



日清食品有限公司

NISSIN FOODS COMPANY LIMITED

(Incorporated in Hong Kong with limited liability)

(於香港註冊成立的有限公司)

Stock Code 股份代號：1475

2025

CHANGE  
FOR



GREAT TASTE

變出更美味

2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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## Proud to be the “Earth Food Creator”

and committed to bringing you great  
taste and a healthier and greener place

## 自豪地成為 「地球食物創造者」

致力為您帶來美食，  
創造更健康、更環保的世界



KIYOTAKA ANDO  
安藤清隆  
CHAIRMAN 董事長

On behalf of the board of directors (“the Board”) of Nissin Foods Company Limited (“Nissin Foods” or the “Company”, together with its subsidiaries, the “Group”), I am pleased to present our annual Environmental, Social and Governance (“ESG”) Report of the Group for the year ended 31 December 2025 (the “Reporting Period”).

As a publicly listed company and a leading food manufacturer in Hong Kong, it is our core mission to deliver high-quality products while sustaining business growth. We are dedicated to embedding ESG principles across our operations, upholding a robust financial position, and continuously strengthening our sustainability performance. ESG considerations are increasingly central to our business strategy, helping us navigate emerging risks, meet stakeholder expectations, and create long-term value for our employees, customers, shareholders, and communities.

本人謹此代表日清食品有限公司（「日清食品」或「本公司」，連同其附屬公司統稱「本集團」）董事會（「董事會」）欣然呈報本集團截至2025年12月31日止年度（「報告期間」）之環境、社會及管治（「環境、社會及管治」）年度報告。

作為公開上市公司及香港領先食品製造商，我們的核心任務是提供令客戶滿意的優質食品，同時締造可持續業務增長。我們致力於將環境、社會及管治原則融入業務營運，維持穩健的財務狀況，並持續提升我們的可持續發展表現。環境、社會及管治考量日漸成為我們業務策略的核心環節，有助我們應對新興風險、回應持份者期望，並為員工、客戶、股東及社區創造長遠價值。

## CHAIRMAN'S MESSAGE 董事長寄語

Under the direct oversight of our Board and senior management, we regularly review and refine our ESG practices to ensure they remain aligned with evolving business priorities and stakeholder expectations. This year, we updated our materiality assessment to identify the ESG topics that are most relevant to our operations and stakeholders. The top three material ESG topics are:

在董事會和高級管理層的直接監督下，我們定期檢討及完善我們的環境、社會及管治慣例，確保彼等順應不斷變化的業務需求及持份者期望。本年度，我們更新完善重要性評估，以識別與我們營運及持份者最為相關的環境、社會及管治議題。最重要的三個環境、社會及管治議題為：



### Product Safety and Quality 產品安全及質量

As a food manufacturer, ensuring the safety and quality of our products remains fundamental to maintaining consumer trust and protecting public health. We continue to strengthen our food safety management systems, implement stringent quality assurance processes, conduct regular staff trainings, and maintain internationally recognised certifications across our production facilities.

作為食品生產商，確保產品的安全與質量，依然是我們鞏固消費者信任及保障公眾健康體系的根本所在。我們持續強化食品安全管理體系，執行嚴謹的質量保證流程，定期開展員工培訓，並確保各生產設施繼續維持國際認證資格。



### Health and Nutrition 健康及營養

As consumer awareness of balanced diets and healthier lifestyles continues to grow, we recognise the importance of enhancing the nutritional profile of our product portfolio. We continue to advance initiatives aimed at improving product formulations, including the gradual reduction of sodium or sugar content in selected products and the development of healthier product options while maintaining the great taste.

隨著消費者對均衡飲食及健康生活方式的認知不斷提升，我們深明提升產品組合營養價值的重要性。我們持續推進優化產品配方的各項舉措，包括逐步降低指定產品的鈉或糖含量，以及在保持美味口感的同時，開發更健康的產品選擇。



### Packaging Management 包裝管理

As regulatory attention on packaging waste and consumer expectations for environmentally responsible products continue to increase, we recognise the importance of managing the environmental impact of our packaging across the product lifecycle and supply chain. Over the years, we have been taking progressive steps to optimise packaging design, reduce material usage where feasible and explore more sustainable packaging solutions, including the use of green and recyclable materials.

在監管機構持續加強包裝廢棄物的關注、消費者對環保責任產品的期望不斷提高的背景之下，我們深明管理包裝在產品生命週期及供應鏈中所帶來環境影響的重要性。多年來，我們持續採取循序漸進的措施，優化包裝設計，在可行情況下減少材料用量，並探索更可持續的包裝方案，包括使用綠色環保及可回收物料。

The materiality assessment provided key insights that inform our strategic direction and guide the allocation of resources to areas where we can achieve the greatest impact. These insights help ensure that our ESG initiatives are integrated with business planning and operational decision-making, supporting both short-term performance and long-term resilience.

重要性評估提供關鍵的洞察，為我們的戰略方向提供參考，並引導我們將資源投放至最能發揮影響力的領域。這些洞察有助確保我們的環境、社會及管治措施與業務規劃及營運決策相互融合，兼顧短期表現與長遠韌性。

Our ESG efforts have been organised under four key pillars: Our Planet, Our Product, Our People, and Our Community. Below are the key progress highlights:

我們的環境、社會及管治工作圍繞四大關鍵範疇展開：「我們的地球」、「我們的產品」、「我們的員工」及「我們的社區」。以下為主要進展摘要：

**Our Planet:** We reinforce our commitment to environmental stewardship by reducing emissions, improving resource efficiency, and enhancing product packaging. To increase the accuracy of our environmental reporting, we refined and expanded our Scope 3 emissions calculation, reflecting our growing understanding of indirect environmental impacts across the value chain. Alongside rolling out additional energy-saving initiatives, we introduced an Easy-Peel Composite Cup to further improve recyclability. Moving forward, we will continue to pursue emission-reduction initiatives, advance sustainable packaging solutions, and evaluate the potential for formal greenhouse gas emissions reduction targets.



**我們的地球：**我們透過減少排放、提升資源效益及優化產品包裝，強化對環境管理的承諾。為提升環境報告的準確性，我們優化並擴大範圍3排放的計算範圍，反映我們對價值鏈中間接環境影響的認知不斷加深。在推出更多節能措施的同時，我們亦引入了「易剝離組合杯」，進一步提升可回收性。未來，我們將繼續推進減排措施、發展可持續包裝方案，並評估訂立正式溫室氣體減排目標的可行性。

**Our Product:** Producing high-quality, safe, and sustainable food products is central to our mission. Through strict protocols, industry-recognised certifications, and innovative technologies, we work to safeguard the integrity of our products. In response to rising demand from health-conscious consumers, we have introduced the Baked Grain Crispy Roll 21 to the Hong Kong market as a nutritious, wholesome snack option, further demonstrating our commitment to combining taste, quality, and health benefits.



**我們的產品：**生產優質、安全且可持續的食品是我們的核心使命。我們透過嚴謹的程序、業界認可的認證及創新技術，致力維護產品的完整性。因應注重健康的消費者需求不斷上升，我們在香港市場推出了「21種綜合穀物脆棒」作為營養健康的零食選擇，進一步體現我們將美味、品質與健康益處相結合的承諾。

**Our People:** Our employees are fundamental to Nissin Foods' continuous success, and we are committed to fostering an inclusive and supportive workplace that enables growth. Our human resource policies and initiatives promote professional development at all career stages, ensuring a fulfilling experience across all operations. This year, we further strengthened this commitment through specialised training programmes and wellness campaigns, designed to enhance employee capabilities, engagement, and overall welfare.



**我們的員工：**員工是日清食品持續成功的基石，我們致力營造一個包容、相互支持及共同成長的職場環境。我們的人力資源政策及措施促進不同職業階段的專業發展，確保各營運據點的員工均能獲得充實的體驗。年內，我們透過專門的培訓計劃及福利活動進一步踐行此承諾，旨在提升員工的能力、參與感及整體福祉。

**Our Community:** We actively contribute to societal well-being through community projects and strategic collaborations that create meaningful social impact. Notable initiatives include our 5<sup>th</sup> year of operations of CUPNOODLES MUSEUM Hong Kong, scholarship programmes grooming future health educators and food & nutritional sciences professionals, extension of sports sponsorships, and participation in Food Expo 2025. Together, these efforts reinforce our commitment to supporting the communities we serve, promoting creativity and a healthy lifestyle, and creating shared value beyond our core business.



**我們的社區：**我們開展的社區項目與戰略合作產生積極的社會影響，我們亦因此為創造社會福祉貢獻積極力量。合味道紀念館香港營運步入第五年、推出培育未來的健康教育工作者和食物及營養科學專業人才的獎學金計劃、拓展體育贊助活動、參加美食博覽2025便是成功例證之一。此類活動共同有力地體現我們支持所服務社區、推廣創意與健康生活方式、在核心業務以外創造共同價值的承諾。

Staying true to our Group Philosophy – to be the “Earth Food Creator”, we continue to bring joy through food while advancing our commitment to a healthier, more sustainable future. Looking ahead, we remain committed to strengthening our ESG practices, deepening stakeholder engagement, and exploring opportunities that support both environmental sustainability and social progress.

秉持集團理念 – 成為「地球食品創造者」，我們通過食物持續為社會帶來歡樂，同時不斷踐行邁向更健康、更可持續的未來這一承諾。展望未來，我們將繼續致力強化環境、社會及管治實踐，深化與持份者的互動，並積極探索既能推動環境可持續性、亦能促進社會進步的各種機遇。

**Kiyotaka Ando**  
Chairman

*Nissin Foods Company Limited*

**安藤清隆**  
董事長

*日清食品有限公司*

# ABOUT NISSIN FOODS 關於日清食品

Nissin Foods has key business in the manufacturing and sales of noodles, retort foods, frozen foods, beverage products, snacks, and vegetable products, as well as in the provision of research and publicity services. The Company has been listed on The Stock Exchange of Hong Kong Limited since December 2017.

## GROUP PHILOSOPHY

### EARTH FOOD CREATOR

We are dedicated to exploring the possibilities of creating delicious food and to contributing to society by bringing our customers the pleasure of eating. Being an "EARTH FOOD CREATOR", we aspire to go beyond food manufacturing by serving the world with the source of life, as our major source of material grows from land and soil. The mission of Nissin Foods is to create and continue producing food using the resources the Earth provides.

### THE SPIRIT OF OUR FOUNDER

The four tenets adopted by Mr. Momofuku Ando, our founder, form the basis of our Group Philosophy and serve as the Group's abiding values.

食足者平  
しよくぞくせへい

Peace will come to the world when  
there is enough food

食創為世  
しよくぞういせい

Create foods to serve society

美健賢食  
びけんけんしよく

Eat wisely for beauty and health

食為聖職  
しよくいせいしよく

Food related jobs are sacred profession

For the latest information about the Group, please visit:

請透過以下途徑了解本集團的最新資訊：



[www.nissingroup.com.hk](http://www.nissingroup.com.hk)

#### Nissin Foods' corporate website –

Corporate and financial information, links to related companies, subsidiaries and key brands, sustainability highlights and reports, and media materials, all in one place.

#### 日清食品公司網站–

一站式提供企業及財務資訊、相關公司、附屬公司與主要品牌的連接、可持續發展的重點及報告、媒體資訊。



[www.nissincharity.com.hk](http://www.nissincharity.com.hk)

#### Nissin Foods (Hong Kong) Charity Fund's website –

As the charitable arm of the Group, established by a trust deed, the Charity Fund drives projects to advance education, support people in need, and carry out charitable works beneficial to the Hong Kong community.

#### 日清食品(香港)慈善基金網站–

作為本集團以信託契約方式成立的慈善機構，慈善基金通過各類項目推動教育，為有需要人士提供幫助，並執行惠及香港社區的慈善工作。



Nissin Foodium  
Chinese Mainland  
日清食品體驗館  
中國內地



Nissin Foodium  
Hong Kong  
日清食品體驗館  
香港

#### Nissin Foodium membership programme on WeChat –

Offering a host of exclusive benefits, rewards, and interactive games for members to discover and enjoy. In Chinese Mainland, it is also an e-commerce platform.

#### 微信日清食品體驗館會員計劃–

提供一系列尊享禮遇、獎賞及互動遊戲供會員發掘及體驗。該計劃在中國內地亦為一個電子商務平台。

# ABOUT THE REPORT 關於本報告

The Environmental, Social, and Governance (ESG) Report serves as a vital communication tool, detailing the Company's enduring commitment to sustainability and societal contribution, aimed at a diverse array of stakeholders. The Company has diligently pursued a multitude of strategies to minimise its environmental impact. These encompass measures to reduce pollution and emissions, optimise the use of raw materials, advance water and energy efficiency, strictly adhere to environmental regulations in the jurisdictions in which we operate, and robust mechanisms for responding to environmental emergencies. Beyond environmental stewardship, we have instituted comprehensive policies and initiatives across employment, occupational health and safety, quality assurance, anti-corruption, and whistleblowing. These policies are integral to refining both operational excellence and employment standards.

The Report, available in both Chinese and English, can be accessed on the Group's official website [www.nissingroup.com.hk](http://www.nissingroup.com.hk) and the Stock Exchange's portal [www.hkexnews.hk](http://www.hkexnews.hk).

## REPORTING BOUNDARY

The Report primarily addresses the manufacturing and sales processes of instant noodles, granola, frozen foods, and snack products within the Group. It encompasses an analysis of twelve representative plants<sup>1</sup>, including three located in Hong Kong, six in Chinese Mainland, and three in Vietnam, South Korea, and Australia (hereinafter collectively referred to as the "Sites of Operation" in this Report), for the fiscal year concluding on December 31, 2025. The Report provides a comprehensive overview of the Group's ESG management approach, including initiatives and environmental performance metrics for the reported period.

## REPORTING STANDARD

This ESG Report adheres to the Environmental, Social and Governance Reporting Code ("ESG Reporting Code") as stipulated in Appendix C2 of the Rules Governing the Listing of Securities on the Stock Exchange. The Report is anchored in the principles of materiality, quantitative clarity, balance, and consistency. To enhance the reliability of the Report, we have engaged an independent consultant to validate the environmental and social key performance indicators (KPIs) presented in this Report. The Report concludes with an ESG Reporting Code content index, designed for convenient reference.

## CONFIRMATION AND APPROVAL

The contents of the Report are derived from the Group's official documentation, management reports, and operational data. It received formal approval from the Board in March 2026.

## OPINION AND FEEDBACK

Nissin Foods places immense value on the perspectives and feedback of all its stakeholders. Should you have any inquiries or comments concerning the Report, please reach out to the Group via the following channels:

Address: 11-13 Dai Shun Street, Tai Po Industrial Estate, Tai Po, New Territories, Hong Kong  
Email: [info@nissinfoods.com.hk](mailto:info@nissinfoods.com.hk)

環境、社會及管治報告作為一個重要的溝通工具，向不同的持份者詳細介紹本公司一直以來對可持續發展及社會貢獻的承諾。本公司著力採取多種策略來盡量減少對環境的影響，包括減污減排、優化原材料使用、提升水及能源效率、嚴格遵守我們經營所在司法權區的環境法規以及健全的環境緊急應變機制。除環境管理外，我們亦在就業、職業健康與安全、質量保證、反貪污及舉報等方面制定了全面的政策及措施。這些政策是追求卓越營運及完善僱傭標準不可或缺的一部分。

報告有中英文版本，可於本集團官方網站 [www.nissingroup.com.hk](http://www.nissingroup.com.hk) 及聯交所網站 [www.hkexnews.hk](http://www.hkexnews.hk) 查閱。

## 報告範圍

報告主要涉及本集團的即食麵、穀物麥片、冷凍食品及零食產品之生產及銷售流程。本報告包含對12間代表性廠房<sup>1</sup>(三間位於香港、六間位於中國內地、三間位於越南、韓國及澳大利亞)(本報告下文統稱「生產廠房」)於截至2025年12月31日止財政年度之分析。本報告全面概述了本集團的環境、社會及管治管理方法，當中涵蓋報告期間的各項舉措及環境績效指標。

## 報告準則

本環境、社會及管治報告遵循聯交所證券上市規則附錄C2訂明的《環境、社會及管治報告守則》(「《環境、社會及管治報告守則》」)。報告奉行重要性、量化、平衡及一致性的原則。為提高報告的可靠性，我們已委聘獨立顧問核證本報告中呈列的環境及社會關鍵績效指標。報告最後附有《環境、社會及管治報告守則》內容索引以方便參考。

## 確認及批准

報告內容來自本集團之正式文件、管理報告及營運數據。董事會已於2026年3月正式批准本報告。

## 意見反饋

日清食品非常重視所有持份者的觀點及反饋。如閣下對報告有任何疑問或意見，請透過以下渠道聯絡本集團：

地址：香港新界大埔大埔工業邨大順街11-13號

電郵：[info@nissinfoods.com.hk](mailto:info@nissinfoods.com.hk)

<sup>1</sup> The twelve representative plants included three representative plants (Nissin Plant, Winner Plant, Wintai Plant) in Hong Kong, six representative plants (Shunde Plant, Fujian Plant, Zhejiang Plant, Zhuhai Winner Plant, Zhuhai Nissin Plant, Dongguan Plant) in Chinese Mainland, three representative plants in overseas regions (Nissin Vietnam, Kemy Food, and ABC Pastry).

<sup>1</sup> 12間代表性廠房涵蓋位於香港的三間代表性廠房(日清廠房、永南廠房、永泰廠房)及位於中國內地的六間代表性廠房(順德廠房、福建廠房、浙江廠房、珠海永南廠房、珠海日清廠房、東莞廠房)及三間海外代表性廠房(日清越南、Kemy Food、ABC Pastry)。

# STAKEHOLDER ENGAGEMENT 持份者參與

## OUR STAKEHOLDER GROUPS

Recognising the importance of effective stakeholder engagement, we highly value each stakeholder group's unique role and employ tailored engagement channels to gather different opinions and expectations that they consider material to our operation and development. We leverage stakeholder opinions in our business activities to promote and enhance sustainable development.

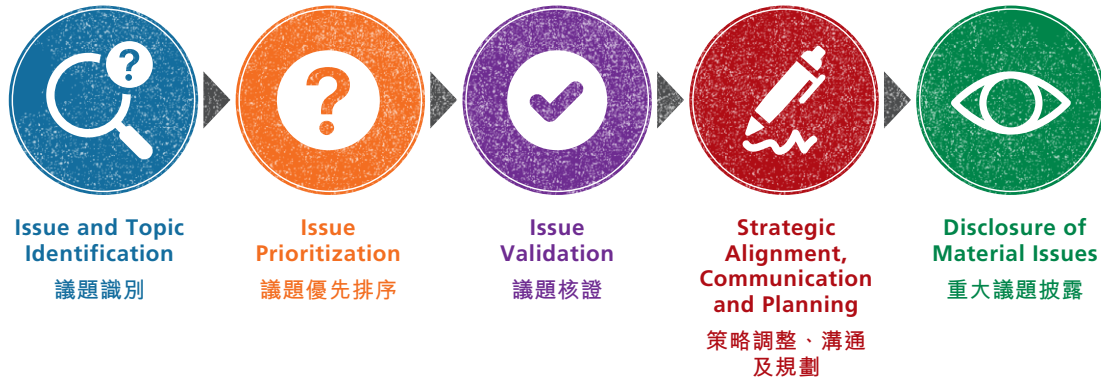
## 持份者群組

我們明白持份者有效參與的重要性，因而非常重視各持份者群組的獨特角色，並採用量身定制的參與渠道來收集彼等認為對我們的營運及發展重要的不同意見及期望。我們在業務活動中充分利用持份者的意見，以促進及提升可持續發展。

Key Stakeholders 主要持份者	Engagement Channels 參與渠道
 <b>Board Members &amp; Senior Management</b> 董事會成員及高級管理層	Board Meetings; Surveys and interviews; Nissin Internal Newsletter; Directors' training 董事會會議； 問卷調查及面談； 日清社內季刊； 董事培訓
 <b>Employees</b> 僱員	Surveys and interviews; Performance appraisals; Nissin Internal Newsletter; New staff orientation and training 問卷調查及面談； 表現評估； 日清社內季刊； 僱員迎新及培訓
 <b>Suppliers</b> 供應商	Supplier screening and assessments; Business meetings 供應商篩選及評估； 商務會議
 <b>Distributors</b> 分銷商	Business meetings; Feedback and consultation sessions; Digital communication platforms 商務會議； 反饋及諮詢會議； 電子溝通平台
 <b>Customers (Retailers)</b> 客戶(零售商)	Business meetings and reviews; Trade shows and exhibitions; Feedback surveys; Digital communication platforms 商務會議及評價； 貿易展覽及展覽會； 反饋調查； 電子溝通平台
 <b>Consumers (End Users)</b> 顧客(最終用戶)	Customer enquiry emails; Nissin E-newsletters; Social media; Customer service hotline; Surveys; Consumer events; In-store demonstration; Nissin Foodium – Nissin Foods membership scheme 顧客查詢電郵； 日清電子通訊； 社交媒體； 客服熱線； 問卷調查； 消費者活動； 店內展示； 日清食品體驗館 – 日清食品會員計劃
 <b>Shareholders/Investors</b> 股東／投資者	Interim/Annual Reports; Company website; Results Announcements; Announcement and Circulars; General Meetings; Investor meetings and conferences; Roadshows; Analysts briefings; Emails 中期／年度報告； 公司網站； 業績公告； 公告及通函； 股東大會； 投資者會議； 路演； 分析員簡介會； 電子郵件
 <b>Media</b> 媒體	Press releases; Feedback and responses to media enquiries 新聞發布； 對媒體查詢作出反饋及回應
 <b>Regulatory Bodies</b> 監管機構	Reports on compliance; Industry events 合規報告； 行業活動

2025 MATERIALITY ASSESSMENT

2025年重要性評估



Material Topic Identification

In 2025, we refreshed our prioritisation of material sustainability topics through a comprehensive materiality assessment, further refining the relevance and focus of our ESG strategy. The assessment incorporated desktop research, peer benchmarking, and structured stakeholder engagement to capture evolving regulatory developments, industry trends and stakeholder expectations. Based on this process, we identified and prioritised 14 core sustainability topics that represent the most significant ESG issues for the Group.

This year’s assessment also incorporated four newly introduced topics to reflect the changing risk landscape and stakeholder priorities. *Occupational Health and Safety* was included to further strengthen our focus on safeguarding employees and maintaining safe working environments across all operations. *Labour Rights and Standards* was added in response to increasing global attention on responsible employment practices and ethical supply chains. *Complaints Handling Mechanism* was introduced to reinforce transparency and ensure that stakeholder concerns can be addressed through clear and effective channels. In addition, *Customer Data Privacy and Data Security* was incorporated to reflect rising cyber security risks and growing expectations regarding the responsible handling and protection of customer information. Together, these updates ensure that our ESG priorities remain aligned with emerging sustainability challenges and the expectations of our stakeholders.

Material Topic Prioritisation

Building on the assessment framework established in 2024, we further refined our approach in 2025 to strengthen the robustness and transparency of our prioritisation process. During the year, we engaged our key stakeholder groups through targeted online surveys to evaluate the relevance and significance of identified ESG topics. The survey was designed to systematically capture stakeholders’ perspectives on both the impact materiality and the financial materiality of each issue, enabling a balanced assessment of how our activities affect the environment and society, as well as how sustainability-related factors may influence the Group’s financial performance and long-term value creation.

A total of more than 500 responses were received through the stakeholder surveys. The responses were systematically analysed and consolidated to derive the preliminary scoring for each ESG topic, taking into account the relative importance assigned by stakeholders under both the impact and financial materiality dimensions. This process enabled the Group to establish a structured basis for identifying and prioritising the ESG issues that are most relevant to our operations and long-term development.

重大議題識別

於2025年，我們透過全面的重要性評估，重新審視並釐定可持續發展重大議題的優先次序，進一步提升環境、社會及管治策略的相關性與聚焦点。是次評估結合了案頭研究、同業對標分析及結構化的持份者參與，以掌握不斷演變的監管動態、行業趨勢及持份者期望。基於此過程，我們識別了14項核心可持續發展議題並釐定優先排序，將其作為本集團最具重要性的環境、社會及管治事宜。

本年度的評估亦納入四項新增議題，以反映不斷變化的風險格局與持份者的優先考量。*職業健康與安全*的加入，旨在進一步加強我們對保障員工及在所有營運據點維持安全工作環境的重視。*勞工權利與準則*的增設，則是回應全球對負責任僱傭實踐及道德供應鏈日益增加的關注。*投訴處理機制*的引入，旨在提升透明度，確保持份者的關注能夠透過清晰有效的渠道得到處理。此外，*客戶數據私隱與數據安全*的納入，反映了日益嚴峻的網絡安全風險，以及社會對妥善處理及保護客戶信息的期望不斷提高。綜合而言，上述更新確保我們的環境、社會及管治優先事項始終響應不斷湧現的可持續發展挑戰以及持份者的期望。

重大議題優先排序

在2024年建立的評估框架基礎上，我們於2025年進一步優化相關方法，以提升優先排序流程的穩健性與透明度。年內，我們透過針對性的網上問卷調查，邀請主要持份者群體參與，就所識別的環境、社會及管治議題之相關性及重要性進行評估。該調查旨在有系統地收集持份者對各項議題的影響重要性及財務重要性持有的分析意見，幫助我們客觀評估企業活動對環境與社會的影響，同時了解可持續發展相關因素如何影響本集團的財務表現及長遠價值創造。

我們通過持份者問卷調查共收回逾500份回應，對此等回應進行系統性分析及整合，得出各項環境、社會及管治議題的初步評分，當中考慮了持份者在影響重要性及財務重要性兩個維度下所賦予的相對權重。憑藉此流程，本集團最終建立識別與我們業務運營及長遠發展最為相關的環境、社會及管治議題的結構化基礎，並完成優先排序。

### Material Topic Validation

Following the prioritisation process, the preliminary assessment results and scoring outcomes were subject to an internal validation process to ensure their accuracy, relevance and alignment with the Group's strategic direction. The analysis results, including the proposed ranking of ESG topics and the corresponding materiality matrix, were presented to the Board of Directors and the Management Committee for review and discussion.

During this process, senior management and the Board evaluated whether the prioritised topics appropriately reflected the Group's operational realities, risk exposure, regulatory environment and long-term business strategy. Consideration was also given to industry developments, emerging sustainability risks and opportunities, and the expectations of key stakeholders. Based on this review, the Board and the Management Committee confirmed the final list of material ESG topics and endorsed the results of the materiality assessment.

### Communication and Planning

The materiality assessment confirmed that the identified sustainability topics are closely aligned with the Group's strategic direction and operational priorities. The assessment also highlighted several emerging areas of importance, including Customer Data Privacy and Data Security and Complaints Handling Mechanism, which were incorporated following a comprehensive evaluation based on the principles of double materiality. These additions reflect the evolving regulatory landscape, increasing digitalisation of business operations and heightened expectations from consumers and other stakeholders regarding transparency, accountability and responsible data management.

Following the validation of the material topics, the Group has integrated the assessment outcomes into its sustainability management and planning processes. Relevant departments and business units are responsible for addressing the identified topics through targeted policies, operational measures and improvement initiatives. The prioritised topics also serve as a key reference for establishing sustainability objectives, monitoring performance indicators and guiding internal resource allocation to ensure that the most significant ESG risks and opportunities are systematically managed.

To ensure continued relevance, the Group regularly reviews and monitors the materiality of ESG topics in light of changes in the operating environment, regulatory developments and stakeholder expectations. The results of the assessment and subsequent actions are communicated through our sustainability disclosures and other stakeholder engagement channels, enabling stakeholders to understand how the Group identifies, manages and responds to key sustainability issues.

## MATERIALITY MATRIX 2025

Under the double materiality framework, we assessed 14 ESG topics that are considered most relevant to the Group's operations and long-term development. The results of the assessment are presented in the materiality matrix below, which reflects the relative significance of each topic in terms of its potential financial impact on the Group and its impacts on the environment and society. Based on the final scoring, the topics were categorised into three tiers to indicate their relative level of importance.

### 重大議題核證

在完成優先排序後，我們對初步評估結果及評分成果進行內部核證，以確保其準確性、相關性以及與本集團戰略方向的一致性。相關分析結果，包括環境、社會及管治議題的建議排序及對應的重要性矩陣，已提呈董事會及管理委員會審閱及討論。

在此過程中，高級管理層及董事會評估已釐定優先次序的議題是否如實反映本集團的營運實況、風險狀況、監管環境及長遠業務策略，同時亦考慮行業發展、新興的可持續發展風險與機遇，以及主要持份者的期望。基於是次審閱，董事會及管理委員會確認重大環境、社會及管治議題的最終清單，並批准重要性評估的結果。

### 溝通及規劃

是次重要性評估確認，所識別的可持續發展議題與本集團的戰略方向及營運重點高度契合。評估亦突出多個新增的重要性範疇，包括客戶數據私隱與數據安全以及投訴處理機制。該等議題基於雙重重要性原則，經過全面評估後納入。此等新增議題反映不斷演變的監管環境、業務營運日益數字化的趨勢，以及消費者及其他持份者對透明度、問責性及負責任數據管理日漸提升的期望。

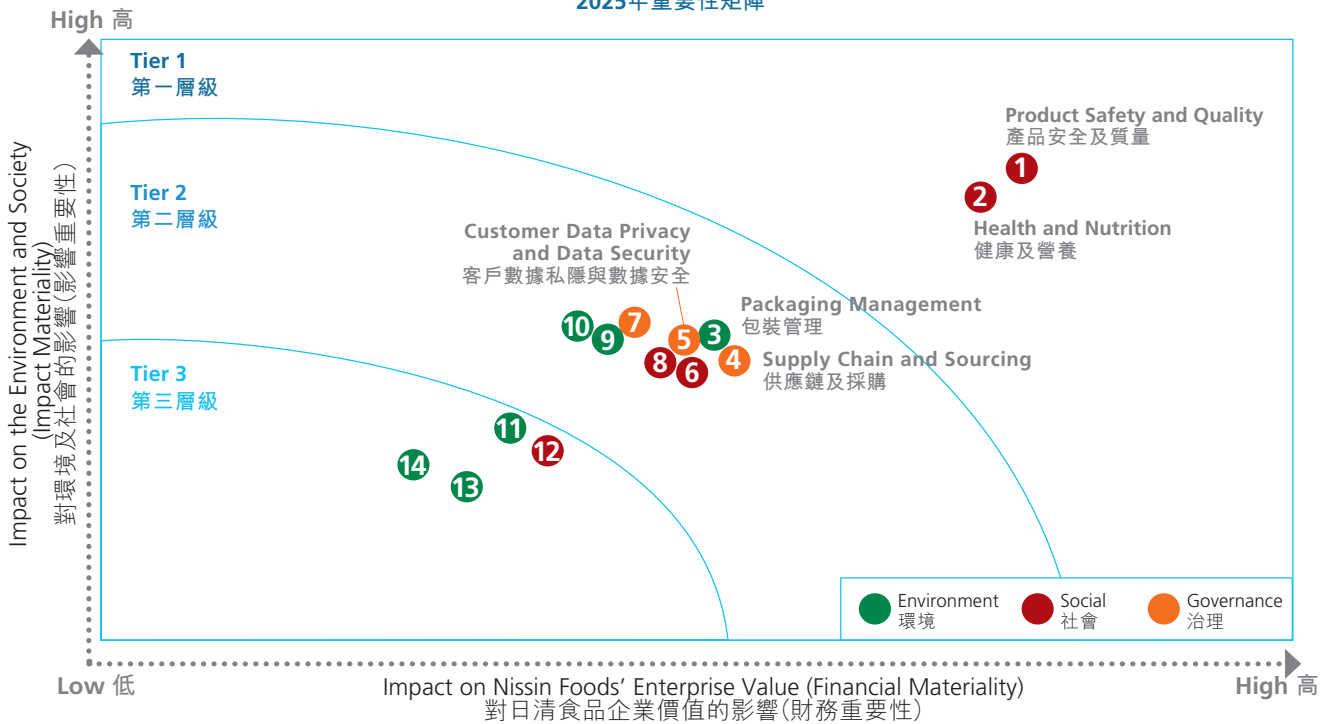
完成重大議題核證後，本集團將評估結果融入可持續發展管理及規劃流程。相關部門及業務單位負責透過針對性的政策、營運措施及改進計劃執行所識別議題的相關工作。已釐定優先次序的議題亦作為制定可持續發展目標、監察績效指標及引導內部資源配置的關鍵參考，確保最具重要性的環境、社會及管治風險與機遇得到系統化管理。

為確保議題的持續相關性，本集團會因應營運環境變化、監管規定更新及持份者期望的轉變，定期檢視及監察環境、社會及管治議題的重要性。評估結果及後續行動將透過我們的可持續發展披露及其他持份者互動渠道予以傳達，讓持份者了解本集團如何識別、管理及回應關鍵的可持續發展議題。

## 2025年重要性矩陣

根據雙重重要性框架，我們對被視為與本集團營運及長遠發展最為相關的14項環境、社會及管治議題進行評估。評估結果呈列於下文的重要性矩陣，當中反映各項議題在對本集團潛在財務影響，以及對環境與社會所產生影響兩方面的相對重要性。根據最終評分，該等議題被劃分為三個層級，以標示其相對重要程度。

Materiality Matrix 2025  
2025年重要性矩陣



★ **Tier 1: Primarily Material**  
第一層級：主要重大議題

Most material issues due to their material impact on Nissin Foods' enterprise value and the environment and society 最重大的議題，對日清食品的企業價值、環境及社會產生重大影響

- 1 Product Safety and Quality  
產品安全及質量
- 2 Health and Nutrition  
健康及營養

★ **Tier 2: Significantly Material**  
第二層級：重要重大議題

Secondary material issues which have important impact on Nissin Foods' enterprise value and the environment and society 第二重大議題，對日清食品的企業價值、環境及社會產生重要影響

- 3 Packaging Management  
包裝管理
- 4 Supply Chain and Sourcing  
供應鏈及採購
- 5 Customer Data Privacy and Data Security  
客戶數據私隱與數據安全
- 6 Occupational Health and Safety  
職業健康與安全
- 7 Complaints Handling Mechanism  
投訴處理機制
- 8 Employee Development, Training and Welfare  
僱員發展、培訓與福利
- 9 Climate Change  
氣候變化
- 10 Emissions Management  
排放管理

★ **Tier 3: Moderately Material**  
第三層級：中度重大議題

Tertiary material issues which have moderate impact on Nissin Foods' enterprise value and the environment and society 第三重大議題，對日清食品的企業價值、環境及社會產生中度影響

- 11 Energy Consumption and Resource Management  
能源消耗與資源管理
- 12 Labour Rights and Standards  
勞工權利與準則
- 13 Water and Wastewater Management  
水資源及廢水管理
- 14 Waste Management  
廢棄物管理

The 14 topics identified through the assessment received different materiality ratings from both senior management and external stakeholders. Among them, *Product Safety and Quality*, *Health and Nutrition*, *Packaging Management*, *Supply Chain and Sourcing*, and *Customer Data Privacy and Data Security* emerged as the five most material ESG topics for the Group.

- The continued prominence of **Product Safety and Quality** and **Health and Nutrition** reflects their fundamental importance to the Group's business model as a food manufacturer. Ensuring that products consistently meet stringent quality and safety standards is essential for protecting consumer health, maintaining regulatory compliance and safeguarding brand reputation. At the same time, increasing public awareness of balanced diets and healthier food choices has heightened stakeholder expectations for food manufacturers to improve the nutritional profile of their products.
  - **Packaging Management** and **Supply Chain and Sourcing** were identified as key ESG priorities, highlighting their direct environmental and social implications across the product lifecycle. Heightened regulatory attention on packaging waste, particularly plastics, alongside increasing consumer awareness of environmental issues, has intensified expectations for food manufacturers to adopt more sustainable packaging solutions and improve resource efficiency. At the same time, responsible supply chain management has become increasingly important in ensuring product quality, maintaining operational resilience and addressing environmental and social risks associated with upstream sourcing.
  - **Customer Data Privacy and Data Security**, introduced as a new topic in this year's assessment demonstrated strong performance across both materiality dimensions. This reflects the rapid digitalisation of consumer engagement channels, including e-commerce platforms, loyalty programmes and digital marketing activities, which involve the collection and processing of customer information. As cyber threats and regulatory scrutiny continue to intensify globally, stakeholders increasingly expect companies to implement robust data protection measures and effective information security governance.
- 經過評估識別的14項議題，均獲高級管理層及外部持份者給予不同重要性的評級。其中，**產品安全及質量**、**健康及營養**、**包裝管理**、**供應鏈及採購**，以及**客戶數據私隱與數據安全**，成為本集團最具重要性的五項環境、社會及管治議題。
- **產品安全及質量**、**健康及營養**持續突出的優先排序反映其對本集團作為食品生產商的業務模式具有根本重要性。確保產品持續符合嚴格的質量及安全標準，對保障消費者健康、維持監管合規性及維護品牌聲譽至為關鍵。與此同時，公眾對均衡飲食及更健康食品選擇的認知不斷提升，亦促使持份者對食品生產商在提升產品營養價值方面寄予更高期望。
  - **包裝管理**以及**供應鏈及採購**被識別為關鍵的環境、社會及管治優先事項，彰顯其在產品生命週期中直接涉及環境與社會影響。監管機構對包裝廢棄物(尤其是塑料品)的關注不斷加強，加上消費者對環境議題的認知日益提升，促使食品生產商在採納更可持續的包裝方案及提升資源效益方面面臨更高期望。與此同時，負責任的供應鏈管理在確保產品質量、維持營運韌性以及應對上游採購相關的环境與社會風險方面，發揮日益重要的作用。
  - **客戶數據私隱與數據安全**作為本年度評估的新增議題，在兩個重要性維度均展現出強勁表現，反映消費者互動渠道的快速數字化，包括電子商務平台、忠誠會員計劃及數字營銷活動等，均涉及客戶信息的收集與處理。隨著網絡威脅及監管審查在全球範圍內持續加劇，持份者對企業實施穩健的數據保護措施及有效的信息安全治理，期望日益提高。

### OUR RESPONSE TO THE TOP FIVE MATERIAL ESG TOPICS

In response to the five most material ESG topics identified through the assessment, the Group has implemented a range of management measures and initiatives to address the associated risks and opportunities.

- **Product Safety and Quality:** We maintain stringent quality assurance and food safety management systems across our manufacturing operations, supported by rigorous testing procedures, supplier quality controls and internationally recognised food safety standards.
- **Health and Nutrition:** The Group continues to enhance the nutritional profile of its product portfolio through product reformulation, research and development, and the introduction of healthier product options. Initiatives such as gradual sodium reduction and improved ingredient selection support our efforts to promote balanced dietary choices while maintaining product taste and quality.
- **Packaging Management:** The Group actively explores opportunities to improve packaging sustainability by optimising packaging design, reducing material usage and promoting recyclable or environmentally friendly materials where feasible. We aim to minimise packaging-related environmental impacts across the product lifecycle.
- **Supply Chain and Sourcing:** We work closely with suppliers to promote responsible sourcing practices and strengthen supply chain oversight. Through supplier engagement, evaluation and monitoring processes, we seek to ensure that our upstream partners adhere to relevant environmental, social and quality standards while maintaining stable and reliable supply networks.
- **Customer Data Privacy and Data Security:** We strengthen our information security governance by implementing robust data protection policies, access control mechanisms and cybersecurity management practices. These measures aim to safeguard customer information collected through digital platforms and ensure compliance with relevant data protection regulations.

### 我們對五大環境、社會及管治議題的回應

針對經評估識別的五項最具重要性環境、社會及管治議題，本集團已實施一系列管理措施及行動計劃，以應對相關風險與機遇。

- **產品安全及質量：**我們在製造業務中維持嚴謹的品質保證及食品安全管理體系，並輔以嚴格的檢測程序、供應商品質監控以及國際認可的食品安全標準。
- **健康及營養：**本集團透過產品配方改良、研發投入及推出更健康的產品選擇，持續提升產品組合的營養價值。逐步降低鈉含量及優化配料選擇等措施，支持我們在保持產品口味與品質的同時，普及均衡飲食選擇。
- **包裝管理：**本集團積極探索提升包裝可持續性的空間，具體包括優化包裝設計、減少材料用量，以及在可行情況下推廣使用可回收或環保物料，矢志將產品生命週期中與包裝相關的環境影響降至最低。
- **供應鏈及採購：**我們與供應商緊密合作，推廣負責任的採購實踐，並加強供應鏈的監督管理。透過供應商參與、評估及監察流程，我們力圖在維持穩定可靠的供應網絡的同時確保上游合作夥伴遵守相關的環境、社會及質量標準。
- **客戶數據私隱與數據安全：**我們實施全面嚴格的數據保護政策、訪問權限控制機制及網絡安全管理措施，持續強化信息安全治理。相關措施旨在保護透過數字平台所收集的客戶信息，並確保符合適用的數據保護法規。

## BOARD-LEVEL GOVERNANCE

Our ESG governance is overseen at the highest level, with the Board directly accountable for the Company's ESG strategy, risks, and opportunities. This top-down approach ensures ESG issues consistently receive strategic focus and are embedded in corporate decision-making. Specific ESG duties are delegated by the Board to the Management Committee, which includes Executive Directors, senior management, and business unit heads, led by the Chief Executive Officer. This committee reviews the Group's ESG performance in detail and reports its findings and recommendations to the Board annually.

The Board is regularly informed about sustainability-related risks and opportunities through structured reporting. The Management Committee conducts an in-depth annual review of the Group's ESG performance and presents its findings and recommendations directly to the Board, ensuring sustainability considerations are consistently embedded in the oversight of the Group's strategy, major transactions, and risk management processes.

To strengthen ESG governance effectiveness, our senior management and Board members receive ongoing training on the latest ESG and sustainability developments, including evolving reporting standards for listed companies. This consists of an annual director training programme led by our internal and external professional staff, which covers regulatory updates from the Hong Kong Exchanges and Clearing Limited ("HKEX"), changes to the Companies Ordinance, the expansion to a paperless regime, and emerging climate-disclosure trends. The capability building at the senior management level equips Nissin Foods' leadership to guide the Company's sustainability efforts with up-to-date knowledge.

Our ESG strategy undergoes a thorough review to ensure alignment with Nissin Foods' sustainability goals and corporate values. Insights from risk interviews with non-independent directors and management across key departments and subsidiaries are incorporated into the Enterprise Risk Management (ERM), ensuring that ESG risks are actively managed and supervised at the highest level of the organisation.

## MANAGEMENT-LEVEL GOVERNANCE

At the management level, senior executives are accountable for overseeing the practical execution of plans to address sustainability-related risks and opportunities. Business unit heads and managers are being delegated the responsibilities to implement ESG risk management procedures and mitigation strategies. In 2025, we further refined our risk management framework by conducting a thorough review and refreshing our operational risk assessment. This process ensures our risk profile accurately captures both the current external landscape and internal operational dynamics, as well as newly emerging ESG-related challenges. Moving beyond compliance, this detailed review strengthens our agility and responsiveness in addressing the rapidly evolving ESG landscape. It reflects our ongoing commitment to continuously enhance our governance and risk management strategies, ensuring they remain aligned with global best practices and the dynamic nature of sustainability issues.

## 董事會管治

本集團環境、社會及管治的管理由最高層級監督，董事會直接負責公司的環境、社會及管治策略、風險及機遇。此自上而下的方式確保環境、社會及管治事宜持續獲得戰略性關注，並融入企業決策之中。董事會將具體的環境、社會及管治職責授予管理委員會，該委員會由首席執行官領導，成員包括執行董事、高級管理層及業務單位負責人。該委員會詳細審閱本集團的環境、社會及管治表現，並每年向董事會匯報其發現及建議。

董事會透過結構化的報告機制，定期聽取有關可持續發展相關的風險與機遇的報告。管理委員會每年對本集團的環境、社會及管治表現進行深度回顧，並直接向董事會呈報其發現及建議，確保可持續發展考量持續融入集團策略、重大交易及風險管理流程的監督之中。

為提升環境、社會及管治的管治效能，我們的高級管理層及董事會成員持續接受有關環境、社會及管治以及可持續發展最新動態的培訓，包括適用於上市公司的不斷演變的報告標準。培訓包括由內外部專業人員主導的年度董事培訓計劃，內容涵蓋香港交易及結算所有限公司（「聯交所」）的監管更新、《公司條例》的修訂、無紙化制度的推行，以及新興的氣候披露趨勢。高級管理層的能力建設，使日清食品的領導層能夠以最新知識引領公司的可持續發展工作。

本集團全面審閱環境、社會及管治策略經過，以確保與日清食品的可持續發展目標及企業價值保持一致。透過對非獨立董事及各主要部門與附屬公司管理層進行風險訪談所獲得的洞察，已納入企業風險管理框架，確保環境、社會及管治風險在組織最高層級得到積極管理與監督。

## 管理層管治

在管理層面，高級行政人員負責監督應對可持續發展相關風險與機遇的各項計劃的實際執行。業務單位負責人及經理獲授權實施環境、社會及管治風險管理程序及緩解策略。於2025年，我們透過進行全面檢討及更新營運風險評估，進一步完善了風險管理框架。此流程確保我們的風險狀況能夠準確反映當前的外部環境、內部營運動態，以及新湧現的環境、社會及管治相關挑戰。此項詳盡檢討超越合規層面，強化我們應對急速演變的環境、社會及管治格局的靈活性與回應能力，體現了我們持續提升治理及風險管理策略的堅定承諾，確保其與全球最佳實踐及可持續發展議題的動態性質保持一致。

Nissin Foods maintains a strong and clear framework to uphold integrity and prevent corruption. Our commitment is demonstrated through detailed policies and active measures that promote a culture of honesty, transparency, and accountability. We enforce a strict zero-tolerance stance against bribery, fraud, and corruption in all aspects of our business. Our Anti-Bribery and Corruption guidelines, supported by our Whistleblowing Policy, form the cornerstone of our ethical conduct. These documents provide clear direction to our directors, officers, and employees on meeting legal and ethical standards, ensuring responsibility and reinforcing an environment where principled behaviour is fundamental.

## ANTI-BRIBERY AND CORRUPTION

Our Anti-Corruption Policy, along with the Anti-Bribery Policy, Employee Handbook, Nissin Foods Group Code of Conduct, and Internal Compliance Policy, governs the actions of all directors, officers, and employees. These documents establish clear guidelines for engaging in business with integrity and ethical standards, thereby significantly mitigating the risk of corruption and bribery.

At the core of our ethical governance is the Internal Audit Department (IAD), which plays a crucial role in identifying potentially fraudulent activities and enhancing compliance with regulations. The IAD reports significant violations to the Board each year, detailing notable fraud incidents and the findings from investigations. The Board bears the ultimate responsibility for effectively monitoring and managing related risks.

In 2025, we reinforced our commitment to ethical practices by conducting a series of contract risks and law-related training sessions for our employees. The training series is part of our ongoing effort to ensure regulatory compliance and uphold high ethical standards in our sales practices, while promoting a culture of compliance and ethical conduct. We continuously monitor the regulatory landscape and update our ethical policies to maintain the highest standards of integrity across all operations. During the reporting period, no legal proceedings were concluded against Nissin Foods or any of our staff concerning corrupt practices.

## WHISTLEBLOWING

We maintain clear and accessible whistleblowing policies to support the reporting of fraud and misconduct. The Whistleblowing Policy applies to the Company and all its subsidiaries, providing explicit guidance for directors, officers, employees, and stakeholders on how to submit reports with guaranteed confidentiality and the option to report anonymously.

Upon receipt, reports are investigated internally or referred to external parties as appropriate. Following the investigation, the Group's Compliance Committee prepares a summary of findings, outlining impacts and recommending corrective actions. Relevant management then reviews the case to determine any necessary disciplinary steps, with the Compliance Committee providing oversight to ensure fairness and thorough consideration before final decisions are made.

In 2025, we conducted a scheduled review of our Whistleblowing Policy to ensure it remains aligned with regulatory developments and best practices in governance. Regular evaluation and refinement of our policies are essential to sustaining accountability across our operations and upholding our core values of honesty and integrity in all aspects of our business.

日清食品設有奉行誠信防止貪腐的完善且清晰制度，制定實施推崇誠信透明、責任擔當文化的具體政策與積極措施。我們在業務各環節均堅守對賄賂、欺詐及貪腐的零容忍立場。我們的《反賄賂及反貪腐指引》輔以《舉報政策》，構成我們道德行為的基石。該等文件為董事、高級管理人員及員工提供清晰指引，以符合法律及道德標準，確保責任落實，並鞏固一個以原則為本的行事環境。

## 反賄賂及貪污

我們的反貪污政策及反賄賂政策、員工手冊、日清食品集團行為準則及內部合規政策，規範所有董事、高級職員和員工的行為。該等文件制定以誠信及道德標準開展業務的明確指引，大幅降低貪污及賄賂風險。

我們道德管治的核心是內部審計部，其在識別潛在欺詐行為及加強法規合規方面發揮關鍵作用。內部審計部每年向董事會報告重大違規事項，詳述重大欺詐事件及調查結果。董事會承擔有效監察及管理相關風險的最終責任。

於2025年，我們為員工舉辦一系列合約風險及法律相關培訓課程，進一步強化了對道德操守的承諾。該培訓系列是我們持續推動的工作之一，旨在確保銷售實踐符合法規及恪守高道德標準，同時推廣合規與道德行為的文化。我們持續追蹤監管環境動態，並適時更新道德政策，以確保所有營運環節均維持最高誠信標準。於報告期內，並無任何針對日清食品或其員工涉及貪腐行為的法律訴訟審結。

## 舉報

我們設有清晰且易於查閱的舉報政策，以支持對欺詐及不當行為的舉報。《舉報政策》適用於本公司及所有附屬公司，為董事、高級管理人員、員工及持份者提供明確指引，說明如何在保密及選擇匿名的情況下提交舉報。

收到舉報後，我們會進行內部調查，或在適當時轉交外部機構跟進。調查結束後，本集團合規委員會會擬備調查結果匯總報告，說明影響並建議糾正措施。相關管理層其後會審閱個案，以決定任何必要的紀律處分，合規委員會則提供監督，確保在作出最終決定前，個案獲得公平及全面的考量。

於2025年，我們對《舉報政策》進行了定期檢討，以確保其與監管動態及管治最佳實踐保持一致。定期評估及完善政策，對於維持我們營運中的問責性以及在各業務環節堅守誠信正直的核心價值至關重要。

# OUR PLANET

## 我們的地球



# OUR PLANET 我們的地球

With a strong sense of responsibility, we recognise that sustainable business practices are fundamental to protecting the planet for future generations. Our environmental efforts reflect a unified vision to operate responsibly, strengthen resource management, and align our actions with globally recognised sustainability objectives. Beyond meeting regulatory requirements, we continue to advance innovative practices and rigorous standards that enhance our overall environmental performance and reinforce our role in safeguarding our planet.

## EMISSIONS

### Overview of GHG Emissions in Our Operations

We have continued to track and control our Greenhouse Gas (“GHG”) emissions, with a focus on emissions from our manufacturing operations this year. By identifying key emission sources and implementing targeted reduction measures, we made significant progress in reducing our environmental impact. Our efforts remain focused on reducing our carbon emissions and ensuring that our business practices align with global sustainability objectives.

To enhance the accuracy and credibility of our emissions data, we engaged an independent consultant to conduct a comprehensive carbon assessment. The assessment follows international standards, including ISO 14064, and adheres to guidelines issued by the National Development and Reform Commission in Chinese Mainland, as well as applicable building standards in Hong Kong.

With our decarbonisation initiatives well underway, we continue to closely track and monitor our greenhouse gas emissions performance across our operations. In 2025, our total carbon emissions moderately increased compared with the previous year, primarily due to the expansion of our reporting boundary to include three additional manufacturing facilities. The inclusion of these sites provides a more comprehensive representation of the Group’s operational emissions. Going forward, we will continue strengthening our energy management practices and improving operational efficiency to help mitigate potential emissions growth as our business develops.

During the year, we also further refined our Scope 3 greenhouse gas accounting to enhance the completeness and robustness of our value chain emissions disclosure. Scope 3 emissions were calculated across ten categories in 2025. In particular, emissions from *Capital Goods* were assessed and disclosed for the first time, capturing emissions associated with the production of machinery, equipment and other long-term assets acquired for our operations. This improvement enhances the coverage of our Scope 3 inventory and strengthens our understanding of indirect emissions associated with the Group’s upstream activities.

### Air Quality Control

At Nissin Foods, we maintain a strict maintenance schedule for our coiled fans and dust collection systems to ensure that emissions from our production processes comply with regulatory requirements. This proactive approach is essential for maintaining air quality within our facilities and limiting overall air pollution.

Moreover, we are taking firm steps to manage emissions from our company vehicles. Regular inspections help maintain operational efficiency and minimise environmental impact. In addition, we are phasing out gasoline-powered vehicles and progressively transitioning our general passenger fleet into electric alternatives.



本集團懷著高度的責任感，且深知可持續的業務實踐對保護地球、惠澤後代至關重要。我們的環境工作體現了一個統一願景：以負責任的方式營運、加強資源管理，並使我們的行動與全球公認的可持續發展目標保持一致。在滿足監管要求的基礎上，我們持續推進創新實踐及嚴格標準，以提升整體環境表現，並鞏固我們在保護地球方面的角色。

## 排放物

### 我們營運中的溫室氣體排放概要

我們持續追蹤及控制溫室氣體排放，本年度重點關注生產業務的排放情況。透過識別主要排放源及實施針對性的減排措施，我們在減少環境影響方面取得了顯著進展。我們的工作始終聚焦於減少碳排放，並確保業務實踐與全球可持續發展目標保持一致。

為提升排放數據的準確性及可信度，我們委聘獨立顧問進行全面的碳評估。該評估遵循國際標準，包括ISO 14064，並遵從中國內地國家發展和改革委員會發布的指引，以及香港適用的建築標準。

隨著我們的減碳舉措穩步推進，我們持續密切追蹤及監察營運過程中的溫室氣體排放表現。於2025年，我們的總體碳排放較上一年度略有增加，主要由於報告範圍擴大，納入三個新增的生產設施。納入該等設施可更全面地描繪本集團的營運排放。未來，我們將持續加強能源管理實踐並提升營運效率，以助減低業務發展過程中可能出現的排放增長。

年內，我們亦進一步優化範圍3溫室氣體核算，以提升價值鏈排放披露的完整性與穩健性。2025年，範圍3排放的計算細分至10個類別。其中，資本貨物的排放首次被評估及披露，涵蓋為營運而購置的機器、設備及其他長期資產在生產過程中所產生的排放。此項優化提升了我們範圍3排放清單的覆蓋範圍，並加深我們對本集團上游活動相關間接排放的信息掌握程度。

### 空氣質量控制

日清食品嚴格執行風機及除塵系統的維護計劃，確保生產過程的排放符合監管要求。此主動措施對維持設施內的空氣質量及控制整體空氣污染至關重要。

此外，我們正採取堅定措施管理公司車輛的排放。定期檢查有助維持營運效率，並將環境影響降至最低。與此同時，我們正逐步淘汰汽油動力車輛，並將一般乘用車隊逐步過渡至電動車輛。

## OUR PLANET 我們的地球

In 2025, we continue to reduce volatile organic compound (“VOC”) emissions from our packaging operations. Dry lamination traditionally releases VOCs that contribute to ground-level ozone and fine particles. Building on our earlier improvements, we further advance the use of solvent-free lamination, which has steadily reduced VOC emissions over the past four years. We also continued expanding the use of water-based gravure inks since 2023 for printing our instant noodle packaging bags to further reduce VOC emissions.

This year, we reduced VOC emissions from our operations by 308.47 tonnes by using solvent-free lamination. The transition also lowered energy consumption, resulting in a reduction of 920.27 tonnes of CO<sub>2</sub>. The adoption of water-based gravure inks contributed to an additional 86.31 tonnes of VOCs being reduced.

Looking forward, we are continuing to explore the broader application of water-based gravure inks across more colours and packaging materials. Our ongoing adoption of cleaner technologies reflects our dedication to minimising environmental impact and continuously enhancing our sustainability performance.

### Rigorous Adherence to Environmental Laws and Regulations

Compliance with local laws and regulations remains a top priority across all regions where we operate. In Hong Kong, we comply with emission-related requirements, including the Ozone Layer Protection Ordinance and the Air Pollution Control Ordinance. In the Chinese Mainland, we operate in full compliance with the Environmental Protection Law and the Energy Conservation Law. We also actively monitor evolving regulatory developments to ensure we stay ahead of new requirements and adjust our practices promptly.

## USE OF ENERGY

Our approach to energy efficiency and sustainability spans all areas of our operations, from everyday employee practices to process enhancements and major infrastructure initiatives.

### Energy Saving Awareness

We recognise the importance of cultivating an energy-conscious mindset across the organisation. At Nissin Foods, our environmental protection and energy conservation guidelines are embedded in our daily operations rather than treated as standalone policies. We encourage employees to adopt energy-saving initiatives, recognising that responsible use of air conditioning, ventilation, and lighting through behavioural changes can contribute to meaningful reductions. To reinforce this, we conduct awareness programs designed to inform and motivate our employees to integrate energy-efficient practices into their working procedures.

於2025年，我們持續減少包裝工序中揮發性有機化合物的排放。傳統的乾式覆膜工藝會釋放揮發性有機化合物，加劇地面臭氧及微細顆粒物的形成。在過往改進的基礎上，我們進一步推廣使用無溶劑覆膜技術，過去四年持續降低了揮發性有機化合物的排放。同時，自2023年起，我們持續擴大水性凹版油墨在即食麵包裝袋印刷中的應用，以進一步減少揮發性有機化合物的排放。

於本年度，我們透過採用無溶劑覆膜技術，使營運中的揮發性有機化合物排放減少了308.47噸。此項轉變同時降低了能源消耗，從而減少了920.27噸二氧化碳排放。水性凹版油墨的應用，則額外減少了86.31噸揮發性有機化合物排放。

未來，我們將持續探索水性凹版油墨在更多顏色及包裝材料上的廣泛應用。我們持續採用更清潔的技術，體現了我們致力將環境影響降至最低，並不斷提升可持續發展表現的決心。

### 嚴格遵守環境法律及法規

遵守當地法律法規是我們在所有營運地區第一優先考慮的方面。在香港，我們遵守與排放相關的要求，包括《保護臭氧層條例》及《空氣污染管制條例》。在中國內地，我們嚴格遵守《環境保護法》及《節約能源法》。我們亦積極監察不斷演變的監管動態，以確保及早應對新規定，並適時調整實務。

## 能源使用

我們在能源效益及可持續發展方面的方針，涵蓋營運各個層面一由員工的日常實踐，到流程優化及重大基礎設施項目，均貫徹其中。

### 節能意識

我們深明在整個機構內培養節能意識的重要性。在日清食品，我們的環境保護及節能指引已融入日常營運之中，而非作為獨立政策實施。我們鼓勵員工推行節能措施，認識到透過改變行為習慣，合理使用空調、通風及照明系統，可帶來顯著的減排效果。為加強此理念，我們舉辦宣傳活動，旨在引導及激勵員工將節能實踐融入日常工作流程。

### Energy Efficiency Measures

#### Air Conditioning System Renovation

We recognise that air conditioning systems are essential to maintaining a stable production environment, and upgrading them is key to improving efficiency, ensuring reliability, and supporting our environmental goals.

To improve energy efficiency at our Zhejiang production site, we upgraded its air conditioning system in 2025. A 69 kW air conditioning system was replaced with two 10 kW units and a 5 kW unit, providing a more flexible and energy-saving cooling solution aligned with actual operational needs.

The optimisation resulted in a reduction of approximately 196,650 kWh in annual electricity consumption, which is estimated to reduce 116.85 tonnes of CO<sub>2</sub> emissions annually.

#### Vacuum Freeze Dryer Optimisation

We understand that vacuum freeze drying is an energy-intensive process, and upgrading this system offers significant potential for electricity savings. Advancing energy efficiency in our manufacturing processes remains a key focus in reducing our operational carbon emissions.

In 2025, Shunde Nissin completed a technical upgrade of its vacuum freeze dryer system to enhance operational energy efficiency. The project involved replacing three existing vacuum pumps and one water ring vacuum pump with higher-efficiency alternatives. Following the upgrade, electricity consumption per drying batch was reduced from 800 kWh to 499 kWh, representing a 37.6% improvement in energy performance. On an annualised basis, the optimisation is expected to deliver electricity savings of approximately 79,464 kWh, contributing to lower operating costs and reduced indirect greenhouse gas emissions associated with power consumption.

#### Upgrading of Boilers

We continue to advance our sustainability agenda through targeted improvements in production infrastructure. As part of these efforts, we have focused on upgrading core equipment to reduce emissions through energy-efficiency enhancements, such as boiler placement.

In 2025, Zhejiang Nissin replaced its existing boiler with a new high-efficiency steam-generation model. The hardware upgrade improved overall boiler efficiency from 92% to 95%, resulting in a 4% reduction in natural gas consumption per tonne of steam. This can help the facility reduce annual natural gas consumption by 8,610 m<sup>3</sup>. These energy efficiencies translate into an estimated reduction of 18.94 tonnes of CO<sub>2</sub> emissions each year.

#### LED Lighting & Lighting Controls

Across our operations, we continue to advance energy-saving measures that reduce electricity consumption and lower our carbon emission. In Hong Kong, we have completed a full transition to LED in all facilities, replacing conventional light tubes with high-efficiency alternatives. Achieving 100% LED coverage has enabled us to cut electricity usage by approximately 19,000 kWh each year, contributing to measurable reductions in CO<sub>2</sub> emissions. Building on this momentum, we have implemented similar enhancements at our Zhejiang site to further strengthen the environmental performance of our production operation.

### 節能措施

#### 空調系統改造

我們深明空調系統對維持穩定生產環境至關重要，而升級改造此等系統是提升效率、確保可靠性及支持環境目標的關鍵所在。

為提升浙江生產基地的能源效益，我們於2025年對其空調系統進行了升級改造。原有的69千瓦空調機組被更換為兩台10千瓦及一台5千瓦機組，提供更靈活且節能的冷卻方案，以配合實際營運需求。

此項優化使每年用電量減少約196,650千瓦時，預計每年可減少116.85噸二氧化碳排放。

#### 真空冷凍乾燥機優化

我們明白真空冷凍乾燥屬高能耗工序，升級此系統具備顯著的節電潛力。提升生產流程的能源效益，依然是我們減少營運碳排放的重點方向。

2025年，順德日清完成真空冷凍乾燥系統的技術升級，以提升營運能源效率。該項目將三台現有真空泵及一台水環式真空泵更換為更高效率的型號。升級後，每批次乾燥的用電量由800千瓦時降至499千瓦時，能源表現提升37.6%。按年計算，此項優化預計可節省約79,464千瓦時的用電量，有助降低營運成本及減少與用電相關的間接溫室氣體排放。

#### 鍋爐升級

我們透過針對性的生產基礎設施改進，持續推進可持續發展工作。作為相關工作的一部分，我們聚焦於核心設備的升級，例如透過鍋爐佈局的優化來提升能源效益，從而減少排放。

於2025年，浙江日清將其原有鍋爐更換為新型高效蒸汽生產鍋爐。此項硬件升級使鍋爐整體效率由92%提升至95%，每噸蒸汽的天然氣消耗量因而減少4%。此舉有助該廠房每年減少天然氣用量8,610立方米。該等能源效益轉化為每年預計減少18.94噸二氧化碳排放。

#### LED照明&照明控制

我們在所有營運據點持續推進節能措施，以減少用電量及降低碳排放。在香港，我們已完成所有設施全面更換為LED照明，以高效能產品取代傳統光管。實現100% LED覆蓋率，使我們每年減少約19,000千瓦時用電量，為二氧化碳減排帶來可觀貢獻。乘著此良好勢頭，我們在浙江廠房亦實施了類似改進，進一步強化生產營運的環境表現。

## OUR PLANET 我們的地球

Zhejiang Nissin replaced existing LEDs with higher-efficiency LED fixtures in its production areas. This improvement is expected to reduce annual electricity consumption by approximately 101,678 kWh and estimated CO<sub>2</sub> emissions by 127.12 tonnes each year.

### Solar Lighting

We continue to explore renewable energy solutions that reduce reliance on conventional power sources. Solar-powered lighting has become an important component of this effort by offering a self-sustaining alternative that supports both energy efficiency and long-term carbon reduction.

### Optimising Steam Consumption

Efficient steam management plays a critical role in enhancing operational performance and reducing energy use across our production processes. Through continuous operational optimisation, we strengthen both our operational sustainability and environmental performance.

### Promoting Energy Saving Practices

In 2025, we redesigned the bottom of Wintai Factory's ready meal plastic tray into a concave shape to improve heat distribution, enabling faster and more efficient microwave reheating. Serving tests showed an average of 9% reduction in microwave reheating time, supporting significant energy savings. This upgrade lowers the energy required by consumers during reheating and supports our broader energy-efficiency efforts.

## Use of Renewable Energy in our Operations

In 2025, we continued to advance our transition towards renewable energy by further expanding the deployment and monitoring of solar power systems across our operations. To date, more than 9,500 solar panels have been installed across our facilities in Hong Kong and the Chinese Mainland. During the year, the solar panel systems generated over 5,675 MWh of renewable electricity. To ensure optimal performance, we conduct monthly monitoring of their energy output, operational efficiency and associated energy savings. The electricity generated from these solar installations contributed to a reduction of more than 3,200 tonnes of CO<sub>2</sub>e emissions in 2025.



Looking ahead, we will continue to explore opportunities to expand our renewable energy capacity, including further optimisation and potential expansion of our solar power systems. These efforts will support our ongoing initiatives to reduce operational emissions, enhance energy efficiency and prepare for evolving regulatory requirements related to climate and energy management. By progressively increasing the share of renewable energy used in our operations, we aim to strengthen the environmental performance of our manufacturing processes and contribute to a more sustainable operating model over the long term.

浙江日清在生產區域將原有LED燈具更換為更高效率的LED燈具。此項改進預計每年可減少用電量約101,678千瓦時，並預計每年減少127.12噸二氧化碳排放。

### 太陽能照明

我們持續探索可再生能源方案，以減少對傳統電源的依賴。太陽能照明已成為此項工作的重要組成部分，提供可自給自足的替代方案，同時支持能源效益及長遠減碳目標。

### 優化蒸汽消耗

高效的蒸汽管理對提升生產流程的營運表現及減少能源使用至關重要。透過持續的營運優化，我們同時強化了營運的可持續性及環境表現。

### 推廣節能實踐

2025年，我們將永泰工廠即食餐塑膠托盤的底部重新設計為凹形，以改善熱量分布，實現更快速、更高效的微波復熱。測試結果顯示，微波復熱時間平均縮短9%，實現顯著節能。此項升級降低了消費者在復熱過程中的能耗，並支持我們更廣泛的節能工作。

## 營運中可再生能源的使用

2025年，我們持續推進可再生能源轉型，進一步擴大太陽能發電系統在營運場所的部署與監測。至今，我們在香港及中國內地的設施已安裝超過9,500塊太陽能板。年內，太陽能板系統共產生逾5,675兆瓦時的可再生電力。為確保最佳效能，我們每月監測其發電量、運作效率及相關節能成效。2025年，該等太陽能裝置所產生的電力，有助減少超過3,200噸二氧化碳當量的排放。

展望未來，我們將繼續探索提升可再生能源產能的空間，包括進一步優化及適時擴展太陽能發電系統。此等措施將有助支持我們持續推動減少營運排放、提升能源效益，並為適應與氣候及能源管理相關的監管要求更新打下基礎。透過逐步提高可再生能源在營運中的使用比例，我們致力強化生產流程的環境表現，長遠構建更可持續的營運模式。

## ENVIRONMENTAL AND NATURAL RESOURCES MANAGEMENT

### Our Environmental Management System

We have established a strong environmental governance framework, anchored in our ISO 14001-certified Environmental Management System (EMS). This system guides operational decisions that may affect the environment, ensuring our actions consistently reflect our efforts to responsible stewardship. Most of our production facilities in Hong Kong, Chinese Mainland, and oversea regions have adopted the ISO 14001 standard, covering critical areas, including wastewater treatment, waste management, and routine legionella testing in cooling water towers. In 2025, no non-compliance cases related to environmental issues are identified.

### EMS Oversight and Leadership

Our EMS committee meets twice a year to review emerging environmental laws, regulatory updates, and compliance issues. These meetings bring together representatives from multiple departments, reinforcing a unified and accountable approach to managing environmental matters.

EMS-related recommendations are integrated into the awareness training under our Integrated Management System (IMS). All new employees are required to complete this training, which covers our EMS policy, objectives, and best practices. A follow-up quiz, along with reviews of any non-conforming cases, ensures a clear understanding of EMS requirements and supports consistent compliance across the organisation.

Our Chief Production Officer serves as the Management Representative, with overall responsibility for environmental management decisions. These decisions are made collaboratively, with each department proposing annual environmental goals and implementation plans. These proposals are reviewed during the second EMS Committee Meeting, after which the Management Representative finalises the objectives and associated programs. Committee members are then accountable for achieving these goals and monitoring progress, ensuring effective and coordinated execution across the organisation.

## 環境及天然資源管理

### 環境管理系統

我們已建立穩健的環境管治框架，以通過ISO 14001 認證的環境管理系統為基石。該系統可能影響環境的營運決策，確保我們的行動始終體現對負責任管理的追求。我們位於香港、中國內地及海外的大部分生產設施均已採用ISO 14001標準，涵蓋廢水處理、廢棄物管理及冷卻水塔常規軍團菌檢測等關鍵領域。於2025年，並無發現與環境問題相關的不合規個案。

### 環境管理系統監督與領導層

我們的環境管理系統委員會每年舉行兩次會議，審視新興的環境法律、監管動態及合規事宜。會議匯集多個部門的代表，強化以統一及負責任的方式管理環境事務。

與環境管理系統相關的建議融入綜合管理系統下的意識培訓中。所有新入職員工均須完成此項培訓，內容涵蓋我們的環境管理系統政策、目標及最佳實踐。其後的跟進測驗，以及對不合格個案的檢討，確保員工清晰理解環境管理系統的要求，並支持整個機構保持一致的合規水平。

我們的首席生產官擔任管理代表，全面負責環境管理的決策。該等決策以協作方式制定，各部門提出年度環境目標及實施計劃，並於第二次環境管理系統委員會會議上進行審議，其後由管理代表最終確定目標及相關計劃。委員會成員其後負責達成該等目標及監察進度，確保整個機構有效且協調地執行。

## ENVIRONMENTAL EMERGENCY PREPAREDNESS AND RESPONSE

### Emergency Preparedness

At Nissin Foods, we maintain clear Environmental Emergency Preparedness and Response guidelines to ensure our teams can respond quickly and effectively to operational incidents. The EMS Committee oversees regular drills and prepares summary reports for management review. Dedicated response teams are trained to manage potential emergencies, such as palm oil spills or chemical incidents, by following established protocols. After each event or drill, we conduct root-cause analysis, define preventive measures, and provide comprehensive reports to support informed decision-making.

### Raw Material Handling

Recognising the essential role of palm oil in our products, we have established comprehensive procedures to prevent spillages across our operations. These include clear, carefully executed protocols for the safe transfer of palm oil from vendors' tanker trucks to our storage tanks. As part of strengthening these controls, Fujian Nissin has installed palm oil reduction equipment on its production line, enabling a 2.11% reduction in palm oil consumption while maintaining the same production volume. Together, these measures help ensure both responsible handling and more efficient use of this key resource.

### Regular Inspection and Emergency Drills

During the year, we continued to strengthen environmental protection and occupational safety management through routine inspections and reviews conducted under our Environmental Management System (EMS). These inspections form an important part of our operational controls, enabling us to verify that daily activities remain aligned with our environmental objectives, internal procedures and applicable regulatory requirements. Regular monitoring also allows potential risks or operational deviations to be identified and addressed in a timely manner, thereby supporting continuous improvement in environmental and safety performance.

To enhance emergency preparedness, our Hong Kong production facilities implemented an emergency preparedness plan in 2025 that included 22 emergency drills covering a range of scenarios, such as evacuation procedures and chemical spill response. In addition to these drills conducted in Hong Kong, our other manufacturing facilities also organised multiple emergency response exercises throughout the year based on site-specific operational risks. These drills are designed to familiarise employees with emergency procedures, strengthen coordination among relevant teams and ensure that appropriate response measures can be implemented effectively in the event of an incident.

## 環境應急準備和回應

### 應急準備

在日清食品，我們設有清晰的環境應急準備與回應指引，確保團隊能夠迅速有效地應對營運事故。環境管理系統委員會監督定期演練，並擬備匯總報告供管理層審閱。專責應對團隊接受培訓，按照既定程序管理潛在緊急情況，例如棕櫚油洩漏或化學品事故。每次事件或演練後，我們均進行根本原因分析，制定預防措施，並提供全面報告以支持知情決策。

### 原材料處理

我們認識到棕櫚油在我們產品中的重要作用，已制定全面程序以防止營運中發生洩漏。該等程序包括清晰且嚴格執行的安全轉移指引，確保棕櫚油從供應商的油罐車安全轉移至我們的儲存罐。為加強相關管控，福建日清在生產線上安裝了棕櫚油減量設備，在維持相同產量的情況下，使棕櫚油消耗量減少2.11%。綜合而言，此等措施有助確保對這一關鍵資源的負責任處理及更高效利用。

### 定期檢查與應急演練

年內，我們透過環境管理系統下的常態化巡查與檢討，持續加強環境保護及職業安全管理。該等巡查是我們營運管控的重要組成部分，保證我們確認日常活動與環境目標、內部程序及適用監管規定相契合。定期監察亦有助及時識別及處理潛在風險或營運偏差，從而推動環境及安全表現持續改進。

為加強應急準備，我們的香港生產設施於2025年實施了應急準備計劃，當中包括22次涵蓋不同情景的應急演練，例如疏散程序及化學品洩漏應對。除香港進行的演練外，我們的其他生產設施亦於年內根據各屬地的營運風險，組織了多次應急響應演練。該等演練旨在讓員工熟悉應急程序，加強相關團隊之間的協調，並確保在發生事故時能夠有效實施適當的應對措施。

## PACKAGING AND WASTE MANAGEMENT

### Our Packaging Strategy

In response to increasing regulatory and public concerns over single-use packaging waste, we have intensified our efforts to reduce waste and enhance the sustainability of our packaging solutions. Our approach focuses on innovative measures that minimise environmental impact while optimising packaging performance. These initiatives are guided by our “Three Pillar Containers/Packaging Design Guiding Principles”, which remain the foundation of our long-term packaging strategy.

## 包裝與廢棄物管理

### 包裝策略

為應對監管機構及公眾對即棄包裝廢棄物日益增加的關注，我們加強了減少廢棄物及提升包裝方案可持續性的工作。我們的方針聚焦於創新措施，在優化包裝效能的同時，將環境影響降至最低。此等舉措以我們的「[容器/包裝設計指導原則的三項主軸]」為指引，該等原則是我們長期包裝策略的基石。



- We prioritise avoiding materials that may pose risks to human health or the environment. We also actively promote the use of lower impact alternatives, such as recycling paper.
- 避免使用可能對人體健康或環境構成風險的物料。同時，我們積極推廣使用影響較低的替代品，例如循環再用紙張。



- Reduce: We focus on minimising container weight and volume, as well as reducing the total number of packaging components used.
- Recycle: We actively incorporate recycled raw materials and prioritise the use of materials that are highly recyclable.
- 物盡其用：注重減輕容器重量及體積，同時減少使用的包裝組件總數。
- 循環再用：積極採用循環再用原材料，並優先選用具有高回收性的物料。



- Our container and packaging design process is guided by Life Cycle Assessment (LCA), ensuring we consider environmental impacts from raw material sourcing to end of life disposal. We also continuously explore innovative approaches to enhance our packaging, with a focus on using fewer resources and selecting higher quality, more sustainable materials.
- 容器及包裝設計流程以生命週期評估為指導，確保我們考慮從原材料採購到最終處置的整個生命週期中的環境影響。我們亦持續探索創新的包裝改進方法，重點關注使用更少資源，並選用更高品質、更可持續的物料。

### Redesigning for Waste Reduction

Our Granola Production Department (GPD) undertook a significant redesign of the syrup room to change the syrup-mixing mode, reducing food waste.

### Enhancing Packaging Efficiency

Our Demae Ramen Production Department (DRPD) has implemented measures to reduce film usage. With the installation of automatic stretch-film wrapping machines, we achieved approximately 27% reduction in stretch film per production pack. This initiative not only lowers material consumption but also contributes to overall waste reduction.

### 重新設計，減少浪費

我們的穀物麥片生產部對糖漿室進行了一次重大的重新設計，旨在改變糖漿混合模式，減少食物浪費。

### 提高包裝效率

我們的出前拉麵生產部已實施措施減少薄膜用量。透過安裝自動拉伸膜包裝機，我們每包產品的拉伸膜用量減少了約27%。此舉不僅降低了物料消耗，亦有助整體減少浪費。

## OUR PLANET 我們的地球

Since 2009, Nissin Foods has undertaken a systematic transformation of its Cup Noodles packaging to reduce environmental impact. Beginning with the transition from Styrofoam to ECO CUP technology in Hong Kong and later the Chinese Mainland, achieving an 87.8% reduction in plastic use and a 24% decrease in CO<sub>2</sub> emissions per product. In 2021, we introduced an improved ECO CUP that enhanced space utilisation and further reduced plastic consumption by 12.8% and CO<sub>2</sub> emissions by 6.8%. This was followed by the removal of petroleum-based plastics from Regular and Big Size Cup Noodles lids in 2022 and 2023, reducing plastic usage by 33.8% and 34.3%, respectively. In 2024, we further advanced material sustainability by integrating biomass into a single Cup Noodles product. In 2025, we continued this transition by introducing the Easy-Peel Composite Cup for Demae Icho Regular Cup, enhancing the recyclability through the separation of the plastic container and paper outer packaging.

### BEFORE 2009

Before 2009, Cup Noodles packaging was primarily made of Styrofoam  
2009年之前，合味道包裝主要由聚苯乙烯泡沫塑膠製成

### 2009-2010

Paper replaces Styrofoam as the primary material for Cup Noodles packaging  
紙張取代聚苯乙烯泡沫塑膠成為合味道包裝的主要材料

### 2021

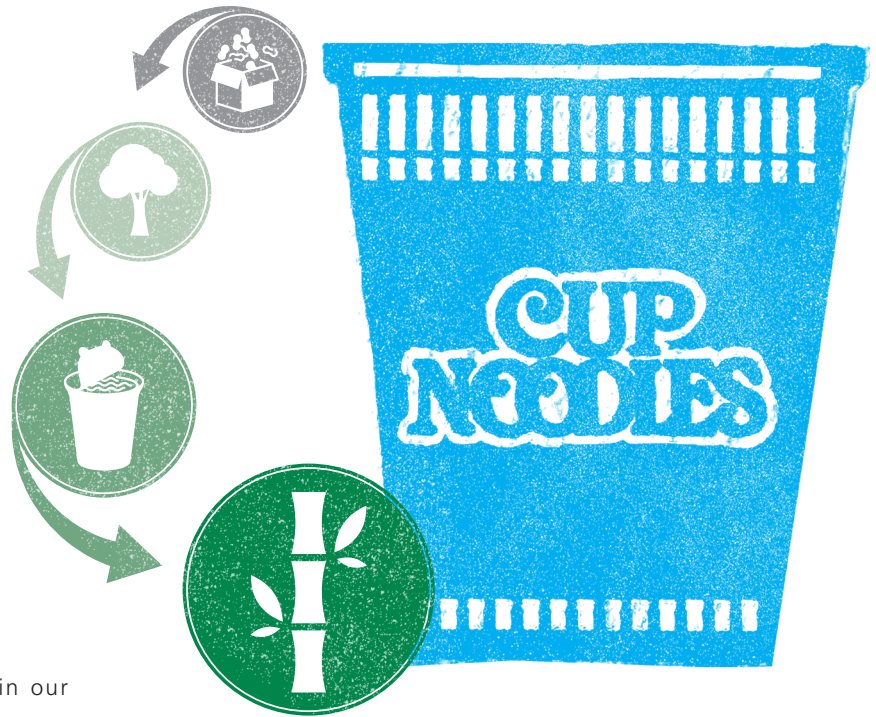
The size of the ECO CUP has been reduced  
ECO杯尺寸有所減少

### 2022-2023

A portion of the plastic in the ECO CUP lid has been removed  
ECO杯杯蓋的部分塑膠已被移除

### 2024

Biomass material has been adopted in our packaging for the ECO CUP  
我們在ECO杯包裝中採用生物質材料



自2009年起，日清食品有系統地對合味道包裝進行改造，以減少環境影響。首先是香港(其後擴展至中國內地)將發泡膠杯轉為ECO杯技術，使每個產品的塑料用量減少87.8%，二氧化碳排放減少24%。2021年，我們推出改良版ECO杯，提升了空間利用率，並進一步減少塑料消耗12.8%及二氧化碳排放6.8%。其後於2022年及2023年，我們分別將常規及大杯裝合味道杯蓋中的石油基塑料移除，塑料用量分別減少33.8%及34.3%。2024年，我們將生物質材料融入一款合味道產品，進一步實現物料可持續性。2025年，我們繼續推進此項轉變，為出前一丁常規杯裝引入「易剝離組合杯」，透過將塑料容器與紙質外包装分離，提升可回收性。

## Our Green Packaging Transformation

### Phase 1: From Plastic Chips to ECO CUP (2009/2010)

The journey towards green packaging at Nissin Foods began with a significant shift in 2009/2010 in Hong Kong and Chinese Mainland, from petroleum-derived plastic to more environmentally friendly containers, known as the ECO Cup. The ECO Cup, primarily made of paper, emerged as a sustainable alternative to Styrofoam, embodying our ethos “for Ecology, for Customers, for Originality”. This transition not only addressed the issue of CO<sub>2</sub> emissions during production but also tackled the challenge of plastic decomposition in landfills. In Chinese Mainland, this switch led to a 24% reduction in CO<sub>2</sub> emissions and an 87.8% decrease in plastic usage per serving of Cup Noodles.

The design of the ECO Cup also played a crucial role in preserving ingredient quality and maintaining the quality of the noodles, demonstrating that environmental considerations need not compromise product excellence.

## 綠色包裝轉型

### 第一階段：自塑料片至ECO杯(2009/2010)

日清食品的綠色包裝之旅始於2009/2010年在香港及中國內地的一次重大轉變，即從石油塑膠容器轉變為更環保的容器-ECO杯。ECO杯主要由紙製成，是發泡膠的可持續替代品，體現日清「為了地球、為了顧客、為了原創」的環保理念。這一轉變不僅解決了生產過程中的二氧化碳排放問題，更是化解了塑膠在垃圾堆填區難以分解這一挑戰。這一轉變使中國內地每份合味道的二氧化碳排放量以及塑膠用量分別減少24%及87.8%。

ECO杯的設計還在保持原料品質及維持麵條品質方面發揮重要作用，切實證明環境因素不一定會影響產品卓越性。

### **Phase 2: ECO CUP Renewable (2021)**

In 2021, to celebrate the 50th anniversary of Cup Noodles, we introduced an upgraded Cup Noodles product in a redesigned ECO Cup. The revamped container not only improved space utilisation and noodle quality but also further reduced CO<sub>2</sub> emissions and plastic use by 6.8% and 12.8% respectively, compared to its predecessor.

The cumulative impact of these initiatives resulted in a 29.16% reduction in CO<sub>2</sub> emissions from our cup containers. Moreover, the downsizing of the container also led to a significant reduction in paper usage and CO<sub>2</sub> emissions related to cardboard and transportation, improving our overall environmental impact.

### **Phase 3: Less Plastic in ECO CUP Lid – Regular Size Cup Noodles (2022)**

In fulfilment of our ongoing commitment to decreasing the use of plastic, we upgraded the ECO Cup lid in 2022 by removing a plastic layer from its upper surface. We continuously made our effort to reduce the plastic usage this year. As the result, this innovation reduced our plastic use in cup lid by 33.8%, marking another milestone in our sustainable packaging journey.

### **Phase 4: Further CUP Lid Plastic Reduction – Big Size Cup Noodles (2023)**

While the Regular Size Cup Noodles were the first to come with a reduced plastic cup lid in 2022, we expanded our redesign to the Big Size Cup Noodle in 2023, applying the latest advancements in lid design to further reduce plastic usage. The redesign of the Big Size Cup Noodle yielded a 34.3% reduction in plastic use in cup lid. Moving forward, we will continue our efforts to refine and improve our packaging solutions, striving to balance product quality with environmental responsibility.

### **Phase 5: Biomass PE – Seafood Flavour Cup Noodles (2024)**

In 2024, we have taken our sustainability efforts to the next level by introducing biomass polyethylene (PE) in the production of packaging material for our seafood flavour Cup Noodles. This innovative material, which incorporates plant-derived renewable materials from sugarcane bagasse, has resulted in a reduction of 3.78 tons of greenhouse gas emissions in 2024. We aim to further expand the use of biomass-based packaging materials in the future. By using this eco-friendly material, Nissin Foods not only reduces greenhouse gas emissions from packaging production but also transforms waste material (sugarcane bagasse) into a valuable resource.

Currently, this sustainable packaging is used exclusively for our seafood flavour Cup Noodles. However, given its significant environmental benefits, we are exploring the possibility of expanding its use to other varieties and flavours of Cup Noodles in the future.

### **第二階段：ECO杯革新(2021)**

2021年，為慶祝合味道誕生50週年，我們以重新設計的ECO杯推出生級版合味道產品。改良後的容器不僅提高空間利用率及麵條品質，相較上代產品，亦進一步減少二氧化碳排放量及塑膠用量分別為6.8%及12.8%。

藉助上述措施的累積效應，我們杯型容器的二氧化碳排放量減少了29.16%。此外，容器小型化亦大大減少紙張用量以及與紙板和運輸有關的二氧化碳排放量，從而改善我們對環境的整體影響。

### **第三階段：ECO杯杯蓋減少塑膠物料 – 常規尺寸合味道(2022)**

為履行我們對減少塑膠使用的承諾，我們於2022年對ECO杯杯蓋進行升級，移除ECO杯杯蓋頂層的塑料層。我們於本年度持續努力將塑膠使用量減少。因此，這一創新將杯蓋塑膠使用量減少33.8%，是我們可持續包裝歷程中又一里程碑。

### **第四階段：進一步減少杯蓋中的塑膠物料 – 合味道大杯麵(2023)**

隨著我們先於2022年對常規尺寸合味道採用減少塑膠物料的杯蓋，其後於2023年將重新設計的範圍擴大至合味道大杯麵，採用最新的杯蓋設計，進一步減少塑膠用量。合味道大杯麵的重新設計減少34.3%杯蓋塑膠使用量。未來，我們將繼續努力完善及改進包裝解決方案，致力在產品品質和環保責任之間達致平衡。

### **第五階段：生物質聚乙烯 – 海鮮風味合味道(2024)**

2024年，我們於海鮮味合味道包裝材料的生產中引入生物質聚乙烯，將我們的可持續發展工作提升至新水平。這種創新材料採用從甘蔗渣衍生的植物可再生物料，於2024年減少3.78噸溫室氣體排放。我們旨在未來進一步擴大生物質包裝材料的使用。透過使用這種環保材料，日清食品不僅減少包裝生產過程中的溫室氣體排放，亦將廢棄材料(甘蔗渣)轉化為寶貴資源。

目前，這種可持續包裝專門用於我們的海鮮味合味道。然而，考慮到其顯著環境效益，我們正探索未來將其用途擴展至其他品種及口味的合味道的可能性。

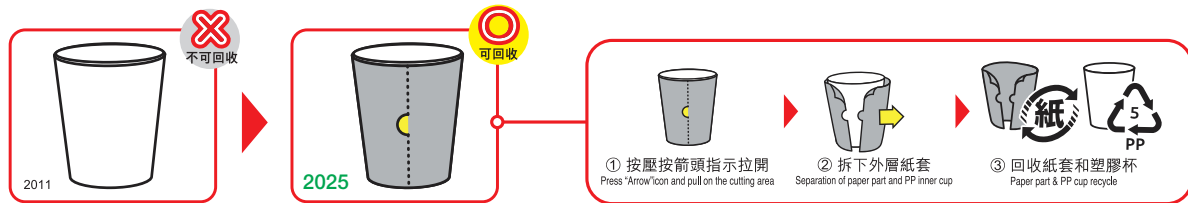
**Phase 6: Easy-Peel Composite Cup – Demae Iccho Cup Noodles (2025)**

In 2011, we upgraded our Composite Cup to reduce plastic usage by more than 50% compared with the original design. This year, we introduced an Easy-Peel Composite Cup featuring a guided tear line on the sleeve, enabling the easy separation of the plastic container and paper outer layer for proper disposal. This enhancement significantly improves recyclability, with both the paper packaging and plastic container being 100% recyclable. It is currently used for our Sesame Oil Flavour Demae Iccho Regular Cup.

**第六階段：易剝離組合杯 - 出前一丁杯麵(2025)**

於2011年，我們改良了組合杯，較原有設計減少超過50%的塑料用量。本年度，我們推出「易剝離組合杯」，杯身設有導向撕開線，可輕鬆將塑料容器與紙質外層分開，便於正確棄置。此項改進顯著提升了可回收性，實現紙質包裝與塑料容器的100%可回收。目前此設計應用於我們的麻油味出前一丁常規杯裝。

組合杯的轉型  
Transformation Of Composite Cup



**Waste Management**

We uphold strong environmental standards through a rigorous waste management system that ensures all hazardous and non-hazardous waste is properly collected and disposed of by certified contractors. Our manufacturing activities primarily generate solid waste and wastewater, and we have developed Good Practice Guidelines to help employees correctly classify waste and handle hazardous waste safely.

**廢棄物管理**

我們透過嚴謹的廢棄物管理系統，堅守高標準的環境要求，確保所有有害及無害廢棄物均由合資格承辦商妥善收集及處置。我們的生產活動主要產生固體廢棄物及廢水，為此我們制定了《良好操作指引》，協助員工正確分類廢棄物及安全處理有害廢棄物。

In Hong Kong, where food waste remains a significant environmental issue, we continue to reduce waste at the source. Our raw material sharing system improves resource utilisation by reallocating ingredients across operations, minimising unnecessary disposal. We also participate in the Hong Kong Government’s “Food Waste/Sewage Sludge Anaerobic Co-Digestion Trial Scheme,” which converts food waste into compost and biogas, helping to lower greenhouse gas emissions from landfills.

在香港，廚餘問題仍然是重大的環境議題，我們持續從源頭減少廢棄物。我們的原材料共享系統透過跨營運環節調配食材，改善資源利用，減少不必要的棄置。我們亦參與香港政府的「廚餘、污泥共厭氧消化試驗計劃」，將廚餘轉化為堆肥及沼氣，有助減少堆填場的溫室氣體排放。

Beyond reduction initiatives, we turn noodle waste from our production lines into animal feed, and our electronic waste is collected by the Environmental Protection Department’s authorised recyclers to ensure proper treatment and recovery.

除減量措施外，我們將生產線上的麵條廢料轉化為動物飼料，而電子廢棄物則由環境保護署認可的回收商收集，確保妥善處理及回收。

**Hazardous Waste Management**

Nissin Fujian has installed specialised laboratory equipment to efficiently clean and handle test containers, thereby reducing hazardous waste generation. Following the installation of the equipment, hazardous waste generation is expected to be reduced by approximately 50% annually compared with non-adoption.

**有害廢棄物管理**

日清福建安裝了專門的實驗室設備，以高效清潔及處理測試容器，從而減少有害廢棄物的產生。設備安裝後，預計有害廢棄物產生量與未採用該設備時相比將每年減少約50%。

### WATER MANAGEMENT

At Nissin Foods, we recognise the critical role of water in both our production processes and the ecosystems in which we operate. Efficient water use and minimising our impact on local water systems remain key priorities. Our approach underscores the importance of responsible water management for sustainable operations, particularly in the food industry.

#### Water Consumption and Efficiency

In 2025, we recorded a total water consumption of 558,852 cubic metres (468,827 cubic metres in 2024). The increase in water consumption is largely driven by the expansion of our reporting boundary.

To support more efficient water management, we have installed steam circulation systems to improve steam utilisation, and the hot water generated from steaming processes is reused in employee shower rooms. In addition, automatic taps have been fitted across our sanitary facilities to help regulate consumption without compromising hygiene.

### CLIMATE CHANGE MANAGEMENT

By adopting the four-pillar framework – Governance, Strategy, Risk Management, and Metrics and Targets – we provide stakeholders with clearer insights into our climate actions and the potential impacts on our operations.

#### Governance

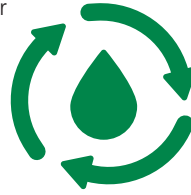
The Board has direct oversight of climate-related risks and opportunities, ensuring climate considerations are embedded in Company-level decision-making at the highest level.

The Board delegates climate-related risk and opportunity management to our Senior Management. Led by the Chief Executive Officer, the Management Committee, which includes Executive Directors and senior business leaders, actively evaluates Nissin Foods' ESG performance, with a focus on climate matters. The Management Committee provides the Board with annual updates on major sustainability and climate-related developments.

To embed climate risk considerations into our enterprise risk assessments, ESG and climate-related risk management processes are carried out by the heads and managers of each business unit. They are responsible for implementing mitigation plans that address the risks relevant to their operations.

To stay at the forefront of climate governance, Nissin Foods ensures that senior management and the Board remain up to date on the latest ESG and climate-related developments. We arrange regular training sessions for the Board, including briefings on emerging climate disclosure requirements. These initiatives equip our leadership with the knowledge and skills needed to navigate the evolving climate governance landscape.

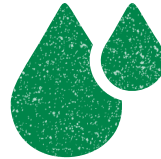
### 水資源管理



在日清食品，我們深知水在生產流程及我們營運所處的生態系統中均扮演著關鍵角色。高效用水及減低對當地水系統的影響，依然是我們的重點優先事項。我們的方針強調，負責任的水資源管理對實現可持續營運至關重要，尤其是在食品行業。

#### 用水量與效率

於2025年，我們的總用水量為558,852立方米(2024年為468,827立方米)。用水量增加主要源於報告範圍的擴大。



為支持更高效的水資源管理，我們安裝了蒸汽循環系統以提升蒸汽利用率，並將蒸煮過程產生的熱水回用至員工淋浴間。此外，我們在衛生設施中安裝了自動水龍頭，有助在維持衛生的同時調節用水量。

### 氣候變化管理

透過採納管治、策略、風險管理，以及指標與目標四大支柱框架，我們為持份者提供更清晰的資訊，以了解我們的氣候行動及其對營運的潛在影響。

#### 管治

董事會直接監督氣候相關風險與機遇，確保氣候考量融入公司最高層級的決策之中。

董事會將氣候相關風險與機遇的管理職責授予高級管理層。由首席執行官領導的管理委員會，成員包括執行董事及高級業務領導，積極評估日清食品的環境、社會及管治表現，並重點關注氣候事宜。管理委員會每年向董事會匯報可持續發展及氣候相關的主要發展動態。

為將氣候風險考量融入企業風險評估，環境、社會及管治與氣候相關的風險管理流程由各業務單位負責人及經理執行，由彼等負責實施減緩計劃，以應對與其營運相關的風險。

為保持在氣候管治領域的前沿地位，日清食品確保高級管理層及董事會掌握環境、社會及管治與氣候相關的最新發展動態。我們為董事會安排定期培訓，包括新興氣候披露要求的簡介。此等措施讓我們的領導層具備所需知識及技能，以應對不斷演變的氣候管治格局。

### Strategy

In line with HKEX's climate-related disclosure guidelines, we adopted two climate scenarios for analysis last year. The Turquoise scenario reflects a sharp decline in global emissions, with temperature increases kept well below 1.5°C to 2°C by 2100, while the Brown scenario indicates an increasing emissions trend and a global average temperature increase exceeding 3°C by 2100. The climate scenario analysis covered our key operations in Hong Kong and the Chinese Mainland.

Using these scenarios and publicly available pathways, we evaluated potential climate impacts on Nissin Foods' operations and conducted detailed city-level analyses for key asset locations in Hong Kong, Chinese Mainland, and oversea regions.

### Climate-related Risks

Climate risks fall into two categories: physical and transition risks. Physical risks stem from the direct impacts of climate change and can be acute or chronic. Transition risks arise from the shift toward a low-carbon economy. These include evolving policies and regulations, market and technological changes, and reputational considerations.

As decarbonisation accelerates, organisations may face stranded assets, unexpected costs, regulatory pressures, or increased market volatility. Together, these risks underscore the need for proactive planning to safeguard long-term business resilience.

### 策略

根據聯交所的氣候披露指引，我們於去年採用了兩種氣候情景進行分析。「綠松石情景」反映全球排放量急劇下降，至2100年將溫度升幅控制在遠低於1.5°C至2°C的水平；而「棕色情景」則顯示排放量呈上升趨勢，至2100年全球平均溫度升幅超過3°C。氣候情景分析涵蓋了我們在香港及中國內地的主要營運據點。

運用該等情景及公開可用的路徑，我們評估氣候變化對日清食品營運的潛在影響，並對香港、中國內地及海外地區的主要資產所在地進行詳細的城市層面分析。

### 氣候相關風險

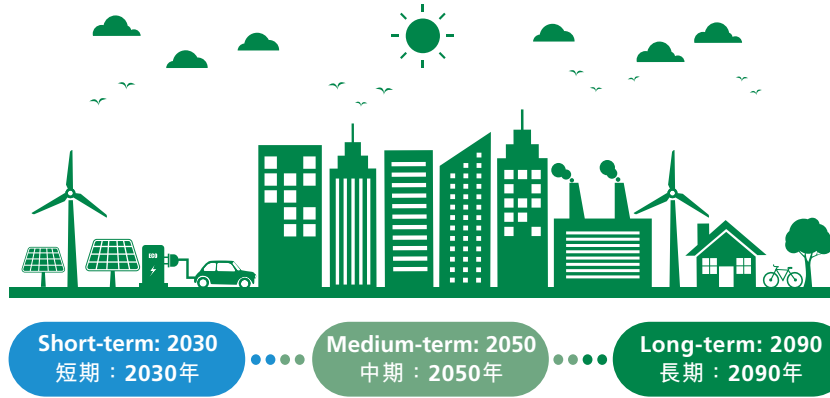
氣候風險分為兩類：物理風險與轉型風險。物理風險源於氣候變化的直接影響，可分為急性或慢性。轉型風險則源於向低碳經濟轉型的過程，包括不斷演變的政策與法規、市場與技術變化，以及聲譽考量。

隨著脫碳步伐加快，企業可能面臨擱淺資產、預期外成本、監管壓力或市場波動加劇等挑戰。綜合而言，該等風險凸顯了主動規劃對於保障業務長遠韌性的必要性。

# OUR PLANET 我們的地球

The climate-related risks that are potentially material to our business and value chain are summarised below.

對我們的業務及價值鏈具潛在重要性的氣候相關風險概述如下。



Physical Risks 物理風險			
Risk Categories 風險類別	Potential Risks 潛在風險	Time Horizon 時間範圍	Potential Business Impact 潛在業務影響
Chronic 慢性	Increase in annual mean temperature  年平均氣溫上升	Medium – Long  中長期	Heat stress can reduce the yields of certain crops, affecting the agri-business sector, and leading to potential shortages and increased costs for food and raw materials.  熱應激會降低若干作物的產量，影響農業企業部門，並導致潛在短缺以及食品及原材料成本增加。
	Increase in total annual rainfall  年總降雨量增加	Medium – Long  中長期	Businesses in areas with frequent heavy rainfall might face higher insurance premiums due to the increased risk of flood-related damages. Rising annual rainfall may also disrupt supply chains and affect the yields of certain crops.  由於洪水造成破壞的風險增加，位於強降雨頻繁地區的企業可能面臨更高保險費。年降雨量增加亦可能中斷供應鏈並影響若干作物產量。
	Relative sea level rise  海平面相對上升	Long  長期	Ports and coastal transport routes can be disrupted or rendered inoperative, affecting both imports and exports.  港口及沿海運輸路線可能會中斷或癱瘓，從而影響進出口。
	Water stress  水資源壓力	Short – Long  短長期	Stricter water usage regulations and quotas may be imposed, necessitating businesses to adjust their operations.  可能實施更嚴格的用水法規及配額，迫使企業調整其營運。

Physical Risks 物理風險			
Risk Categories 風險類別	Potential Risks 潛在風險	Time Horizon 時間範圍	Potential Business Impact 潛在業務影響
Acute 急性	Increase in highest temperature 最高溫度上升	Medium – Long 中長期	Infrastructure, particularly those without adequate cooling systems, may suffer damage or decreased lifespan due to extreme heat. 基礎設施，尤其是無充足冷卻系統的基礎設施，可能因極端高溫而遭受損壞或使用期限縮短。
	Increase in longest dry spell days 最長乾旱天數增加	Medium – Long 中長期	Reduced agricultural yields due to dry spells can disrupt supply chains, especially for businesses dependent on agricultural products. 乾旱期造成的農業產量下降可能會中斷供應鏈，特別是對於依賴農產品的企業。
	Increase in extreme rain days 極端降雨天數增加	Medium – Long 中長期	Facilities, roads, and other infrastructure may suffer from water damage, leading to high repair costs and potentially interrupting business operations. 設施、道路及其他基礎設施可能遭受水損壞，導致高昂的維修成本並可能中斷業務營運。
	1-in-100-year Extreme Sea Level 百年一遇的極端海平面	Long 長期	Coastal businesses and infrastructure, such as ports, factories, and resorts, could face severe damage due to extreme sea-level events. 沿海企業及基礎設施，如港口、工廠及度假村，可能因極端海平面事件而面臨嚴重損壞。
	Tropical cyclones 熱帶氣旋	Short 短期	Tropical cyclones can cause severe damage to buildings, equipment, and other assets due to intense winds, heavy rainfall, and storm surges. 由於強風、強降雨及風暴潮，熱帶氣旋可能對建築物、設備及其他資產造成嚴重損壞。
	Coastal flooding 沿海洪水	Medium – Long 中長期	Flooding may halt or slow down business activities, both during the flooding event and in its aftermath due to clean-up and recovery efforts. 於洪水事件期間及洪水過後，由於清理及恢復工作，洪水可能會導致商業活動中止或延緩。

Transition Risks and Opportunities 轉型風險與機遇			
Risk/ Opportunity Categories 風險／機遇類別	Potential Risks/Opportunities 潛在風險／機遇	Time Horizon 時間範圍	Potential Business Impact 潛在業務影響
Policy & Legal 政策及法律	<p>Increased operational costs and potential supply chain disruptions due to new emission regulations and carbon pricing mechanisms.</p> <p>新排放法規及碳定價機制導致營運成本增加及潛在供應鏈中斷。</p>	<p>Short – Medium 中短期</p>	<p>The potential financial implications of carbon pricing mechanisms pose a risk to Nissin Foods’ operational costs, profit margins, and hence competitiveness, and require strategic adaptation. New policies and regulations related to carbon pricing may also necessitate adjustments in production methods.</p> <p>碳定價機制的潛在財務影響對日清食品的營運成本、利潤率以及競爭力構成風險，需要進行策略調整。與碳定價相關的新政策及法規亦可能需要調整生產方式。</p>
Market 市場	<p>Carbon pricing encourages the pursuit of resource efficiency, presenting an opportunity for Nissin Foods to innovate and optimise energy usage.</p> <p>碳定價鼓勵追求資源效率，為日清食品提供創新及優化能源使用的機會。</p>	<p>Medium – Long 中長期</p>	<p>Investments in energy-efficient technologies and processes could lead to cost savings and competitive advantage, enhancing Nissin Foods’ market positioning as a sustainable brand.</p> <p>節能技術及工藝投資可節省成本及帶來競爭優勢，從而增強日清食品作為可持續品牌的市場定位。</p>
	<p>High electricity prices incentivise the diversification of energy sources, including the adoption of renewables.</p> <p>高電價推動能源多樣化，包括採用再生能源。</p>	<p>Medium – Long 中長期</p>	<p>Diversifying Nissin Foods’ energy sources can improve energy security in the long term, mitigating risks and aligning with global trends towards sustainable energy.</p> <p>日清食品能源多元化可長期提高能源安全，從而降低風險並符合全球可持續能源趨勢。</p>
	<p>Increased input costs due to volatility in the prices of non-energy crops such as wheat and palm oil.</p> <p>小麥及棕櫚油等非能源作物價格波動導致投入成本增加。</p>	<p>Short – Medium 中短期</p>	<p>Fluctuations in raw material procurement costs, driven by factors such as climate change and market demand, may affect product pricing strategies and may force Nissin Foods to choose between absorbing increased costs—thereby squeezing profit margins—or raising product prices, which risks reducing consumer demand.</p> <p>由氣候變化及市場需求等因素驅動的原材料採購成本波動可能影響產品定價策略，並可能迫使日清食品在承擔成本增加(從而擠壓利潤率)或提高產品價格(這可能減少消費者需求)之間作出選擇。</p>

Transition Risks and Opportunities 轉型風險與機遇			
Risk/ Opportunity Categories 風險／機遇類別	Potential Risks/Opportunities 潛在風險／機遇	Time Horizon 時間範圍	Potential Business Impact 潛在業務影響
Market 市場	<p>Price changes present an opportunity for Nissin Foods to innovate in its product offerings.</p> <p>價格變動為日清食品提供創新產品類別的機會。</p>	<p>Short – Medium 中短期</p>	<p>Developing alternative products that use less volatile or more sustainably priced inputs can not only lead to a stronger and more resilient product portfolio, but also appeal to environmentally conscious consumers and potentially open up new markets.</p> <p>開發使用波動性較小或更具性價比投入的替代產品不僅可以帶來更強大、更具彈性的產品組合，亦可吸引具環保意識的消費者，並可能開拓新市場。</p>
	<p>A shift in consumer preferences towards more sustainable and environmentally friendly products poses a risk to Nissin Foods if its current product portfolio does not align with these evolving demands.</p> <p>倘日清食品當前的產品組合無法滿足該等不斷變化的需求，消費者偏好轉向更可持續及更環保的產品會為日清食品帶來風險。</p>	<p>Medium – Long 中長期</p>	<p>Failure to adapt to the evolving consumer preferences could result in decreased market share and revenue as consumers opt for competitors that better meet their sustainability criteria.</p> <p>未能適應不斷變化的消費者偏好可能會導致市場份額及收入下降，原因為消費者會選擇更符合其可持續發展標準的競爭對手。</p>
	<p>The shift in consumer preferences also presents a potential opportunity for Nissin Foods to expand its market presence by innovating and offering products that cater to the demand for sustainable diet options.</p> <p>消費者偏好轉變亦為日清食品提供一個潛在機遇，可透過創新及提供滿足可持續健康飲食需求的產品擴大其市場份額。</p>	<p>Medium – Long 中長期</p>	<p>Proactive alignment with consumer demands for sustainability can drive market growth and attract new segments of environmentally conscious consumers.</p> <p>積極配合消費者的可持續需求可推動市場發展並吸引新環保意識的消費者群體。</p>

Transition Risks and Opportunities 轉型風險與機遇			
Risk/ Opportunity Categories	Potential Risks/Opportunities	Time Horizon	Potential Business Impact
風險／機遇類別	潛在風險／機遇	時間範圍	潛在業務影響
Technology 技術	<p>Increased operational costs due to fluctuations in electricity price (particularly if our production facilities rely mainly on conventional energy sources).</p> <p>電價波動導致營運成本增加(尤其是如果我們的生產設施主要依賴傳統能源)。</p>	<p>Short – Medium</p> <p>中短期</p>	<p>The potential volatility in electricity prices pose a challenge to maintaining cost-effective operations, prompting the need for technological innovation and energy source diversification.</p> <p>電價的潛在波動對維持具成本效益的營運構成挑戰，從而導致需要技術創新及能源多元化。</p>
	<p>Volatility in energy prices encourages investment in renewable energy technologies.</p> <p>能源價格波動推動投資可再生能源技術。</p>	<p>Medium – Long</p> <p>中長期</p>	<p>Investing in emerging energy solutions, while initially costly, can offer more predictable, potentially lower costs over time, improving energy security, and leading to long-term operational efficiencies and strengthening Nissin Foods’ market position as an environmentally responsible company.</p> <p>投資新興能源解決方案雖然最初成本高昂，但隨著時間的推移，可提高預測性、潛在降低成本，提升能源安全，並帶來長期營運效率，及加強日清食品作為一家對環境負責的公司的市場地位。</p>
Reputation 聲譽	<p>Nissin Foods’ brand reputation could suffer if the Company is perceived as lagging in sustainability practices or if its products are not seen as environmentally friendly.</p> <p>如本公司被認為在可持續發展實踐方面落後或其產品被視為不環保，日清食品品牌聲譽可能遭受損害。</p>	<p>Short – Medium</p> <p>中短期</p>	<p>Negative consumer perceptions can rapidly affect brand value and customer loyalty.</p> <p>消費者的負面看法會迅速影響品牌價值及顧客忠誠度。</p>
	<p>Actively responding to consumer preferences with sustainable practices and products can enhance Nissin Foods’ reputation.</p> <p>以可持續慣例及產品積極滿足消費者偏好可提升日清食品聲譽。</p>	<p>Short – Medium</p> <p>中短期</p>	<p>Incorporating consumer preference dynamics into the strategic planning process allows Nissin Foods to anticipate market trends and align product development and marketing strategies accordingly.</p> <p>將消費者偏好動態納入策略規劃程序，使日清食品能夠預測市場趨勢，並據此調整產品開發及市場推廣策略。</p>

Our Climate Mitigation and Adaptation Plans

氣候緩解及適應計劃

In response to the identified climate-related risks, we are in the process of implementing a series of mitigation and adaptation measures:

針對所識別的氣候相關風險，我們正陸續實施一系列緩解與適應措施：

<p>Upgrading Climate-controlled Facilities 升級氣候控制設施</p>	<ul style="list-style-type: none"> <li>Invest in upgrading infrastructure with improved insulation</li> <li>Install high-efficiency cooling systems to maintain optimal operating conditions</li> <li>Protect equipment against climate-related extreme temperatures</li> <li>投資升級基礎設施，提升隔熱效能</li> <li>配備高效冷卻系統，以確保最佳的運作條件</li> <li>保護設備免受氣候相關極端溫度的影響</li> </ul>
<p>Routine Infrastructure Inspections 基礎設施例行檢查</p>	<ul style="list-style-type: none"> <li>Conduct regular maintenance checks on drainage systems</li> <li>Ensure systems operate effectively to reduce flood risk</li> <li>定期排水系統維護檢查</li> <li>確保系統有效運作，降低洪水風險</li> </ul>
<p>Progressive Carbon Management 漸進式碳管理</p>	<ul style="list-style-type: none"> <li>Increase investment in renewable energy projects</li> <li>Reduce reliance on fossil fuels</li> <li>Lower overall environmental impact</li> <li>擴大對再生能源項目的投資</li> <li>減少對化石燃料的依賴</li> <li>減少整體環境影響</li> </ul>
<p>Energy Source Diversification 能源多元化</p>	<ul style="list-style-type: none"> <li>Diversify our energy mix by incorporating more renewable sources</li> <li>Implement smart systems to monitor and manage energy use</li> <li>Reduce energy-related volatility and improve overall efficiency</li> <li>納入更多再生能源，實現能源組合多元化</li> <li>利用智慧系統監察及管理能源使用情況</li> <li>減少能源相關波動性，提升整體效率</li> </ul>
<p>Enhancing Water Efficiency 提升用水效率</p>	<ul style="list-style-type: none"> <li>Implement advanced water-conservation technologies</li> <li>Introduce wastewater-recycling systems</li> <li>Minimise overall water usage and environmental impact</li> <li>實施先進的節水技術</li> <li>引入廢水回收再用系統</li> <li>最大限度地減少整體用水量及環境影響</li> </ul>
<p>Optimising Supply Chain and Materials 優化供應鏈及材料</p>	<ul style="list-style-type: none"> <li>Strengthen our supply chain by exploring alternative raw materials</li> <li>Adjust product formulations to respond to climate-driven market changes</li> <li>Review pricing strategies to address climate-related cost and demand shifts</li> <li>探索替代原材料，強化供應鏈</li> <li>調整產品配方，以應對氣候驅動的市場變化</li> <li>檢討定價策略，以應對氣候相關的成本及需求變化</li> </ul>
<p>Strengthening Supply Chain Resilience 加強供應鏈彈性</p>	<ul style="list-style-type: none"> <li>Strengthen resilience against climate-related supply disruptions (e.g., heatwaves, floods)</li> <li>Enhance sustainable procurement practices</li> <li>Diversify the supplier base across a broader geographic range</li> <li>加強抵禦氣候相關供應中斷(如熱浪、洪水)的韌性</li> <li>加強可持續採購實踐</li> <li>擴大供應商的地理分布，實現供應商基礎多元化</li> </ul>
<p>Continuous Risk Assessment Updates 持續風險評估更新</p>	<ul style="list-style-type: none"> <li>Conduct regular assessments of climate-related risks, including water scarcity, temperature changes, flooding, and typhoons</li> <li>Evaluate these risks across all operational areas</li> <li>Use findings to inform and strengthen resilient operational strategies</li> <li>定期評估氣候相關風險，包括水資源短缺、氣溫變化、洪水及颱風</li> <li>評估所有營運範疇的相關風險</li> <li>運用評估結果，為制定及強化具韌性的營運策略提供參考</li> </ul>
<p>Employee Preparedness Programmes 僱員準備計劃</p>	<ul style="list-style-type: none"> <li>Provide training on climate-related emergency preparedness</li> <li>Include cyclone readiness, safety procedures, and evacuation planning</li> <li>Equip staff to respond effectively to climate-related incidents</li> <li>提供氣候緊急準備培訓</li> <li>涵蓋颶風準備、安全程序及疏散計劃</li> <li>裝備員工，使其能夠有效應對氣候相關事件</li> </ul>
<p>Aligning with Consumer Preferences 迎合消費者偏好</p>	<ul style="list-style-type: none"> <li>Develop new sustainable products to align with evolving consumer expectations</li> <li>Communicate environmental initiatives clearly and transparently</li> <li>Strengthen brand loyalty through sustainability-focused innovation and engagement</li> <li>開發新的可持續產品，滿足不斷演變的消費者期望</li> <li>清晰透明地傳達環保舉措</li> <li>透過以可持續發展為核心的創新與互動，強化品牌忠誠度</li> </ul>

### Concentration of Climate-related Risks and Opportunities

Climate-related risks and opportunities may arise across different parts of the Group's business model and value chain. In particular, physical climate risks may affect the Group's manufacturing facilities and logistics operations through extreme weather events, changes in temperature patterns and potential disruptions to utilities or transportation infrastructure. These risks are most relevant to production facilities and distribution networks located in regions where the Group operates, including Hong Kong, the Chinese Mainland and other overseas markets.

Climate-related transition risks and opportunities may influence the Group's procurement practices, packaging materials, energy sourcing and operational efficiency. At the same time, opportunities may emerge through improvements in energy efficiency, adoption of renewable energy and innovation in product development and packaging design.

### Changes to Business Model and Resource Allocation

The Group continues to review its operational practices and resource allocation to address climate-related risks and opportunities. Current initiatives primarily focus on improving energy efficiency in manufacturing processes, increasing the use of renewable energy where feasible, and enhancing environmental management practices across production facilities. Investments in energy-saving equipment, operational optimisation and solar power generation form part of these efforts.

At present, these initiatives are implemented as part of Nissin Foods' broader environmental management and operational efficiency programmes. The Group will continue to evaluate potential adjustments to its business model and resource allocation in response to evolving climate-related risks, regulatory developments and stakeholder expectations.

### Climate Transition Plan

As at the reporting date, the Group has not yet established a formal climate-related transition plan. Nevertheless, the Group has implemented a number of environmental management initiatives, including energy efficiency improvements and the gradual expansion of renewable energy use in certain operations. The Group will continue to monitor regulatory developments and market practices relating to climate transition planning and will consider developing a more structured transition roadmap in the future as appropriate.

### Resourcing of Climate-related Initiatives

Climate-related initiatives within the Group are primarily supported through existing operational budgets and capital investments related to environmental management and energy efficiency. Relevant departments are responsible for implementing and monitoring these initiatives.

The Group plans to continue allocating resources to activities that improve energy performance, optimise resource use and support environmental compliance. Future investments will be assessed in line with operational needs, technological feasibility and financial considerations.

### 氣候相關風險與機遇的集中程度

氣候相關風險與機遇可能出現於本集團業務模式及價值鏈的不同環節。其中，物理氣候風險可能透過極端天氣事件、溫度模式變化，以及公用設施或交通運輸基礎設施可能出現的中斷，對本集團的生產設施及物流運作構成影響。該等風險與本集團營運所在地區（包括香港、中國內地及其他海外市場）的生產設施及分銷網絡最為相關。

氣候相關轉型風險與機遇可能影響本集團的採購實踐、包裝材料、能源獲取及營運效率。與此同時，機遇亦可在提升能源效益、採用可再生能源以及產品開發與包裝設計創新的過程中湧現。

### 業務模式與資源配置的調整

本集團持續檢視營運實踐及資源配置，以應對氣候相關風險與機遇。目前的舉措主要集中在提升生產流程的能源效益、在可行情況下增加可再生能源的使用，以及加強各生產設施的環境管理實踐。節能設備、營運優化及太陽能發電等方面的投資，均屬於此等工作的一部分。

目前，此等舉措作為日清食品整體環境管理及營運效益計劃的一部分予以實施。本集團將繼續評估業務模式及資源配置的潛在調整，以回應不斷演變的氣候相關風險、監管動態及持份者期望。

### 氣候轉型計劃

截至報告日期，本集團尚未制定正式的氣候相關轉型計劃。儘管如此，本集團已實施多項環境管理舉措，包括能源效益提升及在部分營運設施中逐步擴大可再生能源的使用。本集團將繼續監察與氣候轉型規劃相關的監管動態及市場實踐，並將在未來適時考慮制定更為系統化的轉型路線圖。

### 氣候相關舉措的資源配置

本集團內的氣候相關舉措主要透過與環境管理及能源效益相關的現有營運預算及資本投資提供支持。相關部門負責執行及監察此等舉措。

本集團計劃持續配置資源，以推動提升能源表現、優化資源使用及支持環境合規的相關工作。未來的投資將根據營運需求、技術可行性及財務考量進行評估。

### Progress of Previously Disclosed Plans

The Group continues to implement environmental and energy management initiatives disclosed in previous reporting periods. During the reporting year, progress was made in improving operational energy efficiency and expanding renewable energy generation through the installation and operation of solar panel systems at certain production facilities. These initiatives contribute to the Group's ongoing efforts to reduce operational energy consumption and associated GHG emissions.

### Impact of Climate-related Risks and Opportunities on Financial Performance

During the reporting period, the Group considered the potential effects of climate-related risks and opportunities on its financial position, financial performance and cash flows. At present, we are working on quantifying the current and anticipated financial effects of climate-related risks and opportunities. The Group will continue to monitor potential financial implications arising from climate-related risks and opportunities as part of its broader risk management and strategic planning processes.

### Risk of Material Adjustments to Assets and Liabilities

Based on the Group's current assessment, no climate-related risks or opportunities have been identified that are expected to result in a significant risk of material adjustment to the carrying amounts of assets or liabilities in the next reporting period.

### Expected Financial Implications Over Time

Looking ahead, the Group expects that its strategy to address climate-related risks and opportunities may involve continued investment in energy efficiency improvements, operational optimisation and environmental management initiatives. These investments may support long-term cost efficiency, regulatory compliance and operational resilience.

Funding for such initiatives is expected to be sourced primarily from the Group's internal financial resources and capital expenditure budgets. At this stage, the Group does not anticipate significant changes to its financial performance or cash flows in the short term arising specifically from climate-related initiatives. Over the medium to long term, improvements in energy efficiency and operational practices may contribute to enhanced resource efficiency and cost management.

### Climate Resilience

The Group has conducted a qualitative assessment of climate-related risks and opportunities to better understand the potential implications of climate change for its operations and strategy. This assessment considered both physical risks, such as extreme weather events that could affect manufacturing facilities or logistics networks, and transition risks arising from regulatory changes, evolving market expectations and technological developments.

Based on the assessment, climate-related risks are not expected to materially alter the Group's overall business model in the near term. However, the Group recognises that uncertainties remain regarding the pace of climate change, regulatory developments and technological transitions. As such, the Group will continue to monitor relevant developments and consider potential adaptation measures where necessary.

### 過往披露計劃的進展

本集團持續推行過往報告期間所披露的環境及能源管理舉措。於報告年度內，我們在提升營運能源效益，以及透過在部分生產設施安裝及運作太陽能板系統以擴大可再生能源發電方面均取得進展。該等舉措有助本集團持續減少營運能源消耗及相關溫室氣體排放。

### 氣候相關風險與機遇對財務表現的影響

於報告期內，本集團考慮了氣候相關風險與機遇對其財務狀況、財務表現及現金流量的潛在影響。目前，我們努力探索的方向為量化氣候相關風險與機遇所帶來的當前及預期財務影響。本集團將持續監察氣候相關風險與機遇可能引致的財務影響，將此長效化為整體風險管理及策略規劃流程的一部分。

### 資產與負債重大調整的風險

根據本集團目前的評估，尚未識別出任何氣候相關風險或機遇，預期會導致下一個報告期內資產或負債賬面值出現重大調整的重大風險。

### 長遠預期財務影響

展望未來，本集團預期其應對氣候相關風險與機遇的策略，可能涉及持續投資於能源效益提升、營運優化及環境管理舉措。該等投資或有助實現長遠成本效益、監管合規及營運韌性。

此類舉措的資金預計主要來自本集團的內部財務資源及資本開支預算。現階段，本集團預計短期內財務表現或現金流量不會因氣候相關舉措而出現重大變化。中長期而言，能源效益及營運實踐的改善或有助提升資源效益及成本管理。

### 氣候韌性

本集團已對氣候相關風險與機遇進行定性評估，以更全面了解氣候變化對其營運及策略的潛在影響。是次評估同時考慮了物理風險(例如可能影響生產設施或物流網絡的極端天氣事件)以及因監管變化、市場期望演變及技術發展而產生的轉型風險。

根據評估，氣候相關風險預期在短期內不會引發本集團整體業務模式的重大改變。然而，本集團意識到，氣候變化的速度、監管動態及技術轉型仍存在不確定性。因此，本集團將繼續監察相關動態，並在必要時考慮採取適當的適應措施。

## OUR PLANET 我們的地球

The Group's capacity to respond to climate-related challenges is supported by its ongoing efforts to improve operational efficiency, strengthen environmental management systems and enhance risk monitoring processes. These measures provide a foundation for adapting the Group's strategy and operations over the short, medium and long term as climate-related conditions evolve.

### Risk Management

Climate-related risk management forms part of Nissin Foods' broader enterprise risk management approach. Potential climate-related risks and opportunities are identified, assessed and monitored alongside other strategic and operational risks. Relevant departments periodically review trends, regulatory developments and market expectations that may affect the Group's operations, supply chain and facilities.

#### Key Inputs

The Group identifies potential climate-related risks and opportunities by gathering inputs from internal management teams, operational personnel and publicly available sources on climate trends and regulatory developments. In this process, we consider factors such as evolving climate regulations, changes in energy markets, supply chain disruptions, and shifting stakeholder expectations regarding sustainability. These inputs help the Group develop an initial understanding of climate-related risks and opportunities that may affect its operations and value chain.

#### Climate Scenario Analysis

To enhance our understanding of potential future developments, we reference publicly available climate scenarios to consider a range of possible climate-related pathways. This helps provide a broader perspective on how physical and transition risks may evolve over time and supports internal discussions on potential long-term implications for the business.

#### Risk Assessment

Following identification, potential climate-related risks and opportunities are qualitatively assessed by considering their nature, likelihood and possible operational or financial implications. Refer to section Climate-related Risks for more detail.

#### Risk Prioritisation and Monitoring

Identified climate-related risks and opportunities are evaluated and prioritised in the context of the Group's overall risk management framework. The Group continues to monitor climate-related risks and opportunities through periodic reviews of regulatory developments, market trends and operational conditions. Ongoing monitoring will support the timely identification of emerging risks and helps inform our risk management and business planning processes.

本集團應對氣候相關挑戰的能力有賴其對於提升營運效率、強化環境管理體系及加強風險監察流程的持續投入。在氣候相關狀況不斷演變的背景之下，該等措施為本集團在短期、中期及長期調整策略與營運奠定了基礎。

### 風險管理

氣候相關風險管理是日清食品整體企業風險管理方針的組成部分。潛在的氣候相關風險與機遇，與其他策略及營運風險一併進行識別、評估及監察。相關部門定期檢視可能影響本集團營運、供應鏈及設施的趨勢、監管動態及市場期望。

#### 關鍵輸入數據

經過收集整理內部管理團隊、營運人員的意見以及氣候趨勢與監管動態方面的公開資料，本集團識別潛在的氣候相關風險與機遇。在此過程中，我們考慮的因素包括不斷演變的氣候法規、能源市場變化、供應鏈中斷以及持份者對可持續發展期望的轉變。該等關鍵輸入數據有助本集團初步了解可能影響其營運及價值鏈的氣候相關風險與機遇。

#### 氣候情景分析

為更好地研判未來潛在發展的格局，我們參考公開資料提述的氣候情景，以考慮一系列可能的氣候相關路徑。此方法有助從更宏觀的視角審視物理風險與轉型風險隨時間的演變，並為內部探討業務可能面對的長遠影響提供支持。

#### 風險評估

在識別之後，我們考量潛在氣候相關風險與機遇的性質、可能性以及潛在營運或財務影響，對其進行定性評估。詳情請參閱「氣候相關風險」一節。

#### 風險排序與監察

所識別的氣候相關風險與機遇，會在本集團整體風險管理框架的背景之下進行評估及排序。本集團透過定期檢視監管動態、市場趨勢及營運狀況，持續監察氣候相關風險與機遇。持續監察有助及時識別新興風險，並為我們的風險管理及業務規劃流程提供參考依據。

### Metrics and Targets

Nissin Foods recognises that clearly defined climate-related metrics and targets are critical for monitoring environmental performance, managing climate-related risks, and aligning the Group's strategy with evolving regulatory expectations and global sustainability trends. The Group continues to strengthen its data collection and analytical capabilities as part of ongoing efforts to improve transparency and accountability.

#### Greenhouse Gas Inventory and Metrics

GHG emissions are measured in accordance with the GHG Protocol, using the operational control approach to account for emissions from operations over which the Group has full management authority. For the current reporting year, the GHG inventory covers twelve representative plants. Emissions are reported in absolute terms (tCO<sub>2</sub>e) and complemented by intensity indicators to provide a clearer understanding of operational performance relative to production activities.

Key assumptions underlying the GHG calculation include the use of emission factors sourced from recognised authorities such as government agencies and internationally accepted databases, as well as activity data derived from operational records. Where data gaps exist, conservative estimation methods are applied to ensure completeness and reliability of the inventory. The Group continues to refine its data collection and calculation methodology to improve accuracy and consistency over time.

The Group is actively evaluating additional climate-related metrics, including the assessment of assets and operations that may be exposed to physical or transition-related climate risks, as well as the identification of potential opportunities to reduce emissions and improve operational efficiency. While no internal carbon pricing mechanism is currently applied to investment decisions, the Group is monitoring regulatory developments and emerging global practices to inform potential future adoption.

#### Targets and Performance Management

We are in the process of evaluating the feasibility, business implications, and appropriate scope of setting quantitative GHG reduction targets. In the interim, the Group monitors operational emissions through regular reporting and analysis, providing insights that support risk management and strategic planning. These metrics serve as a foundation for future target-setting, enabling informed decision-making once formal targets are established.

#### Capital Allocation and Remuneration Incentives

The Group is also assessing the amount and proportion of capital expenditure, financing, and investments that are directed toward initiatives addressing climate-related risks and opportunities. These efforts aim to support the gradual integration of climate considerations into business planning, while ensuring alignment with long-term sustainability objectives.

At present, Nissin Foods does not link climate-related performance to executive or employee remuneration. The Group continues to explore potential approaches to align incentive structures with environmental performance in a manner consistent with its evolving climate strategy.

#### Use of Carbon Credits

Nissin Foods currently does not employ carbon credits or offset mechanisms as part of its emissions management strategy. We will continue to monitor developments in voluntary and compliance carbon markets to assess future applicability.

### 指標與目標

日清食品認識到，清晰明確的氣候相關指標與目標對於監察環境表現、管理氣候相關風險以及保持本集團策略與不斷演變的監管期望及全球可持續發展趨勢的一致性至關重要。本集團持續加強數據收集及分析能力，為提升透明度及問責性持續作出貢獻。

#### 溫室氣體排放清單與指標

溫室氣體排放按照《溫室氣體議定書》進行計量，採用營運控制權法核算本集團擁有全面管理權限的營運所產生的排放。於本報告年度，溫室氣體排放清單涵蓋十二間代表性工廠。排放量以絕對值(噸二氧化碳當量)呈報，並輔以密度指標，以便更清晰地了解與生產活動有關的營運表現。

溫室氣體計算的主要假設包括使用來自政府機構等權威部門及國際認可數據庫的排放因子，以及源自營運記錄的活動數據。如存在數據缺口，則採用保守估算方法，以確保排放清單的完整性及可靠性。本集團持續優化數據收集及計算方法，以提升長遠的準確性及一致性。

本集團正積極評估其他氣候相關指標，包括對可能面臨物理或轉型氣候風險的資產與業務進行評估，以及識別減少排放及提升營運效率的潛在機遇。雖然目前尚未在投資決策中應用內部碳定價機制，但本集團正密切關注監管動態及新興的全球實踐，為日後可能採納相關機制提供參考。

#### 目標與績效管理

我們正在評估設定量化溫室氣體減排目標之可行性、業務影響及適當範圍。在此期間，本集團透過定期呈報及分析監察營運排放，為風險管理及戰略規劃提供參考依據。該等指標為日後制定目標奠定基礎，確保在正式確立目標時能夠作出有依據的決策。

#### 資本配置與薪酬激勵

本集團亦正評估用於應對氣候相關風險與機遇的資本開支、融資及投資的金額與比例。此等措施旨在推動氣候考量逐步融入業務規劃，同時確保與長遠可持續發展目標保持一致。

目前，日清食品並未將氣候相關表現與管理層或員工薪酬掛鉤。本集團將持續探索可行方式，在遵循不斷演變的氣候策略方向的前提下實現激勵機制與環境表現的互相銜接。

#### 碳信用的使用

日清食品目前並未將碳信用或抵銷機制納入其排放管理策略。我們將繼續監察自願碳市場及合規碳市場的發展，以評估未來的適用性。

# OUR PRODUCT

## 我們的產品



# OUR PRODUCT 我們的產品

We strive to uphold excellence in quality, safety, and sustainability across our product development and supply chain. This includes our robust food safety and quality standards, initiatives to enhance the nutritional value of our products, strengthened processes throughout the value chain, and a continued focus on responsible sourcing.

## FOOD SAFETY AND QUALITY

Product safety and quality are the cornerstone of our business. We uphold these standards through testing and certification, advanced technologies, careful oversight of our supply chain, and environmentally responsible practices. Our focus remains on delivering products that are not only delicious but also safe and of the highest quality for our customers.

### Food Safety Management

#### Inspections of Raw Materials and Final Products

We maintain a stringent verification programme that includes random testing to ensure materials are free of harmful substances, including pesticides, heavy metals, and ethylene oxide. We also conduct targeted checks in response to new alerts or outbreak notifications to promptly address potential contaminants. Our focus on safety continues through to finished products, which undergo comprehensive testing for genetically modified organisms, preservatives, and allergens to ensure they meet the highest standards of safety and quality for our consumers.

#### Pre-Delivery Inspections

Before reaching customers, every product undergoes stringent pre-shipment inspections. These include microbiological testing, weight verification, visual checks, and sensory reviews, all carried out by qualified specialists to ensure consistent quality and safety.

#### Third Party Certification

Our strong focus on food safety and quality is reflected in the certifications held across all our manufacturing facilities. Every food production site is accredited to FSSC 22000 (Food Safety System Certification) or SQF Edition 9 (Safe Quality Food, Food Safety Code: Food Manufacturing Edition 9) standards. In addition, all sites operate under the Hazard Analysis and Critical Control Points (HACCP) framework, which systematically identifies and controls food safety risks to ensure the production of safe and high-quality products.



### Technical Support on Food Safety

The Food Safety Evaluation and Research Institute Co., Ltd. (the "Institute"), in which we hold a 5% stake, provides essential technical support across our quality inspection processes. Accredited to ISO/IEC 17025 by the China National Accreditation Service or Conformity Assessment, the Institute supports testing and calibration activities throughout every production stage, from raw materials to finished products.

我們致力在產品開發及供應鏈中貫徹卓越的質量、安全與可持續發展標準。這包括我們嚴謹的食品安全及質量標準、提升產品營養價值的舉措、強化價值鏈各環節的流程，以及持續聚焦負責任採購。

## 食品安全及質量

產品安全及質量是我們業務的基石。我們透過檢測與認證、先進技術、嚴謹的供應鏈監督，以及具環境責任的實踐，堅守該等標準。我們的重點始終是為顧客提供不僅美味且安全及最高品質的產品。

### 食品安全管理

#### 原材料與成品檢測

我們設有嚴格的核查程序，包括隨機檢測，以確保原材料不含農藥、重金屬及環氧乙烷等有害物質。我們亦因應新出現的警報或爆發通知進行針對性檢查，以及時處理潛在污染物。我們對安全的關注貫徹至製成品，對其進行基因改造生物、防腐劑及致敏原的全面檢測，確保為消費者提供符合最高安全及質量標準的產品。

#### 交付前檢測

在送達顧客手中之前，每件產品均須經過嚴格的出貨前檢測。檢測項目包括微生物測試、重量核實、外觀檢查及感官評審，全部由合資格專業人員執行，以確保質量與安全的一致性。

#### 第三方認證

我們對食品安全及質量的高度重視，體現於所有生產設施所持有的認證之中。每個食品生產基地均獲得FSSC 22000(食品安全體系認證)或SQF第九版(安全質量食品，食品安全規範：食品製造第九版)標準的認證。此外，所有廠房均在危害分析與關鍵控制點(HACCP)框架下運作，該框架系統性地識別及控制食品安全風險，以確保生產安全優質的產品。

### 食品安全技術支持

我們持有5%股權的日清(上海)食品安全研究開發有限公司(簡稱「食安研」)，為我們的質量檢測流程提供重要的技術支持。食安研獲中國合格評定國家認可委員會頒發ISO/IEC 17025認證，支持從原材料到製成品的每個生產階段的檢測及校準活動。

## OUR PRODUCT 我們的產品

### Annual Assessment

Our annual review includes a comprehensive assessment of the operations and processes of our plants and suppliers, covering audits, inspection protocols, product-recall procedures, compliance with food safety standards, and staff training. We are pleased to report that in 2025, no food safety or health-related complaints or product recalls were recorded.

### Food Safety Policy and Training

We adhere to the FSSC 22000/SQF Edition 9 standards, and our Food Safety Policy provides a clear framework for goal setting, communication, and implementation across all food production sites. Following the revision of our Management Manual and Food Safety Policy to align with the updated FSSC 22000 requirements, we are confident that these enhancements strengthen our food safety culture across all employee groups, from office staff to production teams. To reinforce this, we delivered comprehensive training on quality and safety culture, ensuring our people are equipped to identify, prevent, and address food safety issues.

Effective communication remains essential to embedding our policy across the organisation. We prioritise clear internal and external communication, timely corrections, and continuous improvement to meet customer expectations. We also maintain comprehensive assessments of all raw materials to ensure full compliance with local and export regulations, as well as customer-specific food safety requirements.

The “Weekly Food Safety News” ensures employees stay informed about the latest industry standards and regulations, helping them remain aware of and prepared for evolving food safety requirements.

### Product Recall Procedures

To strengthen our readiness and ensure the effectiveness of our recall procedures, we continue to conduct regular product recall drills across all food manufacturing sites. As part of this effort, all food production factories in Hong Kong, Chinese Mainland, and oversea regions conducted at least one product recall drill in 2025. In Hong Kong, we simulated a scenario in which incorrect packaging film was used for an export product. The drill was completed within our target timeframe of 4 hours, during which all affected products were identified and confirmed not to have been released to the market. These exercises help validate the robustness of our traceability systems and enhance our teams’ ability to respond swiftly and effectively to potential food safety risks.

### Product Recall Management

Our product recall procedure is clearly structured, with recalls classified by risk level and supported by comprehensive traceability records. We maintain detailed customer complaint logs and have a dedicated, cross-functional Product Recall Team to manage the process. When a recall is required, we promptly communicate with distributors, regulators, and consumers through multiple channels. We also apply strict control measures to recalled products and conduct annual recall drills to ensure the effectiveness of our procedures.

### 年度評估

我們的年度審查包括對廠房及供應商營運與流程的全面評估，涵蓋審核、檢測程序、產品召回流程、食品安全標準合規情況，以及員工培訓。我們欣然報告，於2025年，並無接獲任何與食品安全或健康相關的投訴，亦無任何產品召回記錄。

### 食品安全政策與培訓

我們遵循FSSC 22000/SQF第九版標準，而我們的《食品安全政策》為所有食品生產基地的目標設定、溝通及執行提供了清晰框架。我們的管理手冊及食品安全政策已進行修訂，以符合更新後的FSSC 22000要求，我們有信心此等改進能強化從辦公室員工到生產團隊等各級員工的食品安全文化。為加強此理念，我們提供了全面的質量與安全文化培訓，確保員工能夠識別、預防及處理食品安全問題。

有效的溝通對於將政策融入整個機構仍然至關重要。我們重視清晰的內部及外部溝通、適時的糾正措施以及持續改進，以滿足顧客期望。我們亦對所有原材料進行全面評估，以確保完全符合本地及出口法規，以及客戶特定的食品安全要求。

《食品安全週報》確保員工掌握最新的行業標準及法規，助其了解不斷演變的食品安全要求並為此做好準備。

### 產品召回程序

為加強應變準備及確保召回程序的有效性，我們持續在所有食品生產基地進行定期產品召回演練。作為此項工作的一部分，香港、中國內地及海外地區的所有食品生產工廠均於2025年進行了至少一次產品召回演練。在香港，我們模擬了出口產品誤用錯誤包裝膜的情景。演練在我們預設的4小時目標時間內完成，期間所有受影響產品均被識別，並確認未有流入市場。該等演練有助驗證我們追溯系統的穩健性，並提升團隊迅速有效應對潛在食品安全風險的能力。

### 產品召回管理

我們的產品召回程序結構清晰，按風險等級對召回進行分類，並以全面的追溯記錄作為支持。我們備有詳細的客戶投訴記錄，並設有專責的跨部門產品召回團隊負責管理相關流程。當需要進行召回時，我們會透過多個渠道與分銷商、監管機構及消費者及時溝通。我們亦對召回產品實施嚴格管控措施，並每年進行召回演練，以確保程序的有效性。

## OUR PRODUCT 我們的產品

### Quality Assurance System

Established in 2005, the Institute has been central to advancing our quality assurance processes. It was created to strengthen our system by conducting local inspections of raw materials in China and to ensure the use of safe ingredients. Since then, it has remained a key component of the Group's quality assurance strategy, continually enhancing the safety and quality of our products.

#### **Integrating Advanced International Testing Technologies**

To strengthen our quality assurance system, the Institute has incorporated advanced food testing and analytical technologies from the Global Food Safety Institute, a unit of Nissin Foods Holdings Co., Ltd. ("Nissin Japan"). This integration has significantly improved our capability to inspect and analyse raw materials, including wheat flour, dried vegetables, meat, and seafood, as well as instant noodle products supplied to Nissin Japan and the Group's companies in China.

Our testing programme covers a wide range of checks to ensure product safety and quality, including assessments for pesticide and veterinary drug residues, harmful microorganisms, toxic substances, heavy metals, mycotoxin, food allergens, and genetically modified organisms.

Leveraging its advanced international food inspection technologies and extensive testing expertise, the Institute has expanded its service offerings to include food inspection for both domestic and international clients. It also provides technical consultations on food safety, extending its support and knowledge to a broader segment of the food industry.

#### **Accreditation and Certification**

The Institute's dedication to high-quality assurance is reflected in its accreditations and certifications. It obtained accreditation from the China National Accreditation Service for Conformity Assessment (CNAS) in November 2010 and achieved the China Inspection Body and Laboratory Mandatory Approval (CMA) in May 2020. The CMA certification, granted after a rigorous evaluation of our testing capabilities and laboratory reliability by provincial and higher-level market regulators under the Evaluation Criteria for Certification of Inspection and Testing Laboratories (RB/T 214-2017), further strengthens our credibility and reinforces stakeholder confidence.

#### **Continuous Improvement**

Looking ahead, we will continue to refine our quality assurance processes to align with evolving international standards. Our commitment to continuous improvement remains strong, and we will continue to adopt innovative methods and technologies to ensure the highest levels of food safety and quality.

### 質量保證系統

自2005年成立以來，食安研一直以來是推動我們質量保證流程的核心機構。其成立旨在強化我們的體系，透過在中國對原材料進行本地檢測，確保使用安全的材料。自成立以來，食安研一直是本集團質量保證策略的重要組成部分，持續提升我們產品的安全與品質。

#### **整合國際先進檢測技術**

為強化我們的質量保證體系，食安研引入Nissin Foods Holdings Co., Ltd. (「日清日本」) 旗下全球食品安全研究所的先進食品檢測及分析技術。此項整合顯著提升了我們對原材料(包括麵粉、脫水蔬菜、肉類及海鮮)以及供應予日清日本及本集團中國境內附屬公司的即食麵產品的檢測及分析能力。

我們的檢測計劃涵蓋多項檢查，以確保產品安全與質量，包括農藥及獸藥殘留、有害微生物、有毒物質、重金屬、真菌毒素、食物致敏原及基因改造生物的評估。

憑藉其先進的國際食品檢測技術及豐富的檢測專業知識，食安研已將服務範圍擴大至為國內外客戶提供食品檢測服務。同時，食安研亦就食品安全提供技術諮詢，將其支持及知識惠及更廣泛的食品行業。

#### **認可與認證**

食安研對卓越質量保證的堅持，體現於其獲得的認可及認證。食安研於2010年11月獲得中國合格評定國家認可委員會(CNAS)的認可，並於2020年5月獲得中國檢測機構和實驗室強制認證(CMA)。CMA認證由省級及以上市場監管部門根據《檢驗檢測實驗室認證標準》(RB/T 214-2017)對我們的檢測能力及實驗室可靠性進行嚴格評審後授予，進一步鞏固我們的信譽，並增強持份者的信心。

#### **持續改進**

未來，我們將持續優化質量保證流程，與不斷演變的國際標準保持一致。我們對持續改進的承諾始終堅定，並將繼續採納創新方法及技術，以確保最高水平的食品安全與質量。

### RESPONSIBLE ADVERTISING AND PRODUCT LABELLING

We recognise the strong impact that advertising and product labelling have on consumer trust and perceptions. To uphold this responsibility, we maintain clear and comprehensive guidelines for all advertising and promotional activities, ensuring our communication is transparent, accurate and aligned with the highest standard of ethical marketing.

#### Ethical Advertising Practices

Our core belief is to stay honest and avoid overstating the features of our products. We view advertising as a moral responsibility – one that requires all communications to be factual, transparent, and not deceptive. This principle is the foundation of the trust we build with our customers.

Consistent with this belief, Nissin Foods continues to champion clarity across all advertising activities. Our communications are designed to accurately reflect our products, align our brand values, and remain consistent across every media channel. This approach safeguards against misrepresentation and ensures that customers gain a clear, truthful understanding of our products and their benefits.

#### Product Label Monitoring and Updating

We maintain rigorous processes to monitor and update all product labelling, ensuring information remains accurate, current, and fully compliant with evolving regulatory requirements. Central to this effort are our Inspection Procedures for Finished Products, which include detailed reviews of product quantity, packaging, labelling, and overall quality. These checks ensure every element of our product presentation is thoroughly verified for precision and compliance.

#### Compliance with Regulations

We demonstrate our product responsibility by adhering to all applicable regulations. Our operations follow the Trade Descriptions Ordinance in Hong Kong and the Administrative Provisions on Food Labelling in the Chinese Mainland as the foundation of our compliance framework. Throughout the reporting period, we have recorded no breaches of product responsibility requirements, and no fines or penalties were incurred for non-compliance.

### NUTRITIOUS AND HEALTHIER PRODUCTS

Nissin Foods has long championed the importance of health and nutrition, recognising evolving consumer preferences and the global shift toward healthier eating habits. While instant noodles remain our core product, valued for their convenience and affordability, we have steadily expanded our portfolio to offer options that meet the needs of health-conscious consumers. This diversification enables us to better contribute to welfare by expanding nutritious food choices.

Health and nutrition are central to our vision. Our Chairman contributes to industry advancement through his roles as a guest member on the standing committee of a Tier 1 association and as vice president of a Tier II association within the Noodle Products Branch of the Chinese Institute of Food Science and Technology.

As we continue to enhance the nutritional value of our products, we remain dedicated to preserving the signature taste and quality that define Nissin Foods, ensuring our customers can enjoy healthier choices without compromise.

### 負責任的廣告與產品標籤

我們深知廣告及產品標籤對消費者信任與觀感的重大影響。為履行此責任，我們為所有廣告及推廣活動制定清晰全面的指引，確保我們的傳播內容透明、準確，並符合最高標準的道德營銷規範。

#### 道德廣告實踐

我們的核心信念是保持誠實，避免誇大產品特性。我們視廣告為一項道德責任 – 要求所有傳播內容必須真實、透明，且不具欺騙性。此原則是我們與顧客建立信任的基石。

秉持此信念，日清食品在所有廣告活動中持續倡導清晰透明的原則。我們的傳播內容旨在準確反映產品，體現品牌價值，並在各個媒體渠道保持一致。此方針可防止失實陳述，確保顧客對我們的產品及其益處獲得清晰、真實的了解。

#### 產品標籤監察與更新

我們維持嚴謹的流程，監察及更新所有產品標籤，確保信息準確、適時，並完全符合不斷演變的監管要求。《製成品檢查程序》在此項工作中發揮核心作用，當中包括對產品數量、包裝、標籤及整體質量的細致審查。該等檢查確保產品展示的每個要素均經過嚴格核實，以確保準確性及合規性。

#### 遵守法規

我們遵守所有適用法規，彰顯對產品的責任擔當。在香港，我們的營運遵循《商品說明條例》；在中國內地，則以《食品標識管理規定》作為合規框架的基礎。於報告期內，我們並無違反產品責任要求的記錄，亦無因不合規而被處以罰款或處罰。

### 產品營養均衡且更健康

日清食品長期重視健康與營養的重要性，並意識到消費者偏好不斷演變，以及全球飲食習慣正趨向更健康的選擇。雖然即食麵仍是我們的核心產品，因其便利與經濟實惠而深受歡迎，但我們持續擴展產品組合，提供滿足注重健康消費者需求的選擇。此多元化策略使我們能夠透過增加營養食品的選擇，更好地為大眾福祉作出貢獻。

健康與營養是我們願景的核心。我們的董事長現擔任中國食品科學技術學會一級協會的特邀常務理事及面製品分會二級協會的副理事長，為行業發展作出貢獻。

在持續提升產品營養價值的同時，我們始終致力於保留日清食品標誌性的口味與品質，確保顧客能夠享用更健康的選擇，而無需在美味與健康之間取捨。

## OUR PRODUCT 我們的產品

### Salt and Sugar Reduction

Improving the nutritional profile of packaged food products is an integral component of Nissin Foods' product stewardship approach. During the reporting period, the Group continued to advance its salt and sugar reduction efforts, with particular emphasis on sodium reduction in its core instant noodle portfolio. Although instant noodles are not the predominant source of dietary salt intake, the Group recognises its responsibility as a leading manufacturer to contribute to broader public health objectives by progressively enhancing product formulations while safeguarding product quality and consumer acceptance.

Between April 2019 and March 2024, Nissin Foods participated as a member of the Committee on Reduction of Salt and Sugar in Food (CRSS), a multi-stakeholder platform established to encourage the food industry to lower salt and sugar levels across commonly consumed products. In alignment with the CRSS's objectives, the Group established a clear target to reduce the salt content by 20% in 70% of its instant noodle products sold in Hong Kong.

To ensure that nutritional improvements would not compromise consumer experience, Nissin Foods adopted a structured and incremental reformulation strategy. Rather than implementing an immediate and substantial reduction, which could materially alter taste perception, salt content was reduced progressively, typically by approximately 3–5% per adjustment cycle.

In 2025, the Group successfully achieved its target of reducing salt content by 20% in 70% of its instant noodle products sold in Hong Kong, as a result of the persistent and coordinated efforts across our research and development, quality assurance, procurement and marketing functions to reformulate products responsibly and at scale.

### Our Innovative Product Range

#### Baked Grain Crispy Roll 21

Nissin Foods expanded its innovative product portfolio with the Baked Grain Crispy Roll 21, made by our new subsidiary, Kemy Food, and introduced it to the Hong Kong market in 2025. Made in Korea from 21 carefully selected grains, the product is crafted using advanced technology at high temperature and pressure, eliminating the need for deep frying. Available in popular cheese and chocolate flavours, the Baked Grain Crispy Roll 21 delivers a healthier snacking option without compromising taste. Designed for health-conscious consumers seeking convenient, on-the-go options, its individual packaging and healthy formulation highlight our efforts to deliver innovative products that cater to evolving consumer preferences.

### 減鹽與減糖

提升包裝食品的營養價值，是日清食品產品責任方針的重要組成部分。於報告期內，本集團持續推進減鹽及減糖工作，尤其重視降低核心即食麵產品的鈉含量。儘管即食麵並非日常鹽分攝入的主要來源，但本集團作為領先的製造商，深知有責任逐步改良產品配方，在保障產品質量及消費者接受度的同時，為實現更廣泛的公共健康目標貢獻力量。

於2019年4月至2024年3月期間，日清食品以成員身份參與降低食物中鹽和糖委員會(CRSS)的工作。該委員會是一個多方持份者平台，旨在鼓勵食品行業降低常見食品的鹽糖含量。為配合CRSS的目標，本集團訂立了明確目標，在香港銷售的70%即食麵產品的鹽含量降低20%。

為確保營養改良不會影響消費者的體驗，日清食品採取了結構化、循序漸進的配方改良策略。我們並非一次性大幅降低鹽含量(此舉可能顯著改變口味觀感)，而是逐步減少鹽分，通常每個調整週期約降低3%至5%。

於2025年，本集團成功實現了將香港銷售的70%即食麵產品鹽含量降低20%的目標。這是我們研發、質量保證、採購及市場營銷等職能部門持續協作努力的成果，共同推動產品配方在負責任及規模化的基礎上實現改良。

### 創新產品系列

#### 21種綜合穀物脆棒

日清食品透過由新附屬公司Kemy Food生產的21種綜合穀物脆棒，進一步擴充創新產品組合，並於2025年引入香港市場。該產品於韓國製造，選用21種精心挑選的穀物，採用先進高溫高壓技術製作，無需油炸。21種綜合穀物脆棒備受歡迎的芝士及朱古力口味，為消費者提供不損美味的更健康零食選擇。產品採用獨立包裝，配合健康配方，專為追求方便、可隨身攜帶的健康意識消費者而設計，彰顯我們在迎合消費者不斷演變的偏好、推出創新產品的不懈努力。



## OUR PRODUCT 我們的產品

### Oats Granola Options

In 2024, Nissin Foods introduced Oats Granola, a convenient option for health-conscious consumers. Made with 60% oats and our unique Dehydrated Strawberry Flavour Lactobacillus Cubes, it comes in three flavours: Abundant Fruit, Uji Matcha, and Maple Syrup. Each serving features crispy, oven-baked oat balls in coconut, matcha, or maple syrup varieties for a wholesome, satisfying crunch.

### 燕麥穀物麥片選擇

於2024年，日清食品推出燕麥穀物麥片，為注重健康的消費者提供便利選擇。該產品含60%燕麥，並加入獨家研發的脫水草莓味乳酸菌粒，備有豐盛果實、宇治抹茶及楓糖漿三種口味。每份均含有香脆的烤燕麥球，椰子、抹茶或楓糖漿三款選擇，帶來健康又滿足的酥脆口感。



### Health-oriented Beverages

Our Japan-made Green Juice blends nutrient-rich vegetables with fruit for natural sweetness, delivering fibre and key vitamins without added sugar. First launched in 2023, it quickly gained popularity for its smooth, non-bitter taste. In 2024, we expanded the range with “Luscious White Grape,” offering a refreshing new option for health-conscious consumers.

### 飲品以健康為首

日本製造的盈優青汁將營養豐富的蔬菜與水果混合，帶來天然甜味，提供纖維及關鍵維生素，且無添加糖。該產品於2023年首次推出，憑藉其順滑不苦的口感迅速廣受歡迎。於2024年，我們擴充了產品系列，推出「芳香白葡萄」青汁，為注重健康的消費者提供清新選擇。



### RESPONSIBLE VALUE CHAIN

Our products depend on a supply chain that sources high-quality agricultural raw materials, ingredients, and packaging. We maintain a comprehensive approach to sustainable supply chain management, including rigorous supplier selection, continuous process enhancements, and a growing commitment to environmentally responsible procurement. These practices ensure that every stage, from sourcing to final delivery, upholds strong standards of environmental stewardship and ethical conduct.

### SUPPLIER SELECTION AND MANAGEMENT

Our supplier selection and management practices are built on a comprehensive, multi-layered framework that ensures quality, efficiency, and alignment with our Materials Procurement Policy and Material Purchase Policy, thereby maintaining strict standards for sourcing and purchasing activities. In 2025, our global supply network comprised of 995 suppliers, with 727 in Chinese Mainland, 82 in Hong Kong, and 186 in other regions.

During procurement, we require all suppliers to comply with the necessary stringent safety and quality standards for raw materials, packaging, and finished products. Our evaluation procedures ensure that every input meets our strict benchmarks before entering production.

Beyond traditional criteria such as quality, cost, and delivery performance, we increasingly prioritise sustainability factors in the supplier screening process, including environmental stewardship and social responsibility. Suppliers are expected to adhere to our internal environmental guidelines and performance targets, ensuring our supply chain remains efficient, ethical, and environmentally responsible.

### Annual Performance Review and Logistics Management

An annual evaluation is conducted on all suppliers using a detailed scoring system that assesses performance, product delivery, and regulatory compliance. Suppliers that meet our standards remain on our approved vendor list, while those requiring improvement receive targeted feedback to strengthen their capabilities. In parallel, our operations team continually enhances logistics management to ensure timely, high-quality deliveries, supported by clear performance metrics for our logistics partners.

Our storage facilities are equipped with appropriate infrastructure and temperature control systems to safeguard product quality. We also have robust security measures, including round-the-clock monitoring and alarm systems, to further ensure the protection and integrity of all materials throughout the supply chain.

### 負責任的價值鏈

我們的產品依賴於採購高品質農產品原材料、配料及包裝材料的供應鏈。我們對可持續供應鏈管理採取全面方針，包括嚴格的供應商篩選、持續的流程優化，以及日益重視環保採購。該等實踐確保從採購到最終交付的每個環節均恪守環境管理及道德行為的高標準。

### 供應商篩選及管理

我們的供應商篩選及管理實務，建基於全面、多層次的框架，以確保質量、效益，並符合我們的《物料採購守則》及《物料購買守則》，從而在採購活動中維持嚴格的標準。於2025年，我們的全球供應網絡共有995家供應商，其中727家位於中國內地，82家位於香港，186家位於其他地區。

在採購過程中，我們要求所有供應商遵守原材料、包裝及製成品方面必要的安全及質量嚴格標準。我們的評估程序確保每一項投入在進入生產前均符合我們的嚴格基準。

除質量、成本及交付表現等傳統標準外，我們在供應商篩選過程中日益重視可持續發展因素，包括環境管理及社會責任。供應商須遵守我們的內部環保指引及表現目標，確保我們的供應鏈保持高效、合乎道德且具環境責任。

### 年度表現評估及物流管理

我們採用詳細的評分系統，對所有供應商進行年度評估，評核其表現、產品交付及法規合規情況。符合我們標準的供應商將保留在認可供應商名單上，而需要改進的供應商則會收到針對性反饋，以提升其能力。與此同時，我們的營運團隊持續優化物流管理，確保及時、高品質的交付，並輔以清晰的物流合作夥伴表現指標。

我們的倉儲設施配備適當的基礎設施及溫度控制系統，以保障產品質量。我們亦設有穩健的安全措施，包括全天候監控及警報系統，進一步確保所有物料在整個供應鏈中的安全與完整性。

### Assessment of Material Suppliers

Selecting our major raw material suppliers involves a comprehensive assessment of their financial stability, supply capabilities, quality standards, and environmental practices to ensure they meet both our operational needs and our environmental and safety expectations. Suppliers classified as “Major Material Suppliers” are those we purchase from in excess of a specified amount annually. They undergo an annual credit review conducted by our Finance Department to confirm their financial reliability. The Purchasing Department then evaluates these findings and finalises approvals, while closely monitoring any changes in their credit status.

### Delivery Management

We take extra care in managing delivery delays by reviewing affected suppliers’ core production processes to identify and resolve root causes. For key raw material suppliers, we conduct on-site assessments and provide targeted improvement recommendations. When delays persist, we issue formal warnings and reduce order volumes to prevent repeat issues. We also quantify and communicate the financial impact of delays to encourage timely corrective actions.

Nissin Foods places a strong emphasis on ensuring order accuracy. Our teams routinely verify that material suppliers operate their equipment effectively. They also ensure finished and semi-finished quantities are communicated accurately, supported by real-time data collection to keep our supply chain running smoothly. Moreover, we assess each supplier’s ability to manage quantity discrepancies and require robust systems to address such issues. When standards are not met, we provide clear guidance and directions. However, if a supplier repeatedly fails to meet expectations, we may consider alternative suppliers to maintain the quality and efficiency of our supply chain.

### Sustainable Procurement

Recognising that our procurement decisions have a significant impact on the environment and the communities we serve, we are continuing to strengthen our sustainable procurement efforts and making them a core part of our corporate responsibility. At Nissin Foods, we are dedicated to sourcing products and materials that are environmentally responsible and ethically produced. By partnering with suppliers who share these values, we aim to reduce our emissions, support positive social outcomes and meet the rising expectations of our consumers and stakeholders.

### 物料供應商評估

在甄選主要原材料供應商時，我們會對其財務穩健性、供應能力、質量標準及環保實踐進行全面評估，以確保其同時滿足我們的營運需求以及環境與安全期望。被歸類為「主要原材料供應商」者，是指我們每年向其採購金額超過特定標準的供應商。該等供應商須接受由財務部進行的年度信用審查，以確認其財務可靠性。採購部其後評估審查結果並作出最終審批，同時密切監察其信用狀況的任何變化。

### 交付管理

我們在處理交付延誤時格外審慎，透過檢視受影響供應商的核心生產流程，識別及解決根本原因。對於主要原材料供應商，我們進行現場評估並提供針對性的改進建議。如延誤持續，我們會發出正式警告並減少訂單量，以防問題重複發生。我們亦量化延誤的財務影響並告知供應商，以促使其及時採取糾正措施。

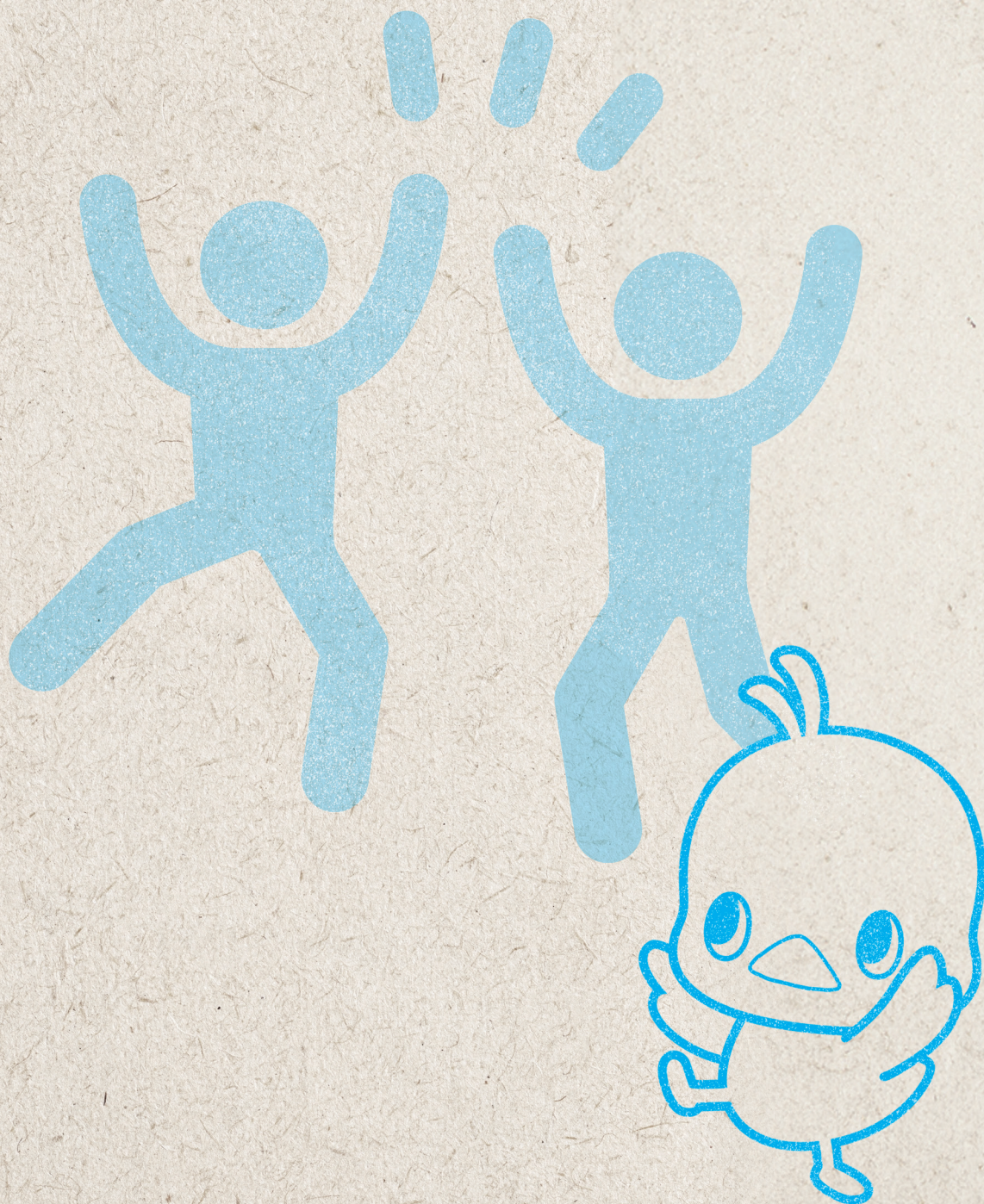
日清食品高度重視訂單準確性。我們的團隊定期核實物料供應商的設備運作是否有效。同時確保製成品及半成品數量信息傳達準確，並輔以實時數據收集，以保持供應鏈順暢運作。此外，我們評估每家供應商處理數量差異的能力，並要求其設有穩健的系統以應對此類問題。若未能達到標準，我們會提供清晰指引。然而，若供應商屢次未能達到預期，我們可能會考慮更換供應商，以維持供應鏈的質量與效率。

### 可持續採購

我們認識到採購決策對環境及我們所服務的社區具有重大影響，因此持續加強可持續採購工作，並將其作為企業責任的核心部分。在日清食品，我們始終致力採購對環境負責且以合乎道德方式生產的產品及材料。通過與秉持相同價值觀的供應商合作，我們力爭減少排放，支持積極的社會成果，並滿足消費者及持份者日益提高的期望。

# OUR PEOPLE

## 我們的員工



# OUR PEOPLE 我們的員工

At the heart of Nissin Foods' success lies the collective strength and growth of our people. Throughout the past year, we have further refined our practices and standards to foster a supportive, inclusive, and safe environment for every team member. Our goal remains to create a workplace where talent can thrive and excel. Our efforts are comprehensive, ranging from advancing workplace diversity and equity to upholding rigorous health and safety protocols. We are equally dedicated to providing robust training programs and extensive employee benefits. We are honoured to have received the following recognition in the fields of employment and corporate social responsibility:

- Partner Employer Award 2025
- Good Employer Charter 2024-2026
- Asia Pacific Outstanding Employer Award 2025
- Employer of Choice Award 2025
- ERM Manpower Developer 2025-2027
- 5 Years Plus Caring Company 2024/2025

## EMPLOYMENT AND LABOUR STANDARDS

### Fair and Equitable Workplace

At Nissin Foods, our goal is to build and maintain a workplace defined by diversity, inclusion, and uncompromising ethical integrity. We are dedicated to ensuring a fair and equitable environment where hiring and advancement are based solely on an individual's experience, qualifications, and performance, without discrimination based on age, gender, physical attributes, or ethnic background. We strive to offer equal job opportunities to all, including people with disabilities. Our approach is crafted to nurture a culture that appreciates and supports diversity, ensuring every team member has an equal opportunity to succeed and grow. By embedding these values of respect and responsibility into our core operations, we aim to innovate, create, and increase productivity, ultimately contributing to the sustainable success of our company.

### Anti-Harassment and Discrimination

We are firmly committed to preventing discrimination on any grounds, including gender, marital status, pregnancy, disability, family responsibilities, racial background, or any other personal circumstance. All hiring and employment decisions are based on consistent, job-related criteria, without regard to these factors. We continuously review and update our policies to ensure they remain effective and relevant, and we encourage employees to share feedback through the Human Resources Department. Additionally, Nissin Foods maintains a zero-tolerance policy toward all forms of harassment, including sexual or disability-based harassment. We have clear examples and defined procedures in the employee manual to educate and protect our staff, fostering a safe and respectful work environment for all.

Employees are encouraged to follow our formal internal reporting procedure when any incident of discrimination or harassment occurs. This includes documenting the event in writing and promptly notifying the Human Resources manager or a designated member of management within the HR Department. Every report is treated with strict confidentiality and handled professionally to ensure a thorough and timely resolution.

日清食品成功的核心，在於我們員工的集體力量與成長。過去一年，我們進一步完善實踐與標準，為每位團隊成員營造互相支持、包容共融且安全的工作環境。我們的目標始終是締造一個賦能人才茁壯成長、並充分發揮所長的職場環境。我們的工作範疇全面涵蓋多個層面，從推動職場多元共融與保障平等機會，到貫徹嚴謹的健康與安全規範。我們同樣致力於提供完善的培訓計劃及全面的員工福利。我們很榮幸在僱傭及企業社會責任領域獲得以下嘉許：

- 「友商有良」2025
- 《好僱主約章》2024-2026
- 亞太傑出僱主大獎2025
- 卓越僱主大獎2025
- ERB 人才企業嘉許2025-2027
- 連續5年或以上商界展關懷2024/2025

## 僱傭及勞工準則

### 公平公正的工作場所

在日清食品，我們的目標是建立並維持一個以多元、共融及堅定道德誠信為特質的工作環境。我們致力確保公平及平等的氛圍，招聘及晉升僅基於個人的經驗、資格及表現，不存在年齡、性別、身體特徵或族裔背景等方面的歧視。我們努力為所有人(包括殘疾人士)提供平等的就業機會。我們以行動立志培育一種欣賞並支持多元文化的氛圍，確保每位團隊成員都有平等的成功及成長機會。我們將尊重與責任的價值觀融入核心營運，力求創新、創造及提升生產力，最終實現公司的可持續成功。

### 反騷擾及反歧視

我們堅定致力於防止基於任何理由的歧視，包括性別、婚姻狀況、懷孕、殘疾、家庭責任、種族背景或任何其他個人情況。所有招聘及僱傭決定均基於一致且與職位相關的標準，不受上述因素影響。我們持續檢討及更新政策，以確保其保持有效及適切，並鼓勵員工透過人力資源部分享反饋意見。此外，日清食品對任何形式的騷擾(包括基於性別或殘疾的騷擾)均採取零容忍態度。我們在員工手冊中列明具體事例及清晰程序，以教育及保障員工，為所有人營造安全及互相尊重的工作環境。

我們鼓勵員工在發生任何歧視或騷擾事件時，遵循正式的內部舉報程序。這包括以書面形式記錄事件，並及時通知人力資源經理或人力資源部指定的管理層成員。每份舉報均會嚴格保密，並以專業方式處理，確保徹底、及時地解決問題。

### Compliance with Local Laws and Regulations

Our operations in the Chinese Mainland, Hong Kong and other overseas markets are conducted in strict accordance with all applicable local laws and regulatory requirements. The Group maintains a zero-tolerance approach to child labour and forced labour, which is explicitly articulated in our Employee Handbook and relevant internal policies. To proactively prevent such practices, we conduct periodic reviews and internal audits of our operations to identify and address any potential risks relating to labour standards. Should any instances of non-compliance be identified, prompt corrective actions are taken in accordance with our established procedures.

In Hong Kong, our employment practices comply with key legislative requirements, including the Employment Ordinance, the Minimum Wage Ordinance and the Employees' Compensation Ordinance. In the Chinese Mainland, our labour management practices adhere to the Labour Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China, the Employment Promotion Law of the People's Republic of China and the Labour Contract Law of the People's Republic of China. Compliance with these regulatory frameworks forms a fundamental component of our human resources management and helps ensure that employees' rights and welfare are protected across our operations.

To ensure ongoing compliance with the Personal Information Protection Law of the Chinese Mainland, the Group undertook a comprehensive information security evaluation and enhancement initiative in 2024, with particular focus on the management and protection of employee personal information. As part of this initiative, an independent third-party specialist was engaged to assess our internal systems, data management practices and relevant governance procedures. The resulting assessment report confirmed that the Group's subsidiaries in the Chinese Mainland have established appropriate controls to comply with the requirements of the Personal Information Protection Law, thereby strengthening safeguards over personal data and mitigating risks associated with cross-border data transfers.

Over the past reporting year, the Group maintained a strong compliance record with all applicable employment and labour-related laws and regulations in the jurisdictions where we operate, and there were no instances of non-compliance with employment or labour laws within our operations.

### OCCUPATIONAL SAFETY AND HEALTH

Occupational Safety and Health (OSH) is always considered a top priority at Nissin Foods. Our approach for maintaining operational safety and health is both extensive and proactive, integrating clear policies, continuous employee education, and thorough emergency preparedness. We uphold strict safety rules to protect our employees. Key responsibilities include maintaining awareness of emergency exits, keeping fire doors clear, ensuring escape routes are kept clear at all times and fire doors are kept closed, and promptly reporting any issues with electrical devices. Moreover, all staff must adhere to company hygiene standards to ensure a safe, sanitary workplace.

#### OSH Policy and Management System

Our Occupational Safety and Health Policy acts as the core directive for our team, detailing specific procedures that mandate strict adherence across all operational functions. The OSH management system, with its defined processes, ensures the policy is properly implemented across our operations. We conduct regular and thorough reviews of our OSH practices to facilitate continuous improvement. Our adherence to global best practices is confirmed by ISO 45001 certification, achieved by our food manufacturing facilities in Hong Kong, Chinese Mainland, and Vietnam.

### 遵守當地法律法規

我們在中國內地、香港及其他海外市場的營運均嚴格遵守所有適用的當地法律及監管要求。本集團對僱用童工及強制勞工採取零容忍態度，此方針已明確載於《員工手冊》及相關內部政策。為主動預防此類行為，我們定期對營運進行檢討及內部審核，以識別及處理任何與勞工準則相關的潛在風險。如發現任何不合規情況，我們會按照既定程序迅速採取糾正措施。

在香港，我們的僱傭實踐符合《僱傭條例》、《最低工資條例》及《僱員補償條例》等主要法規要求。在中國內地，我們的勞工管理實踐遵循《中華人民共和國勞動法》、《中華人民共和國社會保險法》、《中華人民共和國就業促進法》及《中華人民共和國勞動合同法》。遵守該等監管框架是我們人力資源管理的根本組成部分，有助確保我們各營運據點的員工獲得權利與福利保障。

為確保持續遵守中國內地的《個人信息保護法》，本集團在2024年開展了全面的信息安全評估及提升計劃，尤其聚焦於員工個人信息的管理與保護。作為該計劃的一部分，我們委託獨立第三方專家評估內部系統、數據管理實踐及相關治理程序。最終的評估報告確認，本集團在中國內地的附屬公司已建立適當管控措施，以符合《個人信息保護法》的要求，從而加強對個人數據的保障，並減低與跨境數據傳輸相關的風險。

於過往報告年度內，本集團在我們營運所在的司法管轄區內，始終保持對所有適用的僱傭及勞工相關法律法規的良好合規記錄，且我們的營運中並未發生任何違反僱傭或勞工法律的情況。

### 職業安全與健康

在日清食品，職業安全與健康(職安健)始終被視為重中之重。我們在維護營運安全與健康方面執行全面、主動的方針，結合清晰的政策、持續的員工教育及完善的應急準備。我們恪守嚴格的安全規則以保護員工。主要責任包括熟悉緊急出口位置、時刻保持逃生通道暢通，防火門保持關上、確保消防設備正常運作，以及及時報告任何電力設備問題。此外，所有員工必須遵守公司衛生標準，以確保工作場所安全、衛生。

#### 職安健政策及管理制

我們的《職業安全與健康守則》是團隊的核心指引，詳細闡述了所有營運職能必須嚴格遵守的具體程序。職安健管理系統以其明確的流程，確保政策在我們的營運中得以妥善執行。我們定期對職安健實踐進行全面檢討，以推動持續改進。我們在香港、中國內地及越南的食品生產設施均已獲得ISO 45001認證，是對我們遵循全球最佳實踐的認可。

### OSH Audits

Nissin Foods has consistently performed rigorous site inspections to uphold our OSH commitments. Our OSH Committee meets regularly to review performance and recommend improvements to management. In addition, independent experts conduct annual OSH audits and provide actionable recommendations to address any gaps in our practices.

### OSH Training

As part of our ongoing effort to cultivate a robust OSH culture, we provide comprehensive information, guidance, training, and supervision to all employees. This ensures they are fully prepared to manage day-to-day safety and contribute to the effectiveness of our OSH management system, which undergoes regular assessment and continuous improvement. We instill a principle of shared responsibility, expecting every individual to proactively safeguard their own health and safety, as well as the health and safety of others.

### Influenza Contingency and Risk Management

The Influenza Contingency Committee (ICC) oversees the review of our emergency response plans and procedures. Assessing risk management and hygiene strategies ensures operational continuity. The ICC also identifies opportunities for enhancement and facilitates dialogue with employees on preventive measures, safeguarding organisational activities and staff welfare.

### 職安健審核

日清食品持續進行嚴格的現場巡查，以履行我們的職安健承諾。我們的職安健委員會定期召開會議，檢討表現並向管理層提出改進建議。此外，獨立專家每年進行職安健審核，並提供切實可行的建議，以填補我們實踐中的任何不足。

### 職安健培訓

作為我們培養穩健職安健文化的持續工作的一部分，我們為所有員工提供全面的資訊、指引、培訓及監督，以此確保員工完全有能力管理日常安全，並願意為職安健管理系統的有效性作出貢獻，該系統會定期接受評估及持續改進。我們灌輸共同責任的原則，期望每位員工主動保障自身的健康與安全，同時亦保障他人的健康與安全。

### 流感應變及風險管理

流感應變委員會負責檢討我們的應急計劃及程序，評估風險管理及衛生策略，以確保營運持續性。流感應變委員會亦識別可加強之處，並促進就預防措施方面與員工的對話，以保障企業活動及員工福祉。

### TALENT RETENTION, TRAINING AND DEVELOPMENT

At Nissin Foods, we recognise that people are vital to our company's success, and we believe our prosperity is directly tied to their growth. We are therefore dedicated to offering equitable development opportunities for every team member.

Understanding the importance of investing in our talents, we have established a range of training and development systems. These systems are thoughtfully designed to facilitate the creation of training plans and objectives, monitor employee training progress, and assess performance outcomes. Our comprehensive training and development offerings aim to enhance the professional growth of our workforce in alignment with the Company's strategic goals.

#### Sustainability-related Training

We have provided comprehensive IMS awareness training to our employees, covering vital information about the FSSC 22000 Food Safety Management System, the ISO 14001 Environmental Management System, and the ISO 45001 Occupational Health and Safety Management System. Moreover, staff at our operational sites receive regular briefings on technical topics, including food safety protocols, workplace safety, hygiene control, and environmental conservation. We value the fresh perspective and potential of new team members. Our structured onboarding sessions provide a thorough introduction to Nissin Foods' history, culture, growth, and product portfolio, equipping new hires with the foundational knowledge needed to integrate successfully into our company culture.

Throughout the year, employees across departments participated in a range of targeted development courses, including specialised training such as Food Defence Training, Food Allergens Training, Critical Control Points (CCP) Training, FSSC 22000 Version 6 Awareness Training, and Director Training.

In 2025, we also delivered contract risks and law-related training to strengthen employees' understanding of legal compliance requirements. The training covered key topics such as the contract definition, risk prevention, and case studies.

To enhance productivity and efficiency across our teams, we provide a dedicated annual Excel training course for our new employees. In addition, we implement a robust IT Department training program to elevate staff's understanding of cybersecurity.

Five key e-learning modules were delivered in 2025 to provide essential knowledge to help safeguard our digital environment against prevalent threats and strengthen our organisational resilience.

### 人才留任、培訓及發展

在日清食品，我們深知人才是公司成功的關鍵，我們相信公司的繁榮與員工的成長息息相關。因此，我們致力為每位團隊成員提供公平的發展機會。

我們深明投資人才的重要性，因此建立了一系列培訓與發展制度。該等制度經過精心設計，以促進培訓計劃與目標的制定、監察員工培訓進度，以及評估績效成果。我們全面的培訓與發展項目，旨在賦能員工，讓其在與公司戰略目標共同進步的同時，實現個人專業成長。

#### 可持續發展相關培訓

我們為員工提供全面的綜合管理系統意識培訓，涵蓋 FSSC 22000 食品安全管理體系、ISO 14001 環境管理體系及 ISO 45001 職業健康與安全管理體系的重要知識。此外，我們定期向前線員工進行相關工作簡報，內容包括食品安全規範、工作場所安全、衛生控制及環境保護。我們重視新團隊成員的嶄新視角與潛能。透過完善的入職培訓課程，我們全面介紹日清食品的歷史、文化、發展歷程及產品組合，為新員工順利融入公司文化奠定基礎。

年內，各部門員工參與了多項針對性的發展課程，包括專項培訓，如食品防護培訓、食物致敏原培訓、關鍵控制點(CCP)培訓、FSSC 22000(第6版)認知培訓，以及董事培訓等。

於2025年，我們亦開辦合約風險及法律相關培訓，以加強員工對法律合規要求的理解。培訓涵蓋合約定義、風險防範及案例研究等重點課題。

為提升各團隊的生產力及效率，我們為新入職員工提供專設的年度Excel培訓課程。此外，我們亦推進嚴謹的信息科技部培訓計劃，提升員工對網絡安全的認識。

於2025年，我們推出五大線上學習單元，提供必要的知識，以協助保護我們的數字化環境免受常見威脅，並增強企業韌性。

## Nissin Foods Online Learning Game

In 2023, Nissin Foods first launched the “Nissin Foods Online Learning Game” app, a gamified platform designed to revolutionise employee training. This digital tool offered a 60-day interactive course on our company’s heritage, business philosophy, and pioneering spirit, allowing users to earn points and rewards through an engaging blend of puzzles and learning. To further enrich this platform, we developed significant new content and integrated essential modules on ESG principles and our core food safety culture in 2024, ensuring the learning materials became even more aligned with our strategic corporate goals. In 2025, we proudly launched the updated version of the game to our employees. This latest release introduces the new ESG and food safety-related content, transforming the platform into a vital channel for both education and recognition. Employees now engage with this critical knowledge while continuing to earn rewards, thereby gaining the understanding and skills needed for today’s complex business environment.



## 日清食品理念遊戲

於2023年，日清食品首次推出「日清食品理念遊戲」應用程式，這是一個遊戲化平台，旨在革新員工培訓模式。此數字化工具提供為期60天的互動課程，內容涵蓋本公司的歷史傳承、經營理念及開拓精神，用戶透過結合問答題與學習的趣味方式，賺取積分及獎勵。為進一步豐富此平台，我們於2024年開發了大量全新內容，並加入了環境、社會及管治原則及核心食品安全文化等重要單元，確保學習材料與我們的企業戰略目標更緊密結合。於2025年，我們欣然向員工推出應用程式的更新版本。最新版本引入了全新的環境、社會及管治以及食品安全相關內容，將此平台轉化為教育與獎賞的重要渠道。員工在持續學習關鍵知識的同時，繼續獲得相關獎勵，從而培養應對當今複雜商業環境所需的理解能力與技能。



## Support for Professional Development

We maintain a proactive professional development strategy. Our approach involves continuously refining and evaluating employee skills through tailored training programs, supported by both in-house trainers and external experts. This fosters a collaborative environment that encourages the exchange of ideas and industry insights. Each business division defines strategic goals and corresponding action plans annually. Unit leaders partner with their teams to review developmental progress and objective completion, reporting these outcomes to senior management for further evaluation and endorsement. Throughout this process, we value employee feedback and encourage open communication.

## 專業發展支持

我們實行積極的專業發展策略，透過專項定制的培訓計劃，並結合內部培訓導師及外部專家的支援，持續精進及評估員工技能。這一策略營造了鼓勵交流意見及行業見解的協作環境。各業務部門每年制定策略目標及相應的行動計劃。部門主管與團隊合作，檢討發展進度及目標完成情況，並將成果匯報予高級管理層作進一步評估及審批。在整個過程中，我們重視員工反饋，並鼓勵開放溝通。

### EMPLOYEE BENEFITS AND WELFARE

We understand that our employees are integral to our success. Hence, we have crafted a range of employment benefits and caring initiatives, designed to support not only our employees but also their families.

#### Team Building Events

The Orientation Party for new recruits is designed to welcome new joiners into the Nissin Foods family. This event provides a warm introduction to our corporate culture, ensuring new employees feel supported and cared from their very first day. We host this party regularly to give all new hires the opportunity to connect with colleagues and transition smoothly into their roles.

We have also organised the Annual Dinner, which unites employees from across the company to celebrate a year of shared achievements. More than just a celebration, it strengthens team spirit and reinforces the bonds that define our collaborative workplace. The evening offers a chance to connect beyond daily tasks, fostering camaraderie, mutual appreciation, and collective pride.



#### Health and Wellness Benefits

We continue to offer comprehensive wellness benefits, including life insurance, medical coverage, supported dental plans, fitness centre memberships, annual physical examinations, and on-site seasonal influenza vaccinations administered by skilled healthcare practitioners to our employees. To further support employee welfare, we are launching a new campaign in 2025 featuring Nissin Fresh Salad Vegetable, designed to help staff easily adopt nutritious eating habits. This initiative, supported by scheduled antioxidant checks, enables participants to proactively monitor their health progress. By offering these comprehensive health and wellness benefits, we strive to ensure that our employees have access to essential health checks and preventive care.

#### Family-Friendly Initiatives

To address the diverse needs of our employees, we continued to implement flexible work schedules and family-friendly leave policies. We also maintain our tradition of offering special cash bonuses to celebrate life's milestones, such as weddings and births, and to express sympathy during times of loss. In 2025, we invited employees' children to our production plant at the Tai Po Industrial Estate for a guided tour of the "Demae Itcho" production line. These combined efforts are designed to provide essential support, foster family engagement, and help our staff navigate their responsibilities with greater ease and connection.

### 員工福利與福祉

我們深明員工是我們成功的關鍵，因此制定了一系列僱傭福利及關懷措施，為員工及其家人提供支持。

#### 團隊建設活動

新入社員迎新會旨在歡迎新成員加入日清食品的大家庭。此活動以溫馨的方式介紹我們的企業文化，確保新員工從入職第一天起便感受到公司的支持與關懷。我們定期舉辦迎新會，旨在為新入職員工提供交流平台，協助其順利融入團隊並適應工作崗位。

我們亦舉辦了週年晚宴，凝聚全體員工，共同慶祝過去一年的豐碩成果。活動不僅是一場慶祝，更有助加強團隊精神，鞏固協作共融的工作文化。晚宴讓員工在日常工作之外建立聯繫，增進情誼、互相欣賞，並培養集體榮譽感。

#### 健康與福祉福利

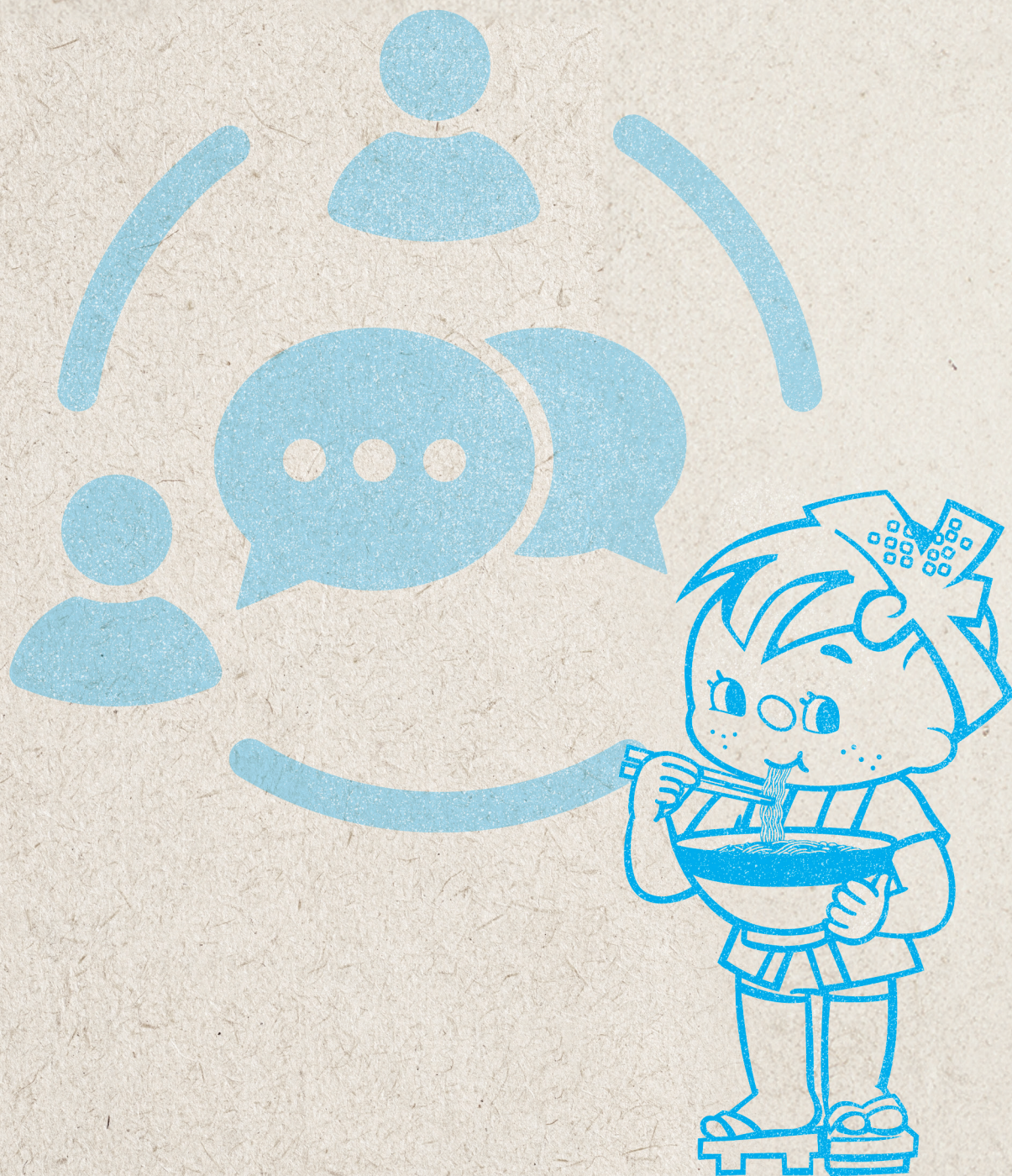
我們持續提供全面的健康福利，包括人壽保險、醫療保障、資助牙科計劃、健身中心會籍、年度身體檢查，以及由專業醫護人員為員工進行的現場季節性流感疫苗接種。為進一步支持員工福祉，我們於2025年推出全新推廣活動，以日清沙律菜為主題，旨在協助員工輕鬆培養健康飲食習慣。活動配合定期的抗氧化檢測，讓參加者能夠主動監察自身的健康進展。透過提供此等全面的健康與福祉福利，我們致力確保員工獲得必要的健康檢查及預防性護理。

#### 家庭友善措施

為滿足員工的多樣化需求，我們持續推行彈性工作安排及家庭友善假期政策。我們亦延續傳統，在員工結婚、生育等重要人生時刻發放特別現金賀禮，並在面對喪親時致以慰問。於2025年，我們邀請員工子女參觀我們的大埔工業邨廠房，實地考察「出前一丁」生產線。此等措施旨在提供必要支援，增進親屬參與感，並協助員工更從容地平衡家庭與工作責任，加強歸屬感。

# OUR COMMUNITY

## 我們的社區



# OUR COMMUNITY 我們的社區

We firmly believe in the role of our local community in Nissin Foods' long-term success. In 2025, we continued to actively engage in community projects and sponsorships, including consumer-centric initiatives and support for local sports talent and events. Through our initiatives, we aim to create a positive impact that goes beyond our products, enriching the cultural, social, and sporting fabric of Hong Kong.

## CUSTOMER AND CONSUMER CARING

We place customer feedback at the heart of our decision-making. To streamline communication and gather insights, we have a dedicated Customer Care Centre that consolidates input from various channels. This centralised system ensures transparency, accountability, and prompt attention to all inquiries, opinions, and complaints. When addressing concerns, the Centre works closely with relevant departments to conduct full investigations and produce detailed reports, driving continuous improvement across the organisation.

## Protection of Intellectual Property Rights and Data

The Group recognises the importance of protecting intellectual property rights and consumer data as part of our responsible business practices and brand management. We implement internal policies, including our Employee Handbook, Code of Conduct and Code of Ethics, which prohibit the unauthorised disclosure of confidential information and require employees to respect the intellectual property rights of third parties. To support compliance, we conduct intellectual property due diligence during product development, including pre-launch reviews with external specialists where appropriate. Through these measures, together with ongoing monitoring and periodic policy reviews, we seek to safeguard our intellectual property assets and ensure our operations remain aligned with applicable intellectual property regulations. During the reporting year, the Group did not receive any complaints concerning breaches of consumer privacy.

## Cross-Industry Collaboration

### Collaboration Activities with Hatsune Miku

In 2025, Nissin Foods continued its innovation led collaboration strategy, deepening engagement with diverse consumer segments. Partnering with globally renowned virtual singer Hatsune Miku, we launched a new Cup Noodles brand campaign in Hong Kong. At the same time, we released an exclusive Hong Kong commercial celebrating the 40th anniversary of local production for Demae Iccho. Featuring dynamic visuals and a rhythm driven soundtrack, the creative highlighted the brand's distinctive appeal. To amplify impact, we introduced limited edition collaboration products and staged themed activations at anime and gaming expos, strengthening connections with anime culture enthusiasts and further elevating brand and product awareness. In addition, CUPNOODLES MUSEUM Hong Kong hosted a limited time Hatsune Miku – themed event, delivering a fresh brand experience for fans and consumers.



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我們深信我們於本地社區的角色為日清食品帶來長遠成功。於2025年，我們繼續積極參與社區項目及贊助活動，包括以消費者為中心的舉措以及支持本地體育人才及賽事。透過我們的舉措，我們旨在創造超越我們產品的正面影響，豐富香港的文化、社會及體育結構。

## 客戶與消費者關懷

我們將客戶反饋視為決策的核心要素。為簡化溝通及收集意見，我們設有專門的客戶服務中心，整合來自不同渠道的意見。此集中化系統確保透明度、問責性，並能迅速處理所有查詢、意見及投訴。在處理問題時，該中心與相關部門緊密合作，進行全面調查並撰寫詳細報告，推動整個機構持續改進。

## 知識產權與數據保護

本集團認識到，保護知識產權及消費者數據是我們負責任業務實踐及品牌管理的重要組成部分。我們實施《員工手冊》、《行為守則》及《道德準則》等內部政策，禁止未經授權披露機密信息，並要求員工尊重第三方的知識產權。為支持合規工作，我們在產品開發過程中進行知識產權盡職審查，包括在適當時委聘外部專家進行上市前審查。透過此等措施，配合持續監察及定期政策檢討，我們致力保障知識產權資產，並確保營運符合適用的知識產權法規。於報告年度內，本集團並未接獲任何有關侵犯消費者私隱的投訴。

## 跨行業合作

### 與初音未來聯名合作活動

2025年，日清食品持續秉持創新合作策略，積極拓展與多元受眾的互動。我們攜手全球知名虛擬歌手初音未來展開跨界聯名，於香港推出合味道品牌全新廣告；同時在香港市場獨家推出出前一丁香港生產40週年廣告，以充滿活力的視覺與富節奏感的歌曲，呈現品牌的獨特魅力，並透過限量聯名產品發布及於動漫電玩展舉辦特色活動，強化與動漫文化愛好者的連結，進一步提升品牌及產品的市場知名度。此外，合味道紀念館香港亦推出期間限定的初音未來主題活動，為粉絲與消費者帶來嶄新的品牌體驗。

## OUR COMMUNITY 我們的社區

### Collaboration Activities with YOASOBI

In the Chinese Mainland, we expanded our outreach through a collaboration with the popular musical duo YOASOBI. To engage a wider customer base and show our gratitude to loyal fans, we launched a lucky draw via our WeChat Mini Program, offering prizes such as concert tickets and autographed posters. The partnership also included advertising and commercial video placements during YOASOBI's concerts, fostering meaningful connections with music lovers and enhancing our brand's cultural relevance.

### Collaboration Activities with Virtual Liver Group

During the BILIBILI WORLD 2025 and FIREFLY ACG FESTIVAL events, we partnered with pspLive to design a series of interactive activities for attendees. Visitors who followed Nissin Foods' official social media accounts and shared related posts were eligible to receive exclusive gifts. This collaboration successfully created a connection between our brand and virtual idol enthusiasts, broadening our reach within the community.

### 與YOASOBI的合作活動

在中國內地，我們透過與人氣音樂組合YOASOBI合作，擴大我們的市場觸達。為接觸更廣泛的客戶群並向忠實粉絲表達謝意，我們透過微信小程序推出抽獎活動，獎品包括演唱會門票及親筆簽名海報。是次合作亦包括在YOASOBI演唱會期間投放廣告及商業影片，與音樂愛好者建立有意義的聯繫，並提升品牌的文化相關性。

### 與虛擬主播團體的合作活動

在BILIBILI WORLD 2025及螢火蟲動漫遊戲嘉年華活動期間，我們與psplive合作，為參加者設計了一系列互動活動。關注日清食品官方社交媒體帳號並分享相關帖文的訪客，可獲贈專屬禮品。是次合作成功建立了我們品牌與虛擬偶像粉絲之間的聯繫，拓寬了我們在該社群中的觸及範圍。

## CUSTOMER ENGAGEMENT

### CUPNOODLES MUSEUM Hong Kong ("Museum")

The CUPNOODLES MUSEUM Hong Kong entered into its 5th year of operations in March 2025. As an immersive space dedicated to sparking creativity and curiosity through interactive learning, the Museum was themed under "The Innovation Journey of Momofuku Ando", inviting visitors to explore the remarkable story behind the innovation of instant noodles. Visitors can personalise their own creations at the My Cup Noodles Factory, Demae Iccho Factory, and My Granola Factory, and explore the three unique exhibition corners for a memorable experience. The Company announced the closure of the Museum on 11 January 2026, stating the project team is committed to bringing new experiences to our customers and is prepping for the next phase of development.

## 客戶互動

### 合味道紀念館香港(「紀念館」)

合味道紀念館香港於2025年3月踏入營運第五年。作為一個透過互動學習激發創意與好奇心的沉浸式空間，紀念館以「安藤百福的創新之旅」為主題，邀請訪客探索即食麵創新背後的故事。訪客可在合味道工作坊、出前一丁工作坊及穀物麥片工作坊親手製作個人專屬產品，並遊覽三個特色展區，留下難忘體驗。本公司於2026年1月11日宣布紀念館將結束營運，並表示項目團隊致力為顧客帶來全新體驗，正積極籌備下一階段的發展。



In celebration of the 4th anniversary of the Museum and the 115th birthday of Mr. Momofuku Ando, brand-new interactive games were introduced at the three iconic workshops and special birthday offers were made in March 2025.

為慶祝紀念館成立四週年及安藤百福先生誕辰115週年，三個標誌性工作坊於2025年3月引入了全新的互動遊戲，並推出特別生日優惠。



My Cup Noodles Factory  
合味道工作坊



My Demae Iccho Factory  
出前一丁工作坊



My Granola Factory  
穀物麥片工作坊

### Membership Programme – Nissin Foodium

To strengthen brand loyalty and customer engagement, Nissin Foods has continued to implement its membership scheme, “Nissin Foodium,” in Hong Kong and the Chinese Mainland. This WeChat mini programme provides members with a variety of exclusive benefits, including special rewards and interactive games. It also functions as an e-commerce channel in the Chinese Mainland, offering the latest brand and product news while creating a direct line of communication and valuable consumer insights.

In 2025, “Nissin Foodium” enhances the customer experience by extending QR code integration to even more products. This innovation now includes not only individual items but also boxed products, such as Demae Iccho for restaurant use, and has been expanded to select non-noodle offerings. By scanning these QR codes, customers can accumulate points redeemable for a variety of gifts and benefits. During special festivals and promotional periods, we also offer members limited-time discounts to enhance their purchasing experience.

### Food Expo 2025

Nissin Foods participated in the Food Expo 2025, and provided a significant opportunity to express our sincere gratitude to the fans who have supported us through the years. We remain dedicated to innovation as we continue to develop convenient, delicious, and high-quality food options for all consumers.

At the event, our booth featured two exclusive limited-edition lucky bags, the Cup Noodles Fuku Bag and the Demae Iccho Fuku Bag, each with unique designs that captivated attendees. A series of products was also offered at special promotional prices to enhance accessibility and attract interest. To further enrich the visitor experience, we set up a dedicated member recruitment area. New members who joined our “Nissin Foodium” WeChat Mini Program at the booth received a special welcome gift, while existing members were encouraged to check in at our booth to accumulate designated points, which could be redeemed within the app for unique offers and gifts.

### 會員計劃 – 日清食品體驗館

為加強品牌忠誠度及客戶互動，日清食品在香港及中國內地持續推行會員計劃「日清食品體驗館」。此微信小程序為會員提供多項專屬禮遇，包括特別獎賞及互動遊戲。在中國內地，該平台同時作為電子商務渠道，提供最新品牌及產品資訊，並建立直接的溝通渠道，收集寶貴的消費者意見。

於2025年，「日清食品體驗館」將二維碼整合擴展至更多產品，進一步提升客戶體驗。此項創新現已不僅涵蓋單件產品，更包括餐飲用出前一丁等整箱產品，並擴展至精選非麵類產品。客戶掃描該等二維碼即可累積積分，兌換多種禮品及優惠。在特別節日及促銷期間，我們亦為會員提供限時折扣，豐富其購物體驗。

### 美食博覽2025

日清食品參與了美食博覽2025，藉此良機向多年來一直支持我們的粉絲致以衷心感謝。我們將繼續秉持創新精神，為所有消費者開發便利、美味且優質的食品選擇。

在展會上，我們的攤位設有兩款獨家限量福袋—「合味道福袋」及「出前一丁福袋」，各具獨特設計，吸引參觀者駐足。一系列產品亦以特別促銷價發售，極具性價比並引起關注。為進一步豐富參觀體驗，我們設立了專屬會員招募區。在攤位加入「日清食品體驗館」微信小程序的新會員可獲贈特別迎新禮品，而現有會員則可於攤位打卡，累積指定積分，並於應用程式內兌換獨家優惠及禮品。



## COMMUNITY ENGAGEMENT

We deeply acknowledge the pivotal role that the community has played in Nissin Foods' journey towards success. Over the past year, by continuing to invest in various initiatives and sponsorships, we aimed to create a positive impact and enrich the cultural, social, and sporting fabric of our local community.

### Caring for the Community

#### NISSIN FOODS (HONG KONG) CHARITY FUND ("Charity Fund")

The Nissin Foods (Hong Kong) Charity Fund was established in September 2020 through a trust deed by Nissin Foods Company Limited. The Charity Fund is dedicated to advancing education, promoting the arts, science, and academic research, aiding those in need, and conducting charitable activities for the benefit of the Hong Kong community. Since its inaugural set of projects in 2022, the Charity Fund has consistently approved and enhanced its initiatives.

In collaboration with The Chinese University of Hong Kong ("CUHK"), the Charity Fund launched the "Nissin Foods Scholarship" in 2022 for students enrolled in CUHK's Food and Nutritional Sciences programmes. For the 2025-2026 academic year, a total of 11 full scholarships were granted, comprising seven renewed and four new award recipients. Among these, seven are undergraduate students and four are enrolled in CUHK's PhD programme. The scholarship continues to nurture talented, compassionate food professionals and future leaders, supporting the continued advancement of Hong Kong's food industry.

## 社區參與

我們深刻認識到社區在日清食品的成功之旅中所發揮的關鍵作用。過去一年，我們持續投資各種措施及贊助，旨在創造超越我們產品的正面影響、豐富本地社區的文化、社會及體育結構。

### 關懷社區

#### 日清食品(香港)慈善基金(「慈善基金」)

日清食品(香港)慈善基金由日清食品有限公司於2020年9月以信託形式成立。慈善基金致力推動教育、推廣藝術、科學及學術研究、幫助有需要人士，以及開展對香港社區有益的慈善活動。自2022年啟動首批項目以來，慈善基金持續批准並提升舉措。

於2022年，慈善基金與香港中文大學(「中大」)合作，為修讀中大食物及營養科學課程的學生推出「日清食品獎學金」。2025至2026學年，合共11名學生獲頒全額獎學金，包括七名續任得獎者及四名新得獎者。其中七名正修讀本科課程，另外四名則來自中大博士學位課程。獎學金持續培育才德兼備的食品專業人才及未來領袖，支持香港食品行業的持續發展。



Mr. Kiyotaka ANDO, Chairman of Nissin Foods (Hong Kong) Charity Fund (Front row, 3<sup>rd</sup> right), and Professor Anthony CHAN, Pro-Vice-Chancellor and Vice President of CUHK (Front row, 3<sup>rd</sup> left), attended the Nissin Foods Scholarship Presentation Ceremony.

日清食品(香港)慈善基金主席安藤清隆先生(前排右三)及中大副校長陳德章教授(前排左三)出席日清食品獎學金頒獎典禮。



Mr. Kiyotaka ANDO (4<sup>th</sup> right) and Professor Chetwyn CHAN, Vice President (Research and Development) of EdUHK (3<sup>rd</sup> left), attended the Presentation Ceremony for Nissin Foods Scholarship for Elite Athletes.

安藤清隆先生(右四)及教大副校長(研究與發展)陳智軒教授(左三)出席日清食品精英運動員獎學金頒獎典禮。



The scholarship aims to support these athletes in their pursuit of excellence both in their athletic endeavours and their studies, enabling them to become future health educators.

該獎學金支持運動員在體育及學業上追求卓越，助其成長為未來的健康教育工作者。

## OUR COMMUNITY 我們的社區

In partnership with The Education University of Hong Kong (EdUHK), the Charity Fund introduced the “Nissin Foods Scholarship for Elite Athletes” in 2022. The scholarship programme was specifically designed for elite athletes enrolled in EdUHK’s Bachelor of Health Education (Honours) degree, Bachelor of Science in Sports Science & Coaching (Honours) degree, and Postgraduate Diploma in Education. In the academic year 2025-2026, seven outstanding EdUHK elite athletes were granted full scholarships, including three renewed awardees and four new awardees. This scholarship aims to support these athletes in their pursuit of excellence in both their athletic endeavours and their studies, enabling them to become future health educators.

### Green Campaigns

#### Red Packet Reuse and Recycling

In 2025, we took part in the Red Packet Reuse and Recycling Programme organised by Greeners Action. This project promotes the effective reuse and recycling of materials. Each year, Greeners Action collects used red packets and redistributes them to the public for reuse before the Chinese New Year. During the collection period from 3 to 24 February 2025, our plant canteens in Hong Kong collected 15 kg of red packets for recycling, indicating a notable green awareness among staff members.

#### Guided Tour at T.PARK

To enhance the environmental awareness of our employees, 31 employees from 24 departments across Nissin Foods and Winner Food participated in a guided tour of the T.PARK in October 2025. T.PARK is a unique self-sustained facility that combines a variety of advanced technologies with recreational, educational and ecological features in a single complex. With two plants of 4 incineration trains in the facility, it can handle a maximum capacity of 2,000 tonnes of sludge per day. It demonstrates Hong Kong’s “waste-to-energy” and resource recovery ambitions, offering the best alternative solution for sludge disposal and setting the pace for a more sustainable Hong Kong.

慈善基金與香港教育大學(「教大」)合作，推出「日清食品精英運動員獎學金」。該獎學金計劃特別為修讀教大健康教育(榮譽)學士課程、運動科學及教練榮譽理學士課程及學位教師教育文憑課程的精英運動員而設。2025至2026學年，共有七名傑出教大精英運動員獲頒全額獎學金，包括三名續任得獎者及四名新得獎者。該獎學金旨在支持該等運動員在運動表現及學業上追求卓越成績，讓其日後有望成為優秀的健康教育工作者。

### 綠色活動

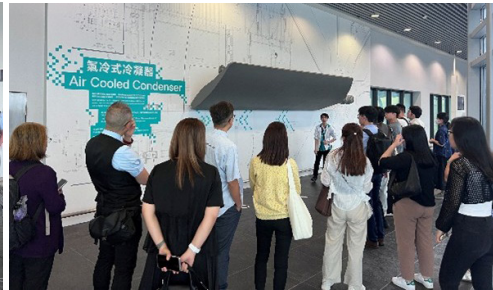
#### 利是封回收重用大行動



於2025年，我們參與了由綠領行動組織的「利是封回收重用大行動」。該項目旨在推廣物料的有效重用及回收。每年，綠領行動收集使用過的利是封，並在農曆新年前再派發予公眾重用。於2025年2月3日至24日收集期內，我們香港廠房的食堂共收集了15公斤利是封作回收用途，反映員工的環保意識顯著提升。

#### 參觀T•PARK 源•區

為提升員工的環保意識，2025年10月，來自日清食品及永南食品24個部門的31名員工參加了T•PARK 源•區的導賞團。T•PARK 源•區是一個創新的自我持續循環設施，將多種先進技術與消閒、教育及生態元素融合於單一綜合設施之中。該設施設有兩個廠房，共四條焚化線，每日可處理高達2,000噸污泥，展現香港「轉廢為能」及資源回收的願景，為污泥處置提供最佳替代方案，引領香港邁向更可持續的未來。



The tour was designed to educate participants about the importance of waste-to-energy, enhance staff awareness of resource recovery, and educate staff about the sludge treatment process.

此次導賞旨在讓參加者了解轉廢為能的重要性，提升員工對資源回收的認識，並加深對污泥處理流程的了解。

Supporting Local Athletes

Sponsorship of Hong Kong's Tennis Competitions

As the official "Youth Development Partner" of the Hong Kong, China Tennis Association ("HKCTA"), Nissin Foods has been a sponsor of key local youth tournaments since 2015. Throughout 2025, we continued to support the local tennis tournaments organised by HKCTA, including the Nissin Hong Kong National Junior Tennis Championships, Nissin Demae Icho Hong Kong Junior Novice Competition, and Nissin Cup Noodles Hong Kong Junior Tennis Series. The tournaments offer budding tennis players valuable competitive opportunities, enabling them to gain extensive experience while also identifying potential elite players for Hong Kong. Our involvement demonstrates our commitment to promoting youth development in sports and fostering a vibrant sporting culture in the Hong Kong society.

Nissin Foods has expanded its support for youth tennis development to the Greater China region by sponsoring the Nissin Greater China National Junior Tennis Team Cup 2025. Eight teams from Greater China: Shanghai, Jiangsu, Tianjin, Shandong, Yunnan, Macau, Chinese Taipei, and Hong Kong – came together for an exhilarating four-day challenge in January 2025. Each team sent three players aged 13 to 14 to compete, learn, and grow together.

支持本地運動員

贊助香港網球賽事

作為中國香港網球總會的官方「青少年發展合作夥伴」，日清食品自2015年起一直贊助本地主要青少年賽事。於2025年，我們繼續支持由中國香港網球總會舉辦的本地網球賽事，包括「日清全港青少年網球錦標賽」、「日清出前一丁青少年網球新秀賽」及「日清合味道全港青少年網球巡迴賽」。該等賽事為嶄露頭角的年輕網球運動員提供寶貴的比賽機會，助其累積豐富經驗，同時為香港發掘潛質優厚的精英運動員。我們的參與彰顯了對推動青少年體育發展及培育香港社會活力體育文化的承諾。

日清食品已將青少年網球發展的支持擴展至大中華地區，贊助了「日清盃」大中華區青少年團體挑戰賽2025。來自大中華地區的八支隊伍—上海、江蘇、天津、山東、雲南、澳門、中華台北及香港—於2025年1月齊聚一堂，參與為期四天的精彩賽事。每支隊伍派出三名13至14歲的選手參賽，共同切磋、學習與成長。



Nissin Greater China National Junior Tennis Team Cup 2025  
「日清盃」大中華區青少年團體挑戰賽2025



Nissin National Junior Tennis Championships 2025  
日清全港青少年網球錦標賽2025

### Extends Sponsorship of Local Tennis Stars

Nissin Foods has continued its sponsorship of Hong Kong tennis professional Cody Wong, strengthening its support as she rises in the international tennis scene. The partnership reflects our dedication to nurturing homegrown athletic talent and promoting Hong Kong's presence in global sports.

In 2025, Nissin Foods has extended our sponsorship to the then 14-year-old local tennis rising star Richie Choi. Richie became the first Hong Kong player to reach the finals of the Boys' 12 Singles at the prestigious Orange Bowl International Tennis Championship 2023, finishing as runner-up and making history. In 2024, he represented Hong Kong in several international tournaments, including the ITF World Junior Tennis Finals, the Asia/Oceania Qualifiers, and the European Tour. In 2025, he claimed the Boys' Singles title at the ITF J30 Colombo and won the Boys' 16 title at the Nissin Hong Kong Junior Tennis Championships.

The sponsorships have not only highlighted Nissin Foods' long-term commitment to local sports development but also reinforced its important role as the official Youth Development Partner of HKCTA.



Cody's strong performances have reinforced the value of this collaboration, showcasing how sustained corporate backing can help local athletes compete and excel internationally.

王康怡的出色表現彰顯了此項合作的價值，展現了企業的持續支持如何助力本地運動員在國際賽場上競爭及脫穎而出。

Through these sponsorships and its broader involvement in local tournaments, we aim to empower more Hong Kong athletes and inspire the next generation of sporting talent. The sponsorships also represent a model of collaboration between corporations, sports associations, and young athletes, injecting positive energy into Hong Kong's sports scene.

### 延長對本地網球精英的贊助

日清食品繼續贊助香港職業網球運動員王康怡，隨著她在國際網壇嶄露頭角，我們進一步加強對她的支持。此項合作體現了我們培育本地體育人才及提升香港在國際體壇地位的決心。

於2025年，日清食品將贊助範圍擴展至當時14歲的本地網球新星蔡富泓。蔡富泓成為首位打入享負盛名的「橙碗國際網球錦標賽2023」B12男子單打決賽的香港選手，最終奪得亞軍，創下歷史。2024年，他代表香港出戰多項國際賽事，包括ITF世界青少年網球總決賽、亞洲大洋洲外圍賽及歐洲巡迴賽。於2025年，他奪得ITF J30哥倫堡站男單冠軍以及日清全港青少年網球錦標賽B16冠軍。

該等贊助不僅彰顯了日清食品對本地體育發展的長期承諾，亦鞏固了其作為中國香港網球總會官方青少年發展合作夥伴的重要角色。



Meanwhile, Richie began playing tennis at the age of five and joined the Shenzhen Tennis Team's youth preparatory squad at seven. He quickly made a name for himself on both local and international courts.

而蔡富泓五歲開始學習網球，七歲加入深圳網球隊少年預備組，迅即在本埠及國際賽場上嶄露頭角。

透過上述贊助及更廣泛參與本地賽事，我們希望能為更多香港運動員提供支持，並鼓舞下一代的體育人才。同時，該等贊助亦構建企業、體育協會與青年運動員之間的合作模式典範，為香港體壇注入正能量。

# KPI SUMMARY 關鍵績效指標概要

## ENVIRONMENTAL PERFORMANCE

## 環境表現

Environmental KPIs <sup>2</sup>	2025	2024	2023	Unit
環境關鍵績效指標 <sup>2</sup>	2025年	2024年	2023年	單位
<b>The types of emissions and respective emissions data</b>				
<b>排放物種類及相關排放數據</b>				
Nitrogen oxides 氮氧化物	1.91	2.00	1.70	tonnes 噸
Sulphur oxides 硫氧化物	0.01	0.01	0.0088	tonnes 噸
Respirable suspended particles 可吸入懸浮顆粒物	0.0006	0.0012	0.0009	tonnes 噸
<b>GHG emissions</b>				
<b>溫室氣體排放</b>				
Scope 1: Direct emissions 範圍1：直接排放	47,556	45,585	22,821	tonnes of CO <sub>2</sub> -e 二氧化碳當量，以噸計算
Scope 2: Energy indirect emissions 範圍2：能源間接排放	40,253	37,886*	26,528*	tonnes of CO <sub>2</sub> -e 二氧化碳當量，以噸計算
Scope 3: Indirect value chain emissions <sup>3</sup> 範圍3：間接價值鏈排放 <sup>3</sup>	298,460	292,425	-	tonnes of CO <sub>2</sub> -e 二氧化碳當量，以噸計算
Total Scope 1 & 2 emissions 範圍1及2排放總量	87,809	83,471*	49,350*	tonnes of CO <sub>2</sub> -e 二氧化碳當量，以噸計算
Scope 1 & 2 emissions intensity (by '000 revenue) 範圍1及2排放密度(每千元收入)	0.022	0.022*	0.013*	tonnes of CO <sub>2</sub> -e/'000 revenue 每千元收入二氧化碳當量，以噸計算

2 Figures marked with "\*" have been restated to reflect updates to calculation methodologies and boundary definitions: Scope 2 emissions (and the corresponding total Scope 1 and 2 emissions and related intensity metrics) have been recalculated to align with a revised Scope 2 emissions boundary, while indirect energy consumption (and the corresponding total energy consumption and energy intensity metrics) has been recalculated following updates to the classification of energy consumption.

3 The reported Scope 3 emissions cover ten categories: Purchased goods and services, Capital goods, Fuel-and energy-related activities, Upstream transportation and distribution, Waste generated in operations, Business travel, Employee commuting, Downstream transportation and distribution, Use of sold products, and End-of-life treatment of sold products. As we continue to refine our Scope 3 emission disclosure, some of the data is still under collection and not ready to be disclosed this year. Additional categories will be incorporated in future reporting as data availability improves.

2 標有[\*]的數字已予重列，以反映計算方法及邊界定義的更新：範圍2排放(以及相應的範圍1及2排放總量和相關密度指標)已根據經修訂的範圍2排放邊界重新計算，而間接能源消耗(以及相應的能源消耗總計及能源密度指標)已於能源消耗的分類更新後重新計算。

3 報告的範圍3排放涵蓋10個類別：購買的商品及服務、資本貨物、燃料及能源相關活動、上游運輸及配送、運營過程中產生的廢棄物、商務差旅、員工通勤、下游運輸及配送、已銷售產品的使用，以及已銷售產品的廢棄處理。由於我們持續完善範圍3排放的披露工作，部分數據仍在收集中，尚未能於本年內披露。待數據可用性提升後，將在未來的報告中納入更多類別。

## KPI SUMMARY 關鍵績效指標概要

Environmental KPIs <sup>2</sup> 環境關鍵績效指標 <sup>2</sup>	2025 2025年	2024 2024年	2023 2023年	Unit 單位
<b>Hazardous waste produced</b> 所產生有害廢棄物				
Total hazardous waste produced 所產生有害廢棄物總量	6.08	4.83	5.99	tonnes 噸
<b>Non-hazardous waste produced</b> 所產生無害廢棄物				
Total non-hazardous waste produced 所產生無害廢棄物總量	8,084	7,373	4,248	tonnes 噸
<b>Direct and indirect energy consumption</b> 直接及間接能源消耗				
Direct energy consumption 直接能源消耗	159,666	162,570	117,413	MWh 兆瓦時
Indirect energy consumption 間接能源消耗	71,948	62,483*	47,227*	MWh 兆瓦時
Total energy consumption 能源消耗總計	231,614	225,053*	164,639*	MWh 兆瓦時
Energy intensity (by '000 revenue) 能源密度(每千元收入)	0.058	0.059*	0.043*	MWh/'000 revenue 每千元收入兆瓦時
<b>Water consumption</b> 耗水量				
Total water consumption <sup>4</sup> 總耗水量 <sup>4</sup>	558,852	468,827	374,489	cubic metres 立方米
Water consumption intensity (by '000 revenue) 耗水密度(每千元收入)	0.140	0.123	0.098	cubic metres/'000 revenue 每千元收入立方米
<b>Total packaging material used for finished products</b> 製成品所用包裝材料之總量				
Total packaging material used 所用包裝材料之總量	16,161	15,535	14,266	tonnes 噸

4 The increase in water consumption is primarily driven by the expansion of reporting boundary.

4 耗水量增加主要是由於報告範圍擴大所致。

## SOCIAL PERFORMANCE

## 社會表現

Social KPIs 社會關鍵績效指標	2025 2025年	2024 2024年	2023 2023年
<b>Employee profile (No. of people)</b> 僱員概況(人數)			
Total workforce 勞動力總數	3,592	3,577	3,409
<b>Total workforce by employment type</b> 按僱傭類型劃分的勞動力總數			
Full-time 全職	3,543	3,559	3,391
Part-time 兼職	49	18	18
<b>Total workforce by gender</b> 按性別劃分的勞動力總數			
Male 男性	1,708	1,736	1,624
Female 女性	1,884	1,841	1,785
<b>Total workforce by rank</b> 按職級劃分的勞動力總數			
Management 管理層	449	445	425
Non-management 非管理層	3,143	3,132	2,984
<b>Total workforce by age group</b> 按年齡組別劃分的勞動力總數			
18-39 18至39歲	1,443	1,541	1,492
40-59 40至59歲	2,057	1,962	1,836
60 or above 60歲或以上	92	74	81
<b>Total workforce by geographic location</b> 按地域劃分的勞動力總數			
Chinese Mainland 中國內地	2,558	2,628	2,519
Hong Kong 香港	692	697	725
Other Region 其他地區	342	252	165

## KPI SUMMARY 關鍵績效指標概要

Social KPIs 社會關鍵績效指標	2025 2025年	2024 2024年	2023 2023年
<b>Employee turnover 僱員流失率</b>			
Employee turnover 僱員流失率	26%	23%	22%
<b>Employee turnover rate by gender 按性別劃分的僱員流失比率</b>			
Male 男性	30%	26%	24%
Female 女性	22%	20%	20%
<b>Full-time employee turnover rate by age group 按年齡組別劃分的全職僱員流失比率</b>			
18-39 18至39歲	41%	34%	29%
40-59 40至59歲	13%	12%	14%
60 or above 60歲或以上	75%	72%	68%
<b>Full-time employee turnover rate by geographic location 按地域劃分的全職僱員流失比率</b>			
Chinese Mainland 中國內地	23%	19%	22%
Hong Kong 香港	20%	22%	19%
Other Region 其他地區	55%	66%	N.A. 不適用
<b>Occupational health and safety 職業健康及安全</b>			
Number of fatalities in the past three years (No. of people) 過往三年死亡人數(人數)	0	0	0
Rate of fatalities in the past three years 過往三年死亡率	0%	0%	0%
Loss days due to injury (No. of days) 因工傷損失工作日數(天數)	1,049	1,611	1,787

## KPI SUMMARY 關鍵績效指標概要

Social KPIs 社會關鍵績效指標	2025 2025年	2024 2024年	2023 2023年
<b>Training 培訓</b>			
<b>Percentage of employee trained 受訓僱員百分比</b>			
Male 男性	82%	85%	81%
Female 女性	82%	81%	73%
Management 管理層	83%	62%	69%
Non-management 非管理層	82%	86%	78%
<b>Average training hours completed (No. of hours) 已完成平均培訓時數(時數)</b>			
Male 男性	15.82	11.83	22.39
Female 女性	15.74	11.32	22.86
Management 管理層	15.01	6.86	20.14
Non-management 非管理層	15.87	12.23	22.94

Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>A. Environmental</b>		
<b>A. 環境</b>		
<b>A1 Emissions</b>		
<b>A1 排放物</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地之排污、有害及無害廢棄物的產生等的：(a)政策；及(b)遵守對發行人有重大影響之相關法律及規例的資料。	Our Planet – Emissions; Packaging and Waste Management 我們的地球 – 排放物；包裝與廢棄物管理
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Our Planet – Emissions & KPI Summary 我們的地球 – 排放物&關鍵績效指標概要
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 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(如以每產量單位、每項設施計算)。	KPI Summary 關鍵績效指標概要
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	KPI Summary 關鍵績效指標概要
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	KPI Summary 關鍵績效指標概要
A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Our Planet – Emissions 我們的地球 – 排放物
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。	Our Planet – Packaging and Waste Management 我們的地球 – 包裝與廢棄物管理
<b>A2 Use of Resources</b>		
<b>A2 資源使用</b>		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Our Planet – Environmental and Natural Resources Management 我們的地球 – 環境及天然資源管理
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	KPI Summary 關鍵績效指標概要
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	KPI Summary 關鍵績效指標概要
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。	Our Planet – Use of Energy 我們的地球 – 能源使用

Material Aspect 主要範疇	Content 內容	Section Index 章節索引
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。	Our Planet – Water Management 我們的地球 – 水資源管理
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	KPI Summary 關鍵績效指標概要
<b>A3 The Environment and Natural Resources</b>		
<b>A3 環境及天然資源</b>		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減少發行人對環境及天然資源造成之重大影響的政策。	Our Planet – Environmental and Natural Resources Management 我們的地球 – 環境及天然資源管理
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。	Our Planet – Environmental and Natural Resources Management; Packaging and Waste Management 我們的地球 – 環境及天然資源管理；包裝與廢棄物管理
<b>A4 Climate Change</b>		
<b>A4 氣候變化</b>		
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. 有關識別及緩解已影響及可能影響發行人的重大氣候相關問題的政策。	Our Planet – Climate Change Management 我們的地球 – 氣候變化管理
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。	Our Planet – Climate Change Management 我們的地球 – 氣候變化管理
<b>B. Social</b>		
<b>B. 社會</b>		
<b>Employment and Labour Practices</b>		
<b>僱傭及勞工常規</b>		
<b>B1 Employment</b>		
<b>B1 僱傭</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視和其他待遇及福利的：(a)政策；及(b)遵守對發行人有重大影響之相關法律及規例之資料。	Our People – Employment and Labour Standards 我們的員工 – 僱傭及勞工準則
B1.1	Total workforce by gender, employment type (for example, full-or parttime), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	KPI Summary 關鍵績效指標概要
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。	KPI Summary 關鍵績效指標概要

Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>B2 Health and Safety</b>		
<b>B2 健康與安全</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員免受職業性危害的：(a)政策；及(b)遵守對發行人有重大影響之相關法律及規例的資料。	Our People – Occupational Safety and Health 我們的員工 – 職業安全與健康
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	KPI Summary 關鍵績效指標概要
B2.2	Lost days due to work injury. 因工傷損失工作日數。	KPI Summary 關鍵績效指標概要
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Our People – Occupational Safety and Health 我們的員工 – 職業安全與健康
<b>B3 Development and Training</b>		
<b>B3 培訓及發展</b>		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Our People – Talent Retention, Training, and Development 我們的員工 – 人才留任、培訓及發展
B3.1	The percentage of employees trained by gender and employee category (e.g., senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	KPI Summary 關鍵績效指標概要
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。	KPI Summary 關鍵績效指標概要
<b>B4 Labour Standards</b>		
<b>B4 勞工準則</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Our People – Employment and Labour Standards 我們的員工 – 僱傭及勞工準則
B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例之措施以避免童工及強制勞工。	Our People – Employment and Labour Standards 我們的員工 – 僱傭及勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Our People – Employment and Labour Standards 我們的員工 – 僱傭及勞工準則

Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>Operating Practices</b> 營運慣例		
<b>B5 Supply Chain Management</b> B5 供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈之環境及社會風險政策。	Our Product – Supplier Selection and Management 我們的產品 – 供應商篩選及管理
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Our Product – Supplier Selection and Management 我們的產品 – 供應商篩選及管理
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Our Product – Supplier Selection and Management 我們的產品 – 供應商篩選及管理
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Our Product – Supplier Selection and Management 我們的產品 – 供應商篩選及管理
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Our Product – Supplier Selection and Management 我們的產品 – 供應商篩選及管理
<b>B6 Product Responsibility</b> 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. 有關健康與安全、廣告、標籤及私隱事宜的：(a)政策；及(b)遵守對發行人有重大影響之相關法律及規例的資料。	Our Product – Food Safety and Quality; Responsible Advertising and Product Labelling 我們的產品 – 食品安全及質量；負責任的廣告與產品標籤
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。	KPI Summary 關鍵績效指標概要
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。	Our Product – Food Safety and Quality 我們的產品 – 食品安全及質量
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Our Community – Customer and Consumer Caring 我們的社區 – 客戶與消費者關懷
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。	Our Product – Food Safety and Quality 我們的產品 – 食品安全及質量
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Our Community – Customer and Consumer Caring 我們的社區 – 客戶與消費者關懷

Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>B7 Anti-corruption</b>		
<b>B7 反貪污</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關賄賂、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之相關法律及規例的資料。	Business Ethics – Anti-bribery and Corruption 商業道德 – 反賄賂及貪污
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Business Ethics – Anti-bribery and Corruption 商業道德 – 反賄賂及貪污
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Business Ethics – Whistleblowing 商業道德 – 舉報
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。	Business Ethics – Anti-bribery and Corruption 商業道德 – 反賄賂及貪污
<b>Community</b>		
<b>社區</b>		
<b>B8 Community Investment</b>		
<b>B8 社區投資</b>		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人營運所在社區之需要和確保其業務活動會考慮社區利益的政策。	Our Community – Community Engagement 我們的社區 – 社區參與
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Our Community – Community Engagement 我們的社區 – 社區參與
B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Our Community – Community Engagement 我們的社區 – 社區參與

Part D: Climate-related Disclosures		
D部分：氣候相關披露		
Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>Governance</b>		
<b>管治</b>		
19(a). The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about:		
19(a). 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：		
(i)	how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督
(ii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督
(iii)	how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer’s strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督
(iv)	how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度(見第37段至第40段)，包括是否將相關績效指標納入薪酬政策以及如何納入(見第35段)；及	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督
(b) management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
(b)管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：		
(i)	whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督
(ii)	whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	Our Planet – Climate Change Management – Governance; ESG Oversight 我們的地球 – 氣候變化管理 – 管治；環境、社會及管治監督

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

Part D: Climate-related Disclosures		
D部分：氣候相關披露		
Material Aspect 主要範疇	Content 內容	Section Index 章節索引
<b>Strategy</b>		
<b>策略</b>		
	<p>22. An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>22. 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：</p> <p>(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>(a) 有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p>	
(i)	<p>current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動：</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(ii)	<p>current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>已經或預期將進行的任何適應或減緩工作(直接或間接)：</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(iii)	<p>any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and</p> <p>發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明；及</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(iv)	<p>how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and</p> <p>發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))；及</p>	<p>Our Planet – Climate Change Management – Strategy; Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 策略；指標與目標</p>
(b)	<p>information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).</p> <p>有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
23.	<p>An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).</p> <p>發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>

Part D: Climate-related Disclosures		
D部分：氣候相關披露		
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<b>Financial position, financial performance and cash flows</b>		
財務狀況、財務表現及現金流量		
<b>Current financial effect</b>		
當前財務影響		
24. An issuer shall disclose qualitative and quantitative information about:		
24. 發行人須披露以下定性和量化資料：		
(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and  氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	Our Planet – Climate Change Management – Strategy  我們的地球 – 氣候變化管理 – 策略
(b)	the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.  當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	Our Planet – Climate Change Management – Strategy  我們的地球 – 氣候變化管理 – 策略
<b>Anticipated financial effect</b>		
預期財務影響		
25. The issuer shall provide qualitative and quantitative disclosures about:		
25. 發行人須披露以下定性和量化資料：		
(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:		
(a) 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：		
(i)	its investment and disposal plans; and  其投資及處置計劃；及	Our Planet – Climate Change Management – Strategy  我們的地球 – 氣候變化管理 – 策略
(ii)	its planned sources of funding to implement its strategy; and  其為實施策略所需的資金的計劃資金來源；及	Our Planet – Climate Change Management – Strategy  我們的地球 – 氣候變化管理 – 策略
(b)	how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.  基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	Our Planet – Climate Change Management – Strategy  我們的地球 – 氣候變化管理 – 策略

Part D: Climate-related Disclosures		
D部分：氣候相關披露		
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<b>Climate resilience</b>		
<b>氣候韌性</b>		
26. An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:		
26. 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：		
(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:		
(a) 發行人截至匯報日對其氣候韌性的評估，其有助於了解：		
(i)	the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(ii)	the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(iii)	the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(b) how and when the climate-related scenario analysis was carried out, including:		
(b) 如何及何時進行氣候相關情景分析，包括：		
(i) information about the inputs used, including:		
(i) 使用的輸入數據，包括：		
(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(2)	whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(3)	whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(4)	whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略

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(5)	<p>why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;</p> <p>發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(6)	<p>time horizons the issuer used in the analysis; and</p> <p>發行人在分析中所使用的時間範圍；及</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(7)	<p>what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);</p> <p>發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(ii)	<p>the key assumptions the issuer made in the analysis; and</p> <p>發行人在分析中所作的關鍵假設；及</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(iii)	<p>the reporting period in which the climate-related scenario analysis was carried out.</p> <p>進行氣候相關情景分析的匯報期。</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
<b>Risk Management</b>		
<b>風險管理</b>		
27. An issuer shall disclose information about:		
27. 發行人須披露以下資訊：		
(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:		
(a) 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：		
(i)	<p>the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);</p> <p>發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(ii)	<p>whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;</p> <p>發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(iii)	<p>how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);</p> <p>發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>
(iv)	<p>whether and how the issuer prioritises climate-related risks relative to other types of risks;</p> <p>發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；</p>	<p>Our Planet – Climate Change Management – Strategy</p> <p>我們的地球 – 氣候變化管理 – 策略</p>

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(v)	how the issuer monitors climate-related risks; and  發行人如何監察其氣候相關風險；及	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(vi)	whether and how the issuer has changed the processes it uses compared with the previous reporting period;  與上一個匯報期相比，發行人可有及如何改變其使用的流程；	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(b)	the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and  發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)；及	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.  氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Our Planet – Climate Change Management – Strategy 我們的地球 – 氣候變化管理 – 策略
<b>Metrics and targets</b>		
<b>指標及目標</b>		
<b>Greenhouse gas emissions</b>		
<b>溫室氣體排放</b>		
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO <sub>2</sub> equivalent, classified as:		
28. 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：		
(a)	Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	KPI Summary 關鍵績效指標概要
(b)	Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及	KPI Summary 關鍵績效指標概要
(c)	Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	KPI Summary 關鍵績效指標概要
29. An issuer shall:		
29. 發行人須：		
(a)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;  除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；	KPI Summary  關鍵績效指標概要
(b) disclose the approach it uses to measure its greenhouse gas emissions including:		
(b) 披露其用於計量溫室氣體排放的方法，包括：		
(i)	the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;  發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(ii)	the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and  發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標

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(iii)	<p>any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;</p> <p>發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
(c)	<p>for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer’s Scope 2 greenhouse gas emissions; and</p> <p>就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
(d)	<p>for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer’s measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
<b>Climate-related transition risks</b>		
<b>氣候相關轉型風險</b>		
30.	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.</p> <p>發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
<b>Climate-related physical risks</b>		
<b>氣候相關物理風險</b>		
31.	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.</p> <p>發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
<b>Climate-related opportunities</b>		
<b>氣候相關機遇</b>		
32.	<p>An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.</p> <p>發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>
<b>Capital deployment</b>		
<b>資本運用</b>		
33.	<p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.</p> <p>發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p>	<p>Our Planet – Climate Change Management – Metrics and Targets</p> <p>我們的地球 – 氣候變化管理 – 指標與目標</p>

Part D: Climate-related Disclosures		
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<b>Internal carbon prices</b> 內部碳定價		
34. An issuer shall disclose: 34. 發行人須披露如下：		
(a)	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and  闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及	Our Planet – Climate Change Management – Metrics and Targets  我們的地球 – 氣候變化管理 – 指標與目標
(b)	the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; (or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.)  發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；(或適當的否定聲明，確認發行人沒有在決策中應用碳定價。)	Our Planet – Climate Change Management – Metrics and Targets  我們的地球 – 氣候變化管理 – 指標與目標
<b>Remuneration</b> 薪酬		
35. An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).  發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。		
<b>Industry-based metrics</b> 行業指標		
36. An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.  本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《國際財務報告可持續披露準則S2號》行業披露指南和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。		
<b>Climate-related targets</b> 氣候相關目標		
37. An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 37. 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：		
(a)	the metric used to set the target;  用以設定目標的指標；	Our Planet – Climate Change Management – Metrics and Targets  我們的地球 – 氣候變化管理 – 指標與目標
(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);  目標的目的(例如減緩、適應或以科學為基礎的舉措)；	Our Planet – Climate Change Management – Metrics and Targets  我們的地球 – 氣候變化管理 – 指標與目標

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

Part D: Climate-related Disclosures		
D部分：氣候相關披露		
Material Aspect 主要範疇	Content 內容	Section Index 章節索引
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 40. 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：		
(a)	which greenhouse gases are covered by the target;  目標涵蓋哪些溫室氣體；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;  目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(c)	whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;  此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(d)	whether the target was derived using a sectoral decarbonisation approach; and  目標是否是採用行業脫碳方法得出的；及	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(e) the issuer’s planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：		
(i)	the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;  依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(ii)	which third-party scheme(s) will verify or certify the carbon credits;  該碳信用將由哪些第三方計劃驗證或認證；	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(iii)	the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and  碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標
(iv)	any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).  為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵消效果的假設)。	Our Planet – Climate Change Management – Metrics and Targets 我們的地球 – 氣候變化管理 – 指標與目標