

2024

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



Tsit Wing International Holdings Limited
捷榮國際控股有限公司*

(Incorporated under the laws of Bermuda with limited liability)
(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119

* For identification purposes only 僅供識別



Environmental, Social and Governance Report

環境、社會及管治報告

CONTENTS

目錄

Message From The Chairman 主席的話	2
About This Report 有關本報告	4
About Our Business 關於我們的業務	6
Chapter 1 Approach To Sustainability 第一章 可持續發展方針	9
Chapter 2 Our Products 第二章 我們的產品	17
Chapter 3 Our Employees 第三章 我們的員工	31
Chapter 4 Our Environment 第四章 我們的環境	40
Chapter 5 Our Community 第五章 我們的社區	53
Performance Data Summary 績效數據摘要	57
HKEX ESG Reporting Code Index 香港交易所《環境、社會及管治報告》守則索引	66



Environmental, Social and Governance Report

環境、社會及管治報告

MESSAGE FROM THE CHAIRMAN

I am delighted to present TWG's seventh Environmental, Social, and Governance ("ESG") Report, marking another year of meaningful progress on our sustainability journey. This Report not only highlights our progress in promoting sustainability but also reaffirming our unwavering commitment to continuous improvement as we strive to balance business excellence with responsible stewardship.

At the heart of our operations, we are strongly dedicated to delivering premium-quality coffee and tea products. In 2024, we are honored to have earned the Hong Kong Q-Mark certification from the Federation of Hong Kong Industries — an endorsement to our rigorous quality management systems. Additionally, our continued recognition as a Diamond Enterprise under the GS1 Hong Kong Quality Food Scheme Plus, which underscores our dedication to the highest food safety and quality practices. Beyond these accolades, our commitment to sustainability is exemplified by the Rainforest Alliance certification for our coffee products, ensuring that the coffee beans we source meets stringent standards for ethical and environmentally responsible agriculture. By partnering with Rainforest Alliance-certified suppliers, we reinforce our pledge to protect ecosystems and support farming communities worldwide.

Our employees are the foundation of our success. With our commitment to "all members, all procedures, and all locations at all times", we prioritise workplace safety, well-being, and professional development. I am pleased to share that we achieved zero occupational fatalities or serious incidents in the reporting year, while investing 1,647 training hours to equip our team with skills for tomorrow. By fostering a culture of care and continuous learning, we ensure that our workforce thrives alongside our business.

主席的話

我很高興向大家呈遞捷榮第七份環境、社會及管治(「ESG」)報告，這報告標誌我們在又一年的可持續發展進程取得有意義的進展。本報告不僅展示我們在推動可持續發展方面的進步，更重申我們對持續改進的堅定承諾，致力在卓越業務表現與負責任企業管理之間取得平衡。

作為我們業務的核心，我們全力專注提供優質咖啡與茶產品。2024年，我們榮獲香港工業總會頒發的香港Q嘜認證，是對我們嚴格質量管理體系的肯定。此外，我們再次榮獲香港貨品編碼協會(GS1 Hong Kong)「優質食品計劃+」下的鑽石企業殊榮，進一步彰顯我們對最高食品安全及質量標準的堅持。除該等榮譽外，我們的咖啡產品獲雨林聯盟認證，體現了我們對可持續發展的承擔，確保我們採購的咖啡豆符合嚴謹道德及環保農業標準。通過與雨林聯盟認證的供應商合作，我們進一步履行保護生態系統及支持全球農業社區的承擔。

員工乃我們成功的基石。秉承「所有成員、程序、地點及時間」的原則，我們高度重視工作場所安全、員工福祉及專業發展。我欣然告知各位，於報告年度內，我們實現零職業死亡或嚴重事故的目標，同時投入1,647小時的培訓，為團隊成員提供未來所需技能。通過培養關愛及持續學習文化，我們確保員工與企業共同成長。



Environmental, Social and Governance Report

環境、社會及管治報告

As a responsible player in the food and beverage industry, we recognise our role in minimising environmental impact. In 2024, we successfully phased out LPG usage across our facilities, significantly reducing energy consumption and carbon footprint. Additionally, our commitment to combating food waste has led to impactful partnerships with the ECF Food Sharing and ECF Coffee Parade initiatives. Since June 2022, we have diverted 3,751 kg of coffee grounds from waste, repurposing them into valuable fertilisers through New Life Farm. These efforts reflect our dedication to advancing circular economy principles and driving sustainable innovation.

Climate change poses challenges to our industry, from extreme weather events disrupting coffee-growing regions to regulatory changes and market volatility. Rising global temperatures threaten crop yields, exacerbating price fluctuations and supply chain instability. To address these risks, we are strengthening our supply chain resilience by diversifying sourcing regions, promoting sustainable sourcing, and implementing carbon reduction strategies. Through implementing energy-efficient operations and reducing our carbon footprint, we aim to mitigate climate risks while ensuring long-term sustainability in coffee sourcing.

Looking forward, we remain committed to deepening stakeholder engagement, enhancing sustainable sourcing practices, and exploring cutting-edge solutions to further reduce our environmental impact. Our vision is to create enduring value — not just for our shareholders, but for our employees, partners, and the planet we all share.

I extend my sincere gratitude to our employees, partners, and customers for your trust and collaboration. Together, we will continue to brew a future where excellence and sustainability go hand in hand.

Wong Tat Tong
Chairman

作為食品飲料行業負責任的參與者，我們深知自身在減少環境影響方面的責任。2024年，我們在所有設施停用液化石油氣(LPG)，顯著降低能源消耗及碳足跡。此外，我們致力減少食物浪費，並與「食得滿FUN」及「咖啡巡禮」計劃建立重要合作。我們自2022年6月以來通過新生會農場將3,751公斤咖啡渣轉化為有價值的肥料。這些努力體現我們對推動循環經濟原則及可持續創新的堅定承諾。

從極端天氣事件對咖啡種植區造成干擾，到法規變動及市場波動，氣候變化為我們行業帶來重重挑戰。全球氣溫上升對農作物產量構成威脅，加劇價格波動及供應鏈不穩定性。為應對該等風險，我們透過使採購地區多樣化、推廣可持續採購及實施減碳策略，以增強供應鏈韌性。透過實施節能營運及減少碳足跡，我們旨在緩解氣候風險，同時確保咖啡採購的長期可持續性。

展望未來，我們將繼續致力深化持份者參與，加強可持續採購實踐，並探索先進技術解決方案，以進一步減少我們對環境的影響。我們的願景是為股東、員工、合作夥伴以及我們共同擁有的地球創造持久價值。

我衷心感謝我們的員工、合作夥伴及客戶對我們的信任並與我們衷誠合作。我們將團結一致繼續攜手共創一個卓越而可持續發展的未來。

黃達堂
主席



Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT THIS REPORT

This is the seventh Environmental, Social and Governance (“ESG”) Report of Tsit Wing International Holdings Limited and its subsidiaries (collectively, “the Group” or “TWG”). The main purpose of this Report is to disclose the Group’s current ESG commitment, management approach, efforts as well as performance on sustainability regarding the four areas: products, employees, environment, and community.

Reporting Standard

This Report is compiled in accordance with the Environmental, Social and Governance Reporting Code in the Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“the Code”). The “HKEX ESG Reporting Code Index” is enclosed at the end of this Report to locate relevant information throughout the Report and to demonstrate compliance with the Code.

Reporting Principles

In preparing this report, the Group has fully considered the four principles in the Code, which include:

Materiality The results obtained from stakeholder engagement were used to assess materiality. To ensure that the identified topics were sufficiently important to stakeholders, the threshold of material topics was reviewed and approved by the board.

Quantitative In this report, we set targets for each indicator and present quantitative data. The data collection tools were used by all departments and business lines to continuously record the ESG metrics throughout the year and to track the performance of targets.

Balance This report provides unbiased content and accurate data. We reviewed the performance in all the ESG aspects to avoid selections and omissions.

Consistency To ensure a fair comparison of our performance over time, this report adopted consistent methodologies. We disclosed the changes to the methods or key performance indicators (“KPIs”) used, where appropriate.

有關本報告

此乃捷榮國際控股有限公司及其附屬公司(統稱「本集團」或「捷榮」)的第七份環境、社會及管治(「ESG」)報告。本報告旨在披露本集團目前在產品、僱員、環境及社區四方面的ESG承諾、管理方法、工作及表現。

報告標準

本報告遵循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》(「守則」)。本報告末附有「香港交易所《環境、社會及管治報告》守則索引」，以識別本報告中的相關資料及說明已遵守的守則。

報告原則

本集團在編製本報告時已充分考慮以下四項守則原則：

重要性 我們透過持份者參與評估重要性議題。為確保所識別的議題對持份者而言足夠重要，所有重要議題都經過了董事會審閱及批准。

量化 本報告中，我們為各指標設定目標，並呈列定量數據。所有部門及業務分支均使用數據全年收集工具來記錄ESG指標，以追蹤目標表現。

平衡 本報告提供不帶偏頗的內容及準確數據。我們審閱所有ESG方面的表現，以避免篩選及遺漏。

一致性 為確保公平比較我們在不同時期的表現，本報告採用一致的披露統計方法。若有需要，我們會披露對所使用方法或關鍵績效指標(「關鍵績效指標」)的更改。



Environmental, Social and Governance Report

環境、社會及管治報告

Reporting Boundary

Unless otherwise specified, this Report covers the period from 1 January 2024 to 31 December 2024 (“the Reporting Year”). The scope of this Report primarily focuses on key business areas, which include the sales of coffee, black tea in Hong Kong, Macau and Mainland China as well as the sales of food products in Hong Kong. Furthermore, it encompasses coffee and tea manufacturing activities in Hong Kong and Dongguan.

Feedback

Any comments and feedback on this Report and our overall ESG performance are welcome. Please send your feedback and suggestions to our registered office by post (Flats F–J, 11/F, Block 1, Kwai Tak Industrial Centre, Kwai Tak Street, 15–33, Kwai Chung, N.T.) or our email (ir@twcoffee.com). Your feedback or suggestions would contribute to the Group’s sustainability performance improvement.

報告範圍

除另有說明外，本報告涵蓋期間為2024年1月1日至2024年12月31日（「報告年度」）。本報告的範圍涵蓋本集團的主要業務，包括在香港、澳門及中國內地的咖啡及紅茶銷售業務，以及香港食品銷售業務。此外，香港及東莞的咖啡及茶產品生產業務亦包括在本報告中。

反饋

我們歡迎您對本報告及我們整體ESG表現提出任何意見及反饋。請將閣下的反饋及建議郵寄至我們的註冊辦事處（新界葵涌葵德街15–33號葵德工業中心1座11樓F–J室）或電郵至ir@twcoffee.com。您的反饋或建議將幫助本集團改善可持續發展表現。



Environmental, Social and Governance Report

環境、社會及管治報告

ABOUT OUR BUSINESS

About TWG

With more than 90 years of steadfast commitment in Hong Kong, TWG expanded its business operation to Macau and Mainland China, and has established itself as a leading integrated business-to business (“B2B”) provider of coffee and black tea solutions, complemented by its presence in the food product industry. Offering a comprehensive range of services covering procurement, processing, and distribution, TWG provides a one-stop service to commercial customers across the entire coffee and tea value chain.

In recent years, the Group has embarked on significant initiatives to expand its business horizons. Since 2015, our business scope has extended to include frozen food products, allowing us to meet the evolving demands of the market. Furthermore, the introduction of our online sales platform developed in late 2019 signifies a strategic shift from B2B to B2C (“Business to Customer”) and O2O (“Online to Offline”) markets, strategically positioning us to cater to the ever-growing trends of e-commerce and the dynamic needs of consumers.

TWG’s Vision

Driven by the aspiration to become a “one-stop integrated food and beverages services provider”, we are dedicated to enhancing our solutions offering capability and pursuing strategic business expansions in the food and beverage industry, fostering growth and progress.

關於我們的業務

關於捷榮

扎根香港逾90年，捷榮將業務拓展至澳門及中國內地，已成為業內領先的企業對企業（「B2B」）綜合咖啡及紅茶餐飲策劃服務供應商，並在食品產業中佔有一席之地。捷榮為商業客戶提供一站式服務，全面涵蓋咖啡及紅茶價值鏈，包括採購、加工及分銷服務。

近年來，本集團開展重大舉措以拓展業務範圍。自2015年以來，我們的業務範圍已擴展到急凍食品業務，使我們能夠滿足不斷變化的市場需求。此外，我們自家開發的在線銷售平台於2019年底推出，標誌著我們從B2B到企業對客戶（「B2C」）和線上到線下（「O2O」）的戰略變陣，並以此戰略定位迎合不斷增長的電子商務趨勢及消費者的動態需求。

捷榮願景

我們矢志成為「一站式綜合餐飲服務供應商」，在此願景的驅動下，我們致力提升我們的餐飲策劃能力，並在餐飲行業進行戰略性業務拓展，促進增長和進步。



Environmental, Social and Governance Report 環境、社會及管治報告

TWG's Principles

The Group places the utmost importance on its employees, shareholders, and customers, recognising them as the driving forces behind its ongoing innovation and sustained success. Guided by a long-term value creation approach, TWG adheres to a set of core principles that govern its operations and decision-making processes.

Our key principles are as follows:

捷榮理念

本集團高度重視員工、股東和客戶，將他們視為不斷創新和持續成功的動力。秉持著長期價值創造的理念，捷榮遵循一系列規管其運營和決策過程的核心原則。

我們的主要原則載列如下：

<p>SINCERITY 真摯誠懇</p>	<p>Attend to the food services market needs; deliver quality products and hearty services. 用心瞭解餐飲行業的市場需求，並以最優質的產品及真誠態度服務顧客。</p>
<p>DEVOTION 信守承諾</p>	<p>Prioritise the needs of the customers and the investors. 我們上下齊心，不僅以真誠待客，對公司的投資者亦同樣重視。</p>
<p>EXCELLENCE 卓越追求</p>	<p>Serve with professional attitude. 憑專業服務態度，致力追求完美。</p>
<p>CHALLENGE 敢於挑戰</p>	<p>Remain flexible in a diversified market and bring out the ultimate dining experience with innovative tastes. 毋懼行業多元化需求，不斷改進品質，提升品味享受。</p>
<p>INNOVATION 積極開創</p>	<p>Poise for breakthroughs, reinterpreting the standard of fine tastes. 堅守企業創新、突破及勇於嘗試的精神，成就更高格調的品味。</p>



Environmental, Social and Governance Report 環境、社會及管治報告

At TWG, we go beyond simply offering an extensive selection of high-quality coffee and tea products, our core mission is to foster a culture of coffee and tea appreciation, which adheres to the vision and principle of the Group. We are dedicated to delivering the highest standards of taste to our customers through continuous product innovation and exceptional and diverse raw materials sourcing. We cater to the recognise the distinct preferences and demands of Hong Kong and Mainland China markets by customising our product offerings, brand trading and distribution. By doing so, we aim to provide a satisfying experience for every coffee and tea enthusiast.

捷榮不僅提供豐富的優質咖啡和茶產品選擇，亦遵循其願景及原則，將推廣品咖啡和品茶文化視為根本使命。我們在產品開發中不斷力求創新，並採購優質多樣的原材料，致力為客戶提供最高水準的產品。在提供定制產品、代理餐飲品牌及貿易的過程中，我們孜孜以求香港和中國內地市場的獨特喜好和需求，冀藉此為每一位咖啡和茶愛好者提供滿意體驗。



CHAPTER 1 APPROACH TO SUSTAINABILITY

1.1 ESG Governance

TWG is dedicated to establishing a strong governance framework that effectively manages our business operations while incorporating ESG principles. Our Board of Directors (“the Board”) has devised ESG guidelines, strategies, and procedures to ensure compliance with all relevant laws and regulations. By engaging with our stakeholders — including employees, suppliers, and communities — we are committed to delivering safe, high-quality food and beverage products in a sustainable manner.

The Board plays a crucial role in overseeing the implementation of ESG policies and related matters within our operations. Senior Management spearheads cross-departmental working groups that execute departmental ESG objectives and initiatives. These groups hold meetings to update executives on sustainability progress and accomplishments, while the Board convenes with management annually to review significant information. Additionally, the Board continuously monitors and assesses our ESG performance and targets.

第一章 可持續發展方針

1.1 ESG管治

捷榮致力於建立強大的管治框架，有效管理我們的業務營運，同時納入ESG原則。我們的董事會（「董事會」）已制定環境、社會及管治指引、策略及程序，以確保遵守所有相關法律及法規。通過與我們的股東（包括員工、供應商及社區）合作，我們致力以可持續的方式提供安全、優質的餐飲產品。

董事會在監管本公司營運中的ESG政策及相關事宜的實施方面擔當重要角色。在高級管理人員的領導下，跨部門工作組就眾多部門的ESG目標及倡議開展切實可行的工作方案。該等小組召開會議，向高級管理層通報可持續發展的最新進展及成果，而董事會每年與管理層進行會議，審查重要信息。此外，董事會亦持續監控及評估我們的ESG績效和目標。



Environmental, Social and Governance Report 環境、社會及管治報告

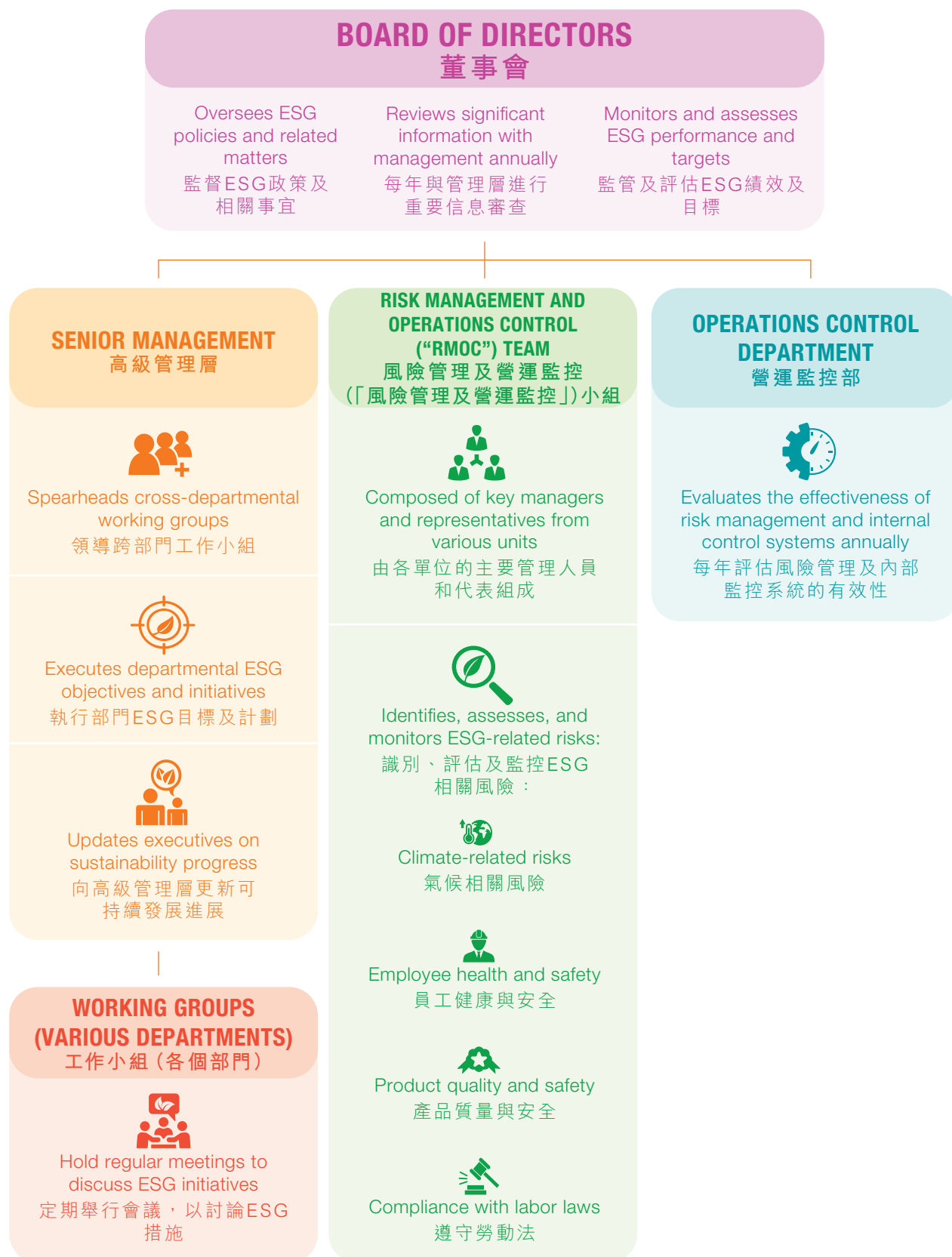
Our well-structured risk governance framework enables us to manage ESG-related risks effectively. The Board oversees overall risk management by evaluating the Group's significant risks and developing suitable risk management strategies. The Risk Management and Operations Control ("RMOC") team, composed of key managers and representatives from various units and relevant departments, is tasked with identifying, assessing, and monitoring environmental, social, and governance risk factors. These include climate-related risks, employee health and safety, product quality and safety, and compliance with labour laws. The operation control team, on behalf of RMOC, reports any identified risks to the Board's Audit Committee. The Board reviews these risk factors annually and determines appropriate actions. To support our commitment to ongoing improvement in risk management, the Operations Control Department evaluates the effectiveness of our risk management and internal control systems each year. Through robust ESG governance practises, we aim to mitigate ESG risks, seize emerging opportunities, create a positive impact, and ensure the long-term success of our business while contributing to a sustainable future.

我們架構完善的風險管治框架使我們能夠有效管理ESG的相關風險。董事會透過評估本集團的重大風險及制定合適的風險管理策略，監督整體風險管理。風險管理及營運監控（「風險管理及營運監控」）小組由各單位及相關部門的主要管理人員及代表組成，負責識別、評估及監察環境、社會及管治風險因素。其包括與氣候相關風險、員工健康和 safety、產品質量及安全以及勞工法律合規。營運監控團隊代表風險管理及營運監控小組向董事會審計委員會報告任何已識別的風險。董事會每年審查該等風險因素，並決定適當行動。為支持我們持續改善風險管理的承諾，營運監控部每年評估我們的風險管理及內部監控系統的有效性。透過穩健的ESG管治措施，我們旨在降低ESG風險、把握新出現的機遇、創造正面影響，並確保業務的長遠成功，同時為可持續發展的未來作出貢獻。



Environmental, Social and Governance Report

環境、社會及管治報告





Environmental, Social and Governance Report

環境、社會及管治報告

1.2 Business Ethics and Integrity

The Group is dedicated to maintaining high ethical standards across all our business activities and is maintaining zero tolerance for bribery, extortion, fraud, and corruption practises within the business.

Anti-Corruption and Whistleblowing

We comply with the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) (the “POBO”) and other relevant anti-bribery regulations applicable to our operations. In line with the Group’s Anti-Corruption Policy, any form of bribery is firmly prohibited, and we are committed to preventing, deterring, detecting, and investigating all incidents of fraud and bribery. Alongside the Group’s Code of Conduct and Whistleblowing Policy, we have clearly communicated our ethical expectations and the mechanisms for reporting and investigating corruption to all directors, officers, and employees. Violations of these policies may lead to disciplinary measures, including termination and possible civil or criminal penalties.

The Group conducted ICAC Integrity training for approximately 20 newly hired general staff in December 2024 in Hong Kong and provided anti-corruption reading materials to the Board to enhance awareness. Employees at higher risk of encountering corruption must adhere to the Anti-Corruption Commitment and follow guidelines concerning bribery prevention, the acceptance of gifts and entertainment from third parties, and conflicts of interest.

During the reporting year, 22 new hires trained for ICAC, 0 incidents of non-compliance related to bribery, extortion, fraud, or money laundering in our operations, 0 legal cases against the Group or our employees related to corrupted practices.

1.2 商業道德和誠信意識

本集團致力在所有業務活動中維持高道德標準，並對業務中的賄賂、勒索、欺詐及貪污行為保持零容忍。

反貪污及舉報

我們遵守香港法例第201章《防止賄賂條例》(「防止賄賂條例」)及對我們營運適用的其他相關防賄賂規例。根據集團的反貪污政策，我們嚴禁任何形式的賄賂，致力預防、阻嚇、偵查及調查所有欺詐及賄賂事件。除本集團《行為準則》及《告密政策》外，我們亦向所有董事、高級職員及員工明確傳達我們的道德期望以及舉報和調查貪污的機制。違反該等政策可導致紀律處分，包括終止合約並可能遭到民事或刑事處罰。

本集團於2024年12月在香港為約20名新入職普通員工舉辦廉政公署職業操守培訓課程，並向董事會提供反貪污閱讀材料，以加強反貪意識。在職責上涉及較高貪污風險的員工須遵循反貪污承諾書，並跟隨有關防止賄賂、接受第三方餽贈款待以及利益衝突的指引。

於報告年度內，有22名新聘員工接受廉政公署相關培訓，而我們的營運過程概無發生與賄賂、勒索、欺詐或洗黑錢有關的違規事件，亦無錄得任何針對本集團或員工、涉及貪污行為的法律案件。



Environmental, Social and Governance Report

環境、社會及管治報告

1.3 Stakeholder Engagement

Maintaining strong communication with stakeholders is vital for our overall success. We regularly and actively engage our stakeholders to gain understanding of their expectations, enabling us to align our actions with our established sustainability approach. The Group proactively connects with internal and external partners through a variety of communication channels. In addition to the Annual General Meeting, the Group also conducts meetings to share our ESG performance updates with stakeholders and collate their comments. We strive to integrate stakeholders' opinions and voices into our sustainability decision-making processes and thereby enhancing the overall materiality assessment.

1.3 持份者參與

與各方持份者保持緊密溝通對我們的整體成功至關重要。我們定期積極聯繫持份者以了解他們的期望，使我們的行動與既有可持續發展方針保持一致。本集團透過多種溝通渠道積極與公司內外的合作夥伴建立聯繫。除股東週年大會外，本集團亦透過會議與持份者分享我們的最新ESG表現，並收集他們的意見。我們致力在可持續發展決策過程中，充份考慮持份者意見及聲音，藉此全面改進重要性評估。

Stakeholder Groups 持份者群組	Engagement Channels 參與渠道
Employees 員工	Internal regular meetings 內部定期會議 Employee interviews 員工訪談 Internal circulars 內部通告 Staff performance appraisal reviews 員工表現評估審查
Shareholders and investors 股東及投資者	Annual general meetings 股東週年大會 Announcement and Circulars 公告及通函 Financial reports 財務報告 Corporate website 公司網站 Press releases 新聞稿



Environmental, Social and Governance Report

環境、社會及管治報告

Stakeholder Groups 持份者群組	Engagement Channels 參與渠道
Customers 客戶	Customer service hotline 客戶服務熱線 Daily personal contact 日常親身接觸 Corporate website 公司網站 Third-party e-commerce platforms 第三方電商平台
Suppliers and business partners 供應商及業務夥伴	Tendering processes 招標程序 Supplier screening and assessments 供應商篩選及評估 Site visits 實地考察 Meetings and conferences 會面和會議
Non-governmental organisations (“NGOs”) and Community 非政府組織（「非政府組織」）及社區	Voluntary services 義工服務 Sponsorship 贊助 Donations 捐款
Regulatory bodies 監管機關	Compliance reports 合規報告 Industry events 行業活動



Environmental, Social and Governance Report

環境、社會及管治報告

1.4 Materiality Assessment

To ensure a comprehensive understanding of stakeholder expectations and effectively prioritise our sustainability initiatives, the Group has identified material ESG topics by considering stakeholders' perspectives and their perceived importance to the business. Based on the results of prior materiality assessment, the Group has reviewed the list of material issues which are relevant to its business and stakeholders, taking account the latest regulatory development, publications from international ESG rating agencies, market trends, and our internal development roadmaps.

Our top material topics and their related management approach, policies and performance are reflected in this Report according to their materiality. We strive to monitor our sustainability progress with reference to our materiality framework.

1.4 重要性評估

為確保全面了解持份者的期望及有效擬定可持續發展倡議的優次，在確立重要ESG議題時，本集團會充分考慮持份者觀點以及該議題對我們業務的重要性。根據先前重要性評估結果，經考慮最新監管發展、國際ESG評級機構刊物、市場趨勢及我們內部發展路線圖，本集團已審視與其業務及持份者有關的重要性事項清單。

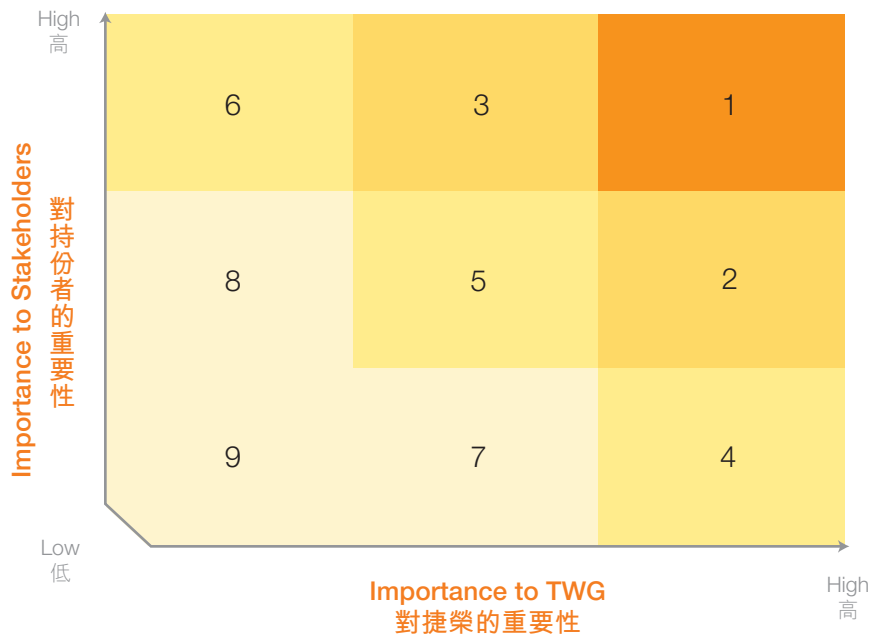
本報告根據重要性披露該等最重要的議題及其相關管理方法、政策和表現。我們致力根據重要性框架監察我們的可持續發展進程。



Environmental, Social and Governance Report

環境、社會及管治報告

TWG ESG Topics Materiality Matrix
捷榮的ESG議題重要性評估矩陣

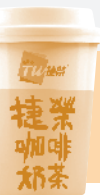


- | | | |
|---|--|--|
| <p>1</p> <ul style="list-style-type: none"> Employee Health and Safety
員工健康與安全 Labour Law Compliance
勞工法律合規性 Product Safety and Quality
產品安全及質量 | <p>3</p> <ul style="list-style-type: none"> Reducing Operational Waste
減少營運廢物 Responsible Sourcing
負責任採購 Food Nutrition and Health
食品營養及健康 | <p>5</p> <ul style="list-style-type: none"> Diversity, Inclusion and Equal Opportunity
多元化、共融及平等機會 Intellectual Property Rights
知識產權 Responsible Selling Practises and Product Labelling
負責任的銷售常規及產品標籤 |
| <p>2</p> <ul style="list-style-type: none"> Employee Benefits
員工福利 Employee Training and Development
員工培訓及發展 Customer Service and Communication
客戶服務與溝通 Anti-Corruption
反貪污 Greenhouse Gas Emissions Reduction
減少溫室氣體排放 Climate Risk Adaptation and Mitigation
適應及減緩氣候變化 | <p>4</p> <ul style="list-style-type: none"> Sustainable Packaging
可持續包裝 Supply Chain Management
供應鏈管理 | <p>7</p> <ul style="list-style-type: none"> Water Management and Conservation
水資源管理及節約用水 Managing Wastewater Discharge
污水排放管理 |

● Environmental Topics
環境議題






● Social Topics
社會議題

● Governance Topics
管治議題



CHAPTER 2 OUR PRODUCTS

TWG recognises that maintaining product quality is essential for the success of our business operations. To meet our customers' needs, we are dedicated to designing and delivering a diverse range of high-quality products. Our commitment to safeguarding the quality and safety of our offerings is reflected in the implementation of our Integrated Management System ("IMS") Policy. Relevant laws and regulations are strictly complied with to uphold the highest standards of quality and safety:

-  Hong Kong Food Safety Ordinance (Cap. 612)
-  Part V of the Public Health and Municipal Services Ordinance (Cap. 132)
-  the Macau Food Safety Law
-  the Product Quality Law of the People's Republic of China, and
-  the Food Safety Law of the People's Republic of China.






2.1 Quality Products

2.1.1 Commitment to Quality Standards

At TWG, we are committed to maintaining exceptional quality standards by integrating industry best practises and internationally recognised benchmarks into our quality management systems. Our IMS is operational in our Hong Kong facilities, featuring essential international certifications such as Hazard Analysis and Critical Control Point ("HACCP") System Certification and various ISO standards, including ISO 9000:2015 and ISO 9001:2015 for Quality Management Systems, ISO/TS 22002-1:2009 for Food Safety Prerequisite Programs, ISO 22000:2018 for Food Safety Management Systems, and ISO 14001:2015 for Environmental Management Systems. Additionally, we have achieved Food Safety Systems Certification ("FSSC") standard 22000 Updated Version 6 and Supplier Quality Management System ("SQMS") Version 5.2, underscoring our dedication to product excellence.

第二章 我們的產品

捷榮深知，要推進業務營運成功，就必須維持產品質量。為滿足客戶需求，我們致力開發及提供多元化優質產品。《綜合管理體系方針》（「IMS」）政策的實施體現了我們對保障產品質量和安全的承擔。我們嚴格遵守相關法律法規，以堅守最高質量及安全標準：

-  香港法例第612章《食物安全條例》
-  香港法例第132章《公眾衛生及市政條例》第V部
-  澳門《食品安全法》
-  《中華人民共和國產品質量法》及
-  《中華人民共和國食品安全法》。

2.1 優質產品

2.1.1 產品質量保證

捷榮致力將行業最佳實踐和國際認可基準納入質量管理體系，從而保持卓越質量標準。我們在香港設施實施IMS，並取得必要的國際認證，例如危害分析重要管制點（「HACCP」）系統認證和各種ISO標準，包括ISO 9000：2015及ISO 9001：2015質量管理體系、ISO/TS 22002-1：2009食品安全的前提方案、ISO 22000：2018食品安全管理體系及ISO 14001：2015環境管理體系。此外，我們亦已實現標準22000第6版更新的食物安全系統驗證（「FSSC」）及第5.2版供應商質量管理體系（「SQMS」）認證，彰顯我們對卓越產品的不懈追求。



Environmental, Social and Governance Report 環境、社會及管治報告

2.1.2 Accolades and Recognition

Our commitment to quality assurance has earned us prestigious accolades, including the Hong Kong Q-Mark from the Federation of Hong Kong Industries and the Hong Kong Top Brands Award from the Hong Kong Brand Development Council for our coffee and tea products, which recognises our effective quality management system. We are also proud to maintain our status as a Diamond Enterprise in the GS1 Hong Kong Quality Food Scheme Plus, reflecting our strict adherence to food safety and quality practises. Furthermore, we received the Rainforest Alliance certification for our coffee products, highlighting our commitment to sustainable agriculture.

2.1.2 榮譽及表彰

我們對質量保證的堅持為我們贏得良好聲譽，包括香港工業總會向我們的咖啡和茶產品頒發香港「Q嘜」，同時亦獲香港品牌發展局評選為香港名牌，這是對我們有效質量管理體系的肯定。我們亦很榮幸保持香港貨品編碼協會「優質食品計劃+」的鑽石企業地位，反映我們的嚴格符合食品安全和質量。此外，我們的咖啡產品獲雨林聯盟認證，彰顯我們對永續農業的擔當。

Certifications 認證



Hazard Analysis and Critical Control Points ("HACCP") System Certification
危害分析重要管制點(「HACCP」)系統認證



ISO 9001:2015 for Quality Management System Standards
ISO 9001 : 2015質量管理體系標準





Environmental, Social and Governance Report

環境、社會及管治報告

Certifications

認證



ISO/TS 22002-1:2009 for Food Safety Prerequisite Programs;
 ISO/TS 22002-1 : 2009食品安全的前提方案 ;
 ISO 22000:2018 for Food Safety Management Systems
 ISO 22000 : 2018食品安全管理體系



ISO 14001:2015 for Environmental Management Systems
 ISO 14001 : 2015環境管理體系



Food Safety Systems Certification ("FSSC") 22000 Version 6
 食品安全系統驗證 (「FSSC」) 22000第6版



ISO/IEC 17025:2017 for Testing and Calibration Laboratories.
 ISO/IEC 17025 : 2017檢測和校準實驗室的標準



Environmental, Social and Governance Report

環境、社會及管治報告

Accolades and Recognition

榮譽及表彰



Hong Kong Q-Mark (Coffee and tea products), awarded by Federation of Hong Kong Industries
香港工業總會頒發的香港「Q嘜」(咖啡和茶產品)



Diamond Enterprise Status, awarded by GS1 Hong Kong
香港貨品編碼協會頒發的鑽石企業獎



Hong Kong Top Brands Award, awarded by Hong Kong Brand Development Council
香港品牌發展局評選為香港名牌



Rainforest Alliance Certification (coffee products)
雨林聯盟認證(咖啡產品)



Environmental, Social and Governance Report

環境、社會及管治報告

2.1.3 Comprehensive Quality Management System

To uphold product quality throughout the value chain, we have established a comprehensive quality management system and a product recall system that oversees internal quality assurance from procurement to sales. This year, we revised our Procurement Management Procedures (“PMP”) to enhance the purchasing approval workflow, introducing different management approval levels based on purchase amounts to strengthen our procurement oversight. We also evaluate suppliers based on their environmental, social, and governance (“ESG”) performance, ensuring responsible and sustainable sourcing practises. For incoming raw materials, particularly coffee and tea, we require valid pre-shipment reports from suppliers to verify quality prior to their arrival. Internal sensory evaluations and comparisons against precise specifications set by relevant governing bodies further reinforce our quality commitment.

Guided by our PMP, we implement stringent food safety and hygiene standards. Our dedicated Good Manufacturing Practise Team conducts monthly warehouse inspections to assess storage conditions, fire safety, product quality, and the management of near-expiry items. These inspections are vital in preventing non-compliant products from reaching the market. We have also introduced additional management strategies to enhance quality and hygiene, such as installing advanced air ventilation systems and utilising digital tracers for real-time monitoring of temperature and humidity.

In our Dongguan plant, we have established a specialised testing laboratory where our Quality Assurance Division rigorously examines raw materials, semi-finished products, and finished goods. This laboratory complies with ISO/IEC 17025:2017 standards and is accredited by the China National Accreditation Service (“CNAS”) for Conformity Assessment, ensuring that our products consistently meet the highest quality and safety standards.

2.1.3 全面質量管理體系

為維護整個價值鏈中的產品品質，我們建立了全面質量管理體系和產品召回機制，以監控從採購到銷售過程中的內部質量保證。今年我們修訂了《採購管理程序》（「《採購管理程序》」），強化採購審批工作流程，根據採購金額引入不同管理審批層級，加強採購監督。我們亦會根據供應商在環境、社會及管治（「ESG」）方面的表現對他們進行評估，確保負責任採購及可持續採購。我們要求供應商在裝運前對進貨的原材料 — 尤其咖啡及茶葉 — 提供有效檢測報告，以驗證其品質。我們亦進行內部感官評估，並與相關管理部門制定的精確標準進行比較，進一步強化我們的品質承諾。

在《採購管理程序》指引下，我們實施嚴格食品安全及衛生標準。我們盡忠職守的生產規範團隊每月檢查倉庫，以評估存儲條件、消防安全、產品質量及即將到期產品管理。這些檢查對防止不合格產品流入市場至關重要。我們亦引進額外管理策略，以提升品質及衛生水準，包括安裝先進通風系統，並採用數碼追蹤器實時監控溫度和濕度。

集團東莞廠房設有專門測試化驗所，當中我們的品質保證部門對原材料、半製成品及製成品進行嚴格檢查。該化驗所符合ISO/IEC 17025：2017標準，並獲中國合格評定國家認可委員會（「CNAS」）認證，確保產品始終符合最高品質及安全標準。



2.1.4 Enhancing Traceability and Preventing Food Fraud

To tackle the issue of food fraud, we have enhanced the traceability of our raw materials by assigning a unique certification number to all incoming Rainforest Alliance-certified coffee beans, traceable via the Rainforest Alliance Chain of Custody (“CoC”) Certification in both Dongguan and Hong Kong. We have also implemented the Food Fraud Vulnerability Assessment and Monitoring Guideline for Raw Materials to prevent adulteration and monitor raw materials for potential fraud vulnerabilities. Key responsibilities include the Management Representative supporting the food fraud mitigation plan and the food safety team overseeing its execution. The QA and procurement departments are tasked with assessing vulnerabilities and managing priorities. Suppliers are required to provide letters of guarantee, third-party Food Safety Management System Certifications, and Certificates of Analysis (“CoA”) for incoming goods. Should any supplier provide adulterated materials, their qualification will be revoked, and affected raw materials will be returned.

2.1.4 加強可追溯性與預防食品欺詐

為解決食品欺詐問題，我們已加強原材料可追溯性，所有經雨林聯盟認證的進貨咖啡豆均獲認證編號，可通過在東莞和香港的雨林聯盟產銷監管鏈（「CoC」）認證進行追蹤。我們亦針對原材料實施食品欺詐漏洞評估與監控指引，以防摻假，並監控原材料潛在欺詐漏洞。管理代表主要負責支援食品欺詐緩解計劃，並由食品安全團隊負責監督其執行。品質保證及採購部門的任務是評估漏洞及管理優先順序。供應商須就進貨提供保證書、第三方食品安全管理系統認證以及成分分析報告（「CoA」）。倘任何供應商提供摻假材料，其資格將被取消，受影響的原材料將被退回。



Environmental, Social and Governance Report

環境、社會及管治報告

2.1.5 Crisis Management and Product Recall Procedures

A robust crisis management plan, which involves an Emergency Preparation Plan as well as an Emergency and Product Recall Policy, has been implemented to facilitate our quality control processes. The crisis management plan now addresses scenarios that could disrupt production or impact our supply chain for over four days due to natural or man-made disasters, as well as threats to food safety and certification integrity. In the event of such significant incidents, we are required to notify the certifying body within three days and implement appropriate control measures in our emergency response process. Moreover, our Emergency and Product Recall Policy has been enhanced to incorporate best practises for waste management when handling recalled products. We conduct regular evaluations and mock recalls to ensure smooth interdepartmental communication during a product recall. Following our Control of Non-conforming Product Procedure, we identify, review, dispose of, and document products with potential food safety concerns. During any recall event, our Crisis Management Committee (“CMC”) assess items for food safety hazards and quality risks while gathering relevant distribution information. Our Corrective and Preventive Action Procedure guides us in addressing non-conformance within the IMS. When non-conformance is detected, we initiate a Corrective and Preventive Action Request (“CAR”), allowing us to identify and address root causes, facilitating continuous improvement and the implementation of effective corrective and preventive measures.

During the reporting period, there were 0 recalls on any products sold or shipments due to health and safety reasons.

2.1.5 危機管理與產品回收程序

我們已實施完善危機管理規劃，當中包括《應急準備程序》及《危急事故及產品回收程序》，以促進我們的品質控制程序。危機管理規劃為應對因天災人禍導致生產中斷或影響供應鏈四天以上的情況，以及可損害食品安全及認證誠信的情況。一旦發生此類重大事故，我們須於三天內通知認證機構，並在緊急應變程序中實施適當控制措施。此外，我們亦已改進《危急事故及產品回收程序》，以將其納入處理召回產品時的最佳廢棄物管理常規。我們定期進行評估並模擬召回，確保產品召回期間各部門之間溝通順暢。根據《不合格品管理程序》規定，我們會對有潛在食品安全問題的產品進行識別、審核、處理及記錄。在任何召回事件中，我們的危機管理委員會（「CMC」）仔細評估產品的食品安全隱憂及質量風險，並收集相關的分銷資訊。我們的《糾正及預防措施程序》可指導我們解決不符合《綜合管理體系政策》的情況。當發現與方針不符的情況，我們將開展糾正預防行動提請（「CAR」），此等程序使我們辨別並解決根本原因，有助持續改善及實施適當的糾正及預防措施。

於報告期間，我們並無因健康及安全理由而召回任何已售或已付運產品。



2.1.6 Comprehensive Approach to Product Development

Recognising the dynamic demands of the market and our customers' preferences, we are devoted to promoting product diversity and fostering product innovations. Under the Group's Research and Development Policy, employees will follow a comprehensive set of guidelines on capital investments in research and development covering tea, coffee, and blends, with the aim of promoting efficient product development and innovation across departments.

Our Research and Development Committee, composed of management executives, R&D members, and department heads from each operational area, plays a crucial role in identifying promising business opportunities and formulating forward-thinking strategies. Under the Design Procedure Guidelines, the Research and Development Division actively contributes to new product development.

The Design Procedure Guidelines outline the process for new product development, which follows a systematic feedback loop:

2.1.6 全面產品開發手段

我們了解到市場的動態需求和客戶喜好，遂致力推廣產品多元化及促進產品創新。根據本集團的《研究及發展政策》，員工將遵循一套有關研發資本投資的全面指引，該指引涵蓋茶、咖啡及混合飲品，旨在推動高效產品開發及跨部門創新。

我們的研發委員會由管理人員、研發成員和各營運區域的主管組成，在識別具前景的商機及制定前瞻性策略方面擔當重要角色。研發部根據《設計程序指引》積極為新產品開發工作盡心竭力。

《設計程序指引》概括了新產品開發的系統化回饋機制：

Product Development Feedback Loop:
產品研發回饋機制：





Environmental, Social and Governance Report

環境、社會及管治報告

As a coffee and tea solutions provider, we acknowledge the importance of intellectual property rights by maintaining the confidentiality of our products' formulas, avoiding disputes, and forbidding infringement of third-party property. By upholding these principles, we strive to maintain trust and establish long-term partnerships while promoting innovation and creativity in the beverage industry.

2.2 Responsible Sourcing

At TWG, we understand the social and environmental challenges present in our supply chain and recognise their potential impacts on raw material costs and product quality. In light of the increasing consumer demand for sustainability and the associated risks, we have made a concerted effort to integrate environmental and social considerations into our supply chain management practises.

2.2.1 Procurement and Supplier Assessment Practises

To foster sustainability among our suppliers, TWG has implemented a comprehensive Supplier Management System that evaluates their social and environmental performance. This system assesses key areas such as responsible waste management, ethical labour practises, and adherence to environmental regulations. During the supplier selection and engagement process, we conduct thorough background checks to ensure compliance with relevant laws regarding product quality and safety, business ethics, labour practises, anti-corruption measures, data protection, and intellectual property rights. We prioritise suppliers that demonstrate exemplary practises and actively address environmental and social issues, giving preference to those holding certifications such as HACCP, ISO 14001, and ISO 22000.

作為咖啡及茶餐飲策劃服務供應商，我們明瞭知識產權的重要性，致力保持產品配方的機密性、避免產權爭議及禁止對第三方造成侵權行為。透過秉持該等原則，我們致力保持誠信並建立長期合作關係，同時促進飲品行業的創新及創意。

2.2 責任採購

捷榮認識到供應鏈中存在的社會及環境挑戰，並了解其對原材料成本和產品質量的潛在影響。鑒於消費者對可持續發展的需求及相關風險均正日益提高，我們已將環境及社會因素納入供應鏈管理常規。

2.2.1 採購及供應商評估工作

為推動供應商可持續發展，捷榮實施全面的供應商管理系統，評估其社會及環境表現。該系統涵蓋關鍵領域，如負責任廢物管理、合乎道德的勞工常規以及環境法規的遵守。在供應商選擇與合作過程中，我們進行全面背景調查，確保其符合產品質量與安全、商業道德、勞工常規、反貪污措施、數據保護及知識產權等相關法例要求。我們優先選擇採納在其營運中已採納良好實踐、解決環境及社會問題的供應商，特別是該等持有 HACCP、ISO 14001及ISO 22000等認證的供應商。



Environmental, Social and Governance Report 環境、社會及管治報告

To further reinforce our commitment to ethical business practises, we require our suppliers to submit a Social Responsibility Statement and an Environmental Protection Agreement. Additionally, key suppliers are asked to provide ISO 14001 and FSSC 22000 certifications to ensure alignment with our environmental and social responsibility requirements. Both new and existing vendors undergo a rigorous evaluation process to ensure compliance with TWG's policies, while current suppliers are subject to regular assessments through annual performance reviews, allowing us to monitor their ongoing compliance and improvement.

As part of our annual supplier evaluation, we conduct engagement surveys to gather insights on specific ESG issues, including waste management and ethical labour. Our Supplier Sustainability Questionnaire covers important topics such as environmental responsibility, employment and labour practises, operating practises, and community responsibility. By consulting with suppliers on broader environmental and social issues, we aim to progressively adopt sustainable practises. Suppliers are invited to share their sustainability efforts and rate the importance of various issues, enhancing our understanding of sustainable procurement in the market.

In addition to performance evaluations, we perform quality and safety assessments to evaluate suppliers' quality control procedures and food safety management systems, ensuring that the final products meet our high standards. Our Quality Assurance and Procurement Team conducts annual evaluations to maintain consistent performance and adherence to safety and sustainability standards. We monitor working conditions and agricultural practises, particularly for overseas suppliers, leveraging online resources and collaborating with local agencies to obtain detailed assessment reports.

為進一步強化對道德商業常規的承擔，我們要求供應商提交《社會責任承諾書》和《環境保護協議書》。此外，關鍵供應商需提供ISO 14001及FSSC 22000認證，確保符合我們的環境及社會責任要求。新供應商和現有供應商均需通過嚴格評估流程，確保符合捷榮的政策，而現有供應商需透過年度績效評估接受定期審查，讓我們監控其持續合規性及改進情況。

作為年度供應商評估一部分，我們開展參與度調查，收集供應商在特定ESG議題（如廢物管理及道德勞務）上的看法。供應商可持續發展問卷涵蓋環境責任、就業與勞工常規、營運常規及社區責任等重要主題。通過與供應商就廣泛環境及社會問題進行溝通，我們旨在逐步採納可持續實務。我們邀請供應商分享其在可持續發展方面的努力並評估各議題的重要性，從而增強我們對市場可持續採購的理解。

除績效評估外，我們亦進行質量與安全評估，審查供應商的質量控制流程和食品安全管理體系，確保最終產品符合我們的高標準。我們的質量保證與採購團隊每年進行評估，確保其表現始終如一，並遵守安全和可持續發展標準。我們監察作業狀況及農業常規，特別針對海外供應商，利用線上資源並與當地機構合作，以獲取詳細的評估報告。



Environmental, Social and Governance Report

環境、社會及管治報告

TWG arranges supplier audits annually to ensure compliance with our requirements, and this year, the primary focus will be on packaging material suppliers. We proactively engage with suppliers that receive poor performance ratings or audit results, collaborating to develop and implement actionable remediation plans aimed at fostering continuous improvement in sustainability practises. However, if a supplier consistently fails to meet our standards, we may have to reconsider our partnership.

During the reporting period, our Procurement Team has conducted supplier audits taking a sampling of 10 on-site audits and 5 online audits, in which all suppliers have passed the audit.

We also prioritise the education of new suppliers by providing guidance on our sustainability practises and supply chain management. This guidance covers essential topics such as production quality management and responsible sourcing. By sharing our knowledge and clearly communicating our expectations, we aim to cultivate a shared understanding and commitment to sustainability across our supply chain.

2.2.2 Supporting Sustainable Procurement

TWG is deeply committed to responsible sourcing, recognising the significant environmental footprint of our value chain, particularly in the regions where our suppliers operate. Our sourcing strategies for both tea and coffee are built on the principles of sustainability and traceability.

捷榮每年安排供應商審核，確保其符合我們要求。今年，審核重點將放在包裝材料供應商上。對於表現欠佳或審核結果不理想的供應商，我們會積極保持接觸和合作，制定並實施可行改進計劃，以推動可持續實務繼續改進。然而，倘供應商長期未能達到我們標準，我們或將重新考慮合作關係。

於報告期內，採購團隊對供應商抽樣進行10次現場審核及5次線上審核，所有供應商均順利通過審核。

我們亦很重視對新供應商的教育，提供關於可持續實務及供應鏈管理的指引。該指引涵蓋生產質量管理及責任採購等關鍵主題。通過分享我們的知識並明確傳達期望，我們旨在培養供應鏈各方對可持續發展的共同理解與承擔。

2.2.2 支持可持續採購

捷榮理解價值鏈對環境的重大影響，尤其在我們供應商營運的地區，因此捷榮致力實踐負責任採購。我們的茶及咖啡採購策略均建基於可持續性及可追溯性原則。



Environmental, Social and Governance Report 環境、社會及管治報告

Our sourcing strategies for both coffee and tea underscore our commitment to sustainability and environmental responsibility. For coffee, we exclusively procure beans from suppliers with sustainability certifications, such as Rainforest Alliance. We focus on farms that comply with the Rainforest Alliance CoC Standard and require our key suppliers to provide relevant documentation, including the certificate of origin from the International Coffee Organisation (“ICE”). This certificate details processing methods and product types, ensuring traceability throughout our supply chain. Similarly, in sourcing tea, we select farms that adhere to local pesticide regulations and prioritize organic and sustainable certifications. This dual approach not only reinforces our dedication to sustainability but also ensures that both our coffee and tea products originate from certified sources, enhancing transparency and accountability in our supply chain.

Our internal control processes play an essential role in identifying and regulating the processing steps and points of farm goods. For Rainforest Alliance (“RFA”) certified products, we work with traders who hold RFA certification to ensure compliance with the standards set by the coffee association. This effective supply chain management has allowed us to achieve various certifications, highlighted by the traceability of our certified products.

The Rainforest Alliance Certification program further supports our commitment to sustainable sourcing practises by promoting agricultural methods that enhance biodiversity conservation and resource preservation. As we strive to meet our long-term sustainability goals, we actively engage with our business partners to emphasise the importance of sustainable practises and shared responsibility throughout our supply chain.

我們在咖啡和茶葉的採購中，均堅持選擇符合可持續性標準的供應商。對於咖啡，我們僅從擁有各種可持續性認證的供應商處採購咖啡豆，例如雨林聯盟認證。我們專注於符合雨林聯盟CoC標準的農場並要求主要供應商提供相關文件，包括國際咖啡組織（「ICE」）的產地證明，該證明詳述了處理方法和產品類型，確保整個供應鏈的可追溯性。同樣，在茶葉方面，我們專門選擇遵循當地農藥規範的農場，並優先考慮具有有機和可持續性認證的供應商。這一承諾不僅增強了我們對可持續發展的承諾，亦確保我們的咖啡及茶產品都來自經認證的來源，加強了我們供應鏈的透明度及問責制。

我們的內部控制程序在識別及規範農產品加工步驟及環節方面，發揮重要作用。就雨林聯盟（「雨林聯盟」）認證產品，我們與持有雨林聯盟認證的貿易商合作確保符合咖啡協會所制定標準。這套有效的供應鏈管理使我們獲取各項認證，而認證產品可追溯性更屬一大亮點。

雨林聯盟認證計劃透過推廣加強生物多樣性保護及資源保護的農業方法，進一步支持我們對可持續採購實踐的承擔。在努力實現長期可持續發展目標的同時，我們積極與業務合作夥伴溝通，強調在整個供應鏈中可持續實踐及共同責任的重要性。



2.3 Communication with Customers

Effective communication with our customers is a cornerstone of TWG's business philosophy. We believe that actively engaging with our customers fosters mutual trust and enhances their overall experience with our products and services. By prioritising customer feedback, providing clear product information, and safeguarding customer data, we aim to build long-lasting relationships that contribute to our success and the satisfaction of those we serve.

2.3.1 Customer Feedback

Customer satisfaction is vital to our business success. At TWG, we prioritise understanding and enhancing the customer experience by actively listening to their feedback and expectations. We utilise various communication channels, including regular customer satisfaction surveys and an efficient complaint management system, to gain valuable insights into their needs and concerns. This proactive approach enables us to take swift action to address any issues that may arise.

In Hong Kong, our Food Safety Team and the Product Quality Complaint Committee in Mainland China are responsible for reviewing the results of customer satisfaction surveys and handling customer complaints. This collaboration allows us to pinpoint areas needing improvement and implement effective corrective action plans. Our Customer Complaint Handling Procedure outlines standardised processes for managing complaints, ensuring a consistent approach across the organisation. Each complaint is thoroughly investigated. Relevant departments are tasked with promptly implementing mitigation measures. We document and categorise all complaints based on their nature, and we require our employees to adhere to our complaint handling procedures to guarantee that all customer concerns are addressed professionally and in a timely manner.

2.3 客戶溝通

與客戶有效溝通乃捷榮經營理念的基石。我們相信，與客戶積極互動能促進互信，提升客戶對我們產品和服務的整體體驗。我們致力優先考慮客戶反饋、提供清晰產品資料及保護客戶數據，藉此建立長久合作關係，促進自身成功及我們服務對象的滿意度。

2.3.1 客戶反饋

客戶滿意度對我們業務的成功十分重要。捷榮通過積極傾聽客戶反饋和期望，優先了解並提升客戶體驗。我們利用各種溝通渠道，包括定期客戶滿意度調查和高效率的投訴管理系統，深入了解客戶需求和關注議題。此積極方法使我們能迅速採取行動，解決可能出現的任何問題。

在香港，我們的食物安全小組和中國內地的產品質量投訴委員會負責檢討客戶滿意度調查的結果及處理客戶投訴。此合作使我們能確定需要改進的方面，並實施有效的糾正行動方案。我們的《客戶投訴處理程序》概述了管理投訴的標準化流程，確保整個組織採用的方法一致。我們對每宗投訴均會徹底調查。相關部門負責迅速落實緩解措施。我們根據投訴的性質對所有投訴進行記錄和分類，並要求員工遵守投訴處理程序，以保證所有客戶關注的議題均獲專業及時處理。



2.3.2 Consumer Product Information and Communication

TWG recognises its obligation to provide customers with comprehensive and accurate product information. We are committed to ensuring transparency by disclosing relevant details about our products. Our product labelling, which includes net weight, nutritional information, and ingredient lists, complies with the National Food Safety Standard – General Standard for the Labelling of Pre-packaged Foods (GB7718-2011) in the People's Republic of China. Additionally, our labelling and advertising practises conform to the Trade Descriptions Ordinance (Cap. 362) of Hong Kong, as well as the Food and Drugs (Composition and Labelling) Regulations (Cap. 132, section 55) of Hong Kong. We maintain a strict zero-tolerance policy for any false or misleading claims regarding the nutritional value or sourcing of our raw materials.

2.3.3 Customer Data Privacy

To protect customer privacy and uphold their rights, TWG has established a comprehensive framework of guidelines and procedures that ensure the responsible handling of sensitive customer information. Our Data Governance Policy outlines clear protocols for managing and securing private data. This policy delineates the roles and responsibilities of information owners, custodians, and users, as well as procedures for transitioning responsibilities among staff members.

Moreover, our Sales and Marketing Management Policy provides explicit instructions for the collection, handling, and use of customer data. Access to sensitive information is restricted to authorised personnel, who must obtain permission from the customer service department before accessing any private data. These measures reflect our commitment to maintaining high standards in all aspects of our customer communication, ensuring that we protect the rights and information of those we serve. By fostering transparent communication and adhering to regulatory standards, we aim to build trust and loyalty among our customers.

During the reporting year, there were 0 instances of non-compliance related to product advertising and labelling or customer data privacy.

2.3.2 客戶產品說明及溝通

捷榮明白自身有責任向客戶提供全面及準確的產品資訊。我們致力披露產品的相關詳情，確保產品透明度。我們的產品標籤包括淨重、營養資料及成分表，全部符合中華人民共和國《食品安全國家標準 – 預包裝食品標籤通則》(GB7718-2011)。此外，我們的標籤及廣告慣例均遵守香港法例第362章《商品說明條例》及香港法例第132章第55條《食物及藥物(成分組合及標籤)規例》。對於任何有關營養價值或原材料來源的虛假或誤導性陳述，我們堅守嚴厲零容忍政策。

2.3.3 客戶資料私隱

為保障客戶私隱並維護他們的權利，捷榮建立一套全面指引及程序框架，確保以負責任態度處理客戶敏感資訊。我們的《數據資料管理政策》扼要列明管理和保護私隱資料的協定。該政策劃分資料擁有人、保管者和用戶的角色和責任，以及員工之間責任交接的程序。

此外，我們的《銷售及市務管理政策》對客戶數據的收集、處理與使用提供明確指示。只有經授權人員才能存取敏感資料，而存取任何私人資料前，必須先取得客戶服務部門許可。此等措施反映我們致力在客戶傳訊的各方面維持高標準，確保我們保護服務對象的權利及資料。透過促進透明溝通及遵從法規標準，我們努力在客戶當中建立信任及忠誠度。

於報告年度，我們概無發生與產品廣告及標籤或客戶資料隱私相關的違規事件。



CHAPTER 3 OUR EMPLOYEES

TWG strives to be a top employer and is committed to fostering a positive, fulfilling, and productive workplace with competitive pay and opportunities for our employees. All of our operations abide by all applicable labour laws and rules, including the Employment Ordinance (Cap. 57) of Hong Kong and the Labour Contract Law of the People's Republic of China. We employed 374 employees at the end of our reporting year, including 198 in Hong Kong, 138 in Dongguan, and 38 in other supporting offices in Mainland China. Distribution of the workforce is shown as follows:

3.1 Health, Safety and Well-being

At TWG, the health, safety, and well-being of our employees are paramount. We recognise that a safe and supportive work environment is essential not only for productivity but also for the overall happiness and satisfaction of our workforce. Our commitment to these values is reflected in our comprehensive policies and initiatives designed to promote occupational health and safety, as well as employee well-being. We strive to create a culture where safety is prioritised and where employees feel empowered to engage in healthy practises, ensuring that our workplace remains a nurturing and secure space for everyone.

3.1.1 Occupational Health and Safety

Ensuring the health and safety of our workforce is a fundamental aspect of our operations. We adhere to the Occupational Health and Safety Ordinance (Cap. 509), the Factories and Industrial Undertakings Ordinance (Cap. 59) in Hong Kong, as well as the Production Safety Law of the People's Republic of China. In Dongguan, our Health and Safety Committee oversees health and safety performance across our operations, enhancing the integration of the Group's safety management strategies. This committee comprises management executives, safety officers, and an environmental health and safety team from each business unit.

第三章 我們的員工

捷榮致力成為最佳僱主，承諾為員工營造一個積極、富有滿足感及高效的工作環境，並為員工提供具競爭力的薪酬和機會。我們所有營運均遵守相關勞工法例及法規，如香港法例第57章《僱傭條例》及《中華人民共和國勞動合同法》。截至本報告年度末，我們共有374名員工，其中198名在香港，138名在東莞，38名在中國內地的其他辦公室。勞動力分佈如下：

3.1 健康、安全及身心安康

捷榮極為重視員工的健康、安全及福祉。我們認識到，一個安全且支持性的工作環境不僅對生產力十分重要，也對員工整體幸福感及滿意度有深遠影響。我們對該等價值的承擔體現在我們全面的政策及舉措，該些政策及舉措旨在促進職業健康與安全以及員工福祉。我們致力創造一種文化，其內涵包括：安全第一、賦能員工健康工作實踐，確保工作場所對每個人都是一個充滿關懷和安全的空間。

3.1.1 職業健康與安全

確保員工健康及安全是我們營運的基本要素。我們遵守香港《職業健康及安全條例》(第509章)、《工廠及工業經營條例》(第59章)及《中華人民共和國安全生產法》。在東莞，我們的健康及安全委員會負責監督營運中的健康及安全表現，並加強集團安全管理策略的整合。該委員會由管理層、安全主任及各業務單位的環境健康及安全團隊組成。



Environmental, Social and Governance Report 環境、社會及管治報告

The Hong Kong office has its own Occupational Health and Safety Committee (“OHSC”), structured into three subgroups focused on Health and Safety Training, Occupational Safety Inspections, and Accident Investigations and Emergency Responses. This committee meets regularly to review inspection outcomes, update emergency handler lists, and discuss reports on work-related injuries, ensuring effective identification and mitigation of safety hazards related to production activities.

TWG is committed to a safety management principle that encompasses “all members, all procedures, and all locations at all times.” This commitment aims to prevent occupational fatalities, injuries, and incidents. The Dongguan Plant has established a safety production responsibility system with annual goals of zero serious injuries and no more than one minor injury.

During the reporting year, we conducted an annual occupational health and safety assessment and 7 emergency drills, which included 5 fire drills, 1 confined space incident drill, and 1 hazardous chemical waste leakage drill at the Dongguan plant.

Additionally, we have updated our Health and Safety Management Policy. For special operations such as welding, hot cutting, working at heights, and working in confined spaces, project departments must appoint a designated person to submit a written application and obtain approval three days in advance. This person must also sign a Safety Management Agreement. Personnel involved in these special operations are required to hold valid certifications and adhere to necessary protective measures. Original approval documents for these operations must be submitted to the safety department of the Human Resources and Administration Department for archiving. These measures are integral to maintaining a safe working environment and ensuring compliance with our health and safety standards.

香港辦事處設有獨立職業健康及安全委員會（「職業健康及安全委員會」），分為三個小組，分別專注健康及安全培訓、職業安全檢查，以及事故調查及應急響應。該委員會定期召開會議，審視檢查結果、更新應急處理人員名單，並討論工傷報告，確保有效識別及減輕與生產活動相關的安全風險。

捷榮致力貫徹「所有成員、程序、地點及時間」的安全管理原則，旨在預防職業死亡、工傷及事故。東莞廠房已建立安全生產責任制，年度目標為零重傷及不超過一宗輕傷。

於報告年度，我們在東莞廠房進行了年度職業健康及安全評估和七次安全應急演練，包括五次消防演習、一次密閉空間事故演習及一次危險化學廢棄物洩漏演習。

此外，我們已更新健康及安全管理政策。對焊接、熱切割、高空作業及密閉空間作業等特殊操作，項目部門必須指定專責人員提前三天提交書面申請並獲取批准。該專責人員亦須簽署安全管理協議。參與有關特殊操作的人員必須持有效資格證書，並遵守必要防護措施。有關操作的原批准文件須提交人力資源及行政部的安全部門存檔。該等措施是維持安全工作環境及確保符合健康及安全標準的重要組成部分。



Environmental, Social and Governance Report

環境、社會及管治報告



Fire Drills at Dongguan Plant
東莞廠房消防演習



Confined Space Incident Drill at Dongguan Plant
東莞廠房密閉空間事故演習

We monitor our health and safety performance continuously in order to improve our health and safety practises.

During the reporting year, there were 0 work-related fatalities in the Group.

我們持續監察本身的健康和安全工作表現，改善我們的健康及安全措施。

於報告年度，本集團並無因工死亡的個案。



3.1.2 Employee Well-being

In addition to emphasising safety, TWG is committed to fostering a healthy work-life balance for its workforce. Over the past year, our TW Club has arranged a wide range of recreational and wellness events specifically for TWG employees. As part of our Healthier & Happier Wellness Programs, we conducted five distinct initiatives: Eat Well, See Well, and Exercise Well. These initiatives included health check-ups, informative sessions, and interactive games focused on healthy eating, optimal eye care, and physical fitness.

Additional events featured birthday celebrations, healthy fruit days, festive gatherings, and handicraft workshops. Our primary aim is to offer leisure activities that not only promote well-being but also enhance connections and camaraderie among employees, thereby strengthening their relationships with one another.

In Dongguan, we have established a dedicated team to oversee and evaluate the execution of healthy workplace initiatives. We are committed to being a people-focused organisation that champions wellness. To promote physical activity, we actively encourage our employees to utilise our sports facilities, including fitness centres. Additionally, we regularly organise a variety of recreational and team-building activities aimed at supporting employees' overall well-being and nurturing closer ties among colleagues.

3.1.2 員工福祉

除了強調安全，捷榮亦致力為員工建立工作與生活之間的健康平衡。過去一年，TW Club為捷榮員工安排多種娛樂及健康活動。作為「捷榮健康愉快工作計劃」內容一部分，我們開展五項不同活動，涵蓋健康飲食、眼睛健康及運動健康等議題。該等活動包括健康檢查、資訊講座和圍繞健康飲食、眼部護理及身體健康等主題的互動遊戲。

其他活動包括生日慶祝、健康水果日、節日聚會及手工藝工作坊。我們的主要目標為，所提供休閒活動不僅可促進員工的身心健康，亦增強員工之間的聯繫及友誼，從而深化彼此關係。

在東莞，我們成立了專責團隊，負責監督及評估健康職場計劃的執行情況。我們致力成為以人為本、倡導健康的組織。為鼓勵員工積極參與運動，我們積極推動員工使用體育設施，包括健身中心。此外，我們定期組織各種娛樂及團隊建設活動，旨在支持員工的整體福祉，並促進同事之間更緊密聯繫。



Annual Dinner in March 2024
2024年3月週年晚宴



Employee Health Day in September 2024 — “Eat Healthy with Low Fat Diet” Sharing Session
2024年9月員工健康日 — 「低脂健康飲食」分享會



Birthday Celebration Party at Dongguan Plant
東莞廠房生日會



Environmental, Social and Governance Report

環境、社會及管治報告

3.2 Employee Benefits

At TWG, we understand that competitive employee benefits are essential for attracting and retaining top talent. We believe that a well-rounded benefits package not only enhances employee satisfaction and morale but also contributes to a thriving organisational culture. By prioritising the well-being of our workforce through various benefits and initiatives, we aim to create an environment where everyone can succeed both personally and professionally.

3.2.1 Remuneration and Benefits

To attract and retain talented individuals, we provide extensive compensation packages that include a variety of benefits. Our valued employees receive numerous perks, such as allowances for transportation and meals during overtime, free meals for those on the production line, as well as medical benefits and insurance coverage. Furthermore, in Dongguan, we enhance our offerings with additional housing or dormitory benefits tailored for plant employees. Our welfare policies comply with applicable laws and regulations, including Hong Kong's Employees' Compensation Ordinance (Cap. 282) and the Labour Law of the People's Republic of China.

We are committed to the well-being of our employees, as clearly reflected in our continuous enhancements to our benefits offerings. Full-time employees who have successfully completed their probationary period are eligible for a range of complimentary paid leaves, which include birthday leave, parental leave, marriage leave, and sick leave. These benefits not only recognise the importance of personal milestones and health needs but also reinforce our dedication to fostering a supportive and positive work environment. We aim to empower our employees to balance their professional responsibilities with their personal lives, ensuring they feel valued and cared for as integral members of our team.

3.2 員工福利

捷榮深明具競爭力的員工福利對吸引及挽留頂尖人才非常重要。我們相信，全面的福利計劃不僅能提升員工滿意度及士氣，亦可促進組織文化的蓬勃發展。我們透過各種福利及舉措，優先考慮員工福祉，致力創造一個讓每個人都能在個人及職業上取得成功的環境。

3.2.1 薪酬及福利

為吸引及留住優秀人才，我們提供全面的薪酬福利組合，包含多種福利。員工享有眾多福利，例如加班交通及膳食津貼、為生產線員工免費提供膳食，以及醫療福利及保險保障。此外，我們為東莞廠房員工提供額外住房或宿舍福利。我們的福利政策符合相關法律法規，包括香港法例《僱員補償條例》(第282章)及《中華人民共和國勞動合同法》。

我們致力於保障員工福祉，不斷完善員工福利方案。成功通過試用期的全職員工可享受一系列有薪假期，包括生日假、育兒假、婚假及病假。該等福利不僅強調了個人重要時刻及健康需求的重要性，亦進一步彰顯我們對營造支持性及積極工作環境的承擔。我們希望幫助員工平衡職業責任與個人生活，確保他們作為團隊的重要成員感到被重視及關懷。



3.2.2 Diversity and Equal Opportunity

TWG strongly emphasises the significance of inclusivity and is committed to fostering a diverse workforce. Our Staff Handbook outlines clear policies that tackle issues of discrimination and harassment, referencing key anti-discrimination laws such as the Sex Discrimination Ordinance, Family Status Discrimination Ordinance, Disability Discrimination Ordinance, and Race Discrimination Ordinance in Hong Kong. In addition to our overarching group policies, we have instituted targeted recruitment and anti-discrimination measures specifically for our operations in Dongguan. These policies ensure equal opportunities for everyone, unequivocally opposing discrimination based on race, religion, age, nationality, social status, sexual orientation, gender identity, political beliefs, or disability.

To protect the rights and welfare of our employees, we have established an Employee Grievance Committee in Hong Kong. This committee is responsible for evaluating, implementing, and monitoring various complaints, including those concerning corruption, discrimination, harassment, and unfair treatment. To promote a secure reporting environment, we have introduced a Whistleblowing Policy that provides clear guidelines for employees to report any misconduct. Multiple channels for reporting are available, ensuring all concerns are addressed appropriately. When issues arise, the Group conducts detailed investigations and, if warranted, publishes comprehensive reports on the findings. We also offer extensive onboarding training to improve employees' understanding of ethical behaviour in the workplace. Throughout the reporting year, we are pleased to report that there were no incidents of non-compliance related to discrimination or harassment.

3.2.2 多元與平等機會

捷榮高度重視包容性，致力維護多元化的員工隊伍。我們的《員工手冊》明確制定處理歧視及騷擾問題的政策，並參考香港的主要反歧視法例，如《性別歧視條例》、《家庭崗位歧視條例》、《殘疾歧視條例》及《種族歧視條例》。除本集團的整體政策外，我們亦為東莞業務制定針對性的招聘及反歧視措施。該等政策確保每個人享有平等機會，堅決反對基於種族、宗教、年齡、國籍、社會地位、性取向、性別認同、政治信念或殘疾的歧視。

為進一步保障員工權利及福祉，我們已於香港成立員工申訴委員會。委員會負責評核、實施及監察各類投訴，包括涉及貪污、歧視、騷擾及不公平待遇的投訴。為促進安全舉報環境，我們制定《告密政策》，為員工舉報任何不當行為提供明確指引。我們提供多種舉報渠道，確保所有問題得到妥善處理。當問題出現時，本集團會進行詳細調查，並在必要時發佈完整調查報告。我們亦提供全面入職培訓，以提高員工對職場道德行為的理解。我們欣然宣佈，於報告年度內並無發生任何與歧視或騷擾相關的違規事件。



Environmental, Social and Governance Report

環境、社會及管治報告

3.2.3 Human and Labour Rights

The Group places a high priority on the protection of human and labour rights. We have instituted a range of comprehensive policies at both the group and business unit levels that comply with local regulations, firmly prohibiting the use of forced and child labour. Our commitment goes beyond simply banning non-voluntary employment; it encompasses all forms of coercion, including threats, violence, and slavery.

We strive to cultivate a non-coercive work atmosphere where employees can thrive in peace. Union representatives play a crucial role in facilitating dialogue between workers and management, collecting feedback to address any concerns. Regular internal audits are conducted to assess the presence of forced labour, ensuring that our dedication to human rights remains steadfast.

Throughout the reporting year, no instances of human and labour rights violations, including child or forced labour, were identified.

3.3 Employee Training and Development

TWG recognises that the success of our organisation relies heavily on the skills and knowledge of our employees. By fostering a culture of continuous learning, we aim to enhance both individual performance and organisational effectiveness. Our structured training programs are designed to support employees at every stage of their careers, ensuring they are well-equipped to meet the challenges of their roles and contribute to the company's success.

3.2.3 人權與勞工權利

本集團高度重視人權及勞工權利的保障。我們在集團及業務單位層面制定一系列全面政策，符合當地法規，堅決禁止使用強制勞工及童工。我們的承諾不僅限於禁止非自願就業，亦涵蓋所有形式的脅迫，包括威脅、暴力及奴役。

我們致力營造非強迫的工作氛圍，令員工安心發展。工會代表在促進員工與管理層對話、收集反饋以應對任何關注方面，發揮關鍵作用。我們定期進行內部審核，評估是否存在強制勞工，確保對維護人權的持守。

於報告年度，我們並無發現任何包括童工或強制勞工等侵犯人權和勞工權利的事例。

3.3 員工培訓與發展

捷榮認識到，我們組織的成功很大程度依賴員工的技能及知識。通過培養持續學習的文化，我們旨在提升個人表現及組織效能。我們架構清晰的培訓計劃旨在為員工職業生涯每個階段提供支持，確保他們能夠充分應對職責的挑戰，並為公司的成功作出貢獻。



Environmental, Social and Governance Report 環境、社會及管治報告

3.3.1 Training Opportunities

To ensure our employees are equipped with the necessary technical knowledge and skills to deliver quality work, we have established a robust training plan aligned with our Training Policies. This plan encompasses various aspects of talent development, cultural transformation, competency enhancement, and professional advancement. We facilitate orientation programs for new hires, helping them familiarize themselves with our organisational structure and operations. These programs also include specific training such as occupational health and safety, tailored to the unique requirements of their roles.

Throughout the year, we offer on-the-job training designed to enhance employees' technical, functional, and managerial skills. This training is customized to meet the specific needs and qualifications of their positions, covering diverse topics like food safety, quality control, environmental protection, human resource management, and legal compliance. For example, in Dongguan, we conducted crisis management and emergency supply training. Additionally, regular training sessions are organised for production staff to bolster their knowledge and ensure adherence to our stringent standards regarding food safety, good manufacturing practises, and production requirements.

Recognising the growing demand for digital skills, we have provided a series of digital upskilling workshops for our employees. These workshops cover essential topics such as data automation and visualization, utilising tools like Alteryx and Qlik Sense. Furthermore, we support our employees in maximizing their professional potential by offering subsidies for external job-related training upon request. Employees may apply for tuition assistance for training relevant to their current roles, contingent on supervisor approval. Those who have successfully completed their probation period and have been with the company for over a year with satisfactory performance are also eligible to apply for tuition assistance for training that aligns with the company's business objectives.

3.3.1 培訓機會

為確保員工具備必要技術知識及技能以交出高質量的工作表現，我們制定符合《培訓政策》的全面培訓計劃。計劃涵蓋人才發展、文化轉型、提升勝任能力及專業進步等多方面。我們為新員工提供入職培訓，幫助他們熟悉我們組織架構及營運。有關培訓亦包括針對其職能特殊要求的職業健康及安全培訓。

我們在過去一年提供在職培訓，旨在提升員工的技術、職能及管理技能。該培訓根據職位的特定需求及資格量身定制，涵蓋食品安全、品質控制、環境保護、人力資源管理和法律法規等多個主題。例如，我們在東莞開展危機管理和緊急供應培訓。此外，我們定期為生產員工組織培訓，增強他們的知識並確保遵守本集團在食品安全、良好生產規範及生產要求方面的嚴格標準。

考慮到對數碼技能日益增加的需求，我們為員工提供一系列數碼技能提升工作坊。有關工作坊涵蓋數據自動化及可視化等關鍵主題，使用Alteryx及Qlik Sense等工具。此外，我們支持員工盡量發揮其職業潛能，在接獲申請時對工作相關外部培訓提供津貼。員工只要經主管批准，即可申請與其當前職位相關的培訓費用津貼。試用期屆滿且在公司工作一年以上並表現良好的員工，亦具備資格申請學費補助，以參加符合公司業務目標的培訓。



Environmental, Social and Governance Report

環境、社會及管治報告

In line with our commitment to talent development, we have established a training management system to effectively control and implement training programs, including onboarding, pre-job training, ongoing training, and external training. For training assistance, employees can receive 50%–75% tuition reimbursement for self-initiated training, while the company covers all expenses for external training.

During the reporting year, total training hours reached 1,647 hours.

3.3.2 Career Progression

TWG actively encourages employees to pursue ongoing career development. Our appraisal system, which operates on a monthly and yearly basis, takes into account employees' performance, abilities, qualifications, and experience. This system not only facilitates performance improvement but also provides a transparent pathway for internal promotions and cross-departmental transfers. By offering these opportunities, we help employees explore their strengths, realize their potential, and ensure they have ample chances for development within the Group.

In terms of career advancement, our employee promotion policy emphasises that promotions are based on comprehensive evaluations of work performance, skills, and contributions to the company. Employees who demonstrate outstanding performance in their current roles and meet the requirements for higher positions can be nominated for promotion by their department heads. Additionally, employees must pass performance evaluations prior to receiving promotions.

為配合我們對人才發展的承諾，我們建立培訓管理系統，以有效控制及實施培訓計劃，包括入職培訓、入職前培訓、持續培訓及外部培訓。培訓資助方面，員工可獲得自發培訓的50%–75%學費報銷，外部培訓的全部費用則會由本公司承擔。

於報告年度，總培訓時數達1,647小時。

3.3.2 事業發展

捷榮積極鼓勵員工追求持續職業發展。我們的評核制度以月度及年度為基礎，考量員工的表現、能力、資格及經驗。這套制度不僅有助改善績效，也為內部晉升制度和跨部門調動機制提供具透明度的途徑。我們藉提供這些機會幫助員工發掘自身優點、發揮潛力，並確保他們在集團內有充分發展機會。

在職業晉升方面，我們的員工晉升政策強調基於工作表現、技能以及對公司貢獻的綜合評估作出晉升決定。員工若在現時崗位上表現優秀，並符合更高職位的要求，可由其部門主管提名晉升。此外，員工在獲晉升前必須通過績效評估。



CHAPTER 4 OUR ENVIRONMENT

At TWG, we are committed to minimising the environmental impact of our operations while continuously enhancing our environmental performance. Our enduring commitment to sustainability provides us with guidance on the Group's environmental management system and standards, which are also detailed in the IMS policy. Our operational guidelines and management approaches are carefully designed to ensure full compliance with all relevant environmental laws and regulations, encompassing air emissions, noise control, sewage discharge, and waste management.

To ensure compliance, the Dongguan plant has engaged an independent third-party organisation to assess our emissions of noise, fumes, and water. There were no instances of non-compliance with environmental laws and regulations in Hong Kong and Mainland China in 2024. Beyond compliance, our operations in Hong Kong and Dongguan have obtained certifications from internationally recognised standards, such as ISO 14001 Environmental Management Systems and Rainforest Alliance Certification, reflecting our dedication to sustainable practices.

To demonstrate our commitment to minimising environmental impacts, we have established group-wide environmental targets in areas of energy and water. The details and current progress are shown below.

第四章 我們的環境

捷榮致力將營運對環境的影響減至最低，同時不斷提升我們的環境表現。我們對可持續發展的長遠承諾詳述於綜合管理體系政策，並為我們提供有關本集團環境管理系統及標準的指引。我們的營運指引及管理方法乃經審慎制定，以確保完全符合所有相關環境法律及法規，包括廢氣排放、噪音控制、污水排放及廢物管理。

為確保合規性，東莞廠房已委聘獨立第三方機構，對噪音、廢氣及污水排放進行評核。於2024年，概無違反香港及中國內地環境法律及法規的事例。除合規外，我們於香港及東莞的業務已獲得國際認可的標準認證，如ISO 14001環境管理體系及雨林聯盟認證，反映我們踐行可持續發展常規的決心。

為表明我們對減少環境影響的承擔，我們已制定集團層面有關能源及水的環境目標。詳情及目前進展如下所示。

Environmental Targets For Our Operations in Hong Kong 香港營運據點的環境目標	Progress in 2024 2024年進展
Reduce water consumption by 1.3% by 2025 with a baseline year of 2019 以2019年為基準年，於2025年前減少1.3%耗水量	In progress 進展順利
Reduce electricity consumption by 1.2% by 2025 with a baseline year of 2019 以2019年為基準年，於2025年前減少1.2%電力消耗	Achieved 已達成



Environmental, Social and Governance Report

環境、社會及管治報告

Our Dongguan plant has also established both quantitative and qualitative environmental targets to benchmark and measure the progress towards our environmental goals. We conduct annual review on our performance to ensure that we are on the right track. We are delighted to announce that in 2024, the Dongguan plant successfully achieved all of its environmental objectives.

東莞廠房亦已制定定量及定性環境目標，以衡量及計量我們在環境目標方面所取得的進展。我們每年對表現進行評估，確保我們路線正確。我們喜見東莞廠房於2024年成功達致所有環境目標。

No. 編號	Environmental Targets 環境目標	Environmental Performance Indicator 環境績效指標
1	Eliminate incurrance of fire accidents 杜絕火災發生	Annual no. of fire accidents to be zero 年度火災次數為零
2	Eliminate leakage of hazardous chemicals 杜絕危險化學品洩漏	Annual no. of hazardous chemical leakage to be zero 年度危險化學品洩漏次數為零
3	Wastewater discharge meets specified standards 廢水排放達標	Meet the Local Standard of Guangdong Province “Discharge Limits of Water Pollution” (DB44/26-2001) 符合廣東省地方標準《水污染物排放限值》(DB44/26-2001)
4	Noise emission meets specified standards 噪音排放達標	Comply with the National Standard of the People’s Republic of China “Emission Standard for Industrial Enterprises Noise at Boundary” (GB12348-2008) 符合中華人民共和國國家標準《工業企業廠界環境噪聲排放標準》(GB12348-2008)
5	Air pollutant emissions meet specified standards 廢氣排放達標	Comply with Local Standard of Guangdong Province “Emission Limits of Air Pollutants” (DB44/27-2001) 符合廣東省地方標準《空氣污染物排放限值》(DB44/27-2001)
6	Emission of oily fumes meets specified standards 油煙排放達標	Comply with the National Standard of the People’s Republic of China “Emission Standard of Cooking Fume” (GB184383- 2001) 符合中華人民共和國國家標準《飲食業油煙排放標準》(GB184383-2001)
7	Hazardous waste treatment meets specified standards 危險廢棄物處理達標	Hazardous waste recycling rate to be 100% 危險廢棄物回收率為100%

TWG recognises the importance of promoting green office concepts among our employees in order to foster environmentally sustainable behaviours. To further enhance environmental awareness and stewardship, we conduct regular internal training on promoting sustainable living behaviours.

捷榮重視在員工當中推廣綠色辦公理念，以培養環境可持續的行為。為進一步提升環保意識及管理，我們定期進行內部培訓，推廣可持續的生活行為。



4.1 Energy Consumption and Air Emission

Energy management is a key priority for TWG, and we have implemented various initiatives to reduce energy consumption across our operations. In Hong Kong, we have been actively promoting green office practices to enhance energy efficiency and sustainability. These initiatives include replacing traditional lighting with LED lights and energy-efficient light tubes, which has increased our lighting coverage to 70%. Additionally, we have upgraded our equipment by replacing outdated electronic devices with those carrying the “Grade 1” energy label, the highest standard for energy efficiency. To further support our efforts, we educate staff on energy-saving practices through notices, emails, and our Office Automation (“OA”) system, fostering greater awareness of the importance of energy conservation. Moreover, we are exploring the implementation of a smart energy control system to optimise energy usage through advanced technology. These measures demonstrate our commitment to reducing our environmental footprint while promoting sustainable practices within the organisation. In Dongguan, we have achieved 80% coverage of LED lamps to enhance energy efficiency. We also regularly update our employees on energy conservation through notices, emails, and our office automation system to enhance their knowledge of energy-saving practises.

The Group’s major energy consumption is primarily associated with production and supply chain operations. To further reduce energy consumption, we have replaced liquefied petroleum gas with natural gas pipelines to support coffee roaster fuelling operations in Dongguan. The roaster’s afterburner in Hong Kong plant has been replaced with a water scrubber. The new roaster that uses town gas instead of diesel, aiming to reduce air emissions. This new roaster also includes filtration equipment to remove organic particles and odours from the flue gas, leading to a reduction in other air emissions. Similarly, the filtration equipment at the Dongguan plant helps reduce particle emissions during instant beverage production.

4.1 能源消耗及廢氣排放

能源管理是捷榮的主要優先事項，我們已於整個營運過程實施多項措施以減少能源消耗。我們在香港一直積極推廣綠色辦公室實踐，以提升能源效益及可持續發展。該等措施包括以LED燈及節能燈管取代傳統照明，照明覆蓋率提升至70%。此外，我們亦對設備進行升級，將過時的電子設備更換為貼有「一級」能源標籤(能源效益最高標準)的設備。為進一步支持我們有關工作，我們透過通告、電子郵件及辦公室自動化(「辦公室自動化」)系統教育員工節約能源的做法，提高他們對節能重要性的意識。再者，我們正探索實施智慧能源控制系統，透過先進技術優化能源使用。該等措施彰顯我們致力減少對環境的影響，同時在組織內推廣可持續實踐。在東莞，我們LED燈覆蓋率達80%，提高能源效益。我們亦定期以通告、電子郵件及辦公室自動化系統告知員工最新的節能措施，以加強他們對節能實踐的認知。

本集團的主要能源消耗主要與生產及供應鏈運作有關。為進一步減少能源消耗，我們已將液化石油氣替換為天然氣管道，以支持東莞咖啡烘焙業務。在香港廠房，咖啡炒爐的後燃機已由水洗滌器取代。新炒爐改用煤氣代替柴油，藉此減少廢氣排放。該新炒爐亦設有過濾設備，以去除煙氣中的有機顆粒和氣味，從而減少其他廢氣排放。東莞廠房的過濾設備同樣有助減少速溶飲料生產過程中的顆粒物排放。



Environmental, Social and Governance Report

環境、社會及管治報告

For our logistics arm, the Group continued to adopt Euro 5 diesel cars, which resulted in significant reductions in air pollution. To further reduce diesel consumption, our Logistics Team designed the shortest and most efficient routes based on geographical locations and performs regular review.

Our commitment to energy conservation was widely recognised. During the reporting year, we were honoured to receive Hong Kong Awards for Environmental Excellence Certification in the manufacturing and industrial service sector, reaffirming our dedication to exceptional environmental performance. Additionally, we continued to achieve the “Energywi\$e Certificate” under the Hong Kong Green Organisation Certification, attaining a “Good Level” rating. These accolades highlight our significant contributions to environmental protection and underscore our leadership in advancing environmental conservation and energy efficiency.

Compared to 2023, the energy intensity of TWG has decreased by 6% and the total energy consumption has decreased by 1% in 2024. Therefore, the Group has a total of 3,171.13 tonnes carbon dioxide equivalent (“tonne CO₂e”) greenhouse gas emission in the reporting year. Understanding the importance of emission management on our manufacturing process and transportation, we are striving to reduce energy usage and managing air emissions.

物流部門方面，本集團繼續採用歐盟五期柴油車輛，從而顯著減少空氣污染。為進一步減少柴油消耗，我們的物流團隊根據地理位置設計了最短和最高效的路線，並定期進行檢視。

我們對節約能源的堅持廣獲認可。於報告年度，我們榮獲香港環境卓越大獎（製造和工業服務界別），再次肯定我們對卓越環境表現的貢獻。此外，我們繼續獲香港綠色機構認證頒發「節能證書」，取得「良好級別」的評級。此等榮譽標誌我們於環保方面的重大貢獻，並突顯我們於推動環保及能源效益方面的領導地位。

2024年捷榮的能源密度較2023年減少6%，能源總耗量亦減少1%。因此，於本報告年度，本集團合共排放3,171.13噸二氧化碳當量（「噸二氧化碳當量」）的溫室氣體。我們明白排放管理對我們生產過程和運輸的重要性，正努力減少能源使用並管控廢氣排放。



4.2 Waste Management

At TWG, we are committed to implementing industry-leading waste management practises that aim focus on minimising waste generation and promoting sustainability. We continuously monitor the amount of waste we produce and ensure proper handling by segregating waste into categories such as general waste, recyclable waste, and hazardous waste from our manufacturing facilities and offices. To encourage recycling, we have established designated areas for collecting materials such as burlap, metal, plastic, and paper cardboard. These materials are regularly collected by certified recycling companies to ensure proper recycling processes.

4.2 廢棄物管理

捷榮致力奉行領先業界的廢棄物管理實踐，旨在盡量減少所產生廢棄物並促進可持續發展。我們持續監控產生的廢棄物數量，並將生產設施和辦公室廢棄物分為一般廢棄物、可回收廢棄物和有害廢棄物，以確保廢棄物得到妥善處理。為推動回收，我們設立指定區域收集粗麻布、金屬、塑料和紙板等材料。這些材料定期由經認證的回收公司收集，確保回收程序得宜。

Our 2024 Recycling Initiatives

我們於2024年的回收計劃

Battery Recycling: 1.35 KG
電池回收：1.35公斤

Paper Recycling: 83,070 KG
紙張回收：83,070公斤

Coffee Bean Husk: 1,451 KG
咖啡豆皮：1,451公斤

Burlap: 42,089 KG
粗麻布：42,089公斤

Plastics: 5,325 KG
塑料：5,325公斤

Metal: 438 KG
金屬：438公斤

We emphasise the proper handling of hazardous waste by storing items like fluorescent tubes, laboratory organic solvents, used chemical or organic solvent drums, and used machine oil separately in designated locations, in compliance with local regulations. Qualified service providers are responsible for collecting and recycling these materials, ensuring their safe disposal. During the reporting year, our Dongguan operations met the goal of 100% hazardous waste recycling.

我們重視妥善處理有害廢棄物，將熒光燈管、實驗室有機溶劑、用過的化學品或有機溶劑的廢桶以及用過的機油根據當地法規於指定區域與其他廢棄物分開存放。這些材料會由合資格服務供應商負責收集和回收，確保安全處置。於報告年度，我們的東莞營運實現了危險廢棄物回收率100%的目標。



Environmental, Social and Governance Report 環境、社會及管治報告

In our Dongguan plant, we have also taken proactive steps to comply with wastewater discharge regulations. A third-party organisation has been appointed to verify that our wastewater discharge is complied with all applicable laws and regulations, including Environmental Protection Law of the People's Republic of China, Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes, and other laws and regulations on environmental protection. To strengthen this effort, we have installed an online monitoring system for sporadic wastewater and signed agreements for the transfer as part of TWG's wastewater discharge monitoring and treatment program.

To actively encourage waste minimisation, we have implemented internal initiatives that promote reuse and recycling among our employees. Recycling containers have been strategically placed in different office locations to collect recyclable materials, which are then sent to certified external parties for reuse processing. Additionally, we extend the lifespan of old stationery by making it available in shared public areas for reuse by staff.

Since 2020, we have also introduced the Office Olympics Programme, a structured initiative designed to motivate employees to reduce paper and printer usage. Through tracking related results, such as reductions in paper consumption, we incorporated the outcomes into departmental objectives and key results ("OKRs") as part of the annual performance assessment. This integration ensures accountability and fosters a culture of continuous improvement in resource conservation.

在東莞廠房，我們亦積極採取措施遵守廢水排放法規。我們委託第三方核實我們的廢水排放符合所有適用的法律法規，包括《中華人民共和國環境保護法》、《中華人民共和國固體廢物污染環境防治法》以及其他環保相關法律法規。為加強這項工作，作為捷榮廢水排放監控及處理方案的一部分，我們安裝了陣發性廢水在線監控系統，並簽訂轉移協議。

我們實施內部措施，在員工當中推動重用及回收，積極鼓勵減廢。我們於不同辦公室地點策略性設置回收箱，以收集可回收材料，隨後將這些材料送往經認證的外部機構進行重用。此外，我們亦於共享公共區域提供舊文具供員工重用，以延長舊文具的使用壽命。

自2020年起，我們亦推出「辦公室奧運會」計劃，該計劃為一項激勵員工減少使用紙張和打印機的架構化計劃。透過追蹤相關結果，例如紙張消耗的減少，我們將結果納入部門目標及關鍵成果（「OKRs」），作為年度績效評估的一部分。該整合可確保問責性，並培養出持續改善資源保育的文化。



Environmental, Social and Governance Report

環境、社會及管治報告

Furthermore, we have implemented a departmental stationery order management system to limit unnecessary purchases of new stationery, reinforcing our commitment to reducing waste and promoting sustainable office operations. These efforts reflect our dedication to creating a more environmentally conscious workplace.

As a tea and coffee solutions company, we understand the significance of recycling coffee grounds. During the reporting year, we actively participated in the ECF Food Sharing and ECF Coffee Parade initiatives. 3,751 kg coffee grounds were collected since June 2022, and they were upcycled by “New Life Farm” into fertilizers.

4.3 Resource Consumption

The Group is committed to minimising resource consumption through efficient resource management to lessen the situation of resource paucity on the globe.

4.3.1 Water Consumption

To demonstrate our commitment to reserving water resources, we have developed a 1% annual target for water consumption reduction in Hong Kong. To achieve this goal, we regularly monitor water usage and consumption patterns across our operational units. This enables us to ensure that water taps and pipes are functioning properly. In the event of any malfunction, we promptly carry out maintenance work to minimise leakage and prevent unnecessary water waste.

In addition to these measures, we actively promote water conservation among our staff. Awareness is raised through the placement of signs in pantries and restrooms, reminding employees to use water responsibly. By combining regular maintenance with education and awareness, we aim to foster a culture of water conservation within the organisation and contribute to sustainable resource management.

此外，我們實施部門文具訂購管理系統，以限制採購不必要的新文具，強化我們對減少浪費和促進可持續辦公室營運的承諾。該等努力反映我們致力創造一個更具環保意識的工作環境。

作為一家茶葉和咖啡產品策劃服務公司，我們明白回收咖啡渣的意義。於報告年度，我們積極參加「食得滿FUN」及「咖啡巡禮」計劃。自2022年6月起，我們收集了3,751公斤咖啡渣，並交由「新生會農場」將其升級再造，轉化為肥料。

4.3 資源消耗

本集團致力通過有效資源管理將資源消耗降至最低，以緩解全球資源匱乏的狀況。

4.3.1 耗水

為彰顯我們對保護水資源的承諾，我們在香港制定每年減少1%用水量的目標。為實現該目標，我們定期監控各營運單位的用水量和耗水模式，使我們能確保水龍頭和水管正常運作。一旦發生任何故障，我們會即時進行維護工作，以減少滲漏，避免不必要的水資源浪費。

除了該等措施，我們亦積極向員工推廣節約用水，通過在休息間和洗手間放置提示來提高員工意識，提醒員工負責任地用水。透過將定期維護與加強教育和提高意識相結合，我們希望在組織內培養節約用水文化，並為可持續資源管理做出貢獻。



Environmental, Social and Governance Report

環境、社會及管治報告

4.3.2 Paper Consumption

As part of our commitment to reducing paper consumption in office operations, we set an annual target of achieving a 3% reduction in paper usage in Hong Kong. In 2024, the Company has exceeded this goal, achieving an impressive 6% reduction from 2023. During the reporting year, we have newly adopted a digital solution to streamline the purchase order process through Robotic Process Automation. Together with our long-established OA system, we strive to digitalise the daily operational paperwork and reduce the need for paper copies. This system not only streamlines workflows but also reduces the risk of human error, enhancing efficiency.

To further encourage paper conservation, we regularly monitor monthly paper usage across departments and actively promote paper-saving practices. These efforts include sharing tips with employees through email reminders and displaying posters in the office. By combining technology with awareness, we continue to make meaningful progress towards sustainable office operations.

4.3.3 Product Packaging

At TWG, we are fully aware of the negative environmental impacts associated with single-use packaging. As a result, we have invested significant effort in researching sustainable packaging solutions. In order to mitigate these environmental impacts, we have adopted ecologically friendly adhesive and ink for printing the aluminium film on our packaging, which is manufactured in Dongguan.

4.3.2 紙張消耗

作為我們對減少辦公室運作用紙承諾的一部分，我們在香港設立每年實現用紙量減少3%的目標。於2024年，本公司已超越該目標，用紙量較2023年大幅減少6%。於報告年度內，我們新採用一套數碼化解決方案，透過機器人流程自動化精簡採購訂單流程。再加上我們長久以來建立的辦公室自動化系統，我們致力將日常營運文書工作數碼化，並減少使用紙本文件的需求。該系統不僅有助精簡流程，也能減少人為錯誤的風險，提高工作效率。

為進一步推動節約用紙，我們定期監察各部門每月的用紙量，並積極推廣節約用紙做法。該等努力包括以提示電郵及在辦公室張貼海報向員工提供節約用紙錦囊。透過將提升技術與提高意識相結合，我們繼續在可持續辦公室營運方面取得良好進展。

4.3.3 產品包裝

捷榮充分意識到一次性包裝對環境的負面影響。因此，我們致力研究以可持續包裝解決此問題。為減輕這些環境影響，在東莞生產的產品，其包裝上的鋁膜已採用環保膠水和環保油墨來印刷。



Environmental, Social and Governance Report

環境、社會及管治報告

4.3.4 Coffee and Tea's Impact on the Environment

As a coffee and tea supplier, we understand the interconnection between the environment and the production of these crops. Land modification for coffee and tea cultivation can potentially lead to a loss of biodiversity, while the use of agrochemicals and pesticides can contribute to land pollution. Although these environmental issues may not have an immediate impact on our business operations, we recognise our responsibility to prevent indirect environmental repercussions by implementing sustainable supplier management practises. Further details regarding our sustainable practises are disclosed in the Supporting Sustainable Procurement section.

4.4 Climate Change

The Group acknowledges climate change as a significant global challenge and recognises its impact on both TWG's business and our responsibility to minimise climate risks while enhancing climate resilience. Throughout the years, we have continuously strengthened our climate disclosure by focusing on four key pillars: Governance, Strategy, Risk Management, and Metrics and Targets, following the recommendations of the TCFD.

4.4.1 Governance

To oversee climate-related matters, the Board conducts annual meeting where climate risks and management strategies, identified risks, and mitigation measures are reviewed and reported regularly. The RMOC Team, consisting of key managers, representatives from different business units, and relevant department heads, is responsible for identifying, reviewing, and monitoring ESG risks, including climate-related risks. Additionally, the Operation Control Department conducts an annual review of the effectiveness of the risk management and internal control system.

4.3.4 咖啡和茶葉對環境的影響

作為咖啡和茶供應商，我們明白環境與咖啡和茶葉作物相互之間的聯繫。為遷就咖啡和茶葉的種植而使土地產生變化，可能導致生物多樣性喪失，而農藥和殺蟲劑的使用可造成土地污染。儘管環境問題不會對我們的業務營運產生即時影響，但我們明白有責任通過實施可持續供應商管理實踐，防止間接的環境影響。有關我們可持續實踐的進一步詳情於「支持可持續採購」一節內披露。

4.4 氣候變化

本集團知悉氣候變化是一項重大的全球性挑戰，並深明氣候變化對捷榮業務的影響，對於盡量降低氣候風險並增強氣候抵禦力，我們亦深感責無旁貸。多年來，我們已按照水TCFD的建議，持續加強集中於四個關鍵支柱的氣候披露：管治、策略、風險管理，以及指標及目標。

4.4.1 管治

董事會每年舉行會議對氣候相關事宜進行監督，會上定期審查和匯報氣候風險和管理策略、已識別風險及減緩措施。由來自不同業務部門的主要管理人員和代表以及相關部門主管組成的風險管理及營運監控小組負責識別、審查和監察 ESG 風險，包括氣候相關風險。此外，營運監控部每年檢討風險管理及內部監控系統的有效性。



Environmental, Social and Governance Report

環境、社會及管治報告

For details of the climate risk governance structure, please refer to ESG Governance section.

Our Climate Change Policy outlines our approach to climate mitigation, resilience, and adaptability within the Group. This policy provides guidance on addressing climate risks in areas such as energy efficiency and conservation, renewable energy utilisation, packaging, raw material sourcing, waste management, and GHG emissions. By doing so, we aim to raise awareness of sustainability and environmental issues across all our operations. To ensure continuous applicability and compliance, the policy undergoes regular examination.

4.4.2 Strategy

To effectively address the challenges posed by climate change and enhance our disclosure on its impacts, the Group has planned to strengthen our climate change management capabilities. Our aim is to gradually align with the TCFD recommendation framework by 2025, which aligned with the listing rule requirements of HKEX.

As part of our risk management process, we will identify significant physical and transition risks that may affect our business and supply chain. In the forthcoming reporting years, the Group will undertake climate scenario analysis and risk mapping exercises to project potential climate outcomes. These exercises will enable us to develop concrete approaches to address risks and prevent negative impacts on our business.

有關我們氣候風險管治架構的詳情，請參閱「ESG管治」章節。

我們的氣候變化政策概述我們在集團內減緩氣候變化、建立抵禦力和適應力的方針。該政策為應對能源效益和節能、可再生能源的使用、包裝、原材料採購、廢棄物管理及溫室氣體排放等領域的氣候風險提供指引。我們旨在藉此於所有營運中提高對可持續性及環境議題的意識。為確保持續適用及合規，我們會定期審視政策。

4.4.2 策略

為有效應對氣候變化帶來的挑戰和增強對其影響的披露，本集團已計劃加強氣候變化管理能力。我們定下2025年前逐步符合TCFD建議框架的目標，以符合香港交易所上市規則的要求。

作為風險管理流程一部分，我們會識別可能影響我們的業務及供應鏈的重大實體及過渡風險。於往後的報告年度，本集團將進行氣候情景分析及風險對應，以預測潛在氣候結果。這些工作將使我們能夠制定具體方法來應對風險並防止對我們業務產生負面影響。



Environmental, Social and Governance Report

環境、社會及管治報告

4.4.3 Risk Management

To enhance our climate risk assessment, we have engaged a third-party consultant. Considering the nature of our business and geographical locations, we have identified material climate risks across our operations and supply chain. This comprehensive identification of risks provides the Group with a more holistic view for managing specific climate risks. The material risks were reviewed in a Board meeting, where internal discussions and evaluations took place. The following tables illustrate the physical and transition risks identified for TWG.

4.4.3 風險管理

我們委聘第三方顧問以加強我們的氣候風險評估。考慮到我們的業務性質及地理位置，我們識別出營運及供應鏈中的重大氣候風險。全面的風險識別讓本集團可通盤審視特定氣候風險的管理。董事會在會議上進行內部討論和評估以審視重大風險。下表說明捷榮所識別的實體及過渡風險。

Risk Type 風險類型	Risk 風險	Expected Impact 預期影響
Physical Risk – Acute 實體風險 – 急性	Typhoon/Extreme precipitation 颱風／極端降雨	Abnormal weather poses damages on crops growing and factory facilities, leading to raw material price increase with drop in supply, additional maintenance cost and production interruption. 異常天氣對農作物生長和工廠設施造成損害，導致原材料價格上漲，供應減少，新增額外的維修成本和導致生產中斷。
	Water stress 缺水	Coffee and tea crops have high demands for fresh water and there is high competition in water withdrawal in various suppliers' locations. 咖啡和茶葉作物對淡水的需求量大，各個供應商所在地的取水競爭激烈。
	Drought 乾旱	Drought affects the water supply for business operations and growth of raw materials. 乾旱影響企業營運的供水和原材料的生長。
Physical Risk – Chronic 實體風險 – 慢性	Extreme heat/ temperature rise 極熱／溫度升高	Temperature rise leads to increase of operation cost with higher demand on air-conditioning and lower production of raw materials. 溫度升高導致營運成本增加、對空調的需求增加、原材料的產量下降。
	Sea level rise 海平面上升	Sea level rise may flood and damage existing assets in coastal areas. It may affect the company's strategic planning and development with the assets' locations. 海平面上升可能會淹沒和破壞沿海地區的現有資產。這可能會影響本公司的策略規劃及資產所在地的發展。



Environmental, Social and Governance Report

環境、社會及管治報告

Risk Type 風險類型	Risk 風險	Expected Impact 預期影響
Transition Risk — Policy and legal risk 過渡風險 — 政策及法律風險		Aggressive government policies are anticipated in Mainland China and Hong Kong for enforcing the transition to a low-carbon economy, including developing new energy to achieve carbon peak and carbon neutrality, and enhancing environmental disclosure. 預計中國內地和香港政府將推出積極政策，以落實過渡至低碳經濟，包括開發新能源以實現碳達峰和碳中和，以及加強環境信息的披露。
Transition Risk — Technology Risk 過渡風險 — 技術風險		The technology transformation might lead to the displacement of the old systems and machines. 技術轉型可能導致舊系統和機器的淘汰。
Transition Risk — Reputational Risk 過渡風險 — 聲譽風險		Failure to actively respond to climate change will affect the public's overall evaluation of the company and increase reputational risks. 不積極應對氣候變化將影響公眾對本公司的整體評價，使聲譽風險增加。
Transition Risk — Market risk 過渡風險 — 市場風險		Customers and investors have higher expectations for green food and beverage operations. 客戶和投資者對綠色食品和飲料業務有更高的期望。

In our pursuit of sustainability, the Group actively promotes and invests in technologies that offer sustainable alternatives for goods and services. Our procurement programmes consider environmental impacts, and we provide training to employees to raise awareness of the consequences of their actions. KPIs and goals are set to monitor their activities and reduce negative environmental effects.

為實現可持續發展，本集團積極推廣和投資能為商品和服務提供可持續替代品的技術。我們的採購計劃將環境影響納入考慮之列，又為員工提供培訓，提高他們對其行為後果的意識，並訂立關鍵績效指標及目標，監察他們的活動，減少對環境的負面影響。



Environmental, Social and Governance Report 環境、社會及管治報告

In addition to the energy consumption reduction measures outlined in the Energy Consumption and Air Emission section, we have developed mitigation actions to address the climate risks identified within our supply chain. In terms of general climate risk management in procurement, we evaluate local climate conditions and analyse the potential impacts on coffee and tea crops in the short and long term. We collect annual reports from our suppliers and organisations such as the Agricultural Society of the USA to gain a comprehensive understanding. This information aids us in making informed decisions when purchasing raw materials. Furthermore, to reduce reliance on a single supplier from a specific region and ensure consistent product supply, we diversify our sources by purchasing coffee and tea from various vendors. We continually expand our product sourcing pipeline and maintain a list of approved suppliers as contingency measures in case our primary supply source is impacted.

4.4.4 Metrics and Targets

TWG has established a collective objective for energy consumption in the short term, which is outlined in the relevant sections under “Our Environment.” Furthermore, the Group intends to explore the possibility of formulating long-term climate-related targets at a later stage. To access information on our climate-related performance, including scope 1 and scope 2 emissions, please refer to the Performance Data Summary.

除「能源消耗及廢氣排放」章節中概述的減少能耗措施外，我們亦實行減緩措施以解決我們在供應鏈中識別的氣候風險。對於採購業務的一般氣候風險管理，我們評估當地氣候狀況，並分析咖啡和茶葉作物於短期及長期可能受到的影響。我們索閱供應商及美國農業協會等組織的年度報告，從而獲得全面了解。該等資料有助我們在採購原材料時作出明智決定。此外，為減少依賴來自特定地區的單一供應商並確保產品供應穩定，我們從各種貨源向多家供應商購買咖啡和茶葉。我們不斷擴充產品採購管道，並備存認可供應商名單，作為當主要供應來源受到影響時的應急措施。

4.4.4 指標及目標

捷榮已制定短期能源消耗的集體目標，在「我們的環境」下的相關章節概述。此外，本集團有意探討往後階段制定長期氣候相關目標的可能性。如欲了解我們的氣候相關績效，包括範圍1及範圍2排放，請參閱「績效數據摘要」。



CHAPTER 5 OUR COMMUNITY

TWG is aware of its obligation to serve the community and give back to society. Together with our partners and employees, the Group contributed HK\$141,000 and 120 hours of community service during the reporting year.

5.1 Promotion of Coffee Culture

The Coffee Academy programme in Dongguan is one of our key commitments to community investment and cultural enrichment. By promoting professional coffee-making skills and sharing knowledge with passionate individuals, the programme not only nurtures talent but also fosters a deeper appreciation for coffee culture. This initiative serves as a platform to empower local communities, providing opportunities for personal and professional growth while strengthening social cohesion.

Empowering Communities Through Coffee Education

At TWG, we believe that corporate success should go hand in hand with social progress. As a result, we actively engage in community development, driving social inclusion and sustainable growth through impactful initiatives. In collaboration with the Hengli Social Governance Collaborative Innovation Centre, we established the TWG Coffee Academy, dedicated to equipping individuals with professional coffee brewing skills and empowering them to build potential careers in the coffee industry. Beyond technical training, the Coffee Academy fosters a culture of giving back, encouraging participants to contribute to society through volunteerism, extending the value of their learning beyond the classroom.

In 2024, the Coffee Academy entered its eighth year, with 290 individuals having benefited from the programme since its inception. During the reporting period, we expanded our reach by introducing a wider range of community initiatives, ensuring participants gain hands-on experience and industry insights. For example, the Public Coffee Bar provided training programmes designed to support young entrepreneurs and cultivate the next generation of coffee industry leaders. Additionally, the Coffee Academy has played a crucial role in enhancing the personal and professional development of underprivileged individuals, enabling them to realize their full potential through coffee.

第五章 我們的社區

捷榮知道其有義務服務社區並為社會作出貢獻。在合作夥伴及全體員工的共同努力下，本集團於報告年度共捐款141,000港元及參與120小時的社區服務。

5.1 推廣咖啡文化

東莞的公益咖啡學院為我們對社區投資及文化提升的重要承諾之一。透過推廣專業的咖啡製作技巧，並與咖啡愛好者分享知識，該計劃不僅能培育人才，亦可培養人們對咖啡文化更深刻的鑒賞力。此項計劃可作為賦能當地社區的平台，提供個人與專業成長的機會，同時強化社會凝聚力。

咖啡傳承與社區賦能

捷榮堅信企業的成功應與社會的進步並行。因此，我們積極參與社區建設，推動社會共融與可持續發展。我們與橫瀝社會治理協同創新中心攜手合作，合營公益咖啡學院，致力於培養個人專業咖啡製作技能，助力其發展職業潛能。公益咖啡學院不僅專注於技能培訓，更倡導回饋文化，鼓勵學員透過志願服務貢獻社會，令其收穫延綿更廣。

2024年，公益咖啡學院邁入成立的第八年，累計290位學員受益於該計劃。於報告年度，我們進一步擴大公益咖啡學院的影響力，並推出更多元化的社區計劃，確保學員獲得實習經驗與產業知識。例如，我們的益企啡吧專為年輕創業者提供青年創業培訓，培養新一代的咖啡產業領袖。此外，公益咖啡學院亦積極提升弱勢群體的個人與職業發展能力，讓更多人透過咖啡實現自我價值。



Environmental, Social and Governance Report

環境、社會及管治報告

For years, we remain committed to using coffee as a catalyst for empowerment, social inclusion, and lasting positive impact. We believe that every cup of coffee has the power to spark change.

多年來，我們始終堅守初心，以咖啡為橋樑，推動個人賦能、促進社會共融，並創造深遠且持續的正面影響。我們相信，每一杯咖啡，都是改變的契機。



Management Upskilling at Hengli Social Governance Collaborative Innovation Centre
橫瀝社會治理協同創新中心的管理提升課程



Coffee Skills Training Programme in Gekeng Village
隔坑村的咖啡技能培訓計劃



“Coffee Store Manager Experience” — Youth Entrepreneurship Training Programme
「益企啡吧模擬店長」— 青年創業培訓計劃



University Student Visits and Winter Internship Training
大學生參觀與冬季實習訓練





Environmental, Social and Governance Report 環境、社會及管治報告

5.2 Local Community Development

At TWG, we are committed to fostering meaningful connections with the communities we serve. Through volunteering, donations, and sponsorships, we empower our employees to actively contribute to community growth and well-being.

Youth Development

We are dedicated to shaping the talents of tomorrow by investing in the growth and development of local youth. Over the past years, we have been actively supporting initiatives that bridge the gap between education and the professional world.

During the reporting year, we continued our partnership with the Business-School Partnership Programme (“BSPP”), an initiative organised by the Education Bureau of HKSAR. This programme is designed to enhance students’ job skills and workforce readiness, empowering them to excel in the modern labour market.

Besides, our TWG Work Experience Programmes provided students with valuable internship opportunities, equipping them with hands-on experience and practical skills to build their career aspirations. These programmes enable young people to gain important insights into professional environments, fostering confidence and readiness for future challenges.

5.2 本地社區發展

捷榮致力與我們服務的社區建立具意義的聯繫。通過志願活動、捐贈及贊助，我們赋能員工積極促進社區發展及福祉。

青少年發展

我們致力透過投資本地青年的成長與發展以塑造未來人才。過去數年來，我們一直積極支持縮短教育與專業領域之間差距的活動。

於報告年度，我們繼續與香港特別行政區教育局舉辦的「商學院合作計劃」建立夥伴關係。此計劃旨在提升學生的工作技能並為就業作準備，使他們能於現代勞動市場中脫穎而出。

此外，捷榮的工作體驗計劃為學生提供寶貴實習機會，讓他們掌握實際經驗和實用技能，從而建立事業抱負。此等計劃讓年輕人獲得對專業環境的重要洞察，培養自信心，為未來挑戰作好準備。



TWG Work Experience Programmes
捷榮工作體驗計劃



Environmental, Social and Governance Report 環境、社會及管治報告

Volunteering, Donation and Sponsorship

In addition to our commitment to promoting coffee culture and nurturing young talents, we remain deeply dedicated to serving our community. Our volunteer team plays an active role in addressing societal needs, offering care to the underprivileged, and supporting community partners through financial aid and in-kind donations.

During the reporting year, we continued we continued our support for the McDonald's Kidathon to raise funds for Ronald McDonald House Charities. Our contributions included 20 volunteering hours and a \$30,000 donation, earning us recognition as a Corporate Charity Run (Silver) supporter.

We also participated in the YO! Let's Walk the Road 2024 campaign organised by the Youth Outreach which aims to raise public awareness about local at-risk youths. As part of this initiative, we donated \$40,000, reinforcing our commitment to empowering vulnerable young individuals and supporting their development.

As a regular donation partner of the InspiringHK Sports Foundation, we contributed \$60,000 to promote local youth sports development. By encouraging participation in sports, we aim to inspire young people to build confidence, discipline, and teamwork.

We also continued to donate food and beverage products to community organisations. This year, we sent food and beverages to Feeding Hong Kong, Food for Good and New Life Psychiatric Rehabilitation Association to support those in need.

義工活動、捐款及贊助

除致力推廣咖啡文化及培育年輕人才外，我們亦持續致力服務社區。我們的義工團隊積極回應社會需要，為弱勢社群提供關懷，並透過財務援助和實物捐贈支持社區夥伴。

於報告年度，我們繼續支持麥當勞兒童愛心馬拉松活動，為麥當勞叔叔之家慈善基金籌款。我們貢獻包括20小時的義工服務及30,000港元捐款，為我們帶來「企業慈善跑(銀)支持者」殊榮。

我們亦參加由協青社舉辦的「協青慈善行2024」活動，旨在提高公眾對本地邊緣青少年的關注。作為此項活動一部分，我們捐出40,000港元，加強我們對賦能弱勢青少年及支持他們發展的承諾。

作為凝動香港體育基金的常規捐款夥伴，我們捐出60,000港元以推動本地青少年體育發展。透過鼓勵參與體育活動，我們希望啟發青少年建立自信、紀律及團隊精神。

我們亦繼續向社區組織捐贈食物及飲品。今年，我們向樂餉社、惜食堂及新生精神康復會送出食物及飲品，以支援有需要人士。



Environmental, Social and Governance Report

環境、社會及管治報告

PERFORMANCE DATA SUMMARY

績效數據摘要

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Environmental Performance Indicators 環境績效指標				
Greenhouse gas (GHG) emissions 溫室氣體排放量				
Direct GHG emissions (Scope 1)¹ 直接溫室氣體排放量(範圍1) ¹	tCO₂e 噸二氧化碳當量	1,511.07	1,550.39	1,119.86
HCFC-22 氯二氟甲烷	tCO ₂ e 噸二氧化碳當量	45.08	41.16	44.00
Town Gas 煤氣	tCO ₂ e 噸二氧化碳當量	17.82	12.81	11.34
LPG ² 液化石油氣 ²	tCO ₂ e 噸二氧化碳當量	0	446.21	386.96
Unleaded petrol for vehicle 汽車無鉛汽油	tCO ₂ e 噸二氧化碳當量	26.64	35.74	36.51
Diesel for plant use 廠房柴油	tCO ₂ e 噸二氧化碳當量	575.67	492.29	442.76
Diesel for vehicle 汽車柴油	tCO ₂ e 噸二氧化碳當量	140.64	146.55	198.29
Natural Gas ³ 天然氣 ³	tCO ₂ e 噸二氧化碳當量	705.22	402.13	—
GHG removals from newly planted trees ⁴ 新種植樹木的溫室氣體清除量 ⁴	tCO ₂ e 噸二氧化碳當量	0	-26.50	—

¹ Direct GHG emissions (Scope 1) includes carbon dioxide, methane, nitrous oxide generated from the combustion of fuels in stationary combustion sources and vehicles and is calculated based on the emission factors in the "Appendix 2: Reporting Guidance on Environmental KPIs" updated on 31 December 2024 and published by the HKEx. The global warming potential is referred to in the Sixth Assessment Report of the Intergovernmental Panel on Climate Change ("IPCC"). The Group has adopted the "operational control" approach for defining its organisational boundary for the purpose of Scope 1, 2 and 3 GHG accounting and reporting.

直接溫室氣體排放(範圍1)包括固定源及車輛使用燃料所產生的二氧化碳、甲烷及一氧化二氮；並根據聯交所出版，於2024年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》中的排放因素計算。政府間氣候變化專門委員會(「IPCC」)的第六次評估報告中提及全球暖化的潛在情況。在溫室氣體會計及匯報方面，本集團採用「營運控制權」法來界定其組織範圍。

² The Company has phased out the consumption of LPG in 2024.

本公司已於2024年逐步停止使用液化石油氣。

³ Relevant figure was disclosed from FY2023 onwards due to the new adoption of natural gas during the reporting period.

由於在報告期間新採用天然氣，相關數字自2023年度起披露。

⁴ Relevant figure was disclosed from 2023 onwards. The Company has no newly planted trees in 2024.

相關數字自2023年度起披露。本公司於2024年度並無新種植樹木。



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Environmental Performance Indicators 環境績效指標				
Greenhouse gas (GHG) emissions 溫室氣體排放量				
Indirect GHG emissions (Scope 2)^{5, 2} 間接溫室氣體排放量(範圍2) ^{5, 2}	tCO₂e 噸二氧化碳當量	1,660.06	1,914.27	2,126.06
Town Gas ² 煤氣 ²	tCO ₂ e 噸二氧化碳當量	3.83	2.89	2.56
Electricity purchased 外購電力	tCO ₂ e 噸二氧化碳當量	1,656.23	1,911.38	2,123.50
• Hong Kong 香港	tCO ₂ e 噸二氧化碳當量	346.79	356.08	435.33
• PRC 中國	tCO ₂ e 噸二氧化碳當量	1,309.44	1,555.30	1,688.17
Total GHG emissions (Scope 1+2) 溫室氣體總排放量(範圍1+2)	tCO₂e 噸二氧化碳當量	3,171.15	3,464.66	3,245.92
GHG emissions intensity 溫室氣體排放密度	tCO₂e/tonne of product 噸二氧化碳當量/ 噸產品	0.310	0.357	0.416
Scope 3 GHG Emission: Business Travel ⁶ 範圍3溫室氣體排放量：商務旅行 ⁶	tCO ₂ e 噸二氧化碳當量	9.50	5.68	—

⁵ Indirect GHG emissions (Scope 2) are generated from the consumption of Towngas and purchased electricity by the Company. The emissions factors for Hong Kong-based operations are adopted from the latest sustainability reports published by the Hong Kong and China Gas Company Limited (Towngas) in 2023 and the CLP Power Hong Kong Limited in 2023; the emissions factors for the mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China.

間接溫室氣體排放(範圍2)由消耗煤氣及本公司外購電力所產生。對於以香港為基地的運營，排放因子是根據香港中華煤氣有限公司於2023年及中華電力有限公司於2023年發佈的最新可持續發展報告進行計算；以中國內地為基地的運營，排放因子乃參考中華人民共和國生態環境部數據進行計算。

⁶ Relevant figures have been disclosed from 2023 onwards. Emissions data relating to air travel by the employees of the Group was based on the International Civil Aviation Organization Carbon Emissions Calculator ("ICAO").

相關數字自2023年度起披露。涉及本集團僱員航空旅遊的排放數據是根據《國際民航組織碳排放計算器》(「國際民航組織」)計算。



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Environmental Performance Indicators 環境績效指標				
Energy consumption⁷ 能源消耗⁷				
Diesel for plant use 廠房柴油	Litre 升	220,000	188,133	169,200
LPG 液化石油氣	KG 千克	0	147,897	128,258
Unleaded petrol for vehicle 汽車無鉛汽油	Litre 升	9,983	13,393	13,484
Diesel for vehicle 汽車柴油	Litre 升	53,154	55,561	75,127
Town Gas ² 煤氣 ²	Unit 度	6,979	5,017	4,440
Electricity purchased ³ 外購電力 ³	kWh 千瓦時	3,329,453	3,640,190	3,215,429
Natural Gas 天然氣	m ³ 立方米	372,952	188,918	—
Total energy consumption⁷ 能源消耗總量⁷	kWh 千瓦時	10,362,310	10,488,204	7,801,184
Energy Intensity ⁷ 能源密度 ⁷	kWh/tonne of product 千瓦時/噸產品	1,012	1,082	999

⁷ Energy consumption from fossil fuels in the use of stationary combustion sources and vehicles is calculated with reference to “Appendix 2: Reporting Guidance on Environmental KPIs” updated on 31 December 2024 and published by the HKEx.

固定源及車輛使用的化石燃料的能源消耗為參考聯交所出版，於2024年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》。



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Environmental Performance Indicators 環境績效指標				
Air emissions⁸ 空氣排放⁸				
Nitrogen oxides (“NOx”) 氮氧化物(「NOx」)	kg 千克	532.88	30.76	—
Sulphur oxides (“SOx”) 氧化硫(「SOx」)	kg 千克	1.01	1.24	—
Particulate matter (“PM”) 顆粒物(「PM」)	kg 千克	52.57	NA 不適用	—
Water consumption 耗水量				
Total water consumption 總耗水量	m³ 立方米	16,531	15,808	22,912
Water consumption intensity 耗水密度	m ³ /tonnes of product 立方米/噸產品	1.61	1.63	2.93
Waste management and packaging materials 廢棄物管理及包裝材料				
Total hazardous waste produced and recycled 所產生有害廢棄物總量	tonne 噸	1.04	1.16	2.0
Hazardous waste intensity 有害廢棄物密度	tonnes/tonnes of product 噸/噸產品	0.0001	0.0001	0.0003
Total non-hazardous waste produced 所產生無害廢棄物總量	tonne 噸	167.4	167.65	163.6
General Waste 一般廢棄物	tonne 噸	35.00	33.00	—

⁸ Air emissions are generated from the consumption of Liquefied Petroleum Gas (“LPG”), Towngas, petrol and diesel fuel. The Emission Factors adopted are based on Appendix 2: Reporting Guidance on Environmental KPIs updated on 31 December 2024 and published by the HKEx. Relevant figure was disclosed from 2023 onwards. As distance travelled by vehicles data is not available, the NOx and PM emission data from vehicles are excluded in 2023. 大氣排放乃因消耗液化石油氣(「液化石油氣」)、煤氣、石油及柴油燃料而產生。排放因素乃按聯交所刊發，於2024年12月31日更新的《附錄二：環境關鍵績效指標匯報指引》。相關數字自2023年度起披露。由於並無車輛行使距離的數據，故於2023年剔除車輛的氮氧化物及懸浮微粒的排放數據。



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Environmental Performance Indicators 環境績效指標				
Total non-hazardous waste recycled 無害廢棄物回收總量	tonne 噸	132.37	134.65	130.10
Paper 紙	tonne 噸	83.07	88.63	90.30
Metal 金屬	tonne 噸	0.44	0.55	0.90
Plastics 塑料	tonne 噸	5.33	7.75	13.80
Burlap 粗麻布	tonne 噸	42.09	36.18	25.10
Coffee bean husk 咖啡豆皮	tonne 噸	1.45	1.54	—
Non-hazardous waste intensity 無害廢棄物密度	tonnes/tonnes of product 噸／噸產品	0.016	0.017	0.021
Total packaging material 包裝材料總量	tonne 噸	1,066	1,035	938
Paper 紙	tonne 噸	757	740	714
Plastic 塑料	tonne 噸	308	295	224
Major packaging materials intensity 主要包裝材料密度	tonnes/tonnes of product 噸／噸產品	0.104	0.107	0.120



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Social Performance Indicators 社會績效指標				
Employee profile (as of December 31, 2024) 僱員資料(截至2024年12月31日)				
Total workforce 僱員總數	no. of people 人數	374	398	407
Total workforce by employment contract 按僱傭合約劃分的僱員總數				
Permanent 長期	no. of people 人數	371	395	400
Contract 合約	no. of people 人數	3	3	7
Total workforce by employment type 按僱傭類型劃分的僱員總數				
Full-time 全職	no. of people 人數	371	398	400
Part-time 兼職	no. of people 人數	3	0	7
Total workforce by gender 按性別劃分的僱員總數				
Male 男性	no. of people 人數	221	232	233
Female 女性	no. of people 人數	153	166	174
Total workforce by age group 按年齡組別劃分的僱員總數				
30 or under 30歲或以下	no. of people 人數	42	49	50
31-50 31-50歲	no. of people 人數	242	262	269
Above 50 50歲以上	no. of people 人數	90	87	88
Total workforce by geographic region 按地區劃分的僱員總數				
Hong Kong 香港	no. of people 人數	198	195	209
Mainland China 中國內地	no. of people 人數	176	203	198



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Social Performance Indicators 社會績效指標				
Employee turnover 僱員流失				
Employee turnover rate 僱員流失比率	%	18.72%	21.05%	23.09%
Employee turnover rate by gender 按性別劃分的僱員流失比率				
Male 男性	%	17.65%	21.12%	23.73%
Female 女性	%	20.26%	20.96%	22.29%
Employee turnover rate by geographic region 按地區劃分的僱員流失比率				
Hong Kong 香港	%	13.13%	27.18%	22.85%
Mainland China 中國內地	%	25.00%	15.20%	23.32%
Employee turnover rate by age group 按年齡組別劃分的僱員流失比率				
30 or under 30歲或以下	%	33.33%	26.53%	54.00%
31-50 31-50歲	%	17.36%	19.01%	21.19%
Above 50 50歲以上	%	15.56%	24.14%	17.05%
Occupational health and safety 職業健康及安全				
Total number of work-related fatalities 因工作關係而死亡的總人數	no. of people 人數	0	0	0
Work-related fatalities rate 因工作關係而死亡的比率	Per 200,000 work hours 每200,000 工作小時	0	0	0
Lost days due to work injury 因工傷損失工作日數	Days 日數	153.5	138	310



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Social Performance Indicators 社會績效指標				
Development and training 發展及培訓				
Percentage of employees trained 受訓僱員百分比	%	107%	131%	93%
Percentage of employees trained by gender 按性別劃分的受訓僱員百分比				
Male 男性	%	58%	58%	56%
Female 女性	%	42%	42%	44%
Percentage of employees trained by employee category 按僱員類別劃分的受訓僱員百分比				
Management 管理層	%	16%	19%	17%
Senior 高級僱員	%	21%	23%	24%
General staff 一般僱員	%	63%	58%	59%
Average training hours per employees by gender 按性別劃分的每名僱員完成受訓的平均時數				
Male 男性	hours 小時	12.0	10.4	10.7
Female 女性	hours 小時	8.1	10.5	10.2
Average training hours per employees by employee category 按僱員類別劃分的每名僱員完成受訓的平均時數				
Management 管理層	hours 小時	18.8	7.3	10.0
Senior 高級僱員	hours 小時	9.0	7.7	10.4
General Staff 一般僱員	hours 小時	8.6	10.6	12.0



Environmental, Social and Governance Report

環境、社會及管治報告

	Unit 單位	FY2024 2024年度	FY2023 2023年度	FY2022 2022年度
Social Performance Indicators 社會績效指標				
Supply chain management 供應鏈管理				
Number of suppliers by geographic location 按地區劃分的供應商數目				
Hong Kong 香港	number 小時	26	42	44
Mainland China 中國內地	number 小時	153	146	156
Other regions 其他地區	number 小時	21	43	40
Product responsibility 產品責任				
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及健康理由而須回收的百分比	%	0	0	0
Number of products and services related complaints 接獲關於產品及服務的投訴	number 數目	35	69	30
Community investment 社區投資				
Total amount of cash and in-kind donations 現金及實物捐款總額	HK\$ 港元	141,000	190,000	160,000
Total hours of volunteer work 義工活動總時數	hours 小時	120	278	189



Environmental, Social and Governance Report

環境、社會及管治報告

HKEX ESG REPORTING CODE INDEX

香港交易所《環境、社會及管治報告》
守則索引

Mandatory Disclosure Requirements 強制性披露規定	Cross-reference in this Report/Comment 本報告對應章節/對應評述
Governance Structure 管治架構	ESG Governance ESG管治
Reporting Principles 報告原則	About this Report 有關本報告
Reporting Boundary 報告範圍	About this Report 有關本報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
A. Environmental 環境			
Aspect A1: Emissions 層面A1：排放物			
General Disclosure 一般披露	Information on: 有關廢氣及溫室氣體排放、向水及土地的排 污、有害及無害廢棄物的產生等的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對發行人有重大影響的法律及規例。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity. 直接(範圍1)及能源間接(範圍2)溫室氣體排 放量(以噸計算)及(如適用)密度。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生有害廢棄物總量(以噸計算)及(如適用)密度。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity. 所產生無害廢棄物總量(以噸計算)及(如適用)密度。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
KPI A1.5 關鍵績效指標A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
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。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type in total (kWh in'000s) and intensity. 按類型劃分的直接及/或間接能源總耗量(以千個千瓦時計算)及密度。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity 總耗水量及密度。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。	PERFORMANCE DATA SUMMARY 績效數據摘要	57-61
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源			
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
Aspect A4: Climate Change 層面A4：氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52
KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	CHAPTER 4 OUR ENVIRONMENT 第四章 我們的環境	40-52



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
B. Social 社會			
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。	CHAPTER 3 OUR EMPLOYEES 第三章 我們的員工	31-39
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的員工總數。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
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護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。	CHAPTER 3 OUR EMPLOYEES 第三章 我們的員工	31-39
KPI B2.1 關鍵績效指標B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year 過去三年(包括報告年度)每年因工亡故的人數及比率。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	CHAPTER 3 OUR EMPLOYEES 第三章 我們的員工	31-39
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。	CHAPTER 3 OUR EMPLOYEES Employee Training and Development 第三章 我們的員工 員工培訓及發展	37-39
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
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. 有關防止童工及強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing CHAPTER 3 OUR EMPLOYEES Human and Labour Rights 第二章 我們的產品 責任採購 第三章 我們的員工 人權與勞工權利	25-28 37



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practises 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。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing CHAPTER 3 OUR EMPLOYEES Human and Labour Rights 第二章 我們的產品 責任採購 第三章 我們的員工 人權與勞工權利	25-28 37
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practises when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing CHAPTER 3 OUR EMPLOYEES Human and Labour Rights 第二章 我們的產品 責任採購 第三章 我們的員工 人權與勞工權利	25-28 37
Aspect B5: Supply Chain Management 層面B5：供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing 第二章 我們的產品 責任採購	25-28
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
KPI B5.2 關鍵績效指標B5.2	Description of practises relating to engaging suppliers, number of suppliers where the practises are being implemented, how they are implemented and monitored 描述有關聘用供應商的慣例、向其執行有關慣例的供應商數目，以及有關慣例的執行及監察方法。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing 第二章 我們的產品 責任採購	25-28



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI B5.3 關鍵績效指標B5.3	Description of practises 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。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing 第二章 我們的產品 責任採購	25-28
KPI B5.4 關鍵績效指標B5.4	Description of practises 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。	CHAPTER 2 OUR PRODUCTS Responsible Sourcing 第二章 我們的產品 責任採購	25-28
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。	CHAPTER 2 OUR PRODUCTS Quality Products 第二章 我們的產品 優質產品	17-25
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	PERFORMANCE DATA SUMMARY 績效數據摘要	62-65
KPI B6.2 關鍵績效指標B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	CHAPTER 2 OUR PRODUCTS PERFORMANCE DATA SUMMARY 第二章 我們的產品 績效數據摘要	17-30 62-65



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
KPI B6.3 關鍵績效指標B6.3	Description of practises 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。	CHAPTER 2 OUR PRODUCTS Quality Products 第二章 我們的產品 優質產品	17-30
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	CHAPTER 2 OUR PRODUCTS Quality Products 第二章 我們的產品 優質產品	17-30
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	CHAPTER 2 OUR PRODUCTS Quality Products 第二章 我們的產品 優質產品	17-30
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。	CHAPTER 1 APPROACH TO SUSTAINABILITY Business Ethics and Integrity 第一章 可持續發展方針 商業道德和誠信意識	12
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practises brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	CHAPTER 1 APPROACH TO SUSTAINABILITY Business Ethics and Integrity 第一章 可持續發展方針 商業道德和誠信意識	12
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	CHAPTER 1 APPROACH TO SUSTAINABILITY Business Ethics and Integrity 第一章 可持續發展方針 商業道德和誠信意識	12
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	CHAPTER 1 APPROACH TO SUSTAINABILITY Business Ethics and Integrity 第一章 可持續發展方針 商業道德和誠信意識	12



Environmental, Social and Governance Report

環境、社會及管治報告

Aspects, General Disclosure, KPIs 層面、一般披露及關鍵績效指標	Description 描述	Cross-reference in this Report/Comment 本報告對應章節/對應評述	Page 頁數
Aspect B8: Community Investment 層面B8：社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	CHAPTER 5 OUR COMMUNITY 第五章 我們的社區	53-56
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution. 專注貢獻範疇。	CHAPTER 5 OUR COMMUNITY 第五章 我們的社區	53-56
KPI B8.2 關鍵績效指標B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	CHAPTER 5 OUR COMMUNITY PERFORMANCE DATA SUMMARY 第五章 我們的社區 績效數據摘要	53-56 62-65



Tsit Wing International Holdings Limited
捷榮國際控股有限公司*

(Incorporated under the laws of Bermuda with limited liability)
(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119