&D management system with the R&D Center at its core, working in coordination with the Branding, Supply Chain, and Production Departments. Through cross-departmental collaboration, the system closely tracks market trends and precisely aligns with consumer needs to drive product iteration and upgrades, ensuring that R&D outcomes are highly responsive to market demand.

公司構建以研發中心為核心，聯動品牌中心、供應鏈及生產部門的產品研發管理體系，通過部門協同緊跟市場動態，精準對接需求推進產品迭代升級，確保研發成果與市場高度契合。



Conduct regional demand research through focus group discussions, interviews, and field investigations across different countries and regions. Integrate insights into product design to provide precise direction for new product development and meet the personalized needs of consumers in various markets.

針對不同國家及地區，通過專項小組討論、訪談、實地考察等形式開展區域化需求調研，將洞察結果融入產品設計，為新產品開發提供精準方向，匹配各地消費者個性化需求。



Aimed at expanding product portfolio and optimizing design, focusing on core parameters such as appearance, softness, breathability, and absorbency to systematically enhance overall product performance and respond to dynamic market demands.

以擴充產品組合、優化設計為目標，聚焦外觀、柔軟度、透氣性、吸收性能等核心參數，系統提升產品綜合性能，回應市場動態需求。



Track industry technology trends and conduct performance testing of raw materials such as SAP and nonwovens to provide data support for material selection and formulation development; simultaneously perform comparative testing on in-house products, prototypes, and competitor products to accurately grasp market trends and enhance product competitiveness; and maintain close communication with suppliers to ensure raw materials meet R&D requirements.

跟蹤行業技術趨勢，開展 SAP、無紡布等原材料性能測試，為選材、配方研發提供數據支撐；同步對自有產品、原型及競品進行對比測試，精準把握市場趨勢，提升產品競爭力；並與供應商密切溝通，確保原材料匹配研發需求。



The R&D team collaborated with production, equipment teams, and suppliers to optimize manufacturing processes, improve product yield, reduce raw material waste, and achieve dual goals of cost reduction with efficiency improvement and quality enhancement.

研發團隊聯合生產、設備團隊及供應商，優化生產工藝，提升產品合格率、減少原材料浪費，實現降本增效與質量提升雙目標。

By leveraging a cross-departmental, ongoing collaboration mechanism, the Company has established a rapid response process for market demands, enabling efficient end-to-end integration across "market insight - R&D - testing - production." Through comprehensive testing and validation throughout the entire process, product performance is ensured, while data-driven insights support production optimization. This approach ultimately achieves synergistic efficiency between R&D and manufacturing operations.

依托跨部門常態化聯動機制，建立市場需求快速響應流程，實現「洞察-研發-測試-生產」全鏈條高效銜接；通過全過程測試驗證保障產品性能，為生產優化提供數據支持，最終實現研發與生產的協同增效。

Product Development Achievements 產品研發成果

The Company's product development focuses on core directions of process upgrading and technological innovation, guided by precise alignment with market demands, and actively participates in industry standard development to achieve synergistic enhancement of R&D value and industry contribution.

In terms of production process optimization, the "One-Piece Production Machine Packaging Automation Upgrade" project was successfully completed in 2025, significantly reducing human involvement in bagging and sealing processes, effectively enhancing production stability and improving operational efficiency.

The Company strictly adheres to the product compliance requirements of individual African countries, while striving to exceed industry quality standards. It actively participates in improving local standard systems by joining standardization committees and industry associations across multiple African nations, and through in-depth collaboration with local universities, government agencies, and peer enterprises, integrates its product quality philosophy and R&D expertise into standard development. In 2025, the Company took the lead in formulating product and quality standards for Cameroon introducing requirements such as the large waistband design and enhanced absorbency to optimize consumer experience. It also actively contributed to standard revisions in the East African Community, Nigeria and Ghana, advocating for new technical specifications on product breathability and raw material safety, effectively advancing the overall standard level of the hygiene products industry across Africa. As the Company's industry influence continues to grow, it has been invited to serve as an executive council member of the East African Community Hygiene Products Industry Association, actively engaging in the formulation of industry development plans and technical exchanges, and making sustained contributions to the quality advancement of the local hygiene products sector.

公司產品研發聚焦工藝升級與技術創新核心方向，以精準匹配市場需求為導向，積極參與行業標準建設，實現研發價值與行業貢獻的協同提升。

在生產工藝優化方面，2025 年度順利完成「一體式生產機包裝自動化升級」項目，大幅降低人工裝袋、封口環節的參與佔比，有效增強生產穩定性並提升運營效率。

公司嚴格恪守非洲當地各國產品標準的合規要求，更以高於行業的質量標準為追求，主動參與當地標準體系完善，通過加入非洲多國標準委員會及行業協會，與當地高校、政府部門、同行企業深度合作，將自身產品質量理念與研發經驗融入標準建設。2025 年，公司主導編製喀麥隆的產品及質量標準，新增大環腰設計、提升吸收量等要求以優化消費者體驗；積極參與東非聯盟、尼日利亞、加納等國標準修訂，推動新增產品透氣性、原材料安全性等技術指標，有效助力提升非洲地區衛生用品行業整體標準水平。隨著公司行業話語權不斷提升，公司受邀擔任東非聯盟衛生用品行業協會常務理事單位，積極參與行業發展規劃制定與技術交流，為當地衛生用品行業品質升級持續貢獻力量。



Tanzania Sanitary Products Association Member
坦桑尼亞衛品協會會員



Ghana Sanitary Products Association Member
加納衛品協會會員

Intellectual Property Protection 知識產權保護

The Company places great emphasis on intellectual property protection, strictly adheres to intellectual property laws and regulations in its operating jurisdictions, and has established a comprehensive intellectual property management system, including core policies such as the Intellectual Property Management Measures.

公司高度重視知識產權保護工作，嚴格遵循運營地相關知識產權法律法規，建立了完善的知識產權管理制度體系，包括《知識產權管理辦法》等核心制度。

Proactive Prevention 事前預防

Prior to the initiation of R&D projects, conduct comprehensive patent searches and risk assessments. The intellectual property management team, in collaboration with external professional agencies, will review existing patents in relevant technical fields to identify potential infringement risks and develop corresponding risk mitigation strategies. Execute confidentiality agreements with R&D personnel, suppliers, and other parties to clearly define requirements for protecting trade secrets and prevent the leakage of core R&D information.

在研發項目立項前，開展全面的專利檢索與風險評估，由知識產權管理小組聯合外部專業機構，對相關技術領域的現有專利進行排查，識別潛在的侵權風險，並制定相應的風險規避方案；與研發人員、供應商等簽訂《保密協議》，明確技術秘密保護要求，防止核心研發信息洩露。

In-process Monitoring 事中監控

During the R&D process, conduct regular patent tracking searches to promptly understand patent developments in relevant technology fields, adjust R&D directions accordingly, and avoid newly emerging risks; establish a classified management system for R&D outcomes, implement strict confidentiality controls on core technological achievements, and limit the scope of personnel with access to such information.

在研發過程中，定期開展專利跟蹤檢索，及時掌握相關技術領域的專利動態，調整研發方向，規避新增風險；建立研發成果分級管理制度，對核心技術成果實施嚴格的保密管控，限制信息知曉範圍。

Incident Response 事後應對

Establish an intellectual property risk emergency response mechanism. In the event of an infringement complaint or IP violation, immediately initiate the emergency procedure. The local sales management department shall collaborate with the legal team to conduct investigation and verification, formulate litigation defense or IP enforcement strategies, and promptly follow up on the progress to minimize the impact of risks.

建立知識產權風險應急響應機制，若發生侵權投訴或被侵權事件，立即啟動應急流程，由當地銷售管理部門聯合法律團隊開展調查核實，制定應訴或維權方案，並及時跟進處理進度，最大限度降低風險影響。

During the reporting period, the Company continued to advance the conversion of R&D outcomes into intellectual property, cumulatively filing dozens of patent applications and obtaining nearly 30 core patents and copyrights. This has established a comprehensive intellectual property protection system covering core product technologies, manufacturing processes, and product design, providing solid legal support for the Company's product innovation and market competitiveness.

報告期內，公司持續推進研發成果的知識產權轉化，累計申請專利數十項，獲得授權之核心專利與著作權共近 30 件，形成了覆蓋產品核心技術、生產工藝、產品設計的完整知識產權保護體系，為公司產品創新與市場競爭提供了堅實的法律保障。

Customer Service 客戶服務

The Company lives by a consumer-first mindset. By combining digital tools with personalized service practices, we deepen customer engagement and create shared value, building a service ecosystem that's both responsible and high performing.

公司秉持「以消費者為核心」的客戶服務理念，依托數字化工具與精細化服務體系，持續深化客戶幫扶與價值共生，構建兼具責任感與高效能的客戶服務生態。

Customer Service System 客戶服務體系

The Company has established a multi-level customer service management structure, integrating resources from multiple departments such as sales, customer service, quality, and supply chain to form a collaborative and coordinated service system. Specifically, the sales department is responsible for frontline customer needs coordination and feedback collection, while the customer service team specializes in handling post-sales inquiries and complaint resolution. The quality and supply chain departments are accountable for implementing corrective actions related to product quality, logistics, and delivery issues. Additionally, customer service-related metrics are incorporated into the performance evaluations of all departments to ensure accountability and drive continuous improvement in service quality.

公司建立多層級客戶服務管理架構，整合銷售、客服、質量、供應鏈等多個部門資源，形成協同聯動的服務體系。其中，銷售部門負責前端客戶需求對接與反饋收集，客服團隊專職承接後諮詢與投訴處理，質量與供應鏈部門負責針對產品品質、物流配送等相關問題的整改落地；同時，將客戶服務相關指標納入各部門績效考核，確保服務職責落實到位，推動服務質量持續提升。

In terms of digital service support, the Company has established a unified Customer Relationship Management (CRM) system to continuously enhance the transparency of its sales network and market responsiveness. Leveraging the CRM system, we deeply empower the entire service process, not only improving the work efficiency and market outreach precision of our sales teams, but also enabling dynamic monitoring of distributors' sales activities. The system provides distributors with customized data analytics and strategic support, and assists in optimizing product portfolios, pricing strategies, and marketing promotion plans. Channel partners can directly access real-time information on pricing, inventory, and promotions through the CRM system, and manage operations such as order placement and delivery tracking, thereby enhancing their collaboration experience with the Company and enabling them to reach end consumers more efficiently.

在數字化服務支撐方面，公司搭建統一的客戶關係管理系統（CRM），持續提升銷售網絡透明度和市場響應能力。我們依托 CRM 系統深度賦能服務全流程，不僅提升銷售團隊的工作效率與市場觸達精度，也能動態監控渠道商銷售活動，為渠道商提供定製化數據分析與策略支持，並輔助優化產品組合、定價策略及市場推廣方案。渠道合作夥伴可直接通過 CRM 系統查詢價格、庫存、促銷等即時信息，完成下單及交付進度管理等操作，從而提升與公司合作的體驗，也有助力其更高效地觸達終端消費者。



Customer Relationship Management (CRM) page
客戶關係管理系統（CRM）頁面

Enhance Customer Service Quality 提升客戶服務質量

As the Company deepened its presence in the market, it observed a common challenge among many small and micro-business customers in Africa: a shop smaller than 10 square meters, with limited infrastructure, often lacks basic digital tools to track sales data. These businesses cannot afford the software costs of building a channel management platform. Consequently, inventory and sales accounting rely on manual processes, making it difficult to predict seasonal inventory safety levels. This exposes them to storage turnover and capital pressures stemming from sales fluctuations. To address this, the Company launched its "CRM 2.0" Initiative, embedding "supporting customer growth" into the core of its service model. By delivering digital tools, localized support, and secure solutions, we help emerging-market customers bridge the digital divide, improve operational efficiency, and share in the benefits of the digital economy.

公司在深耕市場過程中洞察到，非洲眾多小微客戶面臨著經營困境——一家不足 10 平的門店，基礎設施相對簡陋，普遍缺乏專業信息化工具記錄銷售數據，且難以承擔搭建渠道管理平台的軟件採購成本，導致存貨和銷售核算依賴手工，季節性存貨安全水平難以預計，從而承擔銷售波動帶來的倉儲周轉與資金壓力。為此，公司啟動「CRM 2.0」行動，將「幫扶客戶成長」融入核心服務體系，通過數字化工具、本地化支持與安全保障，助力新興市場客戶跨越數字鴻溝，提升經營效率，共享數字經濟發展紅利。

Among these micro-entrepreneurs, female shop owners represent a significant proportion. According to United Nations research, women's entrepreneurship and increased income have a notable multiplier effect, benefiting families and entire communities. Therefore, the "CRM 2.0" initiative places special emphasis on supporting the digital transformation of women, helping them increase revenue, achieve economic independence, and create employment opportunities through the growth of micro-enterprises. This further drives community poverty reduction and advances the United Nations Sustainable Development Goals of "Gender Equality" and "Reduced Inequalities."

在這些小微經營者中，女性店主佔有重要比例。根據聯合國研究，女性創業增收具有顯著的乘數效應，能惠及家庭與整個社區。因此，「CRM 2.0」行動特別聚焦於支持女性群體的數字化轉型，協助她們提升營收、實現經濟自主，並通過小微企業的成長創造就業機會，進一步推動社區減貧，推動實現聯合國「性別平等」與「減少不平等」的可持續發展目標。

Intelligent CRM System 智能 CRM 系統

The Company deploys a mobile-compatible CRM system for clients, upgrading offline cumbersome processes into an integrated digital workflow of "ordering - delivery - data analysis," effectively addressing tool shortages faced by small and micro-sized clients. This system integrates full customer lifecycle management capabilities, enabling automated sales, marketing, and customer service operations, data visualization, and ensuring fairness and efficiency in collaboration. On one hand, it delivers targeted information based on clients' actual business needs, avoiding the disruption of excessive marketing and reducing resource waste caused by ineffective communication. On the other hand, it ensures full transparency of brand policies, allowing clients to access real-time information on sales pricing, promotional policies, and new product launches, thereby guaranteeing openness and fairness in cooperation. Digital transformation has delivered tangible impact: customers have seen offline order efficiency improve by over 60%, significantly reducing transportation costs and carbon emissions tied to in-person interactions. At the same time, with built-in data analytics, customers can now gain precise insights into local consumer preferences—shifting from a reactive "order-taking" model to proactive, insight-driven operations. This empowers them to better manage business fluctuations and ease the pressures of inventory and cash flow.

In response to the linguistic diversity and significant variations in customer device configurations in emerging markets, the Company has established a cross-departmental team comprising sales and information technology experts. This team has conducted long-term on-site support in over 30 countries worldwide. Deployed directly to customer retail locations, the team provides hands-on, step-by-step guidance covering the entire process—from software download and installation to daily ordering operations—helping customers develop consistent habits in using digital tools. Meanwhile, the CRM system has been adapted for multilingual support, encompassing major local languages, significantly enhancing user interface friendliness and operational convenience. This localized service model effectively addresses the key challenges small and micro enterprises face in adopting digital tools—namely, not knowing how to use them or using them ineffectively. It promotes the practical application of digital technologies in emerging markets, enabling customers of all technical backgrounds to equally benefit from technological empowerment and supporting the upgrade of local business operating models.

公司為客戶部署能適配手機端的 CRM 系統，將線下繁瑣流程升級為「下單 - 收貨 - 數據分析」一體化數字化流程，既解決小微客戶的工具短缺難題。該系統整合客戶全生命週期管理功能，實現銷售、營銷、客服自動化與數據視覺化，並保障合作公平與效率。一方面基於客戶實際經營需求開展精準信息推送，杜絕過度營銷干擾，降低無效溝通帶來的資源浪費；另一方面實現品牌政策全透明，客戶可實時查閱銷售定價、促銷政策及新品信息，保障合作的公開公正。數字化轉型帶來顯著價值：客戶在線下單效率提升 60% 以上，大幅減少線下往來的運輸成本與碳足跡；同時，借助系統數據分析功能，客戶可精準洞察當地消費者偏好，實現從「被動接單」向「主動經營」的轉型，有效緩解銷售波動帶來的經營壓力。

針對新興市場語言多樣、客戶設備配置差異較大的現狀，公司組建銷售與信息技術跨部門專業團隊，深入全球 30 多個國家開展長期駐點實地幫扶。團隊直達客戶門店，提供「手把手」現場指導，覆蓋軟件下載、安裝配置及日常下單操作等全流程，協助客戶養成數字化工具使用習慣；同時，對 CRM 系統進行多語言適配改造，覆蓋當地主流語系，顯著提升系統界面友好度與操作便捷性。這本地化服務模式，有效解決了小微客戶「不會用、用不好」數字化工具的痛點，推動數字化技術在新興市場的落地應用，幫助不同基礎的客戶平等享受技術賦能的紅利，助力當地商業經營模式升級。

Customer Privacy Protection 客戶隱私保護

Customer information security is the core foundation for stable cooperative relationships. The Company places high importance on data security and compliance requirements of customers in emerging markets, and has established the "Information Security Management Measures," with the Information Technology Department responsible for establishing, implementing, and managing the daily operations of the information security management system.

Core protection measures establish a multi-dimensional defense network across devices, systems, and data. On one hand, strict protocols govern device access management, prohibiting private or unauthorized devices from connecting to the Company's internal network or copying business data. Additionally, temporary computer isolation policies are implemented to eliminate risks associated with third-party device access. On the other hand, encryption systems are installed on computers storing sensitive data from overseas customers and suppliers, complemented by rigorous system access control mechanisms. Users must undergo multi-level approval processes to obtain access privileges, and relevant accounts are immediately deactivated upon employee role changes or departure, thereby comprehensively preventing customer information leakage from the source. Furthermore, our CRM system is deployed on a globally leading cloud service platform, establishing a multi-layered data security protection framework, reinforcing information security through a series of core measures:

客戶信息安全是穩固合作關係的核心基礎，公司高度重視新興市場客戶的數據安全與合規需求，制定《信息安全管理辦法》，由信息技術部負責信息安全管理体系的建立、實施與日常運行。

核心保護措施從設備、系統、數據多維度構建防護網絡，一方面嚴格規範設備接入管理，禁止私人或未經授權的設備接入公司內部網絡、拷貝業務數據，同時設置臨時計算機隔離策略杜絕第三方設備接入風險；另一方面對海外存儲客戶、供應商等敏感數據的計算機加裝加密系統，並配套實行嚴格的系統權限管理機制，使用者須經多層級審批方可獲取使用權限，人員調崗或離職後則即時關停相關賬號，從源頭上全方位防範客戶信息洩露風險。同時，我們將 CRM 系統部署於國際領先的雲服務平台，構建多層級數據安全防護體系，通過多項核心措施築牢信息安全防線：



Precise Permission Control 精準權限管控

Strictly enforce the "principle of least privilege" by accurately assigning system access rights to users and strengthening multi-step security verification, thereby eliminating the risk of unauthorized access to customer privacy data;
嚴格執行「最小權限原則」，為用戶精準分配系統使用權限並強化多環節安全驗證，杜絕無權限訪問客戶隱私數據的風險；



End-to-end data encryption 全鏈路數據加密

Achieves encryption across the entire data chain, with all business data automatically encrypted at the physical layer before transmission, ensuring data transmission and storage security;
實現數據全鏈路加密，所有業務數據在傳輸前自動完成實體層加密處理，保障數據傳輸與存儲安全；



Security Log Tracing 安全日志追溯

Establish a comprehensive security log tracing mechanism to encrypt and record all system operations, creating tamper-proof security logs that support ad hoc audit and traceability.
建立完備的安全日志追溯機制，對所有系統操作進行加密記錄，形成不可篡改的安全日志，支持不定期審查追溯。



A robust data security assurance system effectively enhances customers' trust in using digital tools, laying a solid foundation for the long-term, stable operation of businesses in emerging markets. Over the past three years, the group has received no complaints related to customer privacy breaches, nor has there been any verified incident of customer privacy infringement or loss of customer data.

The "CRM 2.0" initiative empowers developing countries by providing technological tools and business expertise, effectively improving their customers' information technology application environment and enabling universal and affordable access to IT. The widespread adoption of digital technologies locally, along with equitable access to technological benefits for customers, strongly supports the sustainable development of regional business ecosystems, ultimately achieving symbiotic growth and mutual success for the Company and its partners.

嚴密的數據安全保障體系，有效提升客戶使用數字化工具的信任度，為新興市場業務的長期穩定開展奠定堅實基礎。集團過去三年內，未接獲任何因客戶隱私洩露引發的投訴，亦未發生經證實的侵犯客戶隱私或客戶數據丟失事件。

「CRM 2.0」行動通過技術工具與商業知識賦能，有效改善發展中國家客戶的信息技術應用環境，實現普遍且可負擔的信息技術接入。數字化技術在當地的普及與客戶對技術紅利的平等享有，為區域商業生態可持續發展提供有力支撐，最終實現公司與合作夥伴的共生共贏。

Customer Satisfaction Survey 客戶滿意度調研

The Company has established a comprehensive customer satisfaction management system, continuously conducting multidimensional, full-cycle satisfaction surveys to dynamically understand customer needs and service experiences. The Company engages sales and R&D teams in field visits, combining product comparisons with a mix of feedback methods—including online and social media surveys, in-person meetings, focus group discussions, and phone interviews. These efforts reach distributors, wholesalers, and end consumers at all levels, gathering insights across key dimensions such as product quality, service responsiveness, after-sales resolution efficiency, pricing fairness, and user experience with digital tools. By capturing evolving needs and uncovering root concerns with precision, this feedback loop directly informs continuous service improvement.

公司建立完善的客戶滿意度管理體系，持續開展多維度、全周期的滿意度調研，動態掌握客戶需求與服務體驗。公司通過銷售與研發人員走訪，結合實物對比、線上問卷、線下拜訪座談、電話訪問及社交媒體問卷等多種形式，面向各級經銷商、批發商及終端消費者，圍繞產品品質、服務響應速度、售後解決效率、價格合理性、數字化工具使用體驗等核心維度收集反饋，精準捕捉需求變化與根本訴求，支撐服務持續優化。

Customer Complaint Management 客戶投訴管理

The Company has established a multi-channel customer engagement and feedback collection system that comprehensively covers end consumers and partners at all levels, ensuring that customer needs and opinions are fully and promptly communicated within the Company.

公司構建多渠道客戶互動與反饋收集體系，全面覆蓋終端消費者與各級合作夥伴，確保客戶需求與意見能夠全面、快速傳達至公司內部。

Standard post-sales outreach 常規售後觸達



Standardize post-sales contact channels by clearly printing customer service contact information and the official website URL on product packaging, providing end consumers with a convenient feedback channel.

規範售後觸達渠道，在產品包裝上清晰印製售後聯繫方式及官方網址，為終端消費者提供便捷的意見反饋通道。

Real-time partner integration 合作夥伴即時對接



Establish dedicated instant messaging groups for distributors and wholesalers to enable real-time collaboration on daily operations and immediate feedback on requirements.

搭建經銷商、批發商專屬即時通訊溝通群，實現日常業務協同與需求反饋的即時對接。

Terminal site insights 終端現場洞察



Conduct regular store visits and channel inspections to immerse in frontline sales environments, directly capturing consumer experiences and product usage feedback.

開展常態化門店走訪與渠道巡查，深入終端銷售場景，直觀掌握消費者體驗與產品使用反饋。

Online dynamic monitoring 線上動態監測



Establish a social media monitoring mechanism to continuously track consumer experience feedback on major media platforms, and promptly identify potential service needs and areas for improvement.

建立社交媒體動態監測機制，持續跟蹤主流媒體平台的消費體驗評價，及時捕獲潛在服務需求與改進方向。

Regarding process standardization, the Company has established an internal management system titled "Customer Complaint Handling Management Measures", which clearly defines the procedures, division of responsibilities, and penalty mechanisms for handling customer complaints. This system covers the definition and classification of complaints, graded response procedures, responsible departments, and timeliness requirements, ensuring that complaints are handled in a systematic and standardized manner. In terms of continuous monitoring and performance improvement, the Company has incorporated the customer complaint rate into the quality performance evaluation system for relevant departments and set clear targets for complaint rate control. By regularly collecting and analyzing complaint data, the Company identifies high-frequency issues and core problems, driving responsible units to implement targeted optimizations and improvements. Meanwhile, a closed-loop management mechanism has been established, including customer satisfaction follow-ups upon completion of complaint resolution, and periodic summary assessments of overall complaint handling effectiveness, enabling continuous process refinement and enhancement of response mechanisms to achieve ongoing service quality improvement. By the end of 2025, the Company's complaint rate was maintained at 0.013 complaints per million units (i.e., the number of complaints received per one million units sold), consistently remaining below the industry average. To date, the resolution rate for all customer complaints has reached 100%, with both customer and consumer follow-up satisfaction rates also achieving 100%.

在處理流程規範方面，公司制定《客戶投訴處理管理辦法》內部管理制度，明確規範客戶投訴發生後的處理流程、職責分工與處罰機制，涵蓋投訴的定義與分類、分級處置流程、責任部門及時效要求，確保投訴事件得以系統化、標準化處理。於持續監測與績效改善方面，公司已將客訴率納入相關部門的品質績效考核體系，並設定明確的客訴率控制目標。透過定期統計與分析投訴數據，識別高發環節與核心問題，推動相關單位進行針對性優化與改善。同時，建立閉環管理機制，於投訴處理完成後進行客戶滿意度回訪，並定期匯總評估整體投訴處理成效，持續優化流程與應對機制，實現服務品質的不斷提升。截至 2025 年底，公司客訴率控制於 0.013 次 / 百萬片（即每銷售一百萬片產品所收到之投訴次數），持續低於同業平均水平。截至目前，所有客戶投訴問題之解決率達 100%，消費者及客戶回訪滿意度亦達 100%。

Complaint Management Process 投訴管理流程	Details 具體內容
<p>Centralized collection and archiving 集中收集歸檔</p>	<p>Complaint email and service hotline are publicly displayed on packaging labels and social media platforms, with dedicated customer complaint officers on duty to uniformly receive complaints from all channels. Detailed records and system archiving are completed through a customer complaint information collection form, enabling centralized management and information sharing of complaints.</p> <p>透過包裝標示及社交媒體平台對外公佈投訴信箱與服務專線，並由客訴專員負責值守，統一承接各渠道投訴信息，通過客訴信息收集表完成詳細記錄與系統歸檔，實現投訴信息的集中管理與共享；</p>
<p>Graded and categorized disposal 分級分類處置</p>	<p>Based on the nature of the complaint issues (categorized as design deficiencies, manufacturing deficiencies, logistics and distribution deficiencies, etc.) and their scope and severity, clearly identify the responsible departments, handling timeframes, and response levels. Relevant departments are required to jointly conduct root cause analysis, develop targeted corrective and preventive actions, and produce the 8D Corrective and Preventive Action Report;</p> <p>根據投訴問題性質（分為設計不足、製造不足、物流配送不足等類型）及影響範圍、嚴重程度，明確對應的責任部門、處置時限及響應級別，要求相關部門聯合開展根源分析，制定針對性的糾正與預防措施，並形成《8D 糾正預防措施報告》；</p>
<p>Follow-up verification and revisit 跟進驗證與回訪</p>	<p>The Regional Sales Manager is responsible for summarizing and consolidating complaints within their region, as well as following up and verifying corrective actions to ensure effective implementation. At the same time, they shall conduct follow-up visits in accordance with the "Customer Complaint Follow-up System" to confirm that customer issues have been effectively resolved and to collect customer feedback on the handling results.</p> <p>If a complaint involves supplier responsibility, the Supply Chain Management Center and Quality Center will incorporate corrective action requirements into the supplier performance evaluation system, urging suppliers to implement improvement measures and fostering collaborative remediation across the supply chain.</p> <p>由國家業務銷售經理負責所屬區域投訴的整理總結與整改措施跟進驗證，確保改善措施落地到位；同時，依照《客訴回訪制度》開展後續回訪，確認客戶問題得到有效解決，收集客戶對處理結果的評價。</p> <p>若投訴涉及供應商責任，則由供應鏈管理中心與品質中心將整改要求納入供應商績效評估體系，督促供應商落實改善措施，形成供應鏈協同整改合力。</p>

Responsible Marketing 負責任營銷

The Company integrates responsible marketing throughout the entire marketing process, adheres to business ethics, and is committed to delivering truthful, accurate, and comprehensive information to consumers, avoiding exaggerated claims and misleading promises. Through establishing multidimensional management mechanisms and practical measures, the Company ensures that the principle of responsible marketing is effectively implemented.

公司將負責任營銷貫穿於營銷全過程，恪守商業倫理，堅持向消費者傳遞真實、準確、完整的信息，杜絕誇大宣傳與誤導性承諾，並通過構建多維度管理機制與落地措施，確保負責任營銷理念落到實處。

Marketing Content Review Mechanism Development 營銷內容審核機制建設

The Company has established a multi-level marketing content review process. All external marketing materials and promotional content must undergo joint review by the sales, compliance, and quality departments. The review focuses on the truthfulness, accuracy, and compliance of the information, ensuring that no misleading statements are included and that product efficacy is not overstated, thereby controlling the compliance and accountability of marketing content at the source.

公司建立多層級營銷內容審核流程，所有對外營銷物料、廣告宣傳內容均需經過銷售、合規、質量等部門聯合審核，重點審核信息的真實性、準確性與合規性，確保不包含誤導性表述，不對產品功效進行過度渲染，從源頭把控營銷內容的合規性與責任性。

Precision Marketing with Digital Tools 數字化工具的精準營銷

In the "CRM 2.0" initiative, the Company integrates responsible marketing principles into digital marketing processes, leveraging an intelligent CRM system to enable precise information delivery—product information and promotional policies are communicated solely based on customers' actual business needs, eliminating disturbances caused by excessive marketing. At the same time, the system serves as a platform to ensure full transparency of marketing policies, enabling customers to promptly and clearly understand relevant rules, thereby safeguarding fairness and equity in collaboration.

在「CRM 2.0」行動中，公司將負責任營銷理念融入數字化營銷環節，依托智能 CRM 系統實現精準信息推送——僅基於客戶實際經營需求傳遞產品信息、促銷政策等內容，杜絕過度營銷帶來的干擾；同時以系統為載體實現營銷政策全透明，確保客戶及時、清晰掌握相關規則，保障合作的公平性與公正性。

We regularly organize digital tool training sessions for front-end teams, including sales and marketing, covering topics such as compliance requirements for marketing system usage and customer privacy protection guidelines, to enhance the team's awareness of responsible marketing and execution capabilities.

我們定期組織銷售、市場等前端團隊開展數字化工具專題培訓，培訓內容包括營銷系統使用合規要求、客戶隱私保護規範等，提升團隊的負責任營銷意識與執行能力。

Packaging Information Compliance Management 包裝信息規範管理

We strictly standardize the printing specifications for product packaging information, ensuring that core details such as ingredients, instructions for use, precautions, manufacturing date, shelf life, and after-sales contact information are clearly and accurately labeled on packaging to safeguard consumers' right to know. At the same time, we optimize packaging information with multilingual support to ensure that consumers across different regions can clearly understand product-related information, avoiding consumer misunderstandings caused by unclear information.

我們嚴格規範產品包裝信息的印製標準，確保包裝上清晰、準確標註產品成分、使用方法、注意事項、生產日期、保質期、售後聯繫方式等核心信息，保障消費者的知情權；同時，對包裝信息進行多語種優化，確保不同區域消費者均能清晰理解產品相關信息，避免因信息不清晰引發的消費誤解。

Chemical Safety 化學品安全

Softcare's approach to chemical safety is guided by the core principles of safety first, environmental responsibility, and a strong sense of accountability. Focusing on the skin-friendly properties of its products, the Company integrates chemical safety throughout the entire product lifecycle, including research and development, raw material procurement, manufacturing, and product testing. With the core objective of safeguarding consumer health, Softcare strictly follows relevant international and domestic regulations and standards, establishing a comprehensive, end-to-end chemical safety control system, resolutely eliminating the use of hazardous substances, and providing consumers with safe and reliable hygiene products.

樂舒適秉持「安全至上、綠色環保、責任為本」的化學品安全管理理念，立足產品親膚屬性，將化學品安全貫穿於產品研發、原材料採購、生產製造、產品檢測全生命週期。以保障消費者健康權益為核心，嚴格遵循國際國內相關法規標準，構建全鏈條化學品安全管控體系，堅決杜絕有害化學物質使用，為消費者提供安全、可靠的衛生用品。

Management System and Measures 管理體系与举措

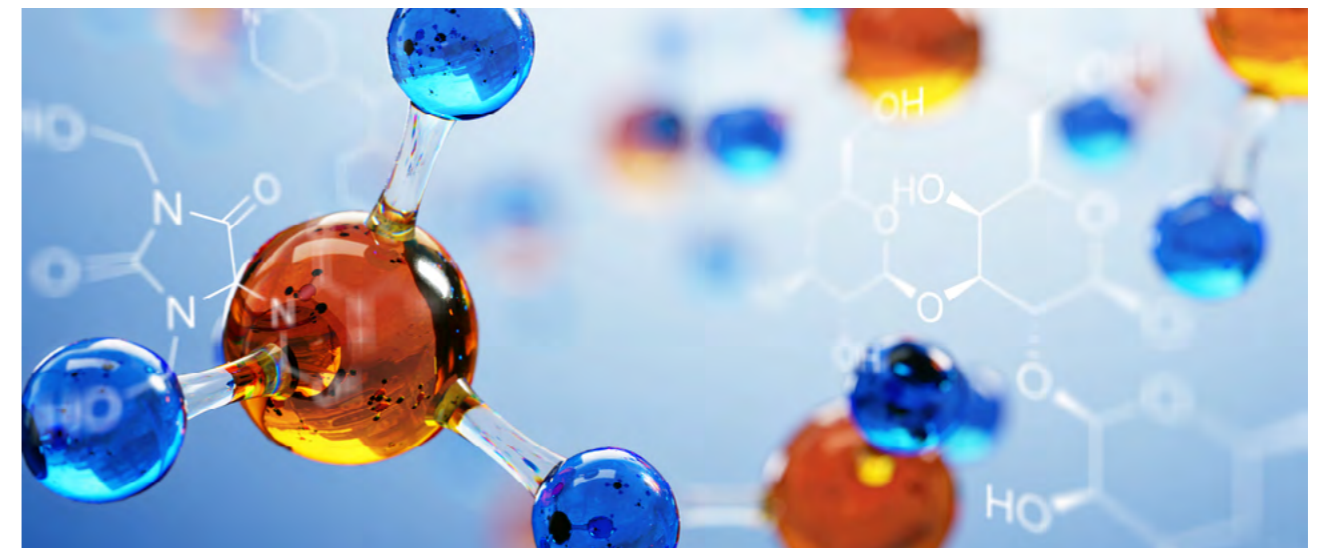
The Company has established a comprehensive internal management system for chemical safety, standardizing the full-process control of chemicals through institutional measures. External standards we adopt include GB 43631-2023 Technical Specification for Basic Safety of Paper Products for Infants and Children, which clearly defines lists of prohibited and restricted chemical substances in products. These cover key hazardous substances such as formaldehyde, heavy metals (lead, arsenic, mercury, cadmium, etc.), migratable fluorescent whitening agents, acrylamide, volatile organic compounds, and phthalates. Our limits for these substances are stricter than industry standards, providing clear guidelines for chemical safety control across all stages.

公司建立完備的化學品安全內部管理制度體系，以制度規範化學品全流程管控，我們採納的外部標準包括《GB 43631-2023 嬰幼兒及兒童用紙品基本安全技術規範》等，明確界定產品中禁止使用和限制使用的化學物質清單，覆蓋甲醛、重金屬（鉛、砷、汞、鎘等）、可遷移性熒光增白劑、丙烯醯胺、揮發性有機化合物、鄰苯二甲酸酯類等關鍵有害物質，並設定了嚴於行業標準的限量要求，為各環節化學品安全管控提供明確依據。

Source Control 源头管控

The Company extends chemical safety control to the upstream supply chain by establishing a strict chemical safety admission and control mechanism for raw material suppliers. For key raw material suppliers, the Company explicitly requires the provision of complete Material Safety Data Sheets (MSDS) and analysis certificates issued by third-party testing institutions. The Company's quality management department is specifically responsible for reviewing these documents, with a focus on verifying chemical composition, hazardous substance content, and other key indicators to ensure compliance with both company standards and relevant regulatory requirements.

公司將化學品安全管控延伸至供應鏈上游，建立嚴格的原材料供應商化學安全準入與管控機制。對於核心原材料供應商，明確要求其必須提供完整的材料安全技術說明書（MSDS）及第三方檢測機構出具的分析證書等文件。公司質量管理部門專職負責對上述文件進行審核，重點核查原材料的化學成分、有害物質含量等指標，確認其符合公司及相關法規要求。



Chemical Storage 化學品儲存

The Company places high importance on chemical storage safety and has established a full-process control system encompassing "classified storage, standardized operations, dynamic monitoring, and emergency preparedness". Based on the hazardous characteristics and chemical compatibility, classification storage standards are developed, with chemicals stored in designated areas and cabinets, accompanied by clear safety signage. Hazardous chemicals are stored separately and equipped with protective facilities such as spill containment and fire prevention systems. Storage areas are fitted with temperature and humidity monitoring, ventilation, and air exchange systems. Regular inspections and maintenance of these facilities are conducted, with records systematically maintained. In addition, in accordance with the Fire Safety Management Procedures, the Company has established an Emergency Response Team (ERT) and conducts regular emergency drills for chemical spill response, enhancing emergency capabilities to ensure safe and controllable chemical storage throughout the entire process.

In terms of operations and monitoring, clear requirements have been established for the entire process, including chemical receiving inspection, storage placement, outbound verification, and warehouse inspections. Warehouse personnel are required to undergo professional safety training and must pass an assessment before being allowed to work. A dynamic monitoring mechanism involving daily inspections and periodic inventory checks is implemented. The environmental conditions of storage areas, the integrity of chemical packaging, and the clarity of labels are verified daily. Periodic inventory counts and safety status assessments are conducted to promptly identify and address potential safety hazards during storage. As of the reporting period end, no safety incidents occurred in the chemical storage process.

Chemical Testing 化學品檢測

The Company has established a regular cooperation mechanism with third-party testing institutions, periodically commissioning authoritative laboratories to conduct multiple tests, including chemical residue analysis and compliance verification of chemical substance usage, thereby ensuring a dual guarantee through both internal and external testing. Currently, partner institutions include GALAB Laboratories GmbH (Germany), SGS S.A., and Guangzhou Testing & Certification Group Co., Ltd. The Company's core products have successfully passed product safety testing at Germany's GALAB Laboratory, with material safety and quality receiving authoritative certification. In 2025, the Company achieved a 100% pass rate in chemical safety testing for its products.

公司高度重視化學品儲存安全，建立「分類存儲、規範操作、動態監控、應急保障」的全流程管控體系。依據化學品危險特性及相容性制定分類存儲標準，實行分區分櫃存放並設置清晰安全標識，危險化學品單獨儲存並配備防洩露、防火等防護設施；儲存區域配備溫濕度監控、通風換氣等設施，定期開展設施檢查維護並建立記錄。同時，公司依據《消防安全管理辦法》要求組建 ERT 應急小組，定期開展化學品洩露處置應急演練，強化應急處置能力，確保儲存全過程安全可控。

在操作與監控方面，明確化學品入庫驗收、存儲擺放、出庫核對、庫房巡檢等全流程操作要求，並對倉儲管理人員開展專業安全培訓，考核合格後方可上崗；實行每日巡檢和定期盤點的動態監控機制，每日核查儲存區域環境狀態、化學品包裝完整性及標識清晰程度，定期開展化學品數量盤點與安全狀態評估，及時發現並處置儲存過程中的安全隱患。截至報告期末，化學品儲存環節未發生安全事故。

公司與第三方檢測機構建立常態化合作機制，不定期委聘權威實驗室開展包含化學品殘留、化學品物質使用合規等多項檢測，形成內外部檢測雙重保證。目前合作機構涵蓋德國 GALAB Laboratories GmbH、SGS S.A. 及廣州檢驗檢測認證集團有限公司，核心產品已順利通過德國 GALAB 實驗室產品安全性測試，材料安全與品質獲得權威認證。2025 年度，公司產品化學安全檢測合格率達 100%。



Our diaper products were the first to pass product testing under the EDANA (European Disposables and Nonwovens Association) Absorbent Hygiene Products Stewardship Programme. The tests, conducted in accordance with the EDANA NWSP 3601-3 standard, simulated real-life usage conditions and screened for multiple classes of substances of high concern, with all results meeting EDANA's safety and compliance requirements.

我們的紙尿褲產品率先通過了歐洲非織造協會 EDANA《吸收性衛生用品管理計劃》產品檢測。測試依據 EDANA NWSP 3601-3 標準，模擬實際使用條件，對多類高關注化學物質進行篩查，結果均符合歐洲非織造協會安全合規要求。

Chemical Disclosure 化學品披露

In accordance with the principle of protecting consumers' right to know, the Company is progressively advancing the disclosure of complete product formulations. For core products, we are gradually revealing key ingredient information on product packaging to ensure consumers clearly understand the chemical composition of the products.

公司基於消費者知情權保護原則，逐步推進產品完整配方披露工作。對於核心產品，我們逐步在產品包裝上披露主要成分信息，確保消費者能夠清楚了解產品的化學成分構成。

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Employee 員工

Softcare adheres to the corporate culture of "Win-Win Cooperation, Equality and Respect", and is committed to fostering an open, inclusive, and diverse working environment. We believe that employees are the fundamental driving force behind sustainable corporate development. Therefore, we actively safeguard employees' rights and interests, and have established a comprehensive system for talent selection, development, assignment, and motivation, encouraging employees to unleash their creativity and professional capabilities, and jointly promoting corporate innovation and social responsibility initiatives.

樂舒適秉承「合作共贏、平等尊重」的企業文化，致力於營造開放包容、多元共融的工作環境。我們相信員工是企業可持續發展的根本動力，因此積極保障員工各項權益，構建完善的人才選拔、人才培養、人才任用、人才激勵體系，激勵員工發揮創造力與專業才能，共同推動企業創新與社會責任實踐。

Employee Rights Protection 員工權益保障

Compliant Employment 合規僱傭

The Company legally enters into labor contracts, respects employees' rights to freedom of association and collective bargaining as granted by the laws of their respective countries, and strictly prohibits the use of child labor, forced labor, and other forms of illegal labor. The age of applicants must be verified through identification documents during recruitment, and individuals below the legal working age will not be hired. The Company also explicitly prohibits discrimination and harassment based on gender, age, nationality, race, religion, sexual orientation, or other factors, and requires all employees to treat one another professionally to foster a positive work environment. The Human Resources and Administration Department regularly monitors changes in local regulations, promptly updates the Employee Handbook, and translates it into multiple languages for global employees to ensure policies remain aligned with local laws, enhancing accessibility and enforcement.

公司依法簽訂勞動合同，尊重員工行使所在國家法律賦予的結社自由和集體談判權利，嚴禁使用童工、強制勞工及其他非法勞工，招聘時須核實身份證件年齡，未達法定就業年齡者不予聘用。同時，公司明確禁止基於性別、年齡、國籍、種族、宗教、性取向等因素的歧視與騷擾行為，要求全體員工以專業態度相互對待，共同維護正向職場氛圍。人力行政部定期監測各地法規變動，及時更新《員工手冊》，並翻譯為多語版本供全球員工參閱，確保政策與當地法律同步，提升可及性與執行力。

In labor management, the Company strictly complies with working hours and leave regulations in various countries, and has established sound systems for managing working hours and attendance. Employee attendance, overtime, and leave are recorded through systems or ledgers. The Company implements prior approval and post-facto review mechanisms for overtime, pays overtime compensation in accordance with the law or arranges compensatory time off, and clearly publicizes leave policies to protect employees' right to take leave. Additionally, the Company regularly conducts compliance self-audits and management training to strengthen compliance in working time management, reduce risks, and balance employee well-being with sustainable business operations.

在用工管理方面，公司嚴格遵守各國工時與假期法規，建立健全的工時及考勤管理制度。通過系統或台賬記錄員工出勤、加班與休假情況，落實加班事前審批與事後核查機制，依法支付加班報酬或安排調休，並明確公示假期政策，保障員工休假權益。同時，定期開展合規自查與管理層培訓，強化工時管理合規性，降低風險，兼顧員工福祉與企業可持續運營。

We have established a labor compliance inspection mechanism and set up confidential grievance channels to safeguard employees' rights to file complaints, encourage employees to report injustices or concerns, and strictly prohibit any form of retaliation. Upon identifying violations, we immediately initiate investigations and implement corrective actions; in serious cases, we refer matters to judicial authorities in accordance with the law. During the reporting period, we did not encounter any incidents involving child labor, forced labor, or other forms of illegal labor practices.

我們已建立用工檢查機制，同時設立保密申訴渠道，保障員工申訴權利，鼓勵員工反映不公或疑慮，並嚴禁任何形式的報復行為。一旦發現違規，將立即啟動調查並採取糾正措施，情節嚴重者依法移送司法機關。報告期內，我們未發生任何童工、強制勞工或其他形式的非法勞工事件。

Talent Recruitment 人才招聘

The Company strictly complies with the laws and regulations of the regions where it operates, and has established internal regulations such as the Recruitment Management System and the Job Position and Grade System Management Measures, covering the entire process of recruitment, compensation, promotion, and training, to ensure that its personnel practices are legal, compliant, fair, and transparent. During the recruitment process, the Company adheres to the principles of diversity, equity, and inclusion (DEI), prohibits any form of discriminatory behavior, and provides all job applicants with equal opportunities to compete.

公司嚴格遵守所在營運地區法律法規，並制定《招聘管理制度》《崗位職級體系管理辦法》等內部規範，涵蓋招聘、薪酬、晉升、培訓等全流程，確保用人制度合法合規、公開透明。招聘過程中，公司堅守多元、平等、包容（DEI）原則，禁止任何形式的歧視行為，為所有求職者提供公平競爭機會。

To enhance global recruitment efficiency, the Company utilizes and continuously optimizes the Moka online recruitment system, enabling standardization, digitization, and traceability of the hiring process. Since its launch, the system has established a closed-loop workflow covering requisition submission, interview scheduling, to onboarding management, and has built a centralized talent pool, significantly improving recruitment efficiency and candidate experience. The system currently supports collaboration between domestic and international recruitment teams, strengthening employer branding and precision in talent matching.

為提升全球招聘效率，公司使用並持續優化在線招聘 Moka 系統，實現招聘流程標準化、數字化與可追溯，系統上線後，實現從需求提交、面試安排到入職管理的全流程閉環，並建立集中化人才庫，顯著提升招聘效率與候選人體驗。目前該系統已支援中外招聘協同運作，強化僱主品牌建設與人才匹配精準度。

The Company implements a localization-first hiring strategy, incorporating talent localization targets into the management performance evaluation system and linking them to performance bonuses and long-term incentives. We have established a collaborative development mechanism between local employees and expatriate experts, systematically transferring management expertise and professional skills through pre-job training, on-the-job skills training, and other programs to empower the growth of local talent. At the same time, we continuously improve local employee benefits and labor protection measures to enhance employee satisfaction and organizational cohesion. In 2025, the proportion of local employees overseas reached 91.1%, an increase of 0.7% compared to 2024.

公司推行優先本地聘用策略，將人才本地化目標納入管理層績效考核體系，與績效獎金和長期激勵掛鉤。我們建立本地員工與外派專家協作培養機制，通過崗前培訓、在崗技能培訓等項目系統性傳遞管理經驗與專業技能，賦能本地人才成長。同時不斷完善當地員工福利與勞動保護措施，提升員工滿意度與組織凝聚力。2025 年海外本地員工佔比達 91.1%，較 2024 年提升 0.7%。



School-Enterprise Cooperation Activities 校企合作活動

The Company actively expands its collaboration with academic institutions by establishing internship and training bases with Sichuan International Studies University, Xi'an International Studies University, Dalian University of Foreign Languages and Beihang University. In 2025, it launched an intern summer camp program, hosting 18 students, nine of whom passed the evaluation and received job offers in the 2026 campus recruitment cycle. The Company also participates in campus recruitment events and delivers career workshops, sharing practical guidance on resume writing and interview techniques. These initiatives have received high praise from students and further strengthened industry-education collaboration.

公司積極拓展校企合作，與四川外國語大學、西安外國語大學、大連外國語大學、北京航空航天大學共建實習實訓基地。2025年推出實習生夏令營計劃，接收18名學生實習，其中9人通過考核並獲2026屆校招錄用。公司亦參與校園招聘活動，舉辦職業課堂，分享履歷撰寫、面試技巧等實務內容，獲得學生高度評價，進一步深化產學連結。



Compensation and Incentives

薪酬與激勵

The Company adheres to the principle of equal pay for equal work, and regularly conducts market salary surveys and internal analyses to ensure that its compensation system is fair, competitive, and compliant. The compensation structure consists of short-term and long-term components. Short-term compensation includes base salary, performance bonuses, and various allowances, ensuring that remuneration remains attractive within the local market. Long-term compensation is delivered through medium- to long-term incentive programs that align the growth of the Company with individual development. Prior to implementing any significant incentive policy, the Company conducts an internal public notice, period lasting 5 to 7 working days, soliciting feedback via notice boards, WhatsApp groups, and other channels. Employees may provide feedback anonymously or by name. Relevant departments collect and review suggestions, refine the proposed plans accordingly, and only proceed with implementation upon reaching consensus, thereby ensuring transparency and a solid foundation of shared understanding.

From November each year to February of the following year, the Company holds the "Strategy Briefing Workshop," during which the Budget and Human Resources departments collaborate with all units to establish annual performance targets and sign the "Departmental

公司踐行同工同酬原則，定期進行市場薪資調研與內部分析，確保薪酬制度具備公平性、競爭性與合規性。薪酬結構分為短期與長期兩部分，短期薪酬包含基本工資、績效獎金與各類補貼，確保報酬在當地市場具吸引力；長期薪酬則透過中長期激勵方案，引領公司與個人共同成長。在公司重要激勵政策實施前，均進行為期5至7個工作日的內部公示，透過公告欄、WhatsApp群組等渠道徵求意見，員工可匿名或實名反饋。相關部門收集建議並優化方案，待取得共識後方予施行，確保制度透明、共識基礎穩固。

每年11月至次年2月，公司召開「戰略解碼研討會」，由預算與人力部門協同各單位制定年度績效目標，並簽署《部門組織績效合約》，將戰略目標層層分

Organizational Performance Agreement." This process cascades strategic goals down to individual levels, closely aligning objectives, performance, and incentives. The performance management system is centered on "fairness, development, and mutual success," implementing a closed-loop management cycle of "goal setting—ongoing coaching—evaluation and feedback—result application." Through regular reviews, real-time feedback, and development conversations, it ensures alignment between individual objectives and organizational direction while supporting continuous employee growth. Regarding performance management, a dedicated appeal channel is available after results are released, allowing employees to raise concerns about the evaluation process or outcomes. These appeals are independently reviewed by a designated unit to ensure fair assessment and transparent procedures. Performance evaluation outcomes are comprehensively applied to reward allocation, training planning, promotions, and organizational optimization, effectively driving business performance and promoting local employees' skill development and decent employment.

Through a transparent, data-driven, and participatory compensation and performance management system, we continue to strengthen our incentive culture that is contribution-oriented, fair, and equitable, ensuring every colleague's efforts are recognized and valued, collectively driving the Group's sustainable development.

Employee Benefits System 員工福利體系

The Company systematically establishes a cross-cultural employee care system covering four dimensions—Living, Safety, Social, and Respect—based on policies such as the Overseas Business Travel Living Allowance Management Measures and the Management Measures for Family Visit Benefits for Chinese Employees Working Overseas. Through differentiated allowance subsidies, comprehensive health protection, emotional connection support, and dignity recognition mechanisms, the Company not only meets employees' fundamental well-being needs while working abroad but also strengthens their sense of belonging and organizational trust. Meanwhile, through initiatives such as the Employee Mutual Assistance Fund, cross-cultural team-building activities, and transparent decision-making mechanisms, the Company continuously fosters a fair and supportive global working environment, enabling every employee to develop with confidence and to receive recognition and respect through their contributions.

解至個人，實現目標、績效與激勵緊密掛鉤。績效管理體系以「公平、發展、共贏」為核心，貫徹「目標設定—過程輔導—評估反饋—結果應用」的閉環管理，透過定期復盤、即時反饋與發展對話，確保個人目標與組織方向對齊，同時支持人才持續成長。在績效管理方面，考核結果公布後設有專項申訴通道，員工可就評估過程或結果提出異議，由專責單位獨立審核，確保評價公正、程序透明。績效評估結果全面應用於獎酬分配、培訓規劃、晉升與組織優化，有效驅動業務成效，促進本地員工技能提升與體面就業。

透過透明化、數據驅動且具參與感的薪酬與績效管理機制，我們持續深化「貢獻導向、公平合理」的激勵文化，讓每一位同仁的努力都能被看見、被肯定，共同推動集團永續發展。

公司依據《海外出差生活津貼管理辦法》《海外中方員工家屬探親福利管理辦法》等制度，系統構建覆蓋生活、安全、社交、尊重四大層面的跨文化員工關懷體系。透過差異化津貼補助、全方位健康保障、情感連結支持與尊嚴認可機制，不僅滿足員工在異地工作的基本福祉需求，更深化歸屬感與組織信任。同時，透過員工愛心互助基金、跨文化團建活動與透明決策機制，持續營造公平、有溫度的全球工作環境，支持每一位員工安心發展，並在貢獻中獲得認可與尊重。

Key Performance Highlights 亮點績效



30 名 /employees

Since the establishment of the "Employee Love Mutual Assistance Fund," nearly 30 employees or their family members have been assisted.

自設立「員工愛心互助基金」以來，已幫助近30名員工或員工家屬。



7 萬元人民幣 / **70,000** RMB

with a total support amount reaching 70,000 RMB.

累計支持金額達7萬元人民幣。



Living Needs: Ensuring Basic Well-being and Peace of Mind at Work
生活需求：保障基本福祉，安心工作

- Basic old-age insurance, basic medical insurance, work injury insurance, unemployment insurance, and maternity insurance, as well as housing provident fund
- Dormitory or housing allowance (including short-term transitional accommodation)
- Transportation subsidy or shuttle bus service
- Free Canteen (Lunch/Dinner)
- Coffee, tea, and fruit are provided in the break room.
- Overseas Employee Allowance System
- 繳納五險一金
- 宿舍或住房補貼 (含短期過渡住宿)
- 交通補貼或班車服務
- 免費食堂 (午 / 晚餐)
- 茶水間提供咖啡、茶飲、水果
- 海外編製員工零花錢制度
- Provide clean drinking water and heatstroke prevention supplies
- Meal allowance, housing allowance, transportation allowance, travel allowance
- Away-from-home allowance
- Night shift and high-temperature work allowance
- Distribution of daily necessities and living supplies during festivals
- Respect for Religious Customs (Flexible Work Arrangements During Ramadan)
- 提供潔淨飲水與防暑補給
- 餐補、房補、交通補助、差旅補助
- 離家津貼
- 夜班、高溫作業補貼
- 節日發放生活物資與日用品
- 尊重宗教習俗 (齋月期間彈性工作安排)



Safety Needs: Safeguarding Physical and Mental Well-being, Ensuring Stable Operations
安全需求：守護身心健康，穩健運營

- Supplementary Commercial Insurance for Overseas Business Travel/Expatriate Employee
- Vaccination Support
- Medical Leave Protection upon Returning to the Country after Receiving Medical Treatment Abroad
- International SOS Emergency Assistance System
- 海外出差 / 常駐人員補充商業保險
- 疫苗接種支持
- 境外就醫返國後病假保障
- 國際 SOS 緊急救援系統
- Commuter shuttle, on-site security and safety protective equipment
- On-site first aid kits and stationed medical team
- Permanent building accommodation environment
- 通勤班車、駐點安保安全防護裝備
- 廠區急救藥箱、駐點醫療團隊
- 永久性建築住宿環境



Social Needs: Strengthening Connections and Belonging, Building Team Cohesion
社交需求：強化連結與歸屬，凝聚團隊

- Family Visit Leave and Family Visit Benefits (including airfare)
- Birthday gift money, festival allowance
- Team-building funds support cultural, sports activities and clubs
- 探親假及家屬探親福利 (含機票)
- 生日禮金、節日慰問金
- 團建經費支持文體活動與社團
- Wedding and funeral condolence allowance system for employee
- When Chinese managerial employees are unable to attend the funeral, a senior management employee will represent the company to offer condolences and provide the condolence allowance.
- Major Festival Celebrations and Gift Distribution
- 員工婚喪設有慰問金制度
- 中方主管無法奔喪時，由高階本地員工代表致哀並提供慰問金
- 重大節日慶典與禮品發放



Respect Needs: Affirming Value, Inspiring Growth
尊重需求：肯定價值，激勵成長

- The annual meeting recognized outstanding employees.
- Performance and Care Interview Mechanism
- Satisfaction Survey and Feedback Mechanism
- Policy Announcement and Public Consultation
- Information transparency, decision-making consensus
- 年會表彰優秀員工
- 績效與關懷訪談機制
- 滿意度調查與意見反饋機制
- 政策公示與公開徵詢
- 信息透明、決策共識
- Employee Care Mutual Assistance Fund: Provides support for serious illnesses, sudden accidents, and family hardships, covering immediate family members
- 員工愛心互助基金：支持重大疾病、突發意外與家庭困難，覆蓋直系親屬

To strengthen team cohesion, the Company regularly organizes sports activities involving both Chinese and foreign employees. In 2025, multiple cross-departmental sports friendly matches were held to promote cross-cultural interaction and collaboration. To support employees' daily exercise, each subsidiary has established employee fitness rooms equipped with facilities such as treadmills, spin bikes, billiards tables, and strength training equipment, fostering a healthy and vibrant work environment.

為加強團隊凝聚力，公司定期組織中外員工共同參與體育活動，2025年舉辦多場跨部門運動友誼賽，促進跨文化互動與協作。為支持員工日常鍛煉，各子公司均設立員工健身房，配備跑步機、動感單車、檯球桌、力量訓練器械等設施，營造健康活力的工作氛圍。



Football match site
足球比賽現場

The Company continues to carry out the "Outstanding Employee Award" program, covering sales, production, and functional teams. Through a fair and impartial evaluation process, outstanding representatives from each subsidiary are nominated for the Group's annual Outstanding Employee award. Selected individuals are invited to attend the Group's annual meeting, where they share practical experiences, serve as role models, and participate in cross-regional exchanges. This initiative has effectively enhanced employees' sense of honor and belonging, motivated employee to pursue excellence, and fostered an organizational culture of healthy competition and shared growth.

公司持續開展「優秀員工評選」活動，覆蓋銷售、生產及職能團隊，通過公平公正的評審機制推選各子公司傑出代表參評集團年度優秀員工。獲選者將受邀出席集團年會，分享實踐經驗，發揮標杆示範作用，參與跨區域交流，有效增強了員工榮譽感與歸屬感，激勵全員追求卓越，形成良性競爭與共同成長的組織文化。



Outstanding Employee Award
優秀員工評選



Employee Communication and Engagement 員工溝通與參與

The Company legally signs labor contracts with all employees to safeguard their fundamental rights and respects the freedom of association and collective bargaining rights granted by the laws of the respective countries. It does not compel employees, in any form, to join or leave any organization. To promote open dialogue, the Company has established a multi-level communication mechanism, including suggestion boxes, employee forums, performance feedback sessions, and anonymous reporting channels, ensuring that employee voices are heard and addressed.

公司依法與全體員工簽訂勞動合同，保障基本權益，尊重所在國法律賦予的結社自由與集體談判權，不以任何形式強制要求加入或退出任何組織。為促進開放對話，公司建立多層級溝通機制，包括意見箱、員工座談會、績效溝通反饋及匿名舉報渠道等，確保聲音能被傾聽與回應。

For significant institutional changes, the Company proactively invites key local employees to participate in workshops prior to implementation, collaboratively designing solutions and incorporating local perspectives early to enhance decision-making transparency and execution buy-in. For instance, when addressing sensitive issues such as organizational optimization, mechanisms such as an "Employee Decision Committee" and "Hearings" are established, allowing employee representatives to observe meetings and participate in discussions, thereby safeguarding their rights to information and expression, and ensuring procedural fairness and traceability. Additionally, the Company appoints dedicated employee relations managers for expatriate employees to centrally receive various grievances, conduct investigations, handle cases, and provide feedback according to standardized procedures, thus forming a closed-loop management system.

針對重大制度變更，公司於實施前主動邀請關鍵本地員工參與研討會，共同研議方案設計，提前聽取在地觀點，提升決策透明度與執行認同感。例如，在處理組織優化等敏感議題時，透過「員工決策委員會」與「聽證會」機制，開放員工代表旁聽會議並參與討論，保障其知情權與發言權，確保程序正義與過程可追溯。此外，公司針對外方員工設有專責員工關係經理，統一受理各類申訴事項，依據標準流程進行調查、處理與反饋，形成管理閉環。



On-site Meeting for Enhancing Workshop Basic Management Capabilities 車間基礎管理能力提升座談會現場

In 2025, the Company held the "Workshop on Enhancing Basic Management Capabilities for Chinese and Foreign Employees," bringing together over 20 Chinese and foreign employees and management representatives to exchange experiences and offer suggestions. The meeting identified over 10 issues related to improving basic management practices and proposed over 10 corresponding solutions, demonstrating a positive atmosphere of cross-cultural collaboration and grassroots engagement.

2025年，公司舉辦「中外方車間基礎管理能力提升座談會」，20餘位中外員工與管理代表共聚一堂，交流經驗、提出建議，輸出基礎管理提升問題10余項，解決辦法10余項，展現跨文化協作與基層參與的積極氛圍。



Diversity, Equity, and Inclusion 多元平等與包容

Softcare is committed to building an equal, diverse, and inclusive corporate culture, respecting the uniqueness and diverse backgrounds of every employee, and ensuring all employees have equitable development opportunities through fair mechanisms and an open environment, thereby stimulating organizational vitality and innovative potential.

樂舒適致力於構建平等、多元且包容的企業文化，尊重每一位員工的獨特性與背景差異，並透過公平的機制與開放的環境，保障全體員工享有均等的發展機會，激發組織活力與創新潛能。

Employee Diversity Structure 員工多元化結構

We respect cultural diversity across multiple countries, comply with the laws and regulations of the regions in which we operate, and adhere to the principles of openness, fairness, and impartiality. We advocate equality, mutual respect, and equal pay for equal work, providing equal opportunities for all employees and job applicants. We prohibit any form of discrimination based on gender, age, nationality, race, sexual orientation, religion, marital status, or other characteristics, as well as any form of sexual harassment or other unlawful harassment. We are committed to respecting diverse cultural beliefs, embracing varied cultural expressions and talent diversity, and integrating these values into our corporate culture and employee handbook.

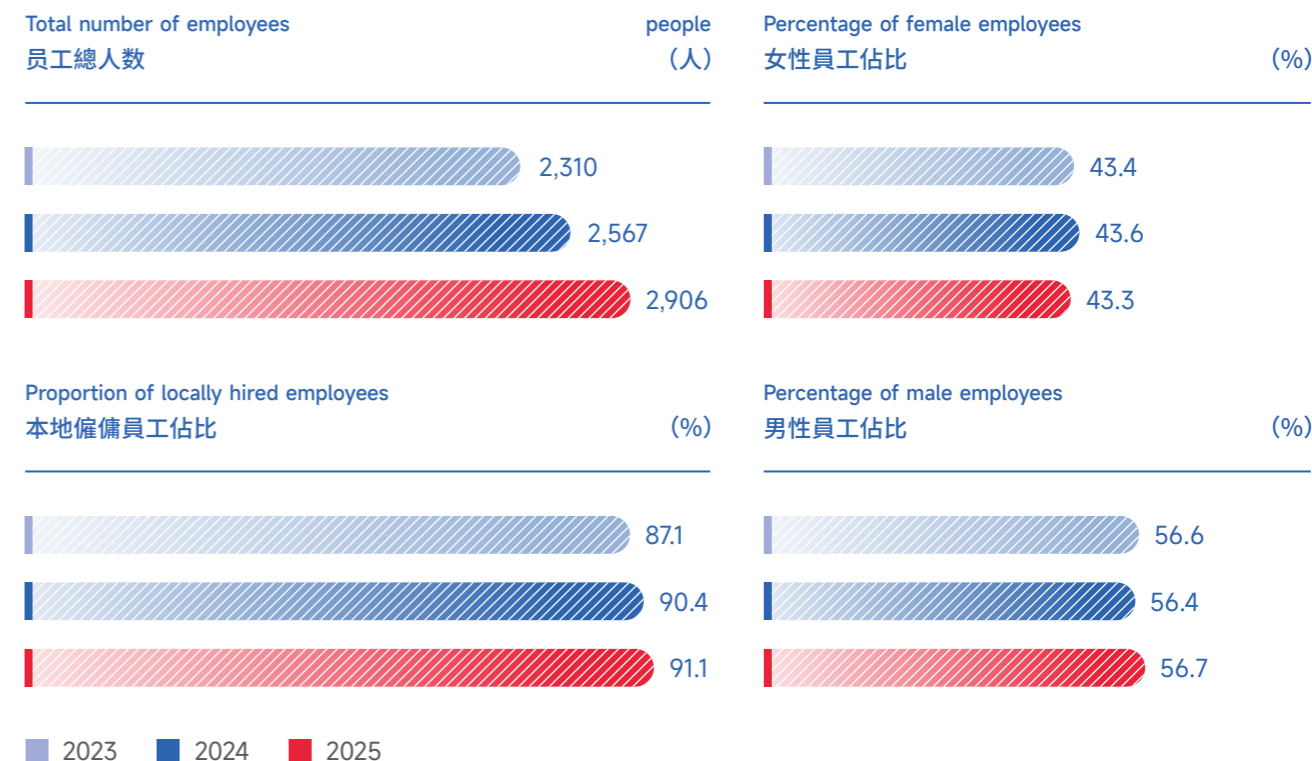
我們遵從多個國家的文化多元性，遵循營運地區的法律法規，遵循公開、公平、公正的原則，倡導平等尊重、同薪同酬，為所有員工及求職者提供平等機會，禁止任何基於性別、年齡、國籍、種族、性取向、宗教、婚姻狀況或其他特徵的歧視行為，及任何形式的性騷擾或其他非法騷擾，並將尊重多元文化信仰，理解不同文化表達和人才多元化納入企業文化和員工手冊。

We ensure equal employment opportunities and diversity and inclusion at the institutional level, guaranteeing that local employees receive fair treatment in terms of compensation, promotion, and training opportunities. We are firmly committed to fostering a legal, fair, inclusive, and safe working environment where every employee can thrive in an atmosphere of respect and support. Our Employee Handbook explicitly prohibits any form of discrimination and harassment, and ensures that all employees have equal opportunities in recruitment, promotion, compensation, and other employment-related matters.

我們在制度層面保障平等僱傭與多元包容，確保本地員工在薪酬、晉升、培訓機會等方面享有公平待遇，堅定承諾營造一個合法、公平、包容且安全的工作環境，確保每一位員工皆能在尊重與支持的氛圍中發揮所長。我們在《員工手冊》中明確規定禁止任何形式的歧視與騷擾，並確保所有員工在招聘、晉升、薪酬等環節享有平等機會。

The table below shows our employee employment data for the period indicated:

下表展示於所示期間，我們的員工僱傭數據：



Women's Workplace Support 女性職場支持

The Company actively promotes gender equality and encourages women to take on leadership roles in the workplace. Our Kenya-based company collaborates with Kenya2Equal (K2E), a women's advocacy organization, engaging with other private sector entities to explore employment opportunities for women, workplace inclusivity, and support mechanisms for career development. By sharing its experience in female recruitment, training, and management, the Company further strengthens the implementation of gender equality principles and advances the institutionalization and practical application of these values within the organization.

公司積極倡導性別平等，推動女性在職場中發揮領導作用。我們的肯尼亞公司與 Kenya2Equal (K2E) 女性關懷組織合作，與其他私營部門共同探討女性就業機會、職場包容性及職業發展支持機制。公司通過分享在女性招聘、培訓及管理方面的經驗，進一步強化性別平等理念的落實，推動相關理念在企業內部的制度化與實踐落地。



Group photo at the Kenya2Equal (K2E) event
參與 Kenya2Equal (K2E) 活動合影





Employee Education Support Program: Advancing Female Employees' Academic Qualifications 員工教育支持項目覆蓋女員工學歷提升

Since the establishment of Softcare, the company has launched a wide range of education and training programs for all employees. Among these, the Academic Advancement Program has emerged as one of the most highly praised initiatives internally. It systematically identifies and develops high-potential managerial (core) talents, enhancing their management capabilities and overall competencies, while empowering female employees to actively innovate, grow, and advance quickly within their professional fields. Since its inception, dozens of female employees have benefited from the program. Take Lucia, a female employee from Tanzania, as an example. While working full-time at Softcare, she pursued and successfully earned her master's degree from the University of Dar es Salaam, the top-ranked university in Tanzania. She shared sincerely: "I am truly grateful for the personal growth this program has enabled—it has been deeply meaningful. The vision and support from the company and leadership have helped local employees like me achieve sustainable career development and reach important milestones in life."

自樂舒適成立起，便成立了覆蓋全體員工的各類教育、培訓項目。其中最受內部讚譽的項目之一是學歷提升項目，系統性發掘提升高潛骨幹人員管理水平及綜合能力，激發女性員工在業務領域積極創新發展、快速晉升。項目設立至今，已有數十位女性員工從中獲益。以坦桑尼亞女員工 Lucia 為例，她在任職期間攻讀取得了坦桑尼亞排名第一的達累斯薩拉姆大學碩士學歷，她坦言“感謝項目給予我個人的成長，這意義重大。來自公司和管理層的遠見，幫助了以我為代表的本地員工獲得了長久的職業發展和人生里程碑”。



Lucia receiving her master's degree and the campus of the University of Dar es Salaam where she studied



Lucia 被授予碩士學位及其所就讀的達累斯薩拉姆大學校園

Support for Religious Diversity 多元宗教支持

The Company respects employees' religious beliefs worldwide, offering religious holidays in addition to statutory leave and providing dedicated prayer rooms. It promotes and celebrates local cultures to foster cross-cultural communication and integration. In 2025, the Ghana site held a "Ghana Month" event focused on promoting local culture, during which employees wore traditional local attire and participated in cultural exchange activities, further enhancing cross-cultural understanding.

公司在全球各地尊重員工的宗教信仰，提供法定假期外的宗教假期及專屬祈禱室，宣傳和體驗本地文化，促進跨文化溝通與融合。2025年，加納公司舉辦了以宣傳本地文化為主題的「Ghana Month」活動，員工身穿本地特色服飾，參與文化交流，進一步增進跨文化理解。



Ghana Month Event Commemorative Group Photo
Ghana Month 活動紀念合影



Accessible Environment Construction 無障礙環境建設

The Company actively fulfills its social corporate responsibilities by establishing diverse job positions. When assigning roles, it fully considers each employee with disabilities' physical condition, professional skills, and personal strengths, designing various positions including human resources, administration, and finance, aiming to achieve optimal job-person fit and leverage individual strengths. This enables employees with disabilities to demonstrate their talents across different levels and fields, gradually building professional confidence and realizing their self-worth. During the reporting period, the Company has continued promoting a diverse and inclusive workplace, providing suitable employment opportunities for three individuals with disabilities. Going forward, we will further optimize job design and supporting mechanisms, enhance workplace accessibility, assist more individuals with disabilities in unleashing their potential, and jointly build an open, equitable, and inclusive work environment and social value.

公司積極踐行社會企業責任，通過多元化崗位設置，在安排崗位時，充分考量每位殘障員工的身體狀況、專業技能與個人特長，設計了包括人事、行政、財務等在內的多類型崗位，力求實現人崗匹配、優勢發揮，讓殘障員工能在不同層次和領域中施展才能，逐步建立職業自信、實現自我價值。報告期內，公司持續推動多元共融的職場環境，已為三位殘障人士提供合適就業機會。未來，我們將進一步優化崗位設計與配套支持機制，提升職場無障礙環境，協助更多殘障人士發揮才能，共同打造開放、平等、共融的工作場域與社會價值。

Talent Training and Development 人才培訓與發展

Career Development Path 職業發展通道

The Company embraces a people-first philosophy, recognizing employee career development as a cornerstone of sustainable growth. We have built a clear, fair, and transparent career advancement framework, featuring dual pathways in both management and specialized professional tracks, enabling employees and the organization to grow together.

公司秉持「以人為本」理念，將員工職業發展視為可持續發展的核心驅動力，構建清晰、公平、透明的職業發展與晉升體系，設立管理與專業雙通道發展路徑，助力員工與企業協同成長。



Focused on team leadership and organizational performance, this path emphasizes core management capabilities such as planning, organizing, and coordination. It is designed for employees who demonstrate strong organizational skills and the potential to lead teams effectively.

聚焦團隊領導與組織績效，強調計劃、組織、協調等管理能力，適合具備統籌力與國際引領潛力的員工。



Centered on professional expertise as its core value, this path encourages deepening technical capabilities and becoming a subject-matter expert. It is ideal for employees who are passionate about advancing their specialized skills and achieving mastery in their field.

以專業技能為核心價值，鼓勵深耕技術、成為領域專家，適合追求專業精進的員工。

We have standardized the promotion mechanism comprehensively considering factors such as experience and professional skills, problem-solving ability, responsibility and business impact, performance, cultural alignment, and team and talent pipeline development in the promotion criteria, and implementing a standardized process:

我們已規範晉升機制，在晉升標準中綜合考慮經驗與專業技能、問題解決能力、責任承擔與業務影響力、績效表現、企業文化踐行度與團隊與人才梯隊建設等因素，實行標準化流程：



Through a standardized promotion mechanism, the Company provides employees with a clear career development path. Promotions are based on a comprehensive assessment of competence, performance, and potential, ensuring fairness and transparency. With a systematic career development framework, the Company continuously unlocks employee potential and builds a stable, professional, and dynamic global team. In 2025, 28 internal promotions were made among Chinese employee, and 300 local employees were promoted, including 7 promoted from supervisor to manager and 17 from specialist to supervisor. As of the end of the reporting period, local employees accounted for 77.5% of managerial employees.

通過規範的晉升機制，公司為員工提供清晰的發展路徑。晉升基於能力、績效與潛力的綜合評估，確保公平、透明。憑藉系統化的職業發展體系，公司持續激發人才潛能，打造穩定、專業、富有活力的全球團隊。2025 年度，中方內部晉升達 28 人，本地員工晉級達 300 人，包括 7 人由主管晉升為經理，17 人由專員晉升為主管。截至報告期末，管理層員工中本地員工佔比 77.5%。



“Leadership Launch” Local New Manager Training Program
「領航計劃」本地新任管理者訓練營

This program is specifically designed for newly promoted local managers and high-potential talent. It features a professional leadership curriculum developed by DDI (Development Dimensions International), a globally renowned consulting firm, ensuring the training's credibility and excellence. Centered on the principle of “empowering through theory and implementing through practice,” the program combines systematic leadership theory with practical applications, including the development and follow-up of Individual Development Plans (IDPs), case discussions, and action-based learning assignments. These components help new managers quickly master core management skills such as team leadership, goal breakdown, and conflict resolution.

Launched in 2023, the program has established a standardized annual cycle and has successfully expanded to 13 countries, including Ghana, Kenya, Senegal, and Kazakhstan. The average annual investment in training amounts to approximately 25,000 RMB. In 2025, 20 participants completed the program, bringing the cumulative number of trainees to 64. It has now become a key platform for strengthening the capabilities of local managers.

By the end of 2025, the annual promotion rate among past participants was 7% higher than that of peers at the same level across the group, with a cumulative retention rate of 72%, effectively addressing challenges related to managerial talent shortages. The program enjoys high satisfaction: 100% of participants reported that the course content and individual practical assignments have positively contributed to their job performance and personal growth.

本項目專為本地新任管理者、高潛儲備人才量身打造，核心引入全球知名諮詢機構 DDI 智睿諮詢的專業領導力課程，確保培訓內容的專業性與權威性。課程以「理論賦能+實踐落地」為核心，除系統的領導力理論學習外，配套 IDP (個人發展計劃) 制定與落地追蹤、案例研討、行動學習等實踐任務，助力新任管理者快速掌握團隊管理、目標拆解、衝突解決等核心管理技能。

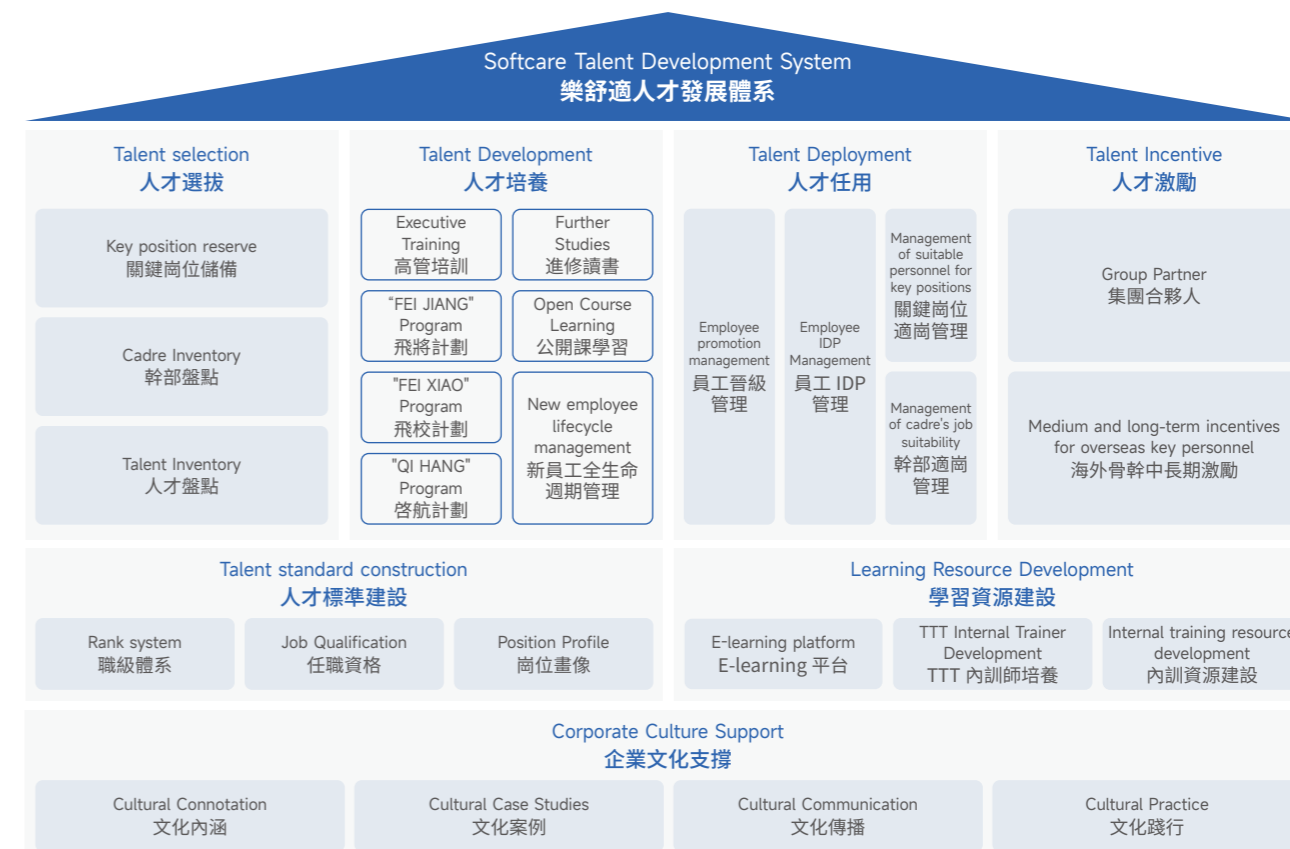
項目自 2023 年啟動，建立每年一期的常態化培養機制，已成功覆蓋加納、肯尼亞、塞內加爾、哈薩克斯坦等 13 個國家，年均課程投入約 2.5 萬元人民幣。2025 年培訓學員 20 人，累計參訓人員已達 64 人，現已成為提升本地管理者能力的核心載體。

截至 2025 年底，往期參訓學員年均晉級比例較集團同層級人員提高 7%，累計留任率 72%，有效緩解了管理人才短缺問題。項目滿意度高，100% 參訓學員回饋課程內容及個人實踐任務對工作改善、個人提升有幫助。

Talent Development 人才培養

The Company has established a comprehensive, end-to-end talent development system covering selection, training, deployment, and motivation. It collaborates deeply with renowned consulting and training institutions, providing complementary learning resources and cultural support. By integrating “in person specialized training programs with digital empowerment via an E-learning platform,” the Company has created a closed-loop development mechanism that delivers differentiated training programs and learning resources tailored to various groups, such as senior and middle managers, reserve talents, new managers, and new employees.

公司構建全鏈路人才培養體系，覆蓋選拔、培養、任用與激勵，並與知名諮詢及培訓機構深度合作，配套學習資源與文化支持，結合「線下專項培養+E-learning 平台數字化賦能」形成閉環式發展機制，針對不同群體（如高層及中層管理者、儲備人才、新經理、新員工等），提供差異化的培養項目與學習資源。



公司核心培訓項目
Core Training Program of the Company

**“FEI JIANG” Program Overseas Managerial Employee Training Camp
「飛將計劃」海外骨幹訓練營**

Collaborating with external institutions, the program focuses on enhancing the capabilities of overseas management teams, with courses covering strategic thinking, team management, and cross-cultural leadership. In 2025, an 8-day training program was delivered to key managerial employees across overseas subsidiaries, featuring core modules including “Management Mindset Advancement,” “Collaborative Influence,” “Systems Thinking,” “Building High-Performance Teams,” and “Cross-Cultural Team Management.” The project incurred costs exceeding 200,000 RMB. Participants provided highly positive feedback on the training outcomes, significantly improving the management effectiveness of overseas teams.

與外部機構合作，聚焦海外管理團隊能力提升，課程涵蓋戰略思維、團隊管理與跨文化領導力。2025 年，為期 8 天的培訓涵蓋對海外各分公司骨幹管理者的「管理認知躍升」「協同影響力」「系統思維」「打造高效團隊」「跨文化團隊管理」等核心課程，項目投入成本超 20 萬元人民幣，參訓人員對培訓效果給予高度評價，顯著提升海外團隊的管理效能。

**Overseas Interviewer Skills Training
海外面試官技能培訓**

United Way conducted a training tour across five countries—Ghana, Côte d'Ivoire, Senegal, Tanzania, and Kenya. Overseas frontline managers who participated in the program demonstrated significant improvement in high-potential talent identification and interviewing skills. This effectively addressed core challenges in overseas recruitment, providing solid support for the continuous advancement of the Company's localization strategy and the precise acquisition of high-caliber local talent abroad.

聯合怡安開展針對 5 個國家的巡迴授課，覆蓋加納、科特迪瓦、塞內加爾、坦桑尼亞、肯尼亞 5 個國家，參訓的海外一線管理者在高端人才識別與面試技巧方面取得顯著進步，有效解決了海外招聘核心痛點，為公司海外本地化戰略持續推進、精準吸納高端本地人才提供了堅實支撐。

The Company actively builds a comprehensive, multi-tiered employee learning and development support system to promote professional growth. This includes reimbursing up to 90% of tuition fees—capped at RMB 450,000—for eligible employees pursuing part-time master's degrees, EMBA, or MBA programs. The Company also offers an open-course learning policy, allowing employees to independently select job-related public courses with the Company covering 85% of the cost, supporting approximately RMB 48,000 this year. Additionally, the Company has established the "E-Academy," an online learning platform offering around 1,550 courses covering multiple dimensions such as general management, sales management, production management, and personal development. The platform supports multiple languages, including Chinese, English, and French, enabling employees to enhance their skills anytime and anywhere. Through systematic talent development mechanisms and learning support, the Company not only unlocks employees' growth potential but also cultivates high-quality talent for sustainable, high-quality business development.

公司積極構建全方位、多層次的員工學習與發展支持體系，助力員工職業成長，包括為符合條件的員工攻讀在職碩士、EMBA、MBA 等學歷提供 90% 費用報銷，最高額度達 45 萬元；提供公開課學習政策，員工可自主選擇與工作相關的公開課程，公司承擔 85% 費用，本年度支持金額約 4.8 萬元；搭建「E 學苑」線上學習平台，上線約 1,550 門課程，覆蓋綜合管理、銷售管理、生產管理、個人發展等多維度，支持中英法等多種語言，助力員工隨時隨地提升技能。通過系統化的培養機制與學習支持，公司不僅激發了員工成長潛力，也為企業的高品質發展儲備了優質人才。



"E-Learning Academy" Online Learning Platform
「E 學苑」線上學習平台

Talent Development 人才發展

Softcare places high strategic value on talent, utilizing systematic and full-cycle management mechanisms to accurately identify core talent and optimize talent pipelines, thereby providing solid support for the Company's sustainable development. For key talent, the Company implements full life-cycle management:

樂舒適高度重視人才的戰略價值，通過系統化、全週期的管理機制，精準識別核心人才、優化人才梯隊，為企業可持續發展提供堅實支撐。針對關鍵人才，公司實施全生命週期管理：



Onboarding Period Coaching 適崗期輔導

Equipped with coaching mentors to provide onboarding guidance and business support, facilitating a quick integration into the role.

配備輔導導師，提供入職引導與業務支持，助力快速融入崗位。



Probationary Period Evaluation 適崗期評估

Conduct specialized assessments during the key talent onboarding phase to evaluate role fit and dynamically adjust coaching strategies.

在關鍵人才適崗階段開展專項評估，檢驗崗位適配度，動態調整輔導策略。



Annual Key Talent Assessment 年度關鍵人才評估

Conduct annual evaluations to continuously monitor capabilities and performance, ensuring a stable and high-quality talent pool.

每年定期評估，持續跟蹤能力與業績表現，確保人才隊伍的穩定與優質。

The Company centers on annual talent reviews to build a comprehensive identification system covering past performance, professional competencies, general qualities, and future potential, ensuring accurate identification of high-potential employees. Talent reviews are jointly conducted by direct managers, business stakeholders, and regional leadership teams, combining initial assessments with centralized calibration. The final outcomes serve as the basis for decisions on training, appointments, and promotions, creating an effective linkage between talent management and career development. In 2025, the Company conducted 36 talent review and promotion initiatives, identifying and promoting approximately 300 outstanding local employees, effectively advancing the development of local talent into senior roles and strengthening the local management pipeline.

To stimulate organizational vitality, the Company has launched the "Water Flow Program," encouraging employees to move across regions, with a focus on supporting domestic employees in pursuing overseas positions. In 2025, three domestic employees have already been assigned to overseas roles, and over ten additional employees have expressed clear interest in mobility opportunities.

公司以年度人才盤點為核心，構建全面的識別體系，涵蓋過往績效、專業能力、通用素質及未來潛力，確保精準篩選高潛員工。人才盤點由直屬經理、業務相關方及區域領導班子共同完成，結合初步評估與集中校準，最終結果作為培訓、任用與晉升決策的依據，形成人才與發展的有效聯動。2025 年，公司共開展 36 次人才盤點與晉升項目，識別並晉升約 300 名本地優秀員工，切實推進本地化人才向高階崗位發展，強化本土管理梯隊建設。

為激發組織活力，公司推出「活水計劃」，鼓勵員工跨區域流動，重點支持國內員工向海外崗位發展。2025 年已推動 3 名國內員工赴海外任職，並有 10 餘名員工明確流動意向。

Occupational Health and Safety 職業健康與安全

Our core objective is "zero accidents, zero fires, and zero injuries." Based on the ESHS Management Manual, we have established a systematic management system and developed a series of management procedures, including the ESHS Management Manual, the Management Method for Incident and Accident Reporting and Investigation, the Management Method for Workplace Transportation Safety, and the Fire Safety Management Method, to comprehensively promote the identification and elimination of significant risks. In risk prevention and control practices, we implement the management principle of "prevention first, combining prevention and mitigation," strictly enforcing preventive measures such as the removal of combustible materials prior to high-risk operations (e.g., hot work), thereby reducing the likelihood of incidents at the source. Meanwhile, we enforce the management policy of "tiered control and shared responsibility," implementing targeted controls for seven high-risk areas such as dormitories housing over 50 people and oil storage facilities to strengthen protection at critical points. Additionally, through the Management Method for Monthly Safety and Quality Meetings, we clearly require management at all levels to sign safety responsibility agreements, incorporating ESHS performance into departmental evaluation metrics to ensure that safety management responsibilities are cascaded throughout the organization and that every individual assumes responsibility, thereby guaranteeing the effective implementation and execution of safety principles.

我們以「零事故、零火情、零傷害」為核心目標，依據《ESHS 管理手冊》建立系統化管理體系，制定《ESHS 管理手冊》《事件事故匯報調查管理辦法》《工作場所運輸安全管理辦法》《消防安全管理辦法》等管理制度，全面推動重大風險的識別與消除。在風險防控實踐中，貫徹「預防為主、防消結合」的管理原則，於高風險作業（如動火作業）前嚴格執行可燃物清除等預防措施，從源頭降低事故發生機率。同時，落實「分級管控、全員責任」的管理方針，針對 50 人以上宿舍、油庫等七類高風險區域實施專項管控，強化重點環節防護；並透過《安全質量月度會議管理辦法》明確要求各級管理層簽訂安全責任書，將 ESHS 績效納入部門考核指標，推動安全管理責任層層傳導、人人有責，確保理念落地、執行到位。

Health and Safety Management System 健康與安全管理體系

We have established a three-tier management structure of "Headquarters—Country/Region—Factory," including the headquarters Quality Center responsible for developing systems such as the ESHS Management Manual and supervising their implementation; country ESHS managers responsible for approving high-risk plans; and at the factory level, the plant manager serving as the primary responsible person, with safety officers conducting daily inspections. Meanwhile, an Emergency Response Team (ERT) has been formed to conduct monthly drills on fire truck operations, chemical spill response, and other emergency procedures. Safety champions are appointed to carry out behavioral safety observations and report potential hazards. Except for the El Salvador factory, which is scheduled to commence operations in August 2025, all other production plants have obtained ISO 45001 certification for occupational health and safety management systems. The El Salvador factory will initiate the certification process in 2026.

我們設立「總部—國家/區域—工廠」三級管理架構，包括總部質量中心負責制定《ESHS 管理手冊》等制度，並進行監督執行；國家 ESHS 經理審批高風險方案；工廠層面由廠長擔任第一負責人，安全員執行日常檢查。同時組建 ERT 應急小組進行每月演練消防車操作、化學品泄露處置等，設立安全標兵負責行為安全觀察和隱患上報工作。除 2025 年 8 月投產的薩爾瓦多工廠外，其餘生產廠房均已取得職業健康安全管理體系 ISO 45001 認證，薩爾瓦多工廠將與 2026 年開展認證。

Headquarters level 總部層面

The Quality Center is responsible for formulating the group's ESHS policies and management systems, overseeing and coordinating the implementation across regions and factories to ensure compliance consistency.
質量中心負責制定集團 ESHS 政策與管理制度，統籌監督各地區與工廠執行情形，確保合規一致性。

Country/Regional Level 國家/區域層面

The National ESHS Manager is responsible for reviewing high-risk work plans and providing technical guidance and compliance oversight.
國家 ESHS 經理負責審核高風險作業方案，提供技術指導與合規把關。

Factory level 工廠層面

The plant manager is the primary responsible person for ESHS and has overall responsibility for factory safety management; safety officers carry out daily inspections, hazard identification, and work supervision.

Key Roles:

ERT Emergency Team: A professional emergency response team shall be established in accordance with regulations, equipped with capabilities to handle emergencies such as fires and chemical spills, and shall conduct regular monthly drills on fire truck operations and emergency response procedures.

Safety Ambassador: Each department appoints Safety Ambassadors to assist in promoting Behavior-Based Safety Observations (BSO), identifying on-site hazards, reporting them promptly, and encouraging full participation in fostering a safety culture.

廠長為 ESHS 第一負責人，全面負責工廠安全管理；安全員執行日常巡檢、風險排查與作業監督。

關鍵角色：

ERT 應急小組：依規定組建專業應急隊伍，具備火災、化學品洩漏等突發事件處置能力，每月定期演練消防車操作與緊急應變程序。

安全標兵：每個部門設置安全標兵，協助推動行為安全觀察（BSO）、識別現場隱患並即時通報，促進全員參與安全文化建設。

Occupational Health and Safety Risk Management Process 職業健康與安全風險管理流程

The Company establishes a full-process management mechanism of "hazard identification—risk assessment—risk control—risk monitoring and continuous improvement" in accordance with the ISO 45001 Occupational Health and Safety Management System standard, systematically controlling safety risks in the workplace, with particular focus on fire safety, high-risk operations, and the prevention of major hazards. Through dynamic management, quantitative assessment, multi-level controls, and digital monitoring, the Company achieves comprehensive risk control and continuous optimization.

公司依據 ISO 45001 職業健康安全管理體系標準，建立「風險識別—風險評估—風險控制—風險監測與持續改進」的全流程管理機制，系統化管控作業場所中的安全風險，特別聚焦消防安全、高風險作業與重大危害預防。透過動態管理、量化評估、多層次控制與數字化監控，實現風險的全面掌控與持續優化。

Risk Identification 風險識別

Establish a dynamic and specialized risk identification mechanism to ensure comprehensive understanding and timely updates of hazard factors.

- **Dynamic List Management:** Establish Combustible Materials Map in accordance with the Fire Safety Management Measures, updating monthly the types, quantities, and corresponding control measures of flammable materials in warehouses and workshops to achieve visualized risk management.
- **Special Identification Mechanism:** The Hot Work Safety Management Regulations clearly stipulate that all flammable materials within a 15-meter radius of the work area must be identified and removed prior to operations; the "Factory Transportation Safety Management Regulations" require the development of pedestrian-vehicle separation route maps to prevent traffic conflict risks.

建立動態化、專項化的風險識別機制，確保危害因素全面掌握、即時更新。

- **動態清單管理：**依《消防安全管理辦法》建立「可燃物地圖」，每月更新倉庫與車間內易燃物種類、存量及對應管控措施，實現風險可視化管理。
- **專項識別機制：**《動火作業安全管理辦法》明定，作業前須排查作業點 15 公尺範圍內所有易燃物；《工廠運輸安全管理辦法》要求繪製人車分流路線圖，預防交通衝突風險。

Risk Assessment 風險評估

Adopt a combined quantitative and targeted assessment approach to accurately determine risk levels and guide the priority of control measures.

- **Matrix Quantification Method:** According to the Event and Incident Reporting and Investigation Management Procedure, accidents are classified into four levels (e.g., SIF—Serious Injury/Fatality, Recordable Incident, etc.) using a risk matrix based on "Consequence Severity × Likelihood of Occurrence," enabling graded and categorized management.
- **Special Assessment:** For dust explosion hazard areas, conduct a Dust Explosion Risk Assessment quarterly in accordance with the Fire Safety Management Measures. Operations must be immediately suspended for rectification if the score is below 80%, to thoroughly eliminate significant hazards.

採用量化與專項結合的評估方式，精準判斷風險等級，指導管控優先順序。

- **矩陣量化法：**依《事件事故匯報調查管理辦法》，運用「後果嚴重性 × 發生可能性」風險矩陣，將事故分為四級（SIF 重大傷亡、可記錄事故等），實現分級分類管理。
- **專項評估：**針對粉塵防爆區域，依《消防安全管理辦法》每季執行「粉塵爆炸風險評估」，評分低於 80% 者須立即停工整改，徹底消除重大隱患。

Risk Control
風險控制

According to the internationally accepted "Hierarchy of Controls" principle, implement multi-layered protective measures from source to end point:

- **Elimination:** Replace high-risk manual operations with automated equipment to eliminate risks at the source. For example, procure machinery equipped with protective interlock functions.
- **Engineering controls:** Install hardware facilities such as explosion-proof electrical equipment and ventilation systems to reduce exposure to hazards.
- **Management Control:** Implement a work permit system (e.g., the Hot Work Permit requires three-party approval) and promote behavioral interventions to enforce critical safety training such as the Life-Saving Rules.
- **Personal Protective Equipment (PPE):** In accordance with the "PPE Management Procedures," clearly define protection standards for each area and mandate the wearing of designated protective equipment to ensure personnel safety.
- **Localized emergency response:** Each factory is equipped with a fire water tank, with every tank having a capacity exceeding 200 cubic meters. In addition, factories in Kenya and Ghana are further equipped with fire trucks to enhance firefighting response capabilities.

依國際通用的「風險控制階層 (Hierarchy of Controls)」原則，實施從源頭到末端的多層次防護措施：

- **消除：**以自動化設備取代人工高風險操作，從源頭消除風險。例如採購具防護聯鎖功能的機台。
- **工程控制：**設置防爆電氣、通風系統等硬體設施，降低危害暴露。
- **管理控制：**實施作業許可制度（如《動火作業許可證》需三方簽核），並推動行為干預，落實「保命法則」等關鍵安全培訓。
- **個人防護具 (PPE)：**依《PPE 管理辦法》明確各區域防護標準，強制佩戴指定防護裝備，保障人員安全。
- **本地化應急：**每間工廠均設有消防水池，且每座消防水池容量皆超過 200 立方公尺。此外，肯尼亞與加納工廠更額外配置消防車，以提升滅火應變能力。

Risk Monitoring and Continuous Improvement
風險監測與持續改進

Establish a digital monitoring and closed-loop management mechanism to ensure risks are controllable, issues are traceable, and improvements are effectively implemented.

- **Digital Monitoring:** Install pressure sensors in the fire pump room to transmit data in real time to the central control room, enabling remote real-time monitoring and anomaly early warning.
- **Closed-loop management mechanism:** All incidents must be reported within 24 hours; an 8D root cause analysis report must be completed within 72 hours; corrective actions are tracked in the "Monthly Safety and Quality Meeting" to ensure effective implementation.
- **Culture-driven:** Establish "Safety Champions" to conduct daily behavioral observations and promote 全员 participation in "Safety Moments" sharing.

構建數字化監控與閉環管理機制，確保風險可控、問題可追、改善落地。

- **數字化監控：**於消防泵房安裝壓力感測器，即時傳輸數據至中控室，實現遠端即時監測與異常預警。
- **閉環管理機制：**所有事故須於 24 小時內通報；72 小時內完成 8D 根本原因分析報告；整改措施納入《安全質量月度會議》追蹤，確保改善到位；
- **文化驅動：**設置「安全標兵」執行每日行為觀察，推動全員參與「安全時刻」分享。

Safety Risk Grading and Control Mechanism
安全風險分級管控機制

We comprehensively apply risk dynamic grading, Job Safety Analysis (JSA) for high-risk operations, and risk databases (incident cases, risk alerts) to implement graded risk control. Meanwhile, differentiated control measures are adopted: for red and orange-level risks, the plant manager must approve the control plan and the ERT team provides on-site supervision; for yellow and green-level risks, department heads are responsible for implementing corrective actions, with safety officers conducting verification.

我們綜合運用風險動態評級、JSA（對於高風險作業的安全分析）及風險資料庫工具（事故案例、風險預警）對風險進行分級管控，同時採用差異化控制措施，對於紅 / 橙級風險，需要廠長簽批方案，ERT 小組現場監護；黃 / 綠級風險，需要部門負責人落實整改，安全員覆核。

Risk Classification and Control Example
風險分級管控示例

Risk Level 風險等級	Color Grade 顏色等級	Control Measures 控制措施
Major Risk 重大風險	Red ●	Production halt required for rectification (e.g., dust explosion risk) 需停產整改（如粉塵爆炸風險）
High Risk 高風險	Orange ●	Control within 48 hours (e.g., working at heights without protection) 48 小時內管控（如高空作業無防護）
Medium Risk 中風險	Yellow ●	Rectification within the week (e.g., blocked fire exit) 周內整改（如消防通道堵塞）
Low Risk 低風險	Green ●	Routine monitoring (e.g., PPE not worn) 常規監控（如 PPE 未佩戴）

Hazard Identification and Control Mechanism
隱患排查治理機制

For safety hazard identification, we implement a tiered inspection system that includes daily patrols, special inspections, and third-party audits. Team safety officers conduct daily checks on equipment, fire exits, and other areas. Plant managers organize monthly specialized inspections focusing on dust explosion prevention, hazardous chemical storage, and other key areas. The Quality Center engages third-party organizations to conduct annual ESHS compliance audits. Identified safety hazards are strictly managed through a closed-loop process: hazard registration — corrective action notice within 24 hours — verification and closure — reporting at monthly meetings.

對於安全隱患排查，我們實行包括日常巡查、專項檢查以及第三方審計在內的分級檢查制度，班組安全員每日排查設備、消防通道等，廠長每月組織粉塵防爆、危化品存儲等專項排查，質量中心聘請第三方機構進行年度 ESHS 合規審計，對識別的安全隱患按照「隱患登記—24 小時內整改通知—驗證關閉—月度會議通報」的閉環管理流程嚴格治理。

Emergency Management 應急管理

We have established an emergency management system centered on a three-tier response mechanism. For example, in the event of incidents such as chemical explosions or spreading fires resulting in multiple casualties or significant environmental leaks, a Level I emergency response is triggered, with the headquarters emergency center coordinating with local authorities to implement emergency measures. We actively develop emergency response plans, employing specialized plans for seven categories of high-risk scenarios, updating on-site response procedures every six months, and regularly conducting practical drills—such as nighttime power outage simulations—as well as joint emergency exercises with agencies like the fire department.

我們構建了以三級回應機制為核心的應急管理體系，例如若發生危化品爆炸、火災蔓延等造成多人傷亡或重大環境洩漏的情況，會觸發 I 級應急措施，由總部應急中心聯合屬地政府組織採取應急措施。我們積極制定應急預案，針對 7 類高風險採用專項預案，每半年更新現場處置方案，並定期組織模擬夜間斷電等實戰演練以及與消防局等開展的聯合應急演練。

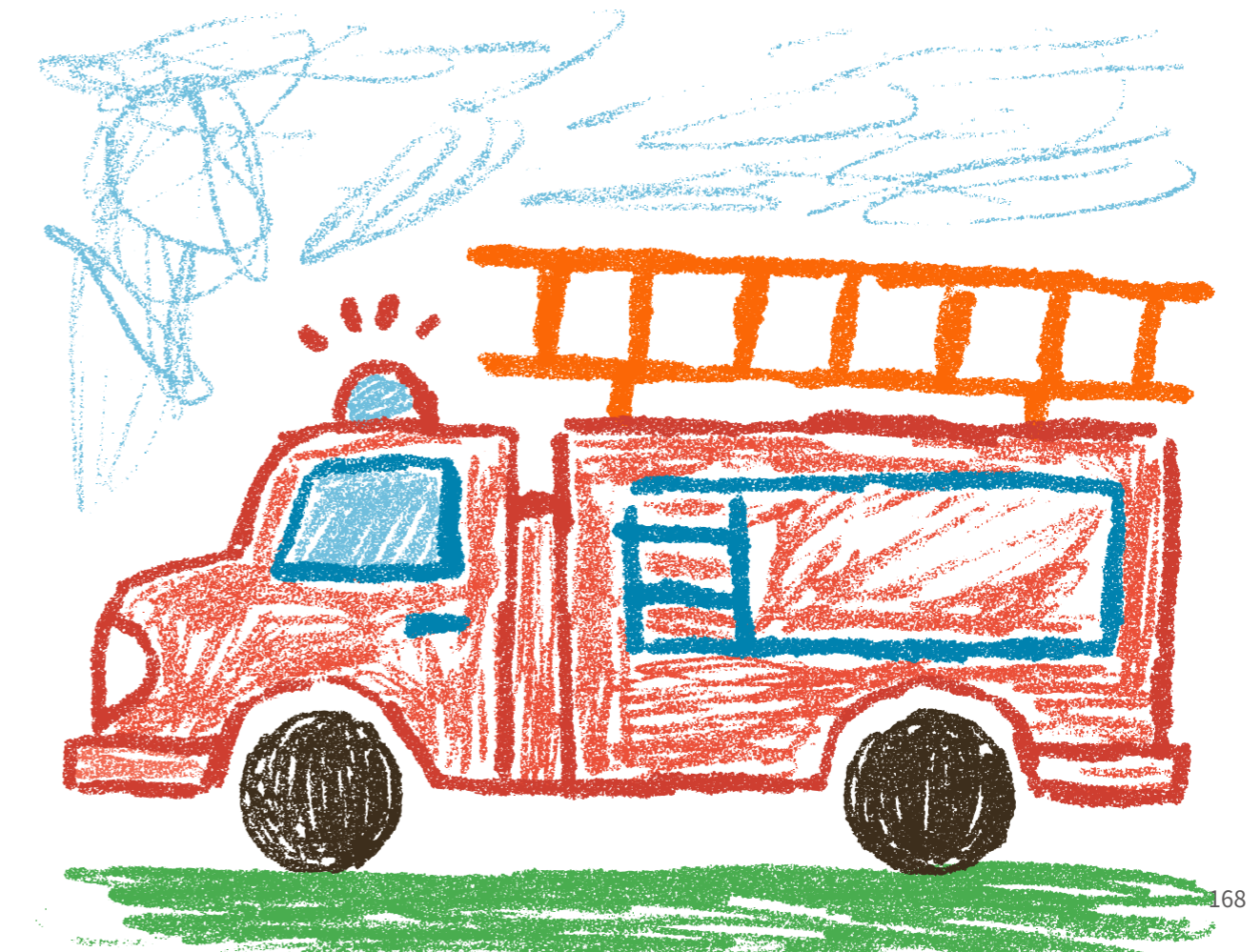
Level 級別	Trigger Conditions 觸發條件	Respondent 回應主體	Typical Scenarios 典型場景
Grade I I 級	Multiple casualties / Major environmental spill 多人傷亡 / 重大環境洩漏	HQ Emergency Center, Local Government 總部應急中心、屬地政府	Hazardous chemical explosion, fire spreading 危化品爆炸、火災蔓延
Grade II II 級	Single worker injury / localized fire 單人工傷 / 局部火災	National ERT, local fire department 國家 ERT、本地消防	Minor fire, mechanical injury 小型火災、機械傷害
Grade III III 級	Near-miss incident / Equipment failure 未遂事故 / 設備故障	Factory Emergency Team 工廠應急小組	Electrical short circuit, minor leak 電氣短路、小型洩漏



Nighttime Firefighting Practical Drill
夜間消防實戰演練

Softcare's factories in Kenya and Ghana have taken the lead by equipping their premises with professional fire trucks and establishing in-house emergency response teams. This not only strengthens on-site fire safety, but also enables rapid emergency support to surrounding communities, demonstrating the company's commitment to local protection and collaborative disaster preparedness as part of its corporate social responsibility.

樂舒適位於肯尼亞與加納的工廠已率先在廠區內配備專業消防車，並建立自主應急響應隊伍，不僅強化廠區消防安全，更能在緊急時刻迅速支援周邊社區，展現企業在地守護、協同防災的社會責任擔當。



Courage in the Flames – Softcare Kenya’s Third Emergency Response to Community Fire Rescue 烈火見真情——樂舒適肯尼亞三度馳援社區滅火

On March 2, 2026, a fire broke out after two trucks collided on Mombasa Road, Kenya. Within 10 minutes of receiving the alert, Softcare’s factory fire team arrived at the scene and joined forces with Machakos County’s Disaster Management Unit to successfully extinguish the blaze, restore traffic, and ensure zero casualties.

This marked the third time in just six months that the team had responded to a community fire emergency:

- September 18, 2025: Rapidly contained a residential gas fire, providing critical water supply support to government fire crews;
- September 26, 2025: Responded again to an explosion and fire incident, suppressing the flames and assisting in the evacuation of residents.

Recognized for their professional response and sustained contributions, Softcare Kenya received a Letter of Appreciation from the county government, honoring the company’s vital role in enhancing community safety.

Through these actions, Softcare Kenya is actively advancing community co-governance, transforming its emergency preparedness capabilities into shared public value. The red fire truck has now become a trusted symbol of protection and reliability in the region.

2026年3月2日，肯尼亞蒙巴萨路兩貨車相撞起火，樂舒適工廠消防隊接報後10分鐘內抵達現場，聯同馬查科斯郡災害管理隊成功撲滅大火，恢復交通，零傷亡。

這已是該消防隊半年內第三次支援社區救火：

- 2025年9月18日，迅速撲滅民宅燃氣火災，協助政府消防車供水；
- 2025年9月26日，再援爆炸火警現場，壓制火勢並疏散群眾。

憑專業響應與持續貢獻，樂舒適獲縣政府頒發感謝信，表彰其對社區安全的堅實支援。樂舒適肯尼亞以行動踐行社區共治，將應急能力轉化為公共價值，紅色消防車，正成為當地最可靠的守護象徵。



Softcare fire truck entering the community
樂舒適消防車駛入社區



Letter of Appreciation to Softcare Kenya from the county government
縣政府向樂舒適肯尼亞頒發感謝信

Development of Health and Safety Culture 健康與安全文化培養

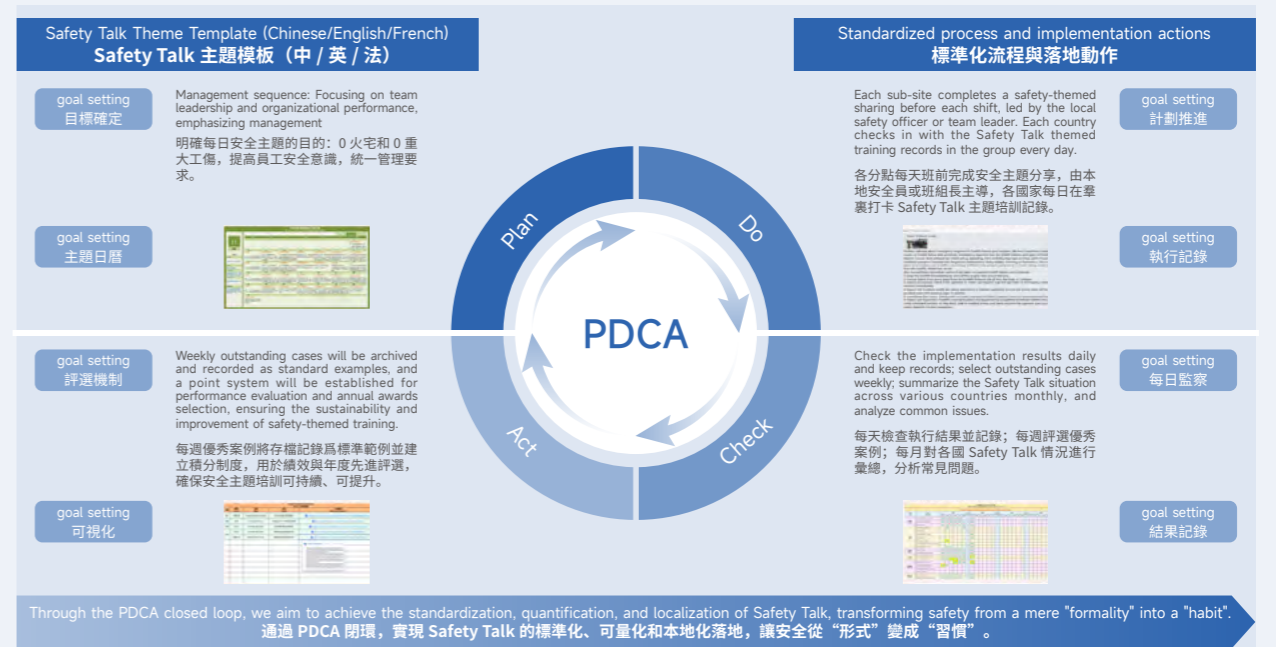
We strengthen full participation, promote the internalization of safety awareness and its manifestation in actions, and are committed to building a proactive, preventive safety culture. According to the "ESHS Management Manual," Safety Champions are designated to conduct daily behavioral observations, promptly correct unsafe behaviors, and report potential hazards. Meanwhile, all employees participate in the "Safety Moment" sharing activities, regularly exchanging practical experiences in accordance with the Safety and Quality Monthly Meeting Management Procedures to promote the deep implementation and institutionalization of safety culture.

我們強化全員參與，推動安全意識內化於心、外化於行，致力打造主動預防的安全文化。依據《ESHS管理手冊》，設置安全標兵每日執行行為觀察，即時糾正不安全行為並通報潛在隱患；同時，全員參與「安全時刻」分享活動，依《安全質量月度會議管理辦法》定期交流實務經驗，促進安全文化深耕落地。

Daily Safety Topic Sharing 每日安全主題分享

We conduct daily multilingual (Chinese, English, French) Safety Talk sessions at factories, implementing a closed-loop safety management process through the PDCA cycle. In the "Plan" phase, a monthly thematic calendar is established, covering 15 safety topics such as forklift operations, working at heights, fire safety, electrical safety, and PPE, which are then integrated into daily pre-shift meetings. During the "Do" phase, team leaders or safety officers lead on-site training and documentation. The "Check" phase involves monitoring effectiveness through scorecards, attendance tracking, and third-party feedback. Finally, in the "Act" phase, monthly reviews, sharing of best practices, and linking performance to outcomes drive continuous improvement, transforming safety from a mere formality into a genuine habit.

我們面向工廠開展中、英、法多語言 Safety Talk 主題日常分享，通過 PDCA 流程實現安全管理閉環：在「計劃」階段制定月度主題日曆，涵蓋叉車、高空作業、消防、電氣、PPE 等 15 項安全議題，並落實到每日班前會；「執行」由班組長或安全員主導，進行現場培訓與記錄；「檢查」透過評分表、出勤追蹤與第三方反饋進行成效監測；「處理」則透過月度總結、優秀案例分享及績效掛鉤，推動持續改進，讓安全從「形式」真正轉化為「習慣」。





The factory conducted an on-site safety briefing meeting
工廠開展現場安全宣貫會議



Ghana Road Safety Education Themed Event 加納道路安全教育主題活動

On August 19, 2025, in response to societal calls for improved road safety and to raise public awareness, Softcare Ghana, in collaboration with the National Road Safety Authority and the Ghana Road Safety Coalition, organized a week-long road safety education campaign along the Accra-Kumasi Highway. This initiative was launched at a critical moment following a severe local accident that tragically claimed the lives of 16 young members. Through the installation of public service signage, distribution of printed materials, safety reflectors, and custom T-shirts, the campaign effectively conveyed road safety messages to the public. The effort extended the brand's care for families into the community, contributing to a safer and healthier travel environment, and received positive coverage from mainstream media in Ghana.

2025年8月19日，為提升道路安全意識、響應社會安全呼聲，樂舒適加納在 Nkawkaw 聯合國國家道路安全管理局及加納道路安全性群組織，在當地發生嚴重事故、16名青年成員不幸遇難後的關鍵時刻，共同舉辦了為期一周的道路安全教育主題活動，沿阿克拉一庫馬西高速展開，通過設置公益告示牌、發放印刷版、安全反光器、定制T恤等方式，向公眾傳遞安全理念，將品牌對家庭的呵護延伸至社區，共創安全、健康的出行環境，獲得加納主流媒體的積極反響。



Softcare team provides on-site support for road safety education
樂舒適團隊現場支持道路安全教育



The Director of the National Road Safety Administration delivered a speech
國家道路安全管理局局長發表演講

Key Performance Highlights 亮點績效



In 2025, Softcare recorded 0 occupational disease cases, 0 work-related fatalities, 1 work-related injury, and a total of 52 lost workdays due to work-related injuries.

2025年，樂舒適職業病案例0起，因工亡故人數為0，因工受傷人次為1人次，因工傷損失工作日數為52天。

Supply Chain Management 供應鏈管理

We continuously strengthen supplier compliance management by formulating and implementing management systems such as the Procurement Requirement Management Measures, the Engineering and Service Category Supplier and Pricing Management Measures, and the Guidelines for Managing Supplier Development, Registration, Entry / Exit, Performance Evaluation, and Tiering. These efforts have established a comprehensive supplier management system to ensure the quality of suppliers granted access. Meanwhile, we attach great importance to safeguarding the legitimate rights and interests of stakeholders, promoting effective communication through regular engagement and rights protection measures, thereby upholding their legal rights.

We have established a supply chain management structure covering both domestic and overseas operations. The domestic procurement department has a Procurement Manager responsible for strategic procurement of raw materials, equipment, and other items for the Group. Overseas procurement is overseen by a Procurement Director, with factory offices directly managing overseas procurement engineers who are responsible for local supplier development and material procurement.

Supply Chain Management 供應鏈管理

Supplier Entry 供應商準入

We continuously standardize supplier certification and onboarding criteria to ensure that new suppliers meet the Company's requirements in quality, compliance, and business ethics. We have established a supplier onboarding team comprising procurement engineers, product department representatives, and requesting departments. This team evaluates suppliers across three dimensions: qualification approval, on-site assessment, and material inspection. Qualification approval includes reviewing scanned copies of business licenses and ISO 9001 quality management system certificates. On-site assessment involves investigating the supplier's operational capabilities and production capacity. Material inspection requires suppliers to provide samples or trial productions as specified. Team members are assigned specific responsibilities and jointly conduct a comprehensive evaluation and documentation of the assessment results, enabling us to select qualified suppliers and ensure that the number and quality of newly onboarded suppliers meet the Company's procurement needs.

我們不斷加強供應商的合規管理，制定並實行《採購需求管理辦法》《工程及服務類定商定價管理辦法》《管理供應商開發註冊/準入/退出/績效考核及分級工作指引》等管理制度，建立了完善的供應商管理體系，確保準入供應商的質量，同時，我們高度重視利益相關方的合法權益，通過定期溝通、權益保障等措施，促進與利益相關方的有效交流，維護其合法權利。

我們已建立涵蓋國內和海外業務的供應鏈管理架構，國內採購部設立採購經理，主要負責集團原材料及設備等的戰略採購，海外地區設立採購總監統籌，工廠廠辦直管海外採購工程師，負責本地供應商開發及物料採購。

我們持續規範供應商的認證和準入標準，確保新準入供應商在質量、合規性和商業道德等方面符合公司要求。我們成立由採購工程師、產品部、需求部門等組成的供應商準入小組，對供應商在資質準入、現場準入以及材料檢驗三個維度進行審核，資質準入包含營業執照掃描件、ISO 9001 質量體系證書掃描件等的審核，現場準入包含公司經營能力調查、產能調查等的調查，材料檢驗要求供應商按要求的提供樣品或試製。各負責人分工對審核結果進行綜合評價和說明，以篩選出符合標準的供應商，確保新準入供應商數量和質量能滿足公司採購業務要求。

Supplier Evaluation and Tiered Management 供應商評估與分級管理

We focus on the key supply of strategic resources, continuously enhancing our procurement team's capability in utilizing the Supplier Relationship Management (SRM) platform, and implementing a tiered, differentiated management approach for suppliers. A cross-functional scoring team has been established to comprehensively evaluate suppliers' ESG performance across multiple dimensions—including but not limited to commercial, delivery, technical, quality, and service aspects—according to the following assessment criteria:

我們關注戰略資源重點供應，因此不斷加強採購團隊對供應商關係管理 (SRM) 平台的應用能力，對供應商分級差異化管理，設置了多部門組成的評分小組，綜合考慮供應商在商務、交付、技術、質量、服務等多個維度的 ESG 踐行情況，包括但不限於以下考核要求：

Supplier Evaluation Requirements (Partial) 供應商考核要求 (部分)

Compliance 合規底線

Legal and compliance requirements, such as certificates of conformity, MSDS (Material Safety Data Sheet), local official invoices, and regular account reconciliation.

法律合規要求，如合格證明、MSDS (化學品安全技術說明書)、當地正規發票、定期對賬等。

Occupational Health, Environment, and Safety 職業健康環境和安全

Focusing on suppliers' occupational health, environment, and safety, including well-established site management systems, effective implementation of 7S management, normal equipment operating conditions, professionalism of process engineers, and operational compliance.

以供應商的職業健康環境和安全為重點，包括完善的現場管理制度、7S 管理執行到位、設備工作狀態正常、工藝工程師專業度、操作合規性等。

Product Quality and Safety 產品質量與安全

Focus on quality stability, including incoming material inspection across different batches and overseas shipment acceptance rates meeting inspection standard requirements. Product defects and customer complaints will be significant deduction items for suppliers.

關注質量穩定性，包括不同批次的來料檢驗及海外到貨合格率需滿足檢驗標準要求，產品缺陷、產品投訴作為供應商重大扣分項目。

The evaluation team assesses supplier performance on a quarterly basis and classifies suppliers into grades A through F accordingly. For suppliers meeting the requirements for grades A and B, the Company will maintain existing collaborations and selectively expand cooperation scope. New SKU samples within audited product categories and similar categories may proceed with trial sampling as normal. For suppliers graded C and below, the Company will jointly discuss improvement opportunities, provide feedback, and require the suppliers to submit performance improvement reports with corrective actions implemented within a specified timeframe. Re-verification is required before such suppliers can participate in trial sampling of new SKUs.

評估小組每季度評估供應商的績效，並據此將供應商劃分為 A-F 級。對於滿足 A、B 級要求的供應商，公司將維持現有合作，並選擇性擴大合作範圍，參與審核品類和近似品類的新品 SKU，均可正常安排試樣。對於 C 級及以下的供應商，公司將與之共同討論改進問題點，反饋改進意見，並要求供應商提供績效改善報告並限期整改，整改後需通過重新驗證方可參與新品 SKU 的試樣。

Supplier Elimination and Exit 供應商淘汰與退出

We adhere to the principle of coexistence and co-growth with our suppliers, prioritizing communication and consultations to resolve issues when they arise. To effectively manage supply chain risks, we have established a systematic risk response procedure, proactively planning emergency response measures for potential risks such as supply chain disruptions and environmental incidents, while maintaining close communication with suppliers to ensure timely coordination and response when risks occur. For quality issues related to suppliers, we will restrict their supply allocation and their participation in sample trials for relevant and similar product categories based on specific circumstances. Suppliers with persistently poor performance ratings—such as those with significant quality issues or violations of laws and regulations who refuse to improve—will be subject to elimination. In 2025, there were zero suppliers removed due to ESG-related reasons.

我們秉持與供應商共生共長的原則，遇到問題時優先選擇溝通與約談的方式解決問題。為有效應對供應鏈風險，我們建立了系統化的風險應對程序，針對供應鏈中斷、環境事故等潛在風險，提前規劃應急響應措施，並與供應商保持緊密溝通，確保在風險發生時能夠及時協調與應對。對於供應商的質量問題，我們將根據具體情況限制其供貨份額以及其參與品類及相近品類 SKU 的試樣安排。若供應商因持續性評級不佳，例如存在重大質量問題、違法違規行為且拒絕改善，我們將採取淘汰措施。2025 年無因 ESG 相關原因被清退的供應商數量。

Responsible Sourcing 負責任採購

Supplier ESG Commitment 供應商 ESG 承諾

In the supplier qualification process, we require suppliers to possess and provide necessary national and international certifications related to quality, industrial safety, and occupational health. For international suppliers, we prioritize those with environmental certifications and quality management systems; for instance, pulp suppliers commonly adopt FSC certification. The majority of our approved suppliers have obtained ISO certification, indicating well-established product quality management systems. For ink supply in the base film printing process, we emphasize suppliers' commitment to safeguarding workers' occupational health and safety.

在供應商準入環節，我們要求供應商具備並提供必要的質量、工業安全和職業健康國家及國際資質證明，如對國際供應商優先選擇具備環保證書和質量管理體系的供應商，其中木漿供應商普遍採用 FSC 認證；所採納的供應商大部分已獲得 ISO 認證，產品質量管理體系較為完善；對底膜印刷環節的油墨供應，我們注重供應商對工人職業健康安全的保障。

The Company actively responds to the HKEX's sustainability initiatives by formulating and implementing the Softcare General Material ESG Standards in reference to international raw material supplier standards. It continuously encourages suppliers to sign commitments and effectively adhere to the relevant requirements, working together to build a responsible and sustainable supply chain ecosystem. The standard covers key issues such as business ethics, labor rights, and environmental protection, including but not limited to the following requirements:

公司積極響應聯交所的可持續發展倡議，參照國際原材料供應商標準，制定並推行《樂舒適 General Material ESG Standards》，並持續倡導供應商簽署承諾，切實踐行相關要求，攜手構建負責任、可持續的供應鏈生態。該標準涵蓋商業道德、勞工權益、環境保護等關鍵議題，包括但不限於以下要求：

Softcare General Material ESG Standards Main Requirements
 樂舒適 General Material ESG Standards 主要要求



Environmental Dimension Requirements
 環境維度要求

- The manufacturing process should be designed to prevent contamination, deterioration, mix-ups, labeling errors, or the introduction of unintended impurities, and to effectively control or eliminate unnecessary by-products, with an emphasis on defect prevention.
- New materials that are recyclable or reusable must be used;
- Each material (primary/secondary/tertiary packaging) must comply with the applicable regulations for industrial use.
- If applicable, all raw materials must comply with regional regulations regarding heavy metals.
- Develop an effective cleaning and disinfection program, and establish a comprehensive pest control system to reduce the risks of environmental and product contamination.
- Packaging and palletizing components must not cause material contamination, and must prevent odor transfer, foreign substance inclusion, or release of toxic substances.
- The purchased materials must not contain harmful microorganisms such as pathogens, molds, or wild yeasts.

製造流程應設計以預防污染、變質、混淆、標示錯誤或引入異常雜質，並有效控制或消除不必要副產物，著重於缺陷預防。

- 需使用可回收或可重複使用的新材料。
- 每種材料（初級 / 二級 / 三級包裝）必須符合工業使用的適用法規。
- 如果適用，所有原材料必須符合有關重金屬的地區法規。
- 制定有效的清潔消毒計劃，並建立完善的蟲害防治系統，降低環境與產品污染風險。
- 包裝與碼垛組件不得造成材料污染，禁止異味遷移、異物混入或有毒物質釋出。
- 採購材料中不得含有病原體、黴菌或野生酵母菌等有害微生物。



Social Dimension Requirements
 社會維度要求

- Suppliers' factories must comply with all applicable laws and regulations related to environment, occupational health and safety, and human rights.
- Non-proprietary manufacturing data shall be proactively provided; Softcare has the right to evaluate its quality management system and request production reports for each batch.
- All new coatings, inks, varnishes, or composite materials must be submitted to Softcare for review and approval prior to use, and the quality department must be notified before shipment.

- 供應商工廠須遵守所有適用的環境、職業健康安全及人權相關法律法規。
- 應主動提供非專有之製造數據；樂舒適有權評估其品質管理體系，並要求提供每批次生產報告。
- 所有新塗層、油墨、清漆或複合材料，須於使用前提提交樂舒適審核批准，並在出貨前通知品質部門。

In 2025, the majority of our raw material procurement expenditure came from suppliers certified with environmental management systems (ISO14001) or other environmental, health, and safety (EHS) management systems. By collaborating with partners meeting high standards, we effectively reduced environmental risks across the supply chain and further promoted the overall transition toward a greener, compliant, and sustainable supply chain. Meanwhile, our Audit and Supervision Department regularly visits local suppliers to communicate the Company's integrity policies.

2025 年，我們絕大部分原材料採購金額來自於通過了環境管理體系認證 (ISO14001) 或其他環境健康安全體系 (EHS) 認證的供應商。透過與高標準夥伴合作，有效降低供應鏈的環境風險，更推動整體供應鏈向綠色、合規與可持續方向轉型。同時，我們的審計監察部定期拜訪本地供應商，宣貫公司的廉潔政策。

Public Welfare and Charity — "CARE for Her" 公益慈善 — “CARE for Her”

More care, more compassion. Softcare upholds a strong sense of social responsibility and mission, continuously focusing on community and women's health issues, and has made "eliminating period poverty and safeguarding women's dignity" a key philanthropic priority.

According to the World Bank (2022), approximately 500 million women worldwide face period poverty due to multiple factors such as uneven economic development, cultural norms, and social structures. The situation is particularly severe in Africa, where in many countries over 50% of menstrual hygiene needs remain unmet, profoundly impacting education, health, and social development. UNICEF further highlights that in certain regions, stigma and misconceptions surrounding menstruation remain widespread. Many girls and young women, lacking access to sanitary products and accurate knowledge, struggle to cope with physical and emotional changes, which undermines their self-esteem and confidence, reduces school attendance, and increases the risk of dropping out—perpetuating a vicious cycle of "poverty → interrupted education → limited income → intergenerational poverty."

Under the Group's ESG "CARE" strategic framework, Softcare has incorporated the issue of period poverty into the focus of our philanthropic initiative, "CARE for Her." Concentrating on three core areas—women's health and menstrual wellbeing, support for women's development and education, and assistance for impoverished women and children—the company continues to increase resource investment in the "CARE for Her" program. In 2025, we allocated USD 59,000 toward women's health initiatives, collaborating with multiple partners to implement a series of programs across several countries and regions, benefiting a wide range of women and girls.

更多關懷，更多關愛。樂舒適秉持高度的社會責任感與使命擔當，持續關注社區與女性健康議題，將「消除經期貧困、守護女性尊嚴」作為重要公益方向。

世界銀行 2022 年指出，受經濟發展不平衡、文化觀念與社會結構等多重因素影響，全球約有 5 億女性面臨月經貧困問題，其中非洲地區尤為嚴峻，多國經期衛生需求未滿足率超過 50%，對教育、健康及社會發展產生深遠影響。聯合國兒童基金會進一步指明，在部分地區，與月經相關的污名與誤解依然普遍存在，許多女童及青年因缺乏衛生用品與正確知識，無法坦然面對身心變化，進而影響自尊、自信，在校出勤率亦降低、增加輟學風險，形成了「貧困—教育中斷—收入受限—代際貧困」的惡性循環。

樂舒適在集團 ESG 「CARE」發展戰略框架下，已將經期貧困問題納入我們公益戰略「CARE for Her」項目的關注範圍。專注女性健康和經期保障福祉、女性發展教育支持、貧困婦兒援助三大方向，公司持續加大對「CARE for Her」項目的資源投入，2025 年在女性健康範疇投入 5.9 萬美元，聯動多方合作夥伴，在多個國家與地區開展系列行動，惠及廣大女性與女童群體。



Women's Health and Menstrual Wellbeing 女性健康和經期保障福祉

Softcare is committed to improving the menstrual health environment for women, systematically advancing menstrual wellbeing with a core focus on "ensuring basic needs, raising health awareness, and promoting social inclusion." Through consistent donation of sanitary products, collaboration with medical institutions to provide free clinical services, and widespread dissemination of scientific health education, we not only alleviate health risks caused by shortages of essential supplies, but also actively break down menstrual stigma and social prejudice. From communities to clinical settings, and from personal care to public health advocacy, we are continuously building a safe, dignified, and sustainable support network for women's health—ensuring every woman can enjoy equitable access to health rights.

樂舒適致力於改善女性經期健康環境，以「保障基本需求、提升健康意識、促進社會包容」為核心，系統性推動經期福祉建設。透過穩定捐贈衛生用品、聯合醫療機構開展義診服務、普及科學衛教知識，我們不僅緩解物資短缺帶來的健康風險，更積極打破月經污名與社會偏見。從社區到臨床場景，從個人護理到公共衛生倡導，我們持續構建安全、尊嚴且可持續的女性健康支持網絡，讓每一位女性都能享有平等的健康權利。

Rotary Club Medical Mission in Uganda 烏干達扶輪社義診營活動

On July 26, 2025, to support community health and promote women's well-being, the Uganda team partnered with the Rotary Club and Rotaract Club of Gabaa to co-host a "Rotary Medical Camp" in Namuwongo town, Kampala. The camp offered a range of free medical services, including gynecology, orthopedics, and eye health, attracting over 500 local residents. As a caring supporting partner, the Uganda team donated high-quality sanitary pads from the Softcare brand and conducted educational sessions on menstrual hygiene, helping to raise awareness of women's health and delivering tangible health benefits to the community.



Softcare Uganda team promotes hygiene education for women
樂舒適烏干達團隊為女性普及衛生知識



Softcare Uganda team donates sanitary supplies to women
樂舒適烏干達團隊為女性捐贈衛生用品

2025年7月26日，為支持社區健康、關愛女性福祉，烏干達團隊攜手加巴一帶扶輪社與扶輪社，於坎帕拉Namuwongo小鎮共同舉辦「扶輪社義診營」活動。此次義診提供包括婦科、骨科、眼健康等多項免費診療服務，吸引超過500位居民參與。作為愛心支持夥伴，烏干達團隊現場捐贈了Softcare品牌高品質衛生巾，並開展經期衛生知識普及教育，助力提升女性健康意識，為當地居民帶來切實的健康服務。



Kenyan Nakuru Branch Baby Health Charity Day Event 肯尼亞納庫魯分院嬰兒健康公益日活動

On August 9, 2025, during the "Baby Wellness Fair" hosted by Nairobi Women's Hospital Nakuru Branch, our Kenya team donated maternal and infant care supplies to the hospital, including sanitary pads, diapers, and wet wipes. During the event, we also assisted hospital medical employees in sharing knowledge on maternal and child health, promoting science-based parenting practices, and jointly supporting the health and well-being of women and children. This collaboration received positive recognition from the hospital, and both parties expressed their commitment to continuing joint efforts in supporting maternal and child health initiatives in the local community.

2025年8月9日，在內羅畢婦女醫院納庫魯分院主辦的「Baby Wellness Fair（嬰兒健康公益日）」活動中，我們肯尼亞團隊向院方捐贈了母嬰用品，包括衛生巾、紙尿褲和濕巾等產品。活動期間，我們還協助院方醫護人員現場分享了婦嬰健康知識，開展科學育兒宣傳，共同助力婦女兒童健康。此次合作得到了院方的積極肯定，雙方表示將繼續攜手支持當地社區婦幼健康事業。



Hospital's Letter of Appreciation to Softcare Kenya
院方致樂舒適肯尼亞感謝信



Softcare Kenya donates maternal and infant products
樂舒適肯尼亞捐贈母嬰產品

Support for Women's Development and Education 女性發展教育支持

Education is a transformative force that shapes destiny. Embracing the philosophy and practice of lifelong growth—from early childhood education and secondary education to higher education, vocational training, and professional skill development—Softcare empowers women to progress steadily and confidently throughout life. Softcare not only focuses on the physical and psychological needs of girls during their school years, but also deeply integrates the brand's ethos of "love and care" into the school environment. Through material donations, interactive workshops, and long-term mentorship, we help female students develop accurate understanding of their bodies, reduce absenteeism and dropout rates caused by menstruation, and enhance their educational stability and self-confidence. For women in the workforce, we provide comprehensive support. This includes long-standing internal scholarship and sponsorship programs that support female colleagues in advancing their education and career progression. Additionally, for our female client shop owners, we actively promote our self-developed CRM system, along with training in accounting knowledge and business management, helping them improve operational efficiency and profitability. Through these educational initiatives, we empower women in our target markets to transform their lives and achieve greater independence.

教育是改變命運的關鍵力量，貫穿女性從兒童時期的教育啟蒙、到中學教育、高等教育、職業教育、專業技能發展等終身成長的理念和行動，亦助推女性群體在人生路上行穩致遠。樂舒適不僅聚焦女童在校期間的生理與心理需求，將愛與呵護的品牌理念深度融入校園場景：透過物資捐贈、互動課程與長期陪伴，我們幫助女學生建立正確的生理認知，減少因經期導致的缺課與輟學現象，提升就學穩定性與自信心。對於職場女性，我們亦予以深度關懷，無論是常年開展的內部獎學金、助學項目，支持女同事學曆提升及晉升；或是面向女性客戶店主推廣自研 CRM 系統、財會知識、經營相關培訓，幫助其優化小店運營效能和盈利能力，促進目標市場女性通過接受教育改善自身處境。



Donation Event at St. Catherine's College, Kampala, Uganda 烏干達坎帕拉聖凱薩琳學院捐贈活動

On August 14, 2025, in Uganda, to improve period health and eliminate menstrual poverty and stigma, the Ugandan team visited St. Catherine's College in the capital city of Kampala, delivering menstrual health education sessions and donating sanitary supplies to female students. Through on-site Q&A and distribution of essential materials, the team helped students enhance their understanding of menstrual health and strengthen their self-care abilities, fulfilling our commitment to advancing health equity and well-being.

2025年8月14日，在烏干達，為改善經期健康、消除月經貧困與污名，烏干達團隊訪問了首都坎帕拉的聖凱薩琳學院，為在校女生提供經期健康宣講並捐贈衛生用品。通過現場答疑與物資派發，團隊幫助學生提升經期健康認知，增強自我護理能力，兌現我們在促進健康公平與福祉方面的承諾。



On-site at the college donation event
學院捐贈活動現場



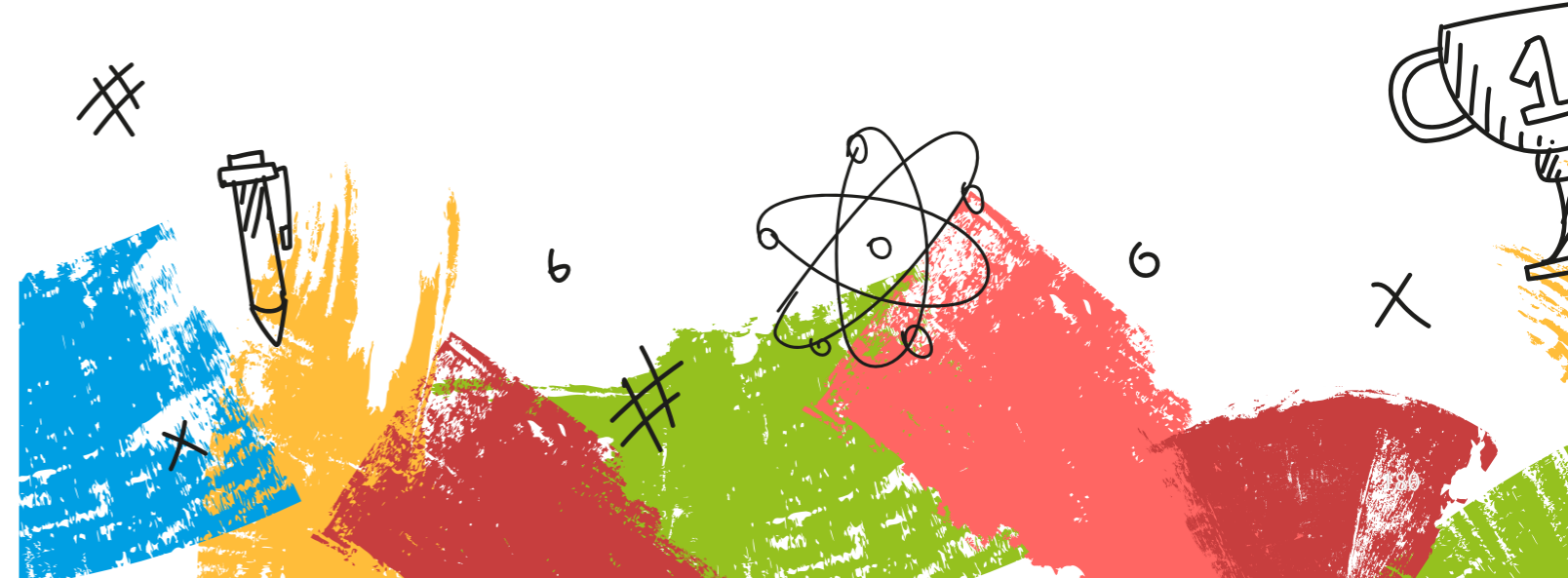
Zambia Naboj Secondary School Campus Outreach Event 贊比亞納博耶中學進校園活動

In early October 2025, the Zambia team, invited by Mayor Kafue, held a campus public welfare event at Naboye Secondary School, collaborating with the local government to deliver health education. The initiative aimed to support female students in managing menstrual challenges and ensuring continuity in their education. During the event, we donated over 200 packs of Softcare sanitary pads to the school's female students. Team members delivered lectures on menstrual hygiene, promoted scientific understanding, and actively fulfilled corporate social responsibility. This targeted donation effectively addressed real needs, helping girls avoid disruptions to their studies during menstruation. Through concrete actions, we safeguarded their equal access to education, earning high recognition and gratitude from the school administration.

2025年10月上旬，贊比亞團隊應卡夫埃市長邀請，在納博耶中學舉辦校園公益活動，聯合當地政府開展衛生知識宣講，支持女學生應對經期困難、保障學業持續。活動期間，我們向該校女生捐贈超過200包Softcare品牌衛生巾，團隊成員為學生們講解生理衛生知識，傳遞科學理念，積極履行企業社會責任。此次捐贈精準響應實際需求，幫助女生不再因生理期影響學業，以實際行動守護她們平等追求教育的機會，校方對捐贈表示高度認可與感謝。



Donation event site
捐贈活動現場



Assistance for Impoverished Women and Children 貧困婦兒援助

In remote areas and underprivileged households, access to basic hygiene resources remains a significant and often insurmountable gap. Softcare extends its care to vulnerable populations—particularly orphans, low-income mothers, and marginalized children—by providing essential hygiene and daily necessities. We strive to bridge the “last mile” of resource delivery, safeguarding the health and dignity of women and children in need.

在偏遠地區與弱勢家庭中，基本衛生資源的取得仍是一道難以跨越的鴻溝。樂舒適將關懷延伸至弱勢群體，特別是孤兒、低收入母親與邊緣兒童，提供基本衛生與生活物資援助，打通資源「最後一公里」，守護婦女與兒童的健康尊嚴。



ThankYouSuperMom International Mother's Day Campaign ThankYouSuperMom 國際母親節活動

This campaign marks Softcare's first globally launched themed initiative, aiming to honor “Super Moms” and reaffirm the critical role of good hygiene in family health.

Held during Mother's Day 2025, the campaign rolled out across six countries—Uganda, Côte d'Ivoire, Ghana, Peru, Kenya, and Tanzania—featuring a diverse range of activities including donation ceremonies at nationally recognized hospitals, concerts, and roadshows. Notably, INSP in Prato hosted a donation ceremony, presenting 450 packs of baby diapers, 200 boxes of wet wipes, and 200 boxes of menstrual products, with a total value of approximately 7.3 million CFA francs. This gesture expressed heartfelt appreciation for all mothers and demonstrated Softcare's commitment to building a fairer, healthier society.

The campaign received on-site support from ministerial-level leaders in four countries and was widely praised by local governments, healthcare workers, mothers, and women of all ages. Beyond the initial ceremony, INSP will continue distributing products to 4,000 pre-identified mothers, promoting better hygiene practices, improving maternal and infant health, and strengthening public-private partnerships to safeguard the well-being of vulnerable populations.

本活動是 Softcare 品牌首次發起的全球化主題活動，旨在向「超級母親」致敬，並重申良好衛生對於家庭健康的重要性。

活動在 2025 年母親節期間，於全球六國（烏干達、科特迪瓦、加納、秘魯、肯尼亞、坦桑尼亞）聯動展開，形式多元，包括國家級知名醫院的捐贈儀式、演唱會、路演等。其中，普拉托的 INSP 機構舉辦了衛生用品捐贈儀式，共捐贈了 450 包嬰兒尿布、200 盒衛生濕巾及 200 盒經期用品，總價值約 730 萬非洲金融共同體法郎，以表達對所有母親的真誠敬意，並實踐我們建設更公平、更健康社會的理念。

本次活動獲得了四國部長級領導親臨現場支持，並贏得了當地政府、醫護人員、產婦及適齡女性的一致好評。除捐贈儀式外，INSP 後續還將向 4,000 名已確認的母親持續分發產品，以促進良好衛生習慣、改善母嬰健康，並加強公私合作，共同保障弱勢群體的福祉。



Group photo at the donation ceremony
捐贈儀式大合照



Beneficiary mothers receive donated supplies
受益母親接受捐贈用品



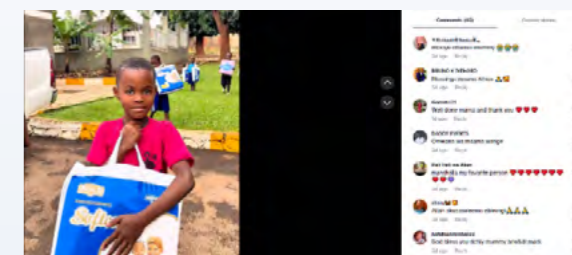
Africa Home Orphanage Donation Event in Uganda 烏干達非洲之家孤兒院捐贈活動

On August 22, 2025, the Uganda team joined forces with renowned journalist and advocate for women's and children's rights, Ms. Farida Nakazibwe, to donate diapers and sanitary pads to the Africa House Orphanage, taking concrete action to support the growth of vulnerable adolescents. This donation not only provided essential hygiene supplies to the children but also safeguarded their health and dignity.

2025 年 8 月 22 日，烏干達團隊攜手知名記者兼婦女兒童權益倡導者法裡達·納卡茲比韋女士，共同向非洲之家孤兒院捐贈紙尿褲與衛生巾，以實際行動支持弱勢青少年成長。此次捐贈不僅為孩子們提供了切實的衛生保障，也守護了他們的健康與尊嚴。



Africa House Orphanage Donation Site
非洲之家孤兒院捐贈現場



Visit to Imani Children's Home in Kenya 肯尼亞 Imani 兒童之家探訪活動

On July 24, 2025, we joined forces with our partners to support children's health and development by delivering warmth and care to the children at Imani Children's Home in Nairobi, Kenya. The team donated diapers and wet wipes for infants aged 1 to 4 years, and provided sanitary pads for the employee, totaling over 80 boxes of supplies to support daily care and hygiene improvements. Following the visit, we received a letter of appreciation from Imani Children's Home. Gillian Njoroge, the facility's manager, stated that this collaboration reflects their shared vision—bringing hope and support to children and helping them receive better care.

在 2025 年 7 月 24 日，我們攜手合作夥伴，關注兒童健康與成長，向肯尼亞內羅畢 Imani 兒童之家的孩子們傳遞溫暖與關懷。團隊為該機構 1 至 4 歲的幼兒捐贈了紙尿褲與濕巾，同時向工作人員提供了衛生巾，總計超過 80 箱物資，以支持日常護理與衛生改善。訪問結束後，我們收到了 Imani 機構的感謝信，機構經理吉莉安·恩傑魯表示，這次合作反映了他們共同的願景——為孩子們帶來希望和支持，幫助孩子們獲得更好的照護。



Softcare Kenya donates maternal and infant care products
Softcare 肯尼亞捐贈母嬰護理產品



Letter of Appreciation to Softcare Kenya
致 Softcare 肯尼亞的感謝信

Appendix 附錄

Key Performance Table 關鍵績效表

Environmental Category Key Performance Indicators 環境範疇關鍵績效指標

Indicator 指標	Unit 單位	2023	2024	2025
廢氣排放¹/ Exhaust Emission¹				
Total exhaust emissions 廢氣排放總量	kilogram 千克	349.03	441.24	553.54
Nitrogen oxides 氮氧化物	kilogram 千克	310.92	391.89	497.58
Sulfur dioxide 二氧化硫	kilogram 千克	10.43	17.69	19.13
Particulate matter 顆粒物	kilogram 千克	27.68	31.67	36.83
溫室氣體排放²/ Greenhouse Gas Emissions²				
Total GHG emissions (Scope 1 and Scope 2) 溫室氣體排放總量 (範圍 1 及範圍 2)	ton of carbon dioxide equivalent 噸二氧化碳當量	22,513.33	26,573.86	32,073.47
GHG emission intensity ³ 溫室氣體排放密度 ³	tonnes of carbon dioxide equivalent per ten thousand units of production volume 噸二氧化碳當量 / 萬片產量	0.0345	0.0350	0.0348
Direct GHG emissions (Scope 1) 直接溫室氣體排放 (範圍 1)	ton of carbon dioxide equivalent 噸二氧化碳當量	1,688.24	2,862.43	3,323.70
Indirect GHG emissions (Scope 2) 間接溫室氣體排放 (範圍 2)	ton of carbon dioxide equivalent 噸二氧化碳當量	20,825.09	23,711.43	28,749.77
Value Chain GHG Emissions ⁴ (Scope 3) 價值鏈溫室氣體排放 ⁴ (範圍 3)	ton of carbon dioxide equivalent 噸二氧化碳當量	442.52	679.32	1,053,989.58
Category 1 Purchased Goods and Services 類別 1 外購商品和服務	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	533,952.61
Category 4 Upstream Transportation and Distribution 類別 4 上游運輸和配送	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	518,863.72

Indicator 指標	Unit 單位	2023	2024	2025
Category 6 Business Travel 類別 6 商務旅行	ton of carbon dioxide equivalent 噸二氧化碳當量	430.50	666.82	356.04
Category 7 Employee Commuting 類別 7 僱員通勤	ton of carbon dioxide equivalent 噸二氧化碳當量	12.02	12.51	13.10
Category 8 Upstream Leasing Assets 類別 8 上游租賃資產	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	801.67
Category 13 Downstream Leasing Assets 類別 13 下游租賃資產	ton of carbon dioxide equivalent 噸二氧化碳當量	/	/	2.45
廢棄物排放⁵/ Waste Emission⁵				
Hazardous waste emissions 有害廢棄物排放量	ton 噸	8.66	14.51	5.98
Non-hazardous waste emissions 無害廢棄物排放量	ton 噸	4,987.48	7,021.05	9,127.31
能源消耗量⁶/ Energy consumption⁶				
Total energy consumption 能源消耗總量	kilowatt-hour 千瓦時	42,911,525.29	52,437,149.93	68,416,483.26
Energy consumption intensity 能耗密度	kWh/10,000-unit production volume 千瓦時 / 萬片產量	65.85	69.04	74.23
Direct energy consumption 直接能源消耗量				
Liquefied petroleum gas 液化石油氣	kilowatt-hour 千瓦時	19,332.44	52,627.20	29,586.82
Diesel 柴油	kilowatt-hour 千瓦時	6,088,058.78	10,401,045.49	11,223,058.79
Gasoline 汽油	kilowatt-hour 千瓦時	288,109.07	406,357.57	469,214.44
Indirect energy consumption 間接能源消耗量				
Purchased electricity 外購電力	kilowatt-hour 千瓦時	36,516,025.00	41,577,119.67	54,632,514.21
Renewable energy 可再生能源				
Total Renewable Energy 可再生能源總量	kilowatt-hour 千瓦時	-	-	2,062,109.00

Indicator 指標	Unit 單位	2023	2024	2025
水資源消耗⁷ / Water consumption⁷				
Total water consumption 用水總量	cubic meter 立方米	56,187.87	68,001.49	57,601.73
Water consumption intensity 用水密度	cubic meters per person 立方米 / 人	22.36	26.49	19.82
包裝材料消耗⁸ / Packaging material consumption⁸				
Packaging material usage 包裝材料使用量	ton 噸	10,705.02	12,553.51	26,665.84

Note
附注

1.The main air emissions generated during our production operations are nitrogen oxides (NOx), sulfur oxides (SOx), and particulate matter, with particulate matter primarily originating from dust emissions during the production process.

1. 我們在生產運營過程中產生的廢氣主要為氮氧化物、硫氧化物及顆粒物，其中顆粒物主要來源於生產過程中的粉塵排放。

2.This year's greenhouse gas inventory defines the organizational boundary based on the operational control approach, covering production facilities in nine countries: Ghana, Kenya, Senegal, Tanzania, Zambia, Cameroon, Uganda, Benin, and El Salvador. The accounting methodology follows the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064-1:2018 standards, encompassing Scope 1 and Scope 2 emissions, including direct emissions (such as fuel combustion, mobile sources, and refrigerant use) and indirect emissions from purchased electricity and steam. Greenhouse gases included in the inventory are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. According to the inventory results, the actual emitted gases are CO₂, CH₄, N₂O, and NF₃; there are no relevant activities related to HFCs, PFCs, and SF₆. The total emissions are the sum of Scope 1 and Scope 2 (market-based method), aggregated in terms of carbon dioxide equivalent (CO₂e) according to the global warming potential (GWP) of each gas.

Activity data are derived from energy certificates, fuel records, production registers, and equipment information, and are subject to internal audits and reasonableness checks. Emission factors are primarily based on those published by local regulatory authorities or authoritative institutions; in the absence of applicable factors, international standards such as those from the IPCC are referenced.

2. 本年度溫室氣體排放清單依據營運控制權原則界定組織邊界，涵蓋加納、肯尼亞、塞內加爾、坦桑尼亞、贊比亞、喀麥隆、烏干達、貝寧及薩爾瓦多九個國家的生產工廠。核算方法參照《溫室氣體議定書》(GHG Protocol) 及 ISO 14064-1:2018 標準，盤查範圍一 (Scope 1) 與範圍二 (Scope 2) 排放，涵蓋直接排放 (如燃料燃燒、移動源、製冷劑使用) 及外購電力與蒸汽之間接排放。納入清單之溫室氣體包括 CO₂、CH₄、N₂O、HFCs、PFCs、SF₆ 及 NF₃。根據盤查結果，實際排放氣體為 CO₂、CH₄、N₂O 及 NF₃；HFCs、PFCs 與 SF₆ 無相關活動。

排放總量為範圍一與範圍二 (市場法) 之合計，並依各氣體全球暖化潛勢 (GWP) 轉換為二氧化碳當量 (CO₂e) 匯整。

活動數據來自能源憑證、燃料紀錄、生產帳冊及設備資料，並經內部審核與合理性檢核。排放係數優先採用當地主管機關或權威機構發布之係數；無適用係數時則參考 IPCC 等國際標準。

3.Emission intensity indicators are calculated based on actual production volume, with the benchmark being per ten thousand units of output.

3. 排放密度指標均依實際產能規模計算，基準為每萬片單位產出。

4.This year, the Scope 3 emissions reporting scope has been expanded to include categories 1, 4, 8, and 13, in addition to the existing categories 6 and 7. For detailed information on the Scope 3 inventory categories, please refer to the appendix on Scope 3 greenhouse gas emissions inventory and reporting methodology.

4. 本年度擴大範圍三 (Scope 3) 之統計範圍，於原有類別 6 及類別 7 之基礎上，新增類別 1、4、8 及 13。範圍三盤查類別的詳細內容請參見附錄範圍三碳排放清單和報告方法。

5.Hazardous waste refers to waste paint cans, waste ink cans, waste mineral oil, and waste lamps generated during the Company's production and operations. Non-hazardous waste is the primary type of waste generated during the Company's production and operations, mainly consisting of non-woven fabric offcuts, packaging plastics, paper products, wood, and similar materials.

5. 有害廢棄物為本公司生產運營過程中產生的廢油漆桶、廢油墨桶、廢礦物油及廢燈管等。無害廢棄物為本公司生產運營過程中產生的主要廢棄物類型，主要來源包括無紡布邊角料、包裝塑料、紙品及木材等材料。

6.The total energy consumption is calculated based on the usage of liquefied petroleum gas, diesel, gasoline, purchased electricity, and renewable energy, in accordance with standards such as the "General Rules for Calculation of the Comprehensive Energy Consumption" (GB/T 2589-2020).

6. 能源消耗總量根據液化石油氣、柴油、汽油、外購電力、可再生能源使用量，參照《綜合能耗計算通則》(GB/T2589-2020) 等標準進行計算。

Social Category Key Performance Indicators 社會範疇關鍵績效指標

Indicator 指標	Unit 單位	2023	2024	2025
員工概況 / Employee Overview				
Total workforce 員工總數	person 人	2,310	2,567	2,906
By gender 按性別劃分				
Male 男性	person 人	1,307	1,448	1,648
Female 女性	person 人	1,003	1,119	1,258
Percentage of male employees 男性員工佔比	person %	56.58%	56.41%	56.71%
Percentage of female employees 女性員工佔比	person %	43.42%	43.59%	43.29%
By age group 按年齡劃分				
Number of employees aged 29 and below 29 歲及以下員工人數	person 人	1,566	1,735	1,853
Number of employees aged 30-49 30-49 歲員工人數	person 人	741	825	1,041
Number of employees aged 50 and above 50 歲及以上員工人數	person 人	3	7	12
By geographical region 按地區劃分				
Number of locally hired employees 本地僱傭員工人數	person 人	2,011	2,321	2,647
Number of globally hired employees 全球僱傭員工人數	person 人	299	246	259
Percentage of locally hired employees 本地僱傭員工佔比	%	87.06%	90.42%	91.09%
Percentage of globally hired employees 全球僱傭員工佔比	%	12.94%	9.58%	8.91%
Percentage of women at each job level 各職級女性佔比				
Percentage of women in management 管理層女性佔比	%	25.85%	22.01%	26.10%
Percentage of female employees at the grassroots level 基層員工女性佔比	%	44.61%	45.50%	44.90%

Indicator 指標	Unit 單位	2023	2024	2025
員工流失率⁹ / Employee turnover rate⁹				
Overall employee turnover rate 員工總流失率	%	/	/	71.20%
Key position employee turnover rate 關鍵崗位員工流失率	%	/	/	38%
By gender 按性別劃分				
Male 男性	%	/	/	65.11%
Female 女性	%	/	/	79.17%
By age group 按年齡劃分				
Employee turnover rate for those aged 29 and below 29 歲及以下員工流失率	%	/	/	82.41%
Employee turnover rate for ages 30-49 30-49 歲員工流失率	%	/	/	51.87%
Employee turnover rate for employee aged 50 and above 50 歲及以上員工流失率	%	/	/	16.67%
By region 按地區劃分				
Local employee turnover rate 本地僱傭員工流失率	%	/	/	75.52%
Global Employee Turnover Rate 全球僱傭員工流失率	%	/	/	27.03%
健康與安全 / Health and Safety				
Occupational disease incidence rate 職業病發生率	%	0	0	0
Number of work injuries 因工受傷人次	person-times 人次	3	0	1
Number of lost days due to work injury 因工傷損失工作日數	Sky 天	3	0	52
Number of work-related fatalities 因工亡故人數	person 人	0	0	0
發展與培訓¹⁰ / Development and Training¹⁰				
Percentage of employees trained 僱員受訓比例				
By gender 按性別劃分				
Percentage of male employees trained 男性員工受訓比例	%	61.11%	59.15%	54.14%

Indicator 指標	Unit 單位	2023	2024	2025
Percentage of female employees trained 女性員工受訓比例	%	38.89%	40.85%	45.86%
By employee category 按職級劃分				
Percentage of managerial employees trained 管理層員工受訓比例	%	20.97%	15.28%	5.05%
Percentage of grassroots employees trained 基層員工受訓比例	%	79.03%	84.72%	94.95%
Average employee training hours ¹¹ 員工平均培訓時數 ¹¹	hour 小時	/	7.82	6.15
By gender 按性別劃分				
Average training hours for male employees 男性員工平均受訓時數	hour 小時	/	/	5.71
Average training hours for female employees 女性員工平均受訓時數	hour 小時	/	/	6.73
By employee category 按職級劃分				
Average training hours for managerial employee 管理層員工平均受訓時數	hour 小時	/	/	5.17
Average training hours for frontline employees 基層員工平均受訓時數	hour 小時	/	/	6.25
供應鏈管理 / Supply Chain Management				
Total number of suppliers 原輔材料供應商總數	Home 家	/	108	148
By region 按地區劃分				
North America 北美洲	Home 家	/	2	2
Africa 非洲	Home 家	/	39	67
Latin America (Central and South America) 拉丁美洲 (中美和南美洲)	Home 家	/	-	5
Europe 歐洲	Home 家	/	2	2
Asia 亞洲	Home 家	/	65	72

Indicator 指標	Unit 單位	2023	2024	2025
反貪污 / Anti-corruption				
Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period 於匯報期內對本集團僱員提出并已審結的貪污訴訟案件的數目	Case 起	0	0	0
社區投資 / Community Investment				
Public Welfare Investment 公益捐贈	million US dollars 百萬美元	/	/	0.1
focusing on women's health field investment 其中專注女性健康領域投入	million US dollars 百萬美元	/	/	0.1

7.The Company's water consumption is primarily for domestic use, while production water is only used in the purified water preparation process of the wet wipes product line. In terms of water sourcing, we mainly rely on municipal water supply and regularly assess water-related risks. As of the date of this the Report, we have not encountered any issue in sourcing water in our past production operations.

7. 公司水資源消耗以生活用水為主，生產用水僅用於濕巾產品線純水製備環節。取水來源方面，主要依賴同時以市政供水為主要取水水源，並定期評估水風險。截至本報告發布日，我們在過去生產運營未遇到水資源不足的情況。

8.The Company's main packaging materials include plastic films such as PP and PE, as well as paper-based materials like cartons.

8. 公司的主要包裝材料包括 PP、PE 等包膜塑料類及紙箱等紙品類。

9. The employee turnover rate is calculated as (the number of employees who left during the year in a given category ÷ the total number of employees in that category at the end of the reporting period) × 100%. The relatively high turnover rate observed is primarily due to the fact that approximately 71% of our frontline operational staff (e.g., material handling, packaging, and similar roles) fall under this category. Due to local farming practices and fluctuations in production cycles, it is a common business practice in the region for frontline employees to voluntarily leave during busy farming seasons or production off-peak periods. Most of these employees voluntarily depart within three months of joining, and such positions often require multiple recruitment cycles within a year, resulting in an overall higher turnover rate. In response, the company respects local cultural and social norms while continuously improving employee benefits and strengthening recruitment efforts to better align with production cycles.

Excluding frontline employee, the overall turnover rate for other entry-level employees in key roles (such as R&D, technical, and sales positions) and managerial staff is only 38%. Among these departing employees, locally hired staff with more than one year of tenure account for only about 20%, while the remaining 80% are primarily from sales and customer service roles. The main reason for turnover in these positions is employees inability to adapt to cultural differences and work pace shortly after joining, leading to early departure. We have actively addressed this issue by refining onboarding programs, enhancing training support, and strengthening cultural integration mechanisms—tailored to the characteristics of local employees—to improve adaptability and retention rates.

9. 員工流失率計算方法為（該類別全年離職員工人數／該類別報告期末員工總數）× 100%。所統計員工流失率高是因為我們基層員工約 71% 一線操作員工崗位（如搬運、包裝等）。受制於當地的耕作習慣和生產節奏波動影響，一線員工在农忙时节、生产淡季主动流失屬當地常見商業慣例，大部分該等員工將在工作后不超過三個月主動離職，同類崗位一年內需招聘數次，導致總體流失率偏高。此等情況，一方面公司尊重當地文化和社會習慣，一方面通過持續改善員工福利、加大招聘力度以適配公司生產節奏。

剔除一線員工後的基層員工（如研發、技術、銷售等關鍵崗位）和管理層員工總體離職率僅為 38%，該等離職人員中，司齡超過一年的本地員工流失人數佔比僅約為 20%，其他員工流失佔比約為 80%（主要為銷售、客服崗位），該等員工流失主要原因為入職後短時間內因難以適應文化差異和工作節奏而離職。我們已關注該情況，並結合當地員工的特點，持續優化入職引導、培訓支持及文化融入機制，著力提升員工的適應性與留存率。

10.The percentage of trained employees is calculated as (number of trained workers in the category / total number of trained employees) × 100%.

10. 僱員受訓比例計算方法為（該類別受訓員工人數／受訓員工總數）× 100%。

11.The average training hours per employee are calculated as the total training hours of employees in that category divided by the total number of employees in that category at the end of the reporting period.

11. 員工平均受訓時數計算方法為該類別員工受訓時數／該類別報告期末員工總數。

Scope 3 Carbon Emissions Inventory and Reporting Methodology 範圍三碳排放清單和報告方法

Scope 3 Category 範圍三類別	Description 描述	Applicability 適用性	Activity Data Source 活動數據來源	Emission Factor Source 排放係數來源	2023 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2024 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2025 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)
Category 1 Purchased Goods and Services 類別 1 外購商品與服務	Covers the main raw materials required for production. Items for which data cannot be obtained or for which cost quantification is excessively high (e.g., minor incidental purchases, packaging materials not measured by weight) are excluded in accordance with the GHG Protocol's "significance" principle. Ultimately, approximately 73% of procurement value and over 90% of weighable materials are included. 涵蓋生產所需主要原物料，對於無法取得或量化成本過高的項目（如小額零星採購、非重量單位包材），依 GHG Protocol「重大性」原則予以排除，最終納入約 73% 採購金額及 90% 以上可稱重物資。	Applicable 適用	Procurement system, bill of materials, supplier invoice 採購系統、物料清單、供應商發票	The China Product Life Cycle Greenhouse Gas Emissions Factor Database; partially referencing IPCC and international literature 《中國產品全生命週期溫室氣體排放係數庫》；部分參考 IPCC 與國際文獻	/	/	533,952.61
Category 2 Capital Goods 類別 2 資本商品	Upstream manufacturing and transportation emissions for long-term assets such as production equipment, automated machinery, and facility construction. 生產設備、自動化機台、廠房建設等長期資產的上游製造與運輸排放。	Applicable 適用	Not yet counted. 暫未統計。	Not yet counted. 暫未統計。	/	/	/
Category 3 Fuel and Energy-Related Activities (Non-Operational Control) 類別 3 燃料與能源相關活動(非營運控制)	Emissions generated from fuel extraction, refining, and transportation processes not directly controlled by the Company, such as upstream fuel extraction for purchased electricity generation. 公司未直接控制之燃料開採、提煉與輸送過程所產生之排放，例如外購電力的上游發電燃料開採。	Applicable 適用	Not yet counted. 暫未統計。	Not yet counted. 暫未統計。	/	/	/
Category 4 Upstream transportation and distribution 類別 4 上游運輸與配送	International and domestic transportation of raw materials from suppliers to factories, including sea and land transport. 原物料自供應商至工廠之國際與國內運輸，包含海運、陸運。	Applicable 適用	Shipping records, packing details, and international authoritative port coordinate data 出貨紀錄、裝箱明細及國際權威港口座標資料	Transport distance is calculated using the Haversine formula, and emission factors are referenced from the GHG Protocol Scope 3 Calculation Guidance for transportation emissions. 運輸距離依 Haversine 公式計算，排放係數引用《GHG Protocol Scope 3 Calculation Guidance》之運輸排放因子	/	/	518,863.72

Scope 3 Category 範圍三類別	Description 描述	Applicability 適用性	Activity Data Source 活動數據來源	Emission Factor Source 排放係數來源	2023 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2024 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2025 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)
Category 5 Waste generated during operations 類別 5 運營中產生的廢棄物	Emissions from the treatment and disposal of non-hazardous and hazardous industrial waste generated during the production process, including incineration and landfilling. 生產過程中產生之一般事業廢棄物與有害廢棄物之處理與處置排放，包含焚化、掩埋等。	Applicable 適用	Not yet counted. 暫未統計。	Not yet counted. 暫未統計。	/	/	/
Category 6 Business Travel 類別 6 商務旅行	Emissions from employees traveling by air for business purposes. 員工因公出差搭乘飛機的排放。	Applicable 適用	Travel system, ticket information, airline flight information 差旅系統、機票資料、航空公司航班資訊	Greenhouse Gas Emission Factors for the Full Life Cycle of Chinese Products - Aviation Travel Factors 《中國產品全生命週期溫室氣體排放係數庫》航空旅運因子	430.50	666.82	356.04
Category 7 Employee Commute 類別 7 僱員通勤	Emissions from employees commuting to and from work via company shuttle buses or private transportation, covering employees at the Guangzhou headquarters and overseas factories. 員工上下班搭乘公司班車或自行通勤之排放，涵蓋廣州總部與海外工廠員工。	Applicable 適用	Commuter Survey Questionnaire, Shuttle Bus Passenger Statistics 通勤調查問卷、班車載客統計	China Product Life Cycle Emission Factor Database 《中國產品全生命週期排放係數庫》	12.02	12.51	13.10
Category 8 Upstream leasing assets 類別 8 上游租賃資產	Emissions from electricity consumption at facilities leased by the Company, such as offices, dormitories, warehouses, and laboratories (non-owned assets). 公司租用之辦公室、宿舍、倉庫、實驗室等設施的電氣排放（非自有資產）。	Applicable 適用	Lease agreement, electricity bill, sub-meter reading records 租賃合約、電費帳單、分表抄錄資料	Emission factor for electricity from the "China Product Life Cycle Emission Factor Database" or the grid emission factor of the local electricity grid 《中國產品全生命週期排放係數庫》電力排放係數，或依所在地電網排放因子	/	/	801.67
Category 9 Translation failed 類別 9 下游運輸與配送	The delivery of finished products from the factory to customers or distribution centers. 成品自工廠至客戶或分銷中心的運送。	Applicable 適用	Not yet counted. 暫未統計。	Not yet counted. 暫未統計。	/	/	/

Scope 3 Category 範圍三類別	Description 描述	Applicability 適用性	Activity Data Source 活動數據來源	Emission Factor Source 排放係數來源	2023 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2024 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)	2025 (metric tons of carbon dioxide equivalent) (公噸二氧化碳當量)
Category 10 Processing of sold products 類別 10 售出產品的加工	The product is a final consumer good and does not require any downstream processing. 產品為終端消費品，無下游加工需求。	Not applicable 不適用	/	/	/	/	/
Category 11 Use of Sold Products 類別 11 售出產品的使用	Sanitary products are for single use, with no energy consumption or direct emissions during the usage phase. 衛生用品為一次性使用，使用階段無能源消耗或直接排放。	Not applicable 不適用	/	/	/	/	/
Category 12 Handling End-of-Life Sold Products 類別 12 處理壽命終止的售出產品	Emissions generated from waste management systems due to consumer disposal of used sanitary products, such as CH ₄ from landfilling. 消費者使用後廢棄之衛生用品進入垃圾處理系統所產生的排放，如掩埋產生 CH ₄ 。	Applicable 適用	Not yet counted. 暫未統計。	Not yet counted. 暫未統計。	/	/	/
Category 13 Downstream leasing assets 類別 13 下游租賃資產	Covering the office premises leased by the Company and the energy consumption and related activities generated by tenants' use of the asset 涵蓋公司出租的辦公場地，租戶使用該資產所產生的能源消耗與相關活動。	Applicable 適用	Rental information, energy usage records 租賃資料、能源使用記錄	Based on the local grid emission factor 依所在地電網排放因子	/	/	2.45
Category 14 Franchise Rights 類別 14 特許經營權	The Company does not have a franchise business model. 公司無特許經營業務模式。	Not applicable 不涉及	/	/	/	/	/
Category 15 Investment 類別 15 投資	The Company has no external equity investments or financial asset investment activities. 公司無對外股權投資或金融資產投資活動。	Not applicable 不涉及	/	/	/	/	/

List of Laws, Regulations, and Systems 法律法規及制度清單

ESG Scope ESG 範疇	Main Laws and Regulations 主要法律及法規	Softcare Policies and Regulations 樂舒適政策及制度
Environment 環境	<p>International Regulations:</p> <ul style="list-style-type: none"> Benin: Law No. 98-030, Framework Environmental Law; Order No. 2013/0066/PM Cameroon: Order No. 2013/0066/PM of January 13, 2013 El Salvador: Environmental Law Ghana: Environmental Protection Agency Act, 1994 (Act 490), Environmental Assessment Regulations, 1999 (L.I. 1652) Kenya: Environmental Management and Coordination Act (EMCA) Senegal: The Hygiene Code, Environmental Code Tanzania: Environmental Management Act, 2004 Uganda: The National Environment Act, The National Environment (Environmental and Social Assessment) Regulations, 2020 Zambia: Environmental Management Act, Environmental Management (Licensing) Regulations <p>國際法規:</p> <ul style="list-style-type: none"> 貝寧: 第 98-030 號法律《環境框架法》、第 2013/0066/PM 號法令 喀麥隆: 2013 年 1 月 13 日 2013/0066/PM 號法令 薩爾瓦多: 《環境法》 加納: 1994 年《環境保護署法例》(第 490 號法案)及 1999 年《環境評估條例》(第 1652 號立法文書) 肯尼亞: 《環境管理和協調法》(EMCA) 塞內加爾: 《衛生法典》《環境法典》 坦桑尼亞: 《2004 年環境管理法》 烏干達: 《國家環境法》《2020 年國家環境(環境及社會評估)法規》 贊比亞: 《環境管理法》《環境管理(許可)法規》 	<ul style="list-style-type: none"> ESG Management Policy Environmental, Health, and Safety Manual Emissions Management Policy Energy Management Procedure Waste Disposal Procedure <ul style="list-style-type: none"> 《ESG 管理政策》 《環境、健康與安全手冊》 《排放物管理制度》 《能源管理辦法》 《廢棄物處置程序》
Employment 僱傭	<ul style="list-style-type: none"> Labor Law of the People's Republic of China Labor Contract Law of the People's Republic of China Employment Promotion Law of the People's Republic of China Social Insurance Law of the People's Republic of China Regulations on the Prohibition of the Use of Child Labor Law on the Protection of Minors of the People's Republic of China Company Law of the People's Republic of China Minimum Wage Regulations <p>International Regulations:</p> <ul style="list-style-type: none"> United Arab Emirates: Federal Law No. 33 of 2021 on Labor Relations (Amended) Benin: Labor Code of Benin, Law No. 2017-05, Law No. 2020-37 Cameroon: Labor Code of Cameroon Côte d'Ivoire: Labor Code, Social Security Code El Salvador: Labor Code Ghana: Constitution, Labour Act, National Pensions Act, Income Tax Act, Immigration Act Kenya: Employment Act Senegal: Labor Code, Law No. 97-17 Tanzania: Employment and Labour Relations Act, Non-Citizens Employment Regulation Act, Minimum Wage Order Uganda: Employment Act, National Social Security Fund Act Zambia: Employment Code, National Pension Scheme Act, Income Tax Act, Immigration and Deportation Act, Immigration and Deportation (Amendment) Act, National Health Insurance Act No. 2 of 2018 <p>國際法規:</p> <ul style="list-style-type: none"> 阿聯酋: 聯邦法 2021 年第 33 號《勞動關係法規》(修訂) 貝寧: 《貝寧勞動法典》、第 2017-05 號、第 2020-37 號法律 喀麥隆: 《喀麥隆勞動法典》 科特迪瓦: 《勞動法典》《社會保障法典》 薩爾瓦多: 《勞動法典》 加納: 《憲法》《勞動法》《國家養老金法》《所得稅法》《移民法》 肯尼亞: 《僱傭法》 塞內加爾: 《勞動法典》、第 97-17 號法律 坦桑尼亞: 《僱傭和勞動關係法》《非公民就業管理法》《最低工資令》 烏干達: 《僱傭法》《國家社會保障基金法》 贊比亞: 《僱傭法典》《國家退休金計劃法案》《所得稅法》《移民及驅逐出境法》《移民及驅逐出境(修訂)法》、2018 年第 2 號國民健康保險法 	<ul style="list-style-type: none"> Recruitment Management Policy Job Position and Grade System Management Measures 《招聘管理制度》 《崗位職級體系管理辦法》

ESG Scope ESG 範疇	Main Laws and Regulations 主要法律及法規	Softcare Policies and Regulations 樂舒適政策及制度
Health and Safety 健康與安全	<ul style="list-style-type: none"> The Labor Law of the People's Republic of China The Cybersecurity Law of the People's Republic of China The Personal Information Protection Law of the People's Republic of China <p>International Regulations:</p> <ul style="list-style-type: none"> United Arab Emirates: Federal Law No. 33 of 2021 on Labor Relations Regulations Benin: Labor Code El Salvador's General Law on the Prevention of Occupational Risks Ghana: Labour Act, Factory, Office and Shop Act, Fire Safety (Premises) Regulations Kenya: Occupational Safety and Health Act Senegal: Code of Public Health, Labor Code Uganda: The Occupational Safety and Health Act Zambia: The Factories Act, the Occupational Health and Safety Act, and the National Health Insurance Act No. 2 of 2018 <p>國際法規:</p> <ul style="list-style-type: none"> 阿聯酋: 聯邦法 2021 年第 33 號《勞動關係法規》 貝寧: 《勞動法典》 薩爾瓦多: 《職業風險預防普通法》 加納: 《勞動法》《工廠、辦公室和店舖法》《防火(場所)條例》 肯尼亞: 《職業安全健康法》 塞內加爾: 《衛生法典》《勞動法典》 烏干達: 《職業安全及健康法》 贊比亞: 《工廠法》《職業健康和安法》、2018 年第 2 號國民健康保險法 	<ul style="list-style-type: none"> Data Outbound Security and Compliance Management Measures Third-Party Personnel Security Management Measures Network and System Security Management Measures Information Security Management Measures Headquarters Data Center Security Management Measures Source Code Version and Security Standards Management Measures Restricted Substances Control Standard Fire Safety Management Measures Chemicals Storage and Handling Procedures ESHS Management Manual Incident and Accident Reporting and Investigation Management Measures Workplace Transportation Safety Management Measures Emergency Preparedness and Response Management Procedure <ul style="list-style-type: none"> 《數據出境安全合規管理辦法》 《第三方人員安全管理辦法》 《網路與系統安全管理辦法》 《信息安全辦法》 《總部機房安全管理辦法》 《限用物質管控制標準》 《消防安全管理辦法》 《化學品儲存操作規程》 《ESHS 管理手冊》 《事件事故匯報調查管理辦法》 《工作場所運輸安全管理辦法》 《應急準備和回應管理程式》
Development and Training 發展及培訓	<p>International Regulations:</p> <ul style="list-style-type: none"> United Arab Emirates: Federal Law No. 33 of 2021 on Labor Relations (Amended) Benin: Labor Code of Benin, Law No. 2017-05, Law No. 2020-37 Cameroon: Labor Code of Cameroon Côte d'Ivoire: Labor Code El Salvador: Labor Code Ghana: Constitution, Labour Act, Immigration Act Kenya: Employment Act Senegal: Labor Code, Law No. 97-17 Tanzania: Employment and Labour Relations Act, Non-Citizens Employment Regulation Act Uganda: The Employment Act Zambia: Employment Code <p>國際法規:</p> <ul style="list-style-type: none"> 阿聯酋: 聯邦法 2021 年第 33 號《勞動關係法規》(修訂) 貝寧: 《貝寧勞動法典》、第 2017-05 號、第 2020-37 號法律 喀麥隆: 《喀麥隆勞動法典》 科特迪瓦: 《勞動法典》 薩爾瓦多: 《勞動法典》 加納: 《憲法》《勞動法》《移民法》 肯尼亞: 《僱傭法》 塞內加爾: 《勞動法典》、第 97-17 號法律 坦桑尼亞: 《僱傭和勞動關係法》《非公民就業管理法》 烏干達: 《僱傭法》 贊比亞: 《僱傭法典》 	<ul style="list-style-type: none"> Employee Handbook Employee Training Management Measures Internal Trainer Management Measures Personal Performance Management Measures <ul style="list-style-type: none"> 《員工手冊》 《員工培訓管理辦法》 《內訓師管理辦法》 《個人績效管理辦法》

ESG Scope ESG 範疇	Main Laws and Regulations 主要法律及法規	Softcare Policies and Regulations 樂舒適政策及制度
<p>Labor Standards 勞工準則</p>	<ul style="list-style-type: none"> - The Social Insurance Law of the People's Republic of China - Regulations on the Administration of Housing Provident Fund International Regulations: <ul style="list-style-type: none"> • United Arab Emirates: Federal Law No. 33 of 2021 on Labor Relations (Amended) • Benin: Labor Code of Benin, Law No. 2017-05, Law No. 2020-37 • Cameroon: Labor Code of Cameroon • Côte d'Ivoire: Labor Code, Social Security Code • El Salvador: Labor Code • Ghana: Constitution, Labour Act, National Pensions Act, Income Tax Act, Immigration Act • Kenya: Employment Act • Senegal: Labor Code, Law No. 97-17 • Tanzania: Employment and Labour Relations Act, Non-Citizens (Employment Regulation) Act, Minimum Wages Order, Workmen's Compensation Act • Uganda: Employment Act, National Social Security Fund Act • Zambia: Employment Code, National Pension Scheme Act, National Health Insurance Act No. 2 of 2018 - 《中華人民共和國社會保險法》 - 《住房公積金管理條例》 國際法規: <ul style="list-style-type: none"> • 阿聯酋：聯邦法 2021 年第 33 號《勞動關係法規》（修訂） • 貝寧：《貝寧勞動法典》、第 2017-05 號、第 2020-37 號法律 • 喀麥隆：《喀麥隆勞動法典》 • 科特迪瓦：《勞動法典》《社會保障法典》 • 薩爾瓦多：《勞動法典》 • 加納：《憲法》《勞動法》《國家養老金法》《所得稅法》《移民法》 • 肯尼亞：《僱傭法》 • 塞內加爾：《勞動法典》、第 97-17 號法律 • 坦桑尼亞：《僱傭和勞動關係法》《非公民就業管理法》《最低工資令》《工人賠償法》 • 烏干達：《僱傭法》《國家社會保障基金法》 • 贊比亞：《僱傭法典》《國家退休金計劃法案》、2018 年第 2 號國民健康保險法 	<ul style="list-style-type: none"> - Employee Handbook - Employee Recruitment Management Measures - 《員工手冊》 - 《員工招聘管理辦法》
<p>Product Liability 產品責任</p>	<ul style="list-style-type: none"> International Regulations: <ul style="list-style-type: none"> • Benin: Law No. 2021-03 • CAMEROON: Cameroonian Standard • Côte d'Ivoire: Customs Code of Côte d'Ivoire, Decree No. 2015-288, Law No. 91-999, Decree No. 93-313, Interministerial Order No. 127/MCAPPME/MPMB, Decree No. 2015-288 • El Salvador: "Sanitary Code", "Sanitary Supervision Law", "Central American Technical Regulations" • Ghana: Public Health Act, Ghana Standards Authority Act • Kenya: Kenya Standard • Senegal: Public Health Code • Tanzania: The Tanzania Medicines and Medical Devices Act, The Standards Act, The Standards (Inspection of Products) Regulations of 2009, The Standards (Amendment) (Inspection of Products) Regulations of 2021 • Uganda: The Uganda National Bureau of Standards Act • Zambia: Standard Act No. 4 of 2017 國際法規: <ul style="list-style-type: none"> • 貝寧：第 2021-03 號法律 • 喀麥隆：喀麥隆標準 • 科特迪瓦：《科特迪瓦海關法典》、第 2015-288 號法令、第 91-999 號法律、第 93 313 號法令、第 127/MCAPPME/MPMB 號部際命令、第 2015-288 號法令 • 薩爾瓦多：《衛生法典》《衛生監管法》《中美洲技術法規》 • 加納：《公共衛生法》《加納標準局法》 • 肯尼亞：肯尼亞標準 • 塞內加爾：《衛生法典》 • 坦桑尼亞：《坦桑尼亞藥品和醫療器械法》《標準法》《2009 年標準（檢驗產品）條例》《2021 年標準（修訂）（檢驗產品）條例》 • 烏干達：《烏干達國家標準局法》 • 贊比亞：2017 年第 4 號標準法 	<ul style="list-style-type: none"> - Inspection Standard Establishment and Distribution Management Measures - Supplier QBR Quality Improvement Management Measures - In-Process Inspection and Control Measures for Production - Product Traceability Management Measures - Product Recall Management Measures - Primary Responsibility Management Measures for Quality Management Processes - Non-Conforming Production Quality Management Measures - Domestic Procurement Non-Conforming Acceptance Handling Management Measures - Customer Complaint Handling Management Measures - Customer Complaint Follow-Up System - Production Process Inspection and Control Management Method - 《檢驗標準制定和發放管理辦法》 - 《供應商 QBR 質量改進管理辦法》 - 《生產過程檢驗與控制辦法》 - 《產品追溯管理辦法》 - 《產品召回管理辦法》 - 《質量管理流程主體責任管理辦法》 - 《生產質量不合格管理辦法》 - 《國內採購驗收不合格處理管理辦法》 - 《客戶投訴處理管理辦法》 - 《客訴回訪制度》 - 《生產過程檢驗與控制管理辦法》

ESG Scope ESG 範疇	Main Laws and Regulations 主要法律及法規	Softcare Policies and Regulations 樂舒適政策及制度
<p>Supply Chain Management 供應鏈管理</p>	<ul style="list-style-type: none"> - Civil Code of the People's Republic of China - Bidding and Tendering Law of the People's Republic of China - Government Procurement Law of the People's Republic of China - 《中華人民共和國民法典》 - 《中華人民共和國招標投標法》 - 《中華人民共和國政府採購法》 	<ul style="list-style-type: none"> - Stakeholder Communication Procedure - Supplier QBR Quality Improvement Management Method - Procurement Requirement Management Method - Engineering and Service Category Supplier Selection and Pricing Management Method - Supplier Development, Registration/Access/Exit/Performance Evaluation and Grading Management Guidelines - 《利益相關方溝通程序》 - 《供應商 QBR 質量改進管理辦法》 - 《採購需求管理辦法》 - 《工程及服務類定商定價管理辦法》 - 《管理供應商開發註冊 / 準入 / 退出 / 績效考核及分級工作指引》
<p>Anti-corruption 反貪污</p>	<ul style="list-style-type: none"> - Arrangement between the Mainland and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income - Provisional Regulations of the People's Republic of China on Value-Added Tax International Regulations: <ul style="list-style-type: none"> • United Arab Emirates: Federal Decree-Law No. (47) of 2022 on Corporate Tax • Benin: General Tax Code • Cameroon: General Tax Code of Cameroon • Côte d'Ivoire: General Tax Code • El Salvador: Tax Code, Income Tax Law (ISR), Value Added Tax Law • Ghana: Income Tax Act • Senegal: General Tax Code • Tanzania: Income Tax Act • Uganda: The Income Tax Act • Zambia: Income Tax Act (Chapter 323 of the Laws of Zambia) - 《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排》 - 《中華人民共和國增值稅暫行條例》 國際法規: <ul style="list-style-type: none"> • 阿聯酋：聯邦法令 2022 年第 47 號《企業稅法》 • 貝寧：《稅務總法典》 • 喀麥隆：《喀麥隆稅務總法典》 • 科特迪瓦：《稅務總法典》 • 薩爾瓦多：《稅務法典》《所得稅法》（ISR）《增值稅法》 • 加納：《所得稅法》 • 塞內加爾：《稅務總法典》 • 坦桑尼亞：《所得稅法》 • 烏干達：《所得稅法》 • 贊比亞：《所得稅法》（贊比亞法律第 323 章） 	<ul style="list-style-type: none"> - Management Measures for Departure Audits - Management Measures for Duty Segregation and Anti-Corruption - Management Measures for Reporting - Management Measures for Reporting Illegal Acts - Internal Audit System - 《離任審計管理辦法》 - 《職責分離與反貪污管理辦法》 - 《舉報管理辦法》 - 《不法行為舉報管理辦法》 - 《內部審計制度》
<p>Community Investment 社區投資</p>	<ul style="list-style-type: none"> - "Interim Measures for the Administration of Overseas Issuance of Securities and Listing by Domestic Enterprises" International Regulations: <ul style="list-style-type: none"> • Benin: Benin Investment Code, Regulation No. R09/98/CM/UEMOA • Cameroon: Foreign Exchange Control Regulations of the Economic and Monetary Community of Central Africa • El Salvador: Investment Law • Ghana: Investment Promotion Center Act, Foreign Exchange Act • Kenya: Investment Code, Duty-Free Export Regulations • Senegal: Regulations on Duty-Free Exports, Uniform Act on General Commercial Law, Civil and Commercial Liability Code, Investment Law No. 2012-32, Decree No. 2003-683 • Tanzania: Banking Act of 2006, Banking and Financial Institutions Act of 2004, Companies Act, Foreign Exchange Act of 1992, Foreign Exchange Regulations of 2022, Foreign Exchange (Amendment) Regulations of 2023, Contract Act, Microfinance Act of 2018 • Zambia: Investment, Trade and Business Development Act - 《境內企業境外發行證券和上市管理試行辦法》 國際法規: <ul style="list-style-type: none"> • 貝寧：《貝寧投資法典》、第 R09/98/CM/UEMOA 號法規 • 喀麥隆：《中非經濟與貨幣共同體外匯管制法規》 • 薩爾瓦多：《投資法》 • 加納：《投資促進中心法案》《外匯法》 • 肯尼亞：《投資法典》《免稅出口條例》 • 塞內加爾：《免稅出口條例》《關於一般商法的統一法案》《民商事責任法典》、第 2012-32 號投資法、第 2003-683 號法令 • 坦桑尼亞：《2006 年銀行法》《2004 年銀行及金融機構法》《公司法》《1992 年外匯法》《2022 年外匯管理條例》《2023 年外匯（修訂）條例》《合約法》《2018 年小額信貸法》 • 贊比亞：《投資、貿易及商業發展法》 	<ul style="list-style-type: none"> - ESG Management Policy - 《ESG 管理政策》

Report Index Table 報告索引表

Hong Kong Stock Exchange ESG Reporting Code Index 香港聯交所《ESG 報告守則》索引

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Part B: Mandatory Disclosure Requirements This part sets out disclosure requirements that must be included in an issuer's ESG report on a mandatory basis. B 部分：強制披露規定 本部分載列強制披露規定，發行人的環境、社會及管治報告必須包含相關內容。		
Governance Structure 管治架構	A statement issued by the Board, containing the following content: (i) disclose the board's oversight of ESG issues; (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 (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. 由董事會發出的聲明，當中載有下列內容： (i) 披露董事會對環境、社會及管治事宜的監管； (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及 (iii) 董事會如何按環境、社會及管治相關目標檢討進度，并解釋它們如何與發行人業務有關連。	ESG Governance ESG 管治
Reporting Principles 匯報原則	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report. 描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則 Materiality: 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. 重要性：環境、社會及管治報告應披露：(i) 識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii) 如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。 A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report. 量化：有關匯報排放量／能源耗用（如適用）所用的標準、方法、假設及／或計算工具的數據，以及所使用的轉換因素的來源應予披露。 Consistency: 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. 一致性：發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更（如有）或任何其他影響有意義比較的相關因素。	About This Report 關於本報告
Reporting Boundary 匯報範圍	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. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	About This Report 關於本報告
Part C: "Comply or Explain" Provisions This part sets out provisions to be reported on by an issuer in the ESG report on a "comply or explain" basis. C 部分：「不遵守就解釋」條文 本部分載列發行人須按「不遵守就解釋」的原則在環境、社會及管治報告中匯報的內容。		
A. Environmental A. 環境		
Aspect A1: Emissions 層面 A1: 排放物		

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions Management 排放物管理
Key Performance Indicator A1.1 關鍵績效指標 A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions Management 排放物管理
Key Performance Indicator A1.3 關鍵績效指標 A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions Management Environmental Category Key Performance Indicators 排放物管理 環境範疇關鍵績效指標
Key Performance Indicator A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g., per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions Management Environmental Category Key Performance Indicators 排放物管理 環境範疇關鍵績效指標
Key Performance Indicator A1.5 關鍵績效指標 A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions Management 排放物管理
Key Performance Indicator A1.6 關鍵績效指標 A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions Management 排放物管理
Aspect A2: Use of Resources 層面 A2: 資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Optimize resource utilization 優化資源使用
Key Performance Indicator A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Environmental Category Key Performance Indicators 環境範疇關鍵績效指標
Key Performance Indicator A2.2 關鍵績效指標 A2.2	Water consumption and intensity (e.g., per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	Optimize resource utilization 優化資源使用
Key Performance Indicator 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。	Optimize resource utilization 優化資源使用
Key Performance Indicator 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。	Optimize resource utilization 優化資源使用
Key Performance Indicator A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Aspect A3: The Environment and Natural Resources 層面 A3: 環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Optimize resource utilization 優化資源使用
Key Performance Indicator 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。	Optimize resource utilization 優化資源使用
B. Society B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面 B1: 僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employee 員工
Key Performance Indicator B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type (such as full-time or part-time), age group, and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Key Performance Indicator B1.2 關鍵績效指標 B1.2	Employee turnover rate by gender, age group, and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Aspect B2: Health and Safety 層面 B2: 健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employee 員工
Key Performance Indicator B2.1 關鍵績效指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Employee Social Category Key Performance Indicators 員工 社會範疇關鍵績效指標
Key Performance Indicator B2.2 關鍵績效指標 B2.1	Lost days due to work injury. 因工傷損失工作日數。	Employee Social Category Key Performance Indicators 員工 社會範疇關鍵績效指標
Key Performance Indicator B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Employee 員工
Aspect B3: Development and Training 層面 B3: 發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Employee 員工

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Key Performance Indicator B3.1 關鍵績效指標 B3.1	The percentage of trained employees by gender and employee category (e.g., senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Key Performance Indicator B3.2 關鍵績效指標 B3.2	The average training hours completed per employee, by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Aspect B4: Labour Standards 層面 B4: 勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employee 員工
Key Performance Indicator 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。	Employee 員工
Key Performance Indicator 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。	Employee 員工
Operating practices 營運慣例		
Aspect B5: Supply Chain Management 層面 B5: 供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks in the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
Key Performance Indicator 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。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Key Performance Indicator B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
Key Performance Indicator 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。	Supply Chain Management 供應鏈管理
Key Performance Indicator 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。	Supply Chain Management 供應鏈管理
Aspect B6: Product Responsibility 層面 B6: 產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Quality and Safety Customer Service 產品質量與安全 客戶服務
Key Performance Indicator 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。	Social Category Key Performance Indicators 社會範疇關鍵績效指標
Key Performance Indicator 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。	Customer Service 客戶服務
Key Performance Indicator 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。	Product Innovation 產品創新

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Key Performance Indicator 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。	Customer Service 客戶服務
Key Performance Indicator B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者數據保障及私隱政策，以及相關執行及監察方法。	Customer Service 客戶服務
Aspect B7: Anti-Corruption 層面 B7: 反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Business Ethics and Anti-Corruption 商業道德與反貪污
Key Performance Indicator B7.1 關鍵績效指標 B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出并已審結的貪污訴訟案件的數目及訴訟結果。	No corruption cases involving the issuer or its employees have been filed and concluded. 未發生對發行人或其僱員提出并已審結的貪污訴訟案件
Key Performance Indicator B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Business Ethics and Anti-Corruption 商業道德與反貪污
Key Performance Indicator B7.3 關鍵績效指標 B7.3	Description of anti-corruption training provided to directors and employees. 描述向董事及員工提供的反貪污培訓。	Business Ethics and Anti-Corruption 商業道德與反貪污
Aspect B8: Community Investment 層面 B8: 社區投資		
General Disclosure 一般披露	Policy on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Public Welfare and Charity 公益慈善
Key Performance Indicator B8.1 關鍵績效指標 B8.1	Focus areas of contribution (e.g., education, environmental concerns, labour needs, health, culture, sports). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Public Welfare and Charity Social Category Key Performance Indicators 公益慈善 社會範疇關鍵績效指標
Key Performance Indicator B8.2 關鍵績效指標 B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源（如金錢或時間）。	Public Welfare and Charity Social Category Key Performance Indicators 公益慈善 社會範疇關鍵績效指標
Part D: Climate-Related Disclosures D 部分：氣候相關披露		
(I) Governance (I) 管治		
19. The issuer shall disclose information regarding the following: (a) the governance body(s) (which can include a board, committee, or other equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose the following information: (i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 19. 發行人須披露有關以下方面的資料： (a) 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的信息。具體而言，發行人須指出有關機構或個人及披露以下資訊： (i) 該機構或個人如何厘定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；		Tackling Climate Change - Governance 應對氣候變化 - 管治

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
(iii) how the body(s) or individual(s) takes climate-related risks and opportunities into account in overseeing the issuer's strategy, significant transaction decisions, and risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities and monitors progress toward achieving those targets (see paragraphs 37 to 40), including whether and how relevant performance metrics are included in remuneration policies (see paragraph 35); and (b) The role of management in governance processes, monitoring mechanisms, and procedures used to monitor, manage, and oversee climate-related risks and opportunities, including the following information: (i) whether the role has been delegated to a specific senior management individual or management committee, and how such individual or committee is supervised; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. (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，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估； (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定并監察達標進度（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 (b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下信息： (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 (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。		Tackling Climate Change - Governance 應對氣候變化 - 管治
(II) Strategy (II) 策略		
Climate-related risks and opportunities 氣候相關風險和機遇	20. The issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) describe climate-related risks and opportunities that are reasonably expected to have an impact on the issuer's cash flows, access to finance, or cost of capital in the short, medium, or long term; (b) for each climate-related risk identified by the issuer, explain whether the issuer considers such risk to be a climate-related physical risk or a climate-related transition risk; (c) for each climate-related risk and opportunity identified by the issuer, specify the time horizon (short-term, medium-term, or long-term) within which it is reasonably expected to affect the issuer; and (d) explain how the issuer defines short-term, medium-term, and long-term, and how these definitions are linked to its strategic decision-making and planning horizons. 20. 發行人須披露其信息，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： (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氣候相關風險和機遇； (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氣候相關物理風險或與氣候相關轉型風險； (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及 (d) 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。	Tackling Climate Change - Strategy 應對氣候變化 - 策略
Climate-related risks and opportunities 氣候相關風險和機遇	(b) An issuer qualifies for the exemption specified in this note 2(a) above if, and only if: (i) information regarding climate-related opportunities is not yet publicly available; (ii) disclosure of that information could reasonably be expected to prejudice seriously the economic benefits the issuer would otherwise be able to realise in pursuing the opportunity; and (iii) the issuer has determined that it is impossible to disclose that information in a manner – for example, at an aggregated level – that would enable the issuer to meet the objectives of the disclosure requirement without prejudicing seriously the economic benefits the issuer would otherwise be able to realise in pursuing the opportunity. (c) If an issuer elects to use the exemption described in footnote 2(a) above, the issuer shall, for each item of information omitted: (i) disclose the fact that it has used the exemption; and (ii) reassess, at each reporting date, whether the information qualifies for the exemption. (b) 只有在下述情況下，發行人才符合上文注 2(a) 中所述寬免的條件： (i) 關於氣候相關機遇的信息尚未可公開獲得； (ii) 可以合理預期，若然披露該信息，將嚴重損害發行人追求該機遇能夠實現的經濟利益；及 (iii) 發行人已確定，其不可能以既不嚴重損害其追求該機遇能夠實現的經濟利益，又達到披露規定目的的方式（例如匯總方式）披露該信息。 (c) 若發行人選擇使用上文注 2(a) 所述的寬免，則針對每一項略去不披露的信息，發行人須逐一： (i) 披露其使用了該項寬免的事實；及 (ii) 在每個匯報日重新評估該信息是否符合寬免條件。	Tackling Climate Change - Strategy 應對氣候變化 - 策略

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Business Model and Value Chain 業務模式和價值鏈	<p>21. An issuer shall disclose information that enables an understanding of the current and expected impacts of climate-related risks and opportunities on its business model and value chain. Specifically, the issuer shall disclose the following:</p> <p>(a) describe the current and expected impacts of climate-related risks and opportunities on the issuer's business model and value chain; and</p> <p>(b) describe where climate-related risks and opportunities are concentrated within the issuer's business model and value chain (e.g., geographic regions, facilities, and types of assets).</p> <p>21. 發行人須披露讓了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的信息。具體而言，發行人須作如下披露：</p> <p>(a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及</p> <p>(b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。</p>	Tackling Climate Change - Strategy 應對氣候變化 - 策略
Strategy and Decision Making 策略和決策	<p>22. The issuer shall disclose information that enables an understanding of the impact of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>(a) Information on how the issuer has addressed and plans to address climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set, as well as any targets required by laws or regulations. Specifically, the issuer must disclose the following information:</p> <p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>(iii) any climate-related transition plan of the issuer (including information on the key assumptions used in developing the transition plan, as well as the factors upon which the plan relies), or, if the issuer does not have such a plan, an appropriate negative statement;</p> <p>(iv) how the issuer plans to achieve any climate-related targets described in paragraphs 37 to 40 (including any greenhouse gas emission targets, if applicable); 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>22. 發行人須披露讓了解氣候相關風險和機遇對其策略和決策的影響的信息。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氣候相關風險和機遇的信息，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，發行人須披露以下信息：</p> <p>(i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源分配）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) 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的信息，以及該計劃所依賴的因素），或若發行人并未有這樣的計劃，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（包括任何溫室氣體排放目標（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>	Tackling Climate Change - Strategy 應對氣候變化 - 策略
	<p>23. An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p> <p>23. 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>	Tackling Climate Change - Strategy 應對氣候變化 - 策略

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Disclosure Location or Notes 披露位置或備注
Current Financial Effect 當前財務影響	<p>24. The issuer shall disclose the following qualitative and quantitative information:</p> <p>(a) how climate-related risks and opportunities have affected the issuer's financial condition, financial performance, and cash flows during the reporting period; and</p> <p>(b) Information on climate-related risks and opportunities identified in paragraph 24(a), when there are significant risks that would lead to material adjustments to the carrying amounts of assets and liabilities in the financial statements for the next reporting period.</p> <p>24. 發行人須披露以下定性和量化資料：</p> <p>(a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及</p> <p>(b) 當存在將導致下一匯報年度相關財務報表中的資產和負債賬面價值發生重要調整的重大風險時，關於第 24(a) 段中識別的氣候相關風險和機遇的信息。</p>	Climate Change Response - Strategy 應對氣候變化 - 策略
Anticipated Financial Effect 預期財務影響	<p>25. The issuer shall disclose the following qualitative and quantitative information:</p> <p>(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</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 climate-related risks and opportunities.</p> <p>Note:</p> <p>1. When providing quantitative information regarding current or expected financial impacts, an issuer may disclose a single amount or a range of amounts.</p> <p>2. When preparing to disclose the expected financial impacts of climate-related risks or opportunities, issuers shall:</p> <p>(a) using all reasonable and supportable information available as of the reporting date without incurring unnecessary cost or effort; and</p> <p>(b) Prepare disclosure content using methods commensurate with the issuer's existing skills, capabilities, and resources.</p> <p>3. If the issuer determines that any of the following circumstances apply, it is not required to provide quantitative data on the current or expected financial impacts of climate-related risks or opportunities:</p> <p>(a) the impact cannot be separately identified; or</p> <p>(b) The measurement methods used to assess these impacts have too high uncertainty, rendering the quantified estimates not informative for reference purposes.</p> <p>4. In addition, if the issuer does not possess the skills, capabilities, or resources to provide quantified data on the expected financial impacts of climate-related risks or opportunities, it is not required to provide such quantified data on expected financial impacts.</p> <p>5. If the issuer determines, based on the criteria in note 3 or 4 above, that it is not required to provide quantitative data on the current or expected financial impacts of climate-related risks or opportunities, the issuer must:</p> <p>(a) Explain why quantitative data was not provided;</p> <p>(b) Provide qualitative information regarding these financial impacts, including identification of line items, totals, and subtotals in the relevant financial statements that may or have been affected by climate-related risks or opportunities; and</p> <p>(c) Provide quantified data on the combined financial impact of this climate-related risk or opportunity with other climate-related risks or opportunities and other factors, unless the issuer determines that quantification of the combined financial impact is not useful.</p> <p>25. 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氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、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) 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。</p> <p>注：</p> <p>1. 提供有關當前或預期財務影響的量化資料時，發行人可披露單一數額或區間範圍。</p> <p>2. 在準備披露氣候相關風險或機遇的預期財務影響時，發行人須：</p> <p>(a) 使用在匯報之日其可以無需付出不必要成本或努力即可獲得的一切合理且有依據的資料；及</p> <p>(b) 採用與發行人現有技能、能力和資源相稱的方法編備披露內容。</p> <p>3. 如發行人確定有以下情況，其毋須提供有關氣候相關風險或機遇的當前或預期財務影響的量化數據：</p> <p>(a) 有關影響無法單獨識別；或</p> <p>(b) 用以評估這些影響的計量方式不確定性太高，估量的量化信息沒有參考價值。</p> <p>4. 此外，如發行人不具備提供有關氣候相關風險或機遇的預期財務影響的量化數據的技能、能力或資源，則其毋須提供預期財務影響的量化數據。</p> <p>5. 如發行人確定根據上述注 3 或 4 中的準則，其毋須提供有關氣候相關風險或機遇的當前或預期財務影響的量化數據，發行人須：</p> <p>(a) 解釋為何未提供量化數據；</p> <p>(b) 提供有關這些財務影響的定性資料，包括指出相關財務報表中可能或已經受到氣候相關風險或機遇影響的明細項目、總計和小計；及</p> <p>(c) 提供有關氣候相關風險或機遇與其他氣候相關風險或機遇以及其他因素的綜合財務影響的量化數據，除非發行人確定有關綜合財務影響的量化資料沒有用處則作別論。</p>	Tackling Climate Change - Strategy 應對氣候變化 - 策略

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Disclosure Location or Notes 披露位置或備注
<p>Climate resilience 氣候韌性</p> <p>26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>(a) The issuer's assessment of its climate resilience as of the reporting date, which shall enable an understanding of:</p> <p>(i) The implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;</p> <p>(ii) The significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and</p> <p>(iii) The issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;</p> <p>(b) how and when the climate-related scenario analysis was carried out, including:</p> <p>(i) Input data used, including:</p> <p>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios;</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;</p> <p>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;</p> <p>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;;</p> <p>(6) time horizons the issuer used in the analysis; and</p> <p>(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);</p> <p>(ii) the key assumptions made by the issuer in the analysis; and</p> <p>(iii) the reporting period for climate-related scenario analysis.</p> <p>26. 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露信息，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化信息時，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氣候韌性的評估，其有助於了解：</p> <p>(i) 發行人的分析結果對其策略和業務模式的影響（如有），包括發行人需要如何應對氣候相關情景分析中確定的影響；</p> <p>(ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及</p> <p>(iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；</p> <p>(b) 如何及何時進行氣候相關情景分析，包括：</p> <p>(i) 使用的輸入數據，包括：</p> <p>(1) 發行人在分析中使用的氣候相關情景及其來源；</p> <p>(2) 分析是否涵蓋多種不同的氣候相關情景；</p> <p>(3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；</p> <p>(4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；</p> <p>(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；</p> <p>(6) 發行人在分析中所使用的時間範圍；及</p> <p>(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）；</p> <p>(ii) 發行人分析中所作的關鍵假設；及</p> <p>(iii) 進行氣候相關情景分析的匯報期。</p>	<p>Tackling Climate Change - Strategy 應對氣候變化 - 策略</p>
<p>(III) Risk Management (III) 風險管理</p>	
<p>27. An issuer shall disclose the following information:</p> <p>(a) the processes and related policies used by the issuer to identify, assess, prioritize and monitor climate-related risks, including information on the following aspects:</p> <p>(i) input data and parameters used by the issuer (e.g., data sources and scope of operations covered by the procedures);</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>27. 發行人須披露以下信息：</p> <p>(a) 發行人用於識別、評估氣候相關風險，以及厘定當中輕重緩急并保持監察的流程及相關政策，包括有關以下方面的信息；</p> <p>(i) 發行人使用的輸入數據及參數（例如數據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、量化門坎或其他所用標準）；</p>	<p>Tackling Climate Change - Risk Management 應對氣候變化 - 風險管理</p>

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Disclosure Location or Notes 披露位置或備注
<p>(iv) the issuer's prioritization of climate-related risks relative to other types of risks, if any, and how such prioritization is determined;</p> <p>(v) how the issuer monitors its climate-related risks; and</p> <p>(vi) whether and how the issuer has changed its processes used compared to the previous reporting period;</p> <p>(b) the processes used by the issuer to identify, assess, prioritize and monitor climate-related opportunities (including information on whether and how the issuer uses climate-related scenario analysis to identify climate-related opportunities); and</p> <p>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</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，以及厘定當中輕重緩急并保持監察的流程（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信息）；及</p> <p>(c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。</p>	<p>Tackling Climate Change - Risk Management 應對氣候變化 - 風險管理</p>
<p>(IV) Metrics and Targets (IV) 指標及目標</p>	
<p>28. The issuer shall disclose the absolute total greenhouse gas emissions (expressed in metric tons of carbon dioxide equivalent) during the reporting period, and shall break them down into:</p> <p>(a) Scope 1 greenhouse gas emissions;</p> <p>(b) Scope 2 greenhouse gas emissions; and</p> <p>(c) Scope 3 greenhouse gas emissions.</p> <p>28. 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：</p> <p>(a) 範圍 1 溫室氣體排放；</p> <p>(b) 範圍 2 溫室氣體排放；及</p> <p>(c) 範圍 3 溫室氣體排放。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Greenhouse gas emissions 溫室氣體排放</p> <p>29. The issuer shall:</p> <p>(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;</p> <p>(b) disclose the methods used to measure greenhouse gas emissions, including:</p> <p>(i) the measurement methodologies, input data, and assumptions used by the issuer to measure its greenhouse gas emissions;</p> <p>(ii) why the issuer chose such a measurement method, input data, and assumptions for measuring greenhouse gas emissions; and</p> <p>(iii) any changes made by the issuer during the reporting period to the measurement methods, input data, and assumptions, as well as the reasons for such changes;</p> <p>(c) disclose its location-based scope 2 greenhouse gas emissions with respect to the scope 2 greenhouse gas emissions disclosed under paragraph 28(b), and provide information on any relevant contractual instruments necessary to understand such emissions; and</p> <p>(d) for Scope 3 greenhouse gas emissions disclosed pursuant to paragraph 28(c), disclose the Scope 3 categories included in the issuer's measurement of Scope 3 greenhouse gas emissions, as defined in the Scope 3 categories described in the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>29. 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）》計量其溫室氣體排放；</p> <p>(b) 披露其用於計量溫室氣體排放的方法，包括：</p> <p>(i) 發行人用於計量其溫室氣體排放的計量方法、輸入數據及假設；</p> <p>(ii) 發行人為何選擇該計量方法、輸入數據及假設計量溫室氣體排放；及</p> <p>(iii) 發行人於匯報期對計量方法、輸入數據及假設進行的任何變更以及變更原因；</p> <p>(c) 就根據第 28(b) 段披露的範圍 2 溫室氣體排放，披露其以地域為基準的範圍 2 溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的信息；及</p> <p>(d) 就根據第 28(c) 段披露的範圍 3 溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍 3）核算與報告標準（2011年）》所述的範圍 3 類別披露發行人計量範圍 3 溫室氣體排放中包含的類別。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Disclosure Location or Notes 披露位置或備注
<p>Greenhouse gas emissions 溫室氣體排放</p> <p>2. An issuer is permitted to measure its greenhouse gas emissions in accordance with paragraph 28 using information for reporting periods that are different from its own reporting period if that information is obtained from entities in its value chain with reporting periods that are different from the issuer's reporting period, on the condition that: (a) the issuer uses the most recent data available from those entities in its value chain without undue cost or effort to measure and disclose its greenhouse gas emissions; (b) the length of the reporting periods is the same; and (c) the issuer discloses the effects of significant events and changes in circumstances (relevant to its greenhouse gas emissions) that occur between the reporting dates of the entities in its value chain and the date of the issuer's ESG report. 3. Where an issuer's activities include asset management, commercial banking or insurance, the issuer is encouraged to disclose additional information about the issuer's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions). 2. 發行人根據第 28 段的規定計量其溫室氣體排放時，也可使用與其自身匯報期不同的匯報期數據，前提是該數據是取自其價值鏈中匯報期與發行人不同的實體，並且符合以下條件： (a) 發行人是使用其價值鏈中這些實體提供的最新數據（過程中可以無需付出不必要成本或努力）來計量和披露其溫室氣體排放； (b) 匯報期長度相同；及 (c) 發行人披露其價值鏈中實體的匯報期與發行人的環境、社會及管治報告日期之間發生的重大事件和與其溫室氣體排放相關的情況變化的影響。 3. 如發行人的活動包括資產管理、商業銀行或保險，本交易所鼓勵發行人披露有關其第 15 類溫室氣體排放或與其投資相關的額外信息（融資排放）。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Climate-related transition risks 氣候相關轉型風險</p> <p>30. An issuer must disclose the amount and percentage of assets or business activities that are vulnerable to climate-related transition risks. 30. 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Climate-related physical risks 氣候相關物理風險</p> <p>31. An issuer shall disclose the amount and percentage of assets or business activities that are susceptible to climate-related physical risks. 31. 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Climate-related opportunities 氣候相關機遇</p> <p>32. An issuer shall disclose the amount and percentage of assets or business activities related to climate-related opportunities. 32. 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Capital deployment 資本運用</p> <p>33. An issuer must disclose the amount of capital expenditure, financing, or investment used for climate-related risks and opportunities. 33. 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p>	<p>Tackling Climate Change - Indicators and Targets 應對氣候變化 - 指標及目標</p>
<p>Internal Carbon Prices 內部碳定價</p> <p>34. An issuer shall disclose the following: (a) explain how the issuer may have and how it applies carbon pricing in decision-making (e.g., investment decisions, transfer pricing, and scenario analysis); and (b) the price per tonne of greenhouse gas emissions used by the issuer to assess the cost of its greenhouse gas emissions; or an appropriate negative statement confirming that the issuer has not applied carbon pricing in its decision-making. 34. 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) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。</p>	<p>Not yet applied. 暫未應用。</p>
<p>Remuneration 薪酬</p> <p>35. An issuer shall disclose how climate-related considerations, if any, are incorporated into remuneration policies, or provide an appropriate negative statement. This may form part of the disclosure required under paragraph 19(a)(iv). 35. 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第 19(a)(iv) 段作出的披露的一部分。</p>	<p>Not yet applied. 暫未應用。</p>
<p>Industry-based metrics 行業指標</p> <p>36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36. 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則 S2 號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，并考慮其是否適用。</p>	<p>Not yet applied. 暫未應用。</p>

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標	Disclosure Location or Notes 披露位置或備注
<p>Climate-related targets 氣候相關目標</p>	<p>37. An issuer must disclose (a) its qualitative and quantitative climate-related targets established to monitor progress toward achieving its strategic objectives; and (b) any targets required by law or regulation for the issuer to meet, including any greenhouse gas emission targets. For each target, the issuer must disclose: (a) a pointer used to set the target; (b) the objective of the goal (e.g., mitigation, adaptation, or science-based initiatives); (c) Scope of the target (e.g., whether the target applies to the entire group of the issuer or only to a portion (such as a specific business unit or geographic region)); (d) the applicable period of the objective; (e) the baseline period for measuring progress; (f) Phased or interim objectives (if any); (g) in the case of a quantitative target, whether it is an absolute target or an intensity target; and (h) How the latest international climate change agreements (including the legal commitments arising from such agreements) help the issuer set its targets. 37. 發行人須披露 (a) 其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及 (b) 法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： (a) 用以設定目標的指針； (b) 目標的目的（例如減緩、適應或以科學為基礎的舉措）； (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））； (d) 目標的適用期間； (e) 衡量進度的基準期間； (f) 階段性目標或中期目標（如有）； (g) 如屬量化目標，其屬絕對目標還是強度目標；及 (h) 最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。</p> <p>38. An issuer must disclose the methods it uses to set and review each individual target, as well as how it monitors progress towards achieving these targets, including: (a) whether the target itself and the methodology for setting the target have been verified by a third party; (b) the issuer's procedures for reviewing the objectives; (c) indicators for monitoring progress towards compliance; and (d) The content of any revised objectives and the reasons for such revisions. 38. 發行人須披露其設定及審核每項目目標方法，以及其如何監察達標進度，包括： (a) 目標本身及設定目標的方法是否經第三方驗證； (b) 發行人審核目標的程序； (c) 用於監察達標進度的指針；及 (d) 任何修訂目標的內容及原因。</p> <p>39. An issuer shall disclose information on performance with respect to each climate-related target, as well as an analysis of trends or changes in the issuer's performance. 39. 發行人須披露有關每項氣候相關目標的績效的信息以及對發行人績效的趨勢或變化分析。</p> <p>40. For each greenhouse gas emission target disclosed in paragraphs 37 to 39, the issuer must disclose: (a) which greenhouse gases are covered by the target; (b) whether the target covers scope 1, scope 2, or scope 3 greenhouse gas emissions; (c) whether this target is a total greenhouse gas emissions target or a net greenhouse gas emissions target. If it is a net greenhouse gas emissions target, the issuer must additionally disclose the corresponding total greenhouse gas emissions target; (d) whether the target is derived from an industry decarbonization approach; and (e) An issuer plans to use carbon credits to offset greenhouse gas emissions in order to achieve any net greenhouse gas emissions target. With regard to the plan for using carbon credits, the issuer shall disclose: (i) the extent and manner of reliance on the use of carbon credits to achieve any net greenhouse gas emissions target; (ii) which third-party program will verify or certify such carbon credits; (iii) the type of carbon credits, including whether the relevant offsets are nature-based or technology-based carbon removal, and whether the relevant offsets are achieved through emission reduction or carbon removal; and (iv) any other material factors necessary to inform investors about the credibility and integrity of the carbon credits the issuer intends to use (e.g., assumptions regarding the carbon offset effectiveness). 40. 就按第 37 至 39 段披露的每一項溫室氣體排放目標，發行人須披露： (a) 目標涵蓋哪些溫室氣體； (b) 目標是否涵蓋範圍 1、範圍 2 或範圍 3 溫室氣體排放； (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標； (d) 目標是否是採用行業脫碳方法得出的；及 (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： (i) 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式； (ii) 該碳信用將由哪些第三方計劃驗證或認證； (iii) 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及 (iv) 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。</p>
<p>Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性</p>	<p>41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 41. 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）并考慮其是否適用。</p>

GRI Index Table GRI 索引表

User Manual 使用說明	The Company reported the information referenced in this GRI Content Index in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025. 公司在 2025 年 1 月 1 日至 2025 年 12 月 31 日期間，參照 GRI 標準報告了在此份 GRI 內容索引中引用的信息。	
GRI used 使用的 GRI	GRI 1: Foundation 2021 GRI 1: 基礎 2021	
GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
General Standard Disclosure 一般標準披露		
Organization and its reporting practices 組織及其報告做法		
2-1	Organization Details 組織詳細情況	Company Introduction 公司介紹
2-2	Entities included in the organizational sustainability report 納入組織可持續發展報告的實體	About This Report 關於本報告
2-3	Reporting Period, Reporting Frequency, and Contact Person 報告期、報告頻率和聯絡人	Reader Feedback Form for This Report 關於本報告，讀者反饋表
2-4	Information Restatement 信息重述	This year does not involve the restatement of information. 本年度不涉及信息重述。
2-5	External Audit 外部鑒證	/
Activities and Workers 活動和工作		
2-6	Activities, Value Chains, and Other Business Relationships 活動、價值鏈和其他業務關係	About This Report 關於本報告
2-7	Employee 員工	Employees, Social Category Key Performance Indicators 員工，社會範疇關鍵績效指標
2-8	Workers other than employees 員工之外的工作者	/
Governance 管治		
2-9	Governance Structure and Composition 管治架構和組成	Corporate Governance 公司治理
2-10	Nomination and Selection of the Highest Governing Body 最高管治機構的提名和遴選	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
2-11	Chairperson of the highest governing body 最高管治機構的主席	Corporate Governance 公司治理
2-12	Regarding management impact, the oversight role of the highest governing body 在管理影響方面，最高管治機構的監督作用	Corporate Governance 公司治理
2-13	Authorization of Responsibility for Managing Impacts 為管理影響的責任授權	Corporate Governance 公司治理
2-14	The Role of the Highest Governing Body in the Sustainability Report 最高管治機構在可持續發展報告中的作用	ESG Governance ESG 管治
2-15	Conflict of Interest 利益衝突	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
2-16	Communication of Important Concerns 重要關切問題的溝通	ESG Governance ESG 管治
2-17	Shared Knowledge of the Highest Governing Body 最高管治機構的共同知識	Corporate Governance, ESG Governance See the Softcare 2025 Annual Report 公司治理，ESG 管治 見《樂舒適 2025 年年度報告》

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
2-18	Performance evaluation of the highest governing body 對最高管治機構的績效評估	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
2-19	Compensation Policy 薪酬政策	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
2-20	Determination of Remuneration Procedure 確定薪酬的程序	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
2-21	Annual Total Compensation Ratio 年度總薪酬比率	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
Strategy, Policy, and Practice 戰略、政策和實踐		
2-22	Statement on Sustainable Development Strategy 關於可持續發展戰略的聲明	ESG Governance ESG 管治
2-23	Policy Commitments 政策承諾	ESG Governance ESG 管治
2-24	Integration policy commitment 融合政策承諾	ESG governance, employees ESG 管治，員工
2-25	Procedures for mitigating adverse impacts 補救負面影響的程序	Employee 員工
2-26	Mechanism for Seeking Advice and Raising Concerns 尋求建議和提出關切的機制	Business Ethics and Anti-Corruption, Employee 商業道德與反貪污，員工
2-27	Compliance with laws and regulations 遵守法律法規	No violation occurred 未發生違規事件
2-28	Membership of the Association 協會的成員資格	Product Innovation 產品創新
Stakeholder Engagement 利益相關方參與		
2-29	Stakeholder Engagement Approach 利益相關方參與的方法	ESG Governance ESG 管治
2-30	Collective Bargaining Agreement 集體談判協議	Employee 員工
Substantive Issues 實質性議題		
3-1	The process of identifying substantive issues 確定實質性議題的過程	ESG Governance ESG 管治
3-2	Substantive Issues List 實質性議題清單	ESG Governance ESG 管治
3-3	Management of Substantive Issues 實質性議題的管理	ESG Governance ESG 管治
Economic Performance 經濟績效		
201-1	Directly Generated and Distributed Economic Value 直接產生和分配的經濟價值	Company Introduction 公司介紹
201-2	Financial Impacts, as well as Other Risks and Opportunities, Associated with Climate Change 氣候變化帶來的財務影響以及其他風險和機遇	Tackling Climate Change 應對氣候變化
201-3	Defined Benefit Plan Obligations and Other Retirement Plans 固定福利計劃義務和其他退休計劃	Employee 員工
201-4	Government-provided financial subsidies 政府給予的財政補貼	/
Market Performance 市場表現		
202-1	Ratio of standard starting wage levels by gender to the local minimum wage 按性別的標準起薪水平工資與當地最低工資之比	Employee 員工
202-2	The proportion of senior executives hired from the local community 從當地社區僱傭高管的比例	Employee 員工

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
Indirect economic impact 間接經濟影響		
203-1	Infrastructure Investment and Support Services 基礎設施投資和支持性服務	Public Welfare and Charity 公益慈善
203-2	Significant indirect economic impacts 重大間接經濟影響	Public Welfare and Charity 公益慈善
Procurement Practices 採購實踐		
204-1	Percentage of spending on local suppliers 向當地供應商採購的支出比例	Supply Chain Management 供應鏈管理
Anti-corruption 反腐败		
205-1	Operating sites that have undergone corruption risk assessment 已進行腐敗風險評估的運營點	Business Ethics and Anti-Corruption 商業道德與反貪污
205-2	Communication and Training on Anti-Corruption Policies and Procedures 反腐败政策和程序的傳達及培訓	Business Ethics and Anti-Corruption 商業道德與反貪污
205-3	Confirmed Corruption Incidents and Actions Taken 經確認的腐敗事件和採取的行動	No verified cases of corruption or bribery have occurred. 未發生任何經核實的貪腐或賄賂案件。
Anti-competitive 反競爭		
206-1	Legal proceedings regarding anti-competitive behavior, antitrust, and anti-monopoly practices 針對反競爭行為、反托拉斯和反壟斷實踐的法律訴訟	Corporate Governance 公司治理
Taxation 稅務		
207-1	Tax Policy 稅務方針	/
207-2	Tax Governance, Control, and Risk Management 稅務治理、控制及風險管理	See the Softcare 2025 Annual Report 見《樂舒適 2025 年年度報告》
207-3	Stakeholder Engagement and Management Related to Tax Concerns 與稅務關切相關的利益相關方參與及管理	/
207-4	Country Report 國別報告	/
Material 物料		
301-1	Weight or volume of materials used 所用物料的重量或體積	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標
301-2	Recycled feedstock used 所用循環利用的進料	Optimize resource utilization 優化資源使用
301-3	Recycled products and their packaging materials 再生產品及其包裝材料	Optimize resource utilization 優化資源使用
Energy 能源		
302-1	Energy consumption within the organization 組織內部的能源消耗量	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標
302-2	Energy consumption outside the organization 組織外部的能源消耗量	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標
302-3	Energy intensity 能源強度	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
302-4	Reduce energy consumption 減少能源消耗	Optimize resource utilization Environmental Category Key Performance Indicators 優化資源使用 環境範疇關鍵績效指標
302-5	Decline in energy demand for products and services 產品和服務的能源需求下降	Optimize resource utilization 優化資源使用
Water Resources and Wastewater 水資源和污水		
Issue Management Disclosure Items 議題管理披露項		
303-1	The mutual influence between organizations and water as a shared resource 組織與水作為共有資源的相互影響	Water Resources Management 水資源管理
303-2	Managing impacts related to drainage 管理與排水相關的影響	Water Resources Management 水資源管理
Issue Disclosure Item 議題披露項		
303-3	Water withdrawal 取水量	/
303-4	Displacement 排水量	/
303-5	Water consumption 耗水量	Environmental Category Key Performance Indicators 環境範疇關鍵績效指標
Biodiversity 生物多樣性		
304-1	Operational sites owned, leased, or managed by the organization in biodiversity-rich areas located within or adjacent to protected areas and conservation areas 組織在位於或鄰近保護區和保護區外的生物多樣性豐富區域擁有、租賃、管理的運營點	Environmental Management 環境管理
304-2	Significant impacts of activities, products, and services on biodiversity 活動、產品和服務對生物多樣性的重大影響	Environmental Management 環境管理
304-3	Protected or restored habitats 受保護或經修復的棲息地	Does not involve protected or restored habitats 不涉及受保護或經修復的棲息地
304-4	Species listed on the IUCN Red List and national conservation registers in habitats affected by operations 受運營影響的棲息地中已被列入世界自然保護聯盟 (IUCN) 紅色名錄及國家保護名冊的物種	Does not involve species listed in the IUCN Red List or national protection registers 不涉及被列入 IUCN 紅色名錄或國家保護名冊的物種
Emissions 排放		
305-1	Direct (Scope 1) greenhouse gas emissions 直接 (範圍 1) 溫室氣體排放	Tackling Climate Change Environmental Category Key Performance Indicators 應對氣候變化 環境範疇關鍵績效指標
305-2	Energy Indirect (Scope 2) Greenhouse Gas Emissions 能源間接 (範圍 2) 溫室氣體排放	Tackling Climate Change Environmental Category Key Performance Indicators 應對氣候變化 環境範疇關鍵績效指標
305-3	Other indirect (Scope 3) greenhouse gas emissions 其他間接 (範圍 3) 溫室氣體排放	Tackling Climate Change Environmental Category Key Performance Indicators 應對氣候變化 環境範疇關鍵績效指標
305-4	Greenhouse gas emission intensity 溫室氣體排放強度	Tackling Climate Change Environmental Category Key Performance Indicators 應對氣候變化 環境範疇關鍵績效指標
305-5	Greenhouse gas emission reductions 溫室氣體減排量	Tackling Climate Change Environmental Category Key Performance Indicators 應對氣候變化
305-6	Emissions of ozone-depleting substances (ODS) 臭氧消耗物質 (ODS) 的排放	/
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant gas emissions 氮氧化物 (NOX)、硫氧化物 (SOX) 和其他重大氣體排放	Environmental Category Key Performance Indicators 環境範疇關鍵績效指標

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
Sewage and waste 污水和廢棄物		
306-1	Waste Generation and Significant Impacts Related to Waste 廢棄物的產生及廢棄物相關重大影響	Emissions Management Environmental Category Key Performance Indicators 排放物管理 環境範疇關鍵績效指標
306-2	Management of Significant Impacts Related to Waste 廢棄物相關重大影響的管理	Emissions Management 排放物管理
306-3	Generated waste 產生的廢棄物	Emissions Management Environmental Category Key Performance Indicators 排放物管理 環境範疇關鍵績效指標
306-4	Waste was disposed of 廢物被棄置	Emissions Management 排放物管理
306-5	Waste is disposed of 廢物被處置	Emissions Management 排放物管理
Supplier Environmental Assessment 供應商環境評估		
308-1	New suppliers screened using environmental assessment criteria 使用環境評價維度篩選的新供應商	Supply Chain Management 供應鏈管理
308-2	Negative environmental impacts of the supply chain and actions taken 供應鏈的負面環境影響以及採取的行動	Supply Chain Management 供應鏈管理
Employment 僱傭		
401-1	New Employee Hiring Rate and Employee Turnover Rate 新進員工僱傭率和員工流動率	Employee 員工
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees) 提供給全職員工（不包括臨時或兼職員工）的福利	Employee 員工
401-3	Parental leave 育兒假	/
Occupational Health and Safety 職業健康與安全		
Issue Management Disclosure Items 議題管理披露項		
403-1	Occupational Health and Safety Management System 職業健康安全管理体系	Employee 員工
403-2	Hazard Identification, Risk Assessment, and Incident Investigation 危害識別、風險評估和事故調查	Employee 員工
403-3	Occupational Health Services 職業健康服務	Employee 員工
403-4	Occupational Health and Safety Matters: Worker Participation, Consultation, and Communication 職業健康安全事務：工作者的參與、意見徵詢和溝通	Employee 員工
403-5	Worker Occupational Health and Safety Training 工作者職業健康安全培訓	Employee 員工
403-6	Promoting worker health 促進工作者健康	Employee 員工
403-7	Prevent and mitigate occupational health and safety impacts directly related to business relationships 預防和減緩與業務關係直接相關的職業健康安全影響	Employee 員工
Issue Disclosure Item 議題披露項		
403-8	Workers covered by the occupational health and safety management system 職業健康安全管理体系覆蓋的工作者	Employee 員工
403-9	Work-related injury 工傷	Employee Social Category Key Performance Indicators 員工 社會範疇關鍵績效指標

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
403-10	Work-related health issues 工作相關的健康問題	Employee Social Category Key Performance Indicators 員工 社會範疇關鍵績效指標
Training and Education 培訓與教育		
404-1	Average number of training hours per employee per year 每名員工每年接受培訓的平均小時數	Employee Social Category Key Performance Indicators 員工 社會範疇關鍵績效指標
404-2	Employee Skills Enhancement Program and Transition Assistance Program 員工技能提升方案和過渡援助方案	Employee 員工
404-3	Percentage of employees who regularly receive performance and career development reviews 定期接受績效和職業發展考核的員工百分比	Employee 員工
Diversity and Equal Opportunity 多元化與平等機會		
405-1	Diversity in Governance Bodies and Employee 管治機構與員工的多元化	Corporate governance, employees 公司治理，員工
405-2	Ratio of basic wages and compensation between men and women 男女基本工資和報酬的比例	/
Anti-discrimination 反歧視		
406-1	Discrimination Incidents and Corrective Actions Taken 歧視事件及採取的糾正行動	Employee 員工
Freedom of Association and Collective Bargaining 結社自由與集體談判		
407-1	Operating sites and suppliers where freedom of association and collective bargaining rights may be at risk 結社自由與集體談判權利可能面臨風險的運營點和供應商	There are no risks related to freedom of association and collective bargaining rights at operational sites and suppliers. 運營點和供應商不涉及結社自由與集體談判權利風險。
Child labor 童工		
408-1	Operating sites and suppliers with significant child labor incident risks 具有重大童工事件風險的運營點和供應商	Operating points and suppliers are not involved in significant child labor incident risks. 運營點和供應商不涉及重大童工事件風險。
Forced or compulsory labor 強迫或強制勞動		
409-1	Operating sites and suppliers with significant risks of forced or compulsory labor incidents 具有強迫或強制勞動事件重大風險的運營點和供應商	There is no significant risk of forced or compulsory labor incidents involving operating sites and suppliers. 運營點和供應商不涉及強迫或強制勞動事件重大風險。
Security Practices 安保實踐		
410-1	Security personnel who have received training in human rights policies or procedures 接受過在人權政策或程序方面培訓的安保人員	/
local community 當地社區		
413-1	Operational sites with local community engagement, impact assessment, and development plans 有當地社區參與、影響評估和發展計劃的運營點	Public Welfare and Charity 公益慈善
413-2	Operational sites with actual or potential significant negative impacts on local communities 對當地社區有實際或潛在重大負面影響的運營點	Operational sites do not involve significant negative impacts on local communities. 運營點不涉及對當地社區重大負面影響
Supplier Social Assessment 供應商社會評估		
414-1	New suppliers selected using social evaluation criteria 使用社會評價維度篩選的新供應商	Supply Chain Management 供應鏈管理

GRI Guidelines Indicators GRI 準則指標	Details 詳情	Reference 引用
414-2	Negative social impacts of the supply chain and actions taken 供應鏈的負面社會影響以及採取的行動	Supply Chain Management 供應鏈管理
Public Policy 公共政策		
415-1	Political donations 政治捐助	/
Customer Health and Safety 客戶健康與安全		
416-1	Assessing Health and Safety Impacts of Products and Services Categories 評估產品和服務類別的健康與安全影響	Product Quality and Safety 產品質量與安全
416-2	Violations involving health and safety impacts of products and services 涉及產品和服務的健康與安全影響的違規事件	No violations involving health and safety impacts of products and services have occurred. 未發生產品和服務的健康與安全影響的違規事件。
Marketing and Signage 營銷與標識		
417-1	Requirements for product and service information and labeling 對產品和服務信息與標識的要求	Customer Service 客戶服務
417-2	Violations involving product and service information and labeling 涉及產品和服務信息與標識的違規事件	No violations regarding product and service information and labeling have occurred. 未發生產品和服務信息與標識的違規事件。
417-3	Violations related to marketing communications 涉及營銷傳播的違規事件	/
Customer Privacy 客戶隱私		
418-1	Confirmed complaints involving infringement of customer privacy and loss of customer data 涉及侵犯客戶隱私和丟失客戶資料的經證實的投訴	There have been no verified complaints regarding customer privacy breaches or loss of customer data. 未發生客戶隱私和丟失客戶資料的經證實的投訴。

Reader Feedback Form 讀者反饋表

Dear Reader

Thank you for reading this report! This is our 2025 Environmental, Social, and Governance (ESG) Report, and we sincerely welcome your feedback and valuable comments to help us continuously improve the report.

If you have any opinions or suggestions regarding the Group's environmental, social and governance (ESG) practices, please feel free to email us at info@softcarehome.com.

尊敬的讀者

感謝您閱讀本報告！這是我們的 2025 年度環境、社會及管治（ESG）報告，我們非常希望您能夠對本報告進行評價，並提出您的寶貴意見，幫助我們對報告進行持續改進。

如您對本集團的環境、社會及管治有任何意見或建議，歡迎電郵 info@softcarehome.com。

Softcare 2025 Environmental, Social, and Governance Report Feedback Form
《樂舒適有限公司二〇二五年度環境、社會及管治報告意見反饋表》

Name _____ Work Unit _____ Position _____
姓名 _____ 工作單位 _____ 職務 _____

Contact Number _____ Email Address _____
聯繫電話 _____ 電子郵箱 _____

Thank you for your feedback on this report: (please mark ✓ in the appropriate box)

感謝您對本報告的評價：（請在相應位置打✓）

	Very Good 很好	Good 較好	General 一般	Poor 較差	Very Poor 很差
Do you consider that this report adequately highlights the Group's key information on environmental, social, and governance aspects? 您認為本報告是否突出反映本集團在環境、社會及管治方面的重要信息。	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you consider the information and indicators disclosed in this report to be clear, accurate, and complete? 您認為本報告披露的信息、指標是否清晰、準確、完整。	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you find the content organization and design style of this report easy to read? 您認為本報告的內容編排和風格設計是否便於閱讀。	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Which part of the report are you most interested in?

您對報告哪一部分內容最感興趣？

What other information do you think has not been reflected in the report?

您認為還有哪些需要了解的信息沒有在報告中反映？

What suggestions do you have for our future publication of environmental, social, and governance reports?

您對我們今後發布環境、社會及管治報告有什麼建議？

Softcare 
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