



慧源同創科技集團有限公司

HUIYUAN COWINS TECHNOLOGY GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號：1116)

2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Environmental, Social and Governance Report

環境、社會及管治報告

OBJECTIVES

The Board of Directors (the “**Board**”) of Huiyuan Cowins Technology Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is pleased to present the Environmental, Social and Governance (“**ESG**”) Report (the “**Report**”) for the year ended 30 June 2025 (the “**Year 2025**”), aiming to provide a comprehensive overview to internal and external stakeholders of the Group’s achievements in promoting sustainable development.

The Report is prepared in accordance with the requirements of the Environmental, Social and Governance Reporting Guide (the “**Guide**”) in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”). It primarily covers the approaches, measures, and performance implemented by the Group in the environmental and social spheres during Year 2025. For details regarding the Group’s corporate governance, please refer to the Company’s forthcoming 2025 Annual Report.

The Group is committed to continuously promoting the sustainable development of its business and actively supports environmental protection and the development of the communities in which it operates. Upholding the principle of prudent operation, the Board, through reasonable and rigorous decision-making processes, consistently provides customers with products and services of excellent quality. The Group maintains close communication with various stakeholders, including shareholders, customers, employees, suppliers, creditors, government regulatory bodies, and the public, balancing different interests through constructive dialogue to clearly define the Group’s long-term development direction. The Board is responsible for assessing and overseeing the Group’s ESG risks, ensuring the effective operation of the risk management and internal control systems.

GOVERNANCE STRUCTURE

The Board plays a central role in overseeing the Group’s environmental, social, and governance (“**ESG**”) matters. During Year 2025, the Board, together with management and staff responsible for ESG-related work, comprehensively assessed the impact of ESG-related risks on the Group’s operations and formulated corresponding policies and measures to effectively manage these risks. The Board ensures that management and relevant dedicated teams possess and utilize sufficient resources and tools for effective oversight and advancement of ESG matters.

宗旨

慧源同創科技有限公司（「**本公司**」，連同其附屬公司統稱「**本集團**」）董事會（「**董事會**」）謹此發佈截至2025年6月30日止年度（「**2025年度**」）之《環境、社會及管治（「**ESG**」）報告》（「**本報告**」），旨在向內外部持份者全面闡述本集團在推動可持續發展方面所取得的成效。

本報告根據香港聯合交易所有限公司證券上市規則（「**上市規則**」）附錄C2《環境、社會及管治報告指引》（「**指引**」）的要求編製，主要涵蓋本集團於2025年度在環境及社會範疇實施的方針、措施及成效。關於本集團的企業管治詳情，敬請參閱本公司即將刊發之《2025年年度報告》。

本集團致力持續促進業務之可持續發展，並積極支持環境保護及營運所在地社區的發展。董事會秉持審慎經營原則，根據合理且嚴謹的決策程序，持續為客戶提供卓越品質的產品及服務。本集團維持與各持份者包括股東、客戶、員工、供應商、債權人、政府監管機構及公眾的緊密溝通，透過建設性交流平衡不同利益，明確界定集團長遠發展方向。董事會負責評估及監督本集團ESG風險，確保風險管理及內部控制體系之有效運作。

管治架構

董事會在本集團環境、社會及管治(ESG)事宜的監督方面發揮核心作用。於2025年度，董事會聯同管理層及負責ESG相關工作的員工，全面評估ESG相關風險對本集團營運的影響，並制定相應的政策及措施以有效管理有關風險。董事會確保管理層及相關專責團隊掌握並運用充分的資源與工具，以進行有效的ESG事宜監督與推動。

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The Board's Management Approach and Strategy for Significant ESG-related Matters

To gain a deeper understanding of stakeholders' expectations and concerns regarding ESG matters, the Group conducts an annual materiality assessment. Through diverse communication platforms and channels, the Group actively engages with key stakeholders, collects feedback, and accordingly prioritizes and defines key ESG issues. This process includes: (i) identifying relevant ESG matters; (ii) determining priority areas together with stakeholders; and (iii) validating and confirming materiality based on stakeholder feedback. This measure assists the Board in formulating long-term and practical sustainable development strategies.

Board Review of ESG-related Targets and Progress

The Group's Board regularly reviews the achievement of ESG targets and the progress made. Should progress deviate from expectations, or if strategies need adjustment due to shifts in business focus, the Board will prompt management and relevant stakeholders, such as employees, customers, and suppliers, to communicate timely and adjust the course. The Board is committed to establishing and evaluating long-term strategic goals aligned with the Group's vision, ensuring they are closely integrated with business operations and adhere to principles of executability and continuous reporting.

REPORTING PRINCIPLES

The Report emphasizes four reporting principles:

Materiality:

Through stakeholder engagement and materiality assessment, significant ESG topics are identified and focused on, ensuring the report's content is representative.

Quantification:

Data in the report is rigorously collected and verified. The appendix detailing environmental and social performance data explains the calculation standards and methods.

Balance:

Both positive and negative impacts of the business are presented transparently to facilitate a comprehensive understanding.

Consistency:

Unless otherwise stated, disclosures, data collection, and calculation methods remain consistent over the years to allow for data comparison and tracking of progress.

董事會對重大ESG相關事宜的管理方法及策略

為更深入認識不同持份者對ESG事宜的期望及關注，本集團每年進行重要性評估。集團通過多元化的溝通平台和渠道，積極與主要持份者接觸、收集意見，並據此合理排序及界定關鍵ESG議題。該流程包括：(i)識別相關ESG事宜；(ii)與持份者共同確定優先範疇；及(iii)根據持份者的反饋驗證和確定重要性。此措施有助董事會制定長遠且切實可行的可持續發展策略。

董事會對ESG相關目標與進展的檢討

本集團董事會定期審視ESG目標的達成情況及推進進度。倘若進度偏離預期，或因業務重心調整須更改策略，董事會將促使管理層及相關持份者，如員工、客戶及供應商，進行適時溝通以調整方向。董事會致力制定並評估符合集團願景的長期戰略目標，確保其與業務運營密切結合，並具備可執行性及持續報告原則。

報告原則

本報告強調四項報告原則：

重要性：

透過持份者參與及重要性評估，確定及聚焦重大ESG課題，確保報告內容具代表性。

量化：

報告中的數據經嚴謹收集及核實，附件環境及社會績效數據詳細說明計算標準與方法。

平衡性：

將業務帶來的正面及負面影響透明呈現，促進全面理解。

一致性：

除非另行說明，披露、數據收集及計算方法多年來保持一致，以便資料比較及跟蹤進展。

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STAKEHOLDER ENGAGEMENT

Stakeholder engagement is central to the Group's promotion of sustainable development. The Group has established multiple online and offline channels and a regular communication mechanism to periodically explain sustainable development strategies and performance to stakeholders, actively consulting and responding to their expectations and needs. Stakeholders include shareholders, employees, government regulators, customers, suppliers, the community, potential and existing investors, etc. Through two-way and transparent communication, trust is consolidated, supporting long-term cooperation and development.

REPORTING SCOPE

The Report covers the ESG performance of the Group's core subsidiary, Guangzhou Mayer Corp., Ltd., during Year 2025. Guangzhou Mayer is a benchmark enterprise in China's stainless steel water pipe industry, with raw materials primarily sourced from China's top five steel suppliers. Adhering to the philosophy of "Harmony, Innovation, Sustainable Operation", the Group is committed to providing high-quality products and services to the market and supports the sustainable development of the environment and community with a steady and responsible attitude.

持份者參與

持份者參與是集團推動可持續發展的核心。集團設立線上及線下多元通道，建立常態化溝通機制，定期向持份者闡述可持續發展策略及成效，積極諮詢及回應其期望與需求。持份者涵蓋股東、員工、政府監管機構、客戶、供應商、社區、潛在及現有投資者等，透過雙向及透明的交流，鞏固信任，支持長遠合作與發展。

匯報範圍

本報告涵蓋本集團核心附屬公司廣州美亞股份有限公司在2025年度的ESG表現。廣州美亞是中國不銹鋼水管行業的標杆企業，產品原料主要來自中國五大鋼材供應商。集團堅持「和諧、創新、永續經營」理念，致力為市場提供優質產品和服務，並以穩健及負責任態度支持環境與社區的可持續發展。

Stakeholder 持份者	Expectations and Concerns 期望與疑慮	Communication Channels 溝通管道
Management 管理層	Compliance operations, Financial performance, Risk management mechanisms, Stakeholder communication, Corporate transparency 合規作業 財務績效 風險管理機制 持份者溝通 企業透明度	Company website, Social media, Training and seminars, Industry seminars, Meetings 公司網站 社交媒體 訓練與研討會 工業研討會 會議
Investors and Shareholders 投資人和股東	Investor communication, Investment returns, Risk management mechanisms, Financial performance, Corporate innovation, R&D progress, Anti-corruption, Compliance operations 投資者通訊 投資回報 風險管理機制 財務績效 企業創新 研發進度 反腐敗 合規作業	Annual General Meeting, Financial reports, ESG Report, Press releases and announcements, Company website, Telephone hotline and email 股東週年 財務報告 ESG 報告 新聞稿與公告 公司網站 電話熱線和電子郵件

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Stakeholder 持份者	Expectations and Concerns 期望與疑慮	Communication Channels 溝通管道
Employees 員工	Employee compensation and benefits, Equal employment opportunities, Occupational health and safety, Employee development and training 員工報酬與福利 平等就業機會 職業健康與安全 員工發展與訓練	Company events, Regular meetings, Employee grievance channels, Employee suggestion box, Training interactions, Regular performance appraisals 公司活動與事件 經常舉行會議 員工申訴 員工意見收集箱 員工訓練互動 定期績效評估
Customers 客戶	Logistics and delivery service levels, Customer information security, Protection of customer rights and interests 物流及交付服務水準 客戶信息安全 客戶權利及權益保障	Maintaining product delivery stability, Customer privacy protection, Compliant marketing 維持產品交付穩定性 客戶私隱保護 合規營銷
Suppliers 供應商	Integrity in cooperation, Business ethics and reputation 誠信合作 商業道德及信譽	Building a responsible supply chain, Fulfilling contracts according to law 構建負責任的供應鏈 依法履行合約
Community 社區	Environmental protection, Employment opportunities 環境保護 就業機會	Use of environmental protection and energy- saving equipment, Providing internships and employment opportunities 使用環保節能設備 提供實習及就業機會
Potential and Existing Shareholders/Institutional and Individual Investors 潛在及現有股東／機構及 個人投資者	AGM and (if needed) EGM notices, Regular corporate publications (including financial statements), Increasing corporate development transparency 股東週年大會與 (如有需要) 股東特別大會及 通知 定期的公司刊物 (包括財務報表) 增加企業發展透明度	Providing platforms for shareholder communication, Timely issuance of circulars and announcements regarding performance announcements 提供與股東溝通的平台 業績公告於適時發出通函及公告

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MATERIALITY ASSESSMENT

During Year 2025, the Group comprehensively carried out materiality assessment work. This assessment included focus group discussions, in-depth interviews, and questionnaire surveys with internal and external stakeholders, aiming to identify and define environmental, social, and operational issues material to the Group's business, as well as core issues closely related to stakeholder interests.

With reference to the disclosure areas listed in Appendix C2 of the HKEX Listing Rules, the "Environmental, Social and Governance Reporting Guide", and considering the Group's business characteristics, a total of 27 material topics were finalized. These topics cover areas including greenhouse gas emissions, energy consumption, employee benefits, occupational health and safety, training and development, supply chain management, customer data privacy, anti-corruption, and community investment, among others, demonstrating the Group's comprehensive attention and commitment to all core areas of sustainable development.

重要性評估

於2025年度，本集團全面展開重要性評估工作。該評估涵蓋與內部及外部持份者之小組討論、深度訪談及問卷調查，旨在識別並界定對本集團業務影響重大之環境、社會及營運議題，以及與持份者利益密切相關之核心議題。

參照香港聯合交易所上市規則附錄C2《環境、社會及管治報告指引》所載披露範疇，結合本集團業務特質，最終確定共涵蓋27項重要議題。該等議題涵蓋範圍包括溫室氣體排放、能源消耗、員工福利、職業健康與安全、培訓與發展、供應鏈管理、客戶資料私隱、反貪污及社區投資等多個方面，彰顯本集團對可持續發展各核心領域的全面關注與投入。



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Item 項目	#	ESG Topics ESG 議題
Environmental 環境	1	Energy Management 能源管理
	2	Waste Management 廢棄物管理
	3	Water Usage 水資源的使用
	4	Greenhouse Gas Emissions 溫室氣體排放
	5	Air Pollutant Emissions 空氣污染物排放
	6	Actions Addressing Climate Risks 應對氣候風險的行動
Employment and Labour Practices 僱傭與勞工實務	7	Employment Practices and Labour Standards 就業實務與勞工標準
	8	Employee Compensation and Benefits 員工報酬與福利
	9	Diversity, Equity and Inclusion 多樣性、公平與包容
	10	Training and Career Development 訓練與職涯發展
	11	Occupational Health and Safety 職業健康與安全
Product and Innovation 產品與創新	12	Product and Service Quality and Safety 產品和服務的品質與安全
	13	R&D and Innovation 研發與創新
	14	Safety and Industry Communication 安全與業界溝通
	15	Protection of Intellectual Property 保護智慧財產權
	16	Affordability and Availability of Steel 鋼材的可負擔性及可用性
	17	Privacy and Information Security 隱私權與資訊安全
	18	Employee Welfare 員工福利
Supply Chain 供應鏈	19	Supply Chain Consistency and Sustainability 供應鏈的一致性和可持續性
	20	Fair and Transparent Procurement 公平公開的採購
	21	Supply Chain Environmental and Social Risk Management 供應鏈環境與社會風險管理
Corporate Governance 公司治理	22	Business Ethics 商業道德
	23	Anti-corruption 反腐敗
	24	Strategic Cooperation 策略合作
	25	Critical Incident Risk Management 危急事件風險管理
Community 社區	26	Community Investment and Relations 社區投資和關係
	27	Promoting Development of the Biopharmaceutical Industry 促進生物製藥工業發展

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A. ENVIRONMENTAL PROTECTION

To demonstrate the Group's firm commitment to sustainable development and strict compliance with relevant environmental protection laws and regulations, the Group continuously strives to reduce the environmental impact of its operational activities.

A1: Emissions

Exhaust gases from Guangzhou Mayer primarily come from vehicle emissions and workshop dust, with the main impact factor being respirable particulate matter. In addition, vehicle exhaust and oil fumes from the production process also have a certain impact on the air quality of the surrounding areas, with main pollutants including nitrogen oxides (NOx), sulfur oxides (SOx), and particulate matter (PM). During Year 2025, the Group's air pollutant emissions are detailed as follows:

Air Pollutant Type 空氣污染物類型	Unit 單位	2023 2023	2024 2024	2025 2025
NOx	kg	2,684	2,980	3,223
NOx 氮氧化物	公斤			
SOx	kg	3.2	3.5	4.7
SOx 硫氧化物	公斤			
PM	kg	193	214.3	56.6
PM 懸浮粒子	公斤			

This year, some products generating hazardous waste were outsourced for processing, resulting in reduced dust generation in the workshops and a significant simultaneous decrease in emissions of pollutants such as particulate matter (PM).

A. 環境保護

為彰顯本集團對可持續發展的堅定承諾，並嚴格遵守相關環境保護法律法規，本集團持續致力於減少營運活動對環境所造成的影響。

A1: 排放物

廣州美亞的廢氣主要來自車輛排放及車間產生的粉塵，主要影響因子為可吸入顆粒物。除此之外，汽車尾氣及生產過程中的油煙廢氣亦對周邊區域的空氣質量產生一定影響，其中主要污染物包括氮氧化物(NOx)、硫氧化物(SOx)及懸浮粒子(PM)。於2025年度，本集團空氣污染物的排放情況詳列如下：

本年度，產生有害廢物的產品，一部份已外發加工，令車間產生的粉塵減少，污染物如懸浮粒子(PM)的排放同時大幅下降。

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Solid waste generated by Guangzhou Mayer during the production process is handed over to qualified recycling units for recycling, as detailed below:

廣州美亞於生產過程中產生的固體廢棄物都會交由合資格的回收單位作回收，詳細表列如下：

Solid Waste 固體廢棄物	Qualified Recycler 合資格的回收商
Scrap Steel 廢鋼鐵	Guangzhou Wanyuanda Materials Recycling Co., Ltd. 廣州市萬綠達物資回收有限公司
Waste Wooden Pallets 廢木架	Guangzhou Huiyue Materials Recycling Co., Ltd. 廣州匯越物資回收有限公司
Waste Cardboard 廢紙皮	Guangzhou Huiyue Materials Recycling Co., Ltd. 廣州匯越物資回收有限公司

Guangzhou Mayer has formulated and fully implemented the Waste Management System, ensuring that waste emissions meet environmental protection requirements and comply with the Group's environmental policy and relevant local laws and regulations through strict classification, collection, and proper handling of solid waste generated in production and office areas. For generated hazardous waste and non-recyclable industrial waste, the administration department fully entrusts their safe disposal to waste treatment organizations with qualified certifications that meet national standards.

To promote employees' environmental awareness and green living habits, Guangzhou Mayer has set up three major categories of collection facilities: "Recyclables", "Non-Recyclables", and "Hazardous Waste". All hazardous waste is collected and treated harmlessly by certified professional treatment units commissioned by the Group, ensuring compliance and environmental safety in waste management.

Recyclable, non-recyclable, and hazardous waste sorting facilities have been set up within the plant area.

廣州美亞已制定並全面實施《廢棄物管理制度》，通過對生產及辦公場所產生的固體廢棄物進行嚴格分類、收集及妥善處理，確保廢棄物排放達致環境保護要求，符合本集團環境方針及所在地相關法律法規之規定。對於產生的危險廢棄物及不可回收工業廢棄物，行政部門全權交予具有資質認證且符合國家標準的廢棄物處理機構進行安全處置。

為促進員工環保意識及綠色生活習慣，廣州美亞設置「可回收物」、「不可回收物」及「有害廢棄物」三大分類收集設施。所有有害廢棄物均由集團委託經認證的專業處理單位負責收集與無害化處理，確保廢棄物管理的合規性與環境安全。

在廠房園區已設置可回收垃圾、不可回收垃圾及有害垃圾廢物分類設施。

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Greenhouse Gas Emissions

Greenhouse gases are considered one of the main factors causing climate change and global warming. In the Group's operations, energy consumption constitutes the main part of greenhouse gas emissions. The Group places high importance on improving energy efficiency and reducing energy consumption. During Year 2025, Guangzhou Mayer's greenhouse gas emissions were as follows:

溫室氣體排放

溫室氣體被視為造成氣候變化及全球變暖的主要因素之一。本集團的營運過程中，能源消耗佔溫室氣體排放的主要部份。本集團高度重視提高能源效率及減少能源消耗。於2025年度，廣州美亞的溫室氣體排放如下：

Item	Unit	2023	2024	2025
空氣污染物類型	單位	2023	2024	2025
Scope 1	kgCO ₂ e	545,418	578,679	533,850
範圍 1	kgCO ₂ e			
Scope 2	kgCO ₂ e	1,020,568	1,528,994	1,005,443
範圍 2	kgCO ₂ e			
Scope 3	kgCO ₂ e	18,722	84,593	50,464
範圍 3	kgCO ₂ e			
Total GHG Emissions	kgCO ₂ e	1,584,708	2,192,266	1,634,586
溫室氣體排放總量	kgCO ₂ e			
Total Production	tonne	112,444	86,793	109,304
生產總量	tonne			
GHG Intensity (Total Emissions/Total Production)	kgCO ₂ e/tonne	14	25	15
溫室氣體密度 (排放總量／生產總量)	公斤二氧化碳當量／噸			

Greenhouse gas emissions (direct, energy indirect, and other indirect) can be divided into the following 3 scopes:

溫室氣體排放 (直接、能源間接及其它間接) 可分為以下3個範圍：

Scope 1: Primarily refers to diesel and gasoline consumed by vehicles.

範圍1：主要指汽車所消耗的柴油及汽油。

Scope 2: Primarily refers to electricity purchased from Chinese power suppliers.

範圍2：主要指自中國電力供應商購買的電力。

Scope 3: Primarily refers to emissions from consumed waste paper/ water use/business trips by employees via air travel.

範圍3：主要指消耗的廢紙／用水／僱員乘坐飛機出外公幹所產生的排放量。

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Hazardous and Non-hazardous Waste

During Year 2025, the generation of hazardous and non-hazardous waste was as follows:

有害廢棄物及無害廢棄物

於2025年度，有害廢棄物及無害廢棄物產生量如下：

Waste Type	Unit	2023	2024	2025
廢物類型	單位	2023	2024	2025
Hazardous Waste	kg	11,300	12,074	2,886
有害廢棄物	公斤			
Hazardous Waste Density	kg per tonne of unit product	0.1	0.1	0.03
有害廢棄物密度	公斤／每噸單位產品			
Non-hazardous Waste	kg	2,340,554	2,484,106	2,300,124
無害廢棄物	公斤			
Non-hazardous Waste Density	kg per tonne of unit product	20.8	28.6	21.0
無害廢棄物密度	公斤／每噸單位產品			

This year, some products generating hazardous waste were outsourced for processing, resulting in a significant decrease in hazardous waste generation.

本年度，產生有害廢物的產品，一部份已外發加工，有害廢棄物產生量大幅下降。

Energy Saving and Emission Reduction Measures

To strengthen environmental protection and promote energy conservation, the Group has formulated and continuously implements multiple energy-saving measures aimed at reducing energy consumption and improving resource utilization efficiency. The main source of the Group's energy consumption is purchased electricity. To this end, we actively advocate for employees to use electricity rationally and reduce resource waste. Specific measures include:

- Educating employees to enhance awareness of electricity conservation.
- Replacing some lighting fixtures in production workshops, office buildings, and employee dormitories with Light Emitting Diodes (LEDs) to further reduce electricity consumption.
- Requiring employees to turn off unused electronic equipment when leaving the office.
- Regularly inspecting energy usage in various departments and exploring multiple energy-saving avenues.

節能減排措施

為強化環境保護及推動能源節約，本集團已制定並持續推行多項節能措施，旨在降低能源消耗及提升資源利用效率。集團能源消耗的主要來源為電力購買，為此，我們積極倡導員工合理用電，減少資源浪費。具體措施包括：

- 教育員工增強節約用電意識。
- 將生產車間、辦公樓及員工宿舍部分照明裝置由節能燈具更換為發光二極管(LED)，以進一步降低電力消耗。
- 要求員工在離開辦公室時關閉未使用的電子設備。
- 定期檢查各部門的能源使用情況，探討多種節能途徑。

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- Setting the air conditioning system temperature to 26°C to maintain a comfortable and energy-efficient working environment.
- Switching equipment to energy-saving mode operation whenever possible.
- Setting computer monitors to automatically shut down after 15 minutes of inactivity.
- Continuously optimizing production processes to improve energy use efficiency.
- Installing solar water heating equipment on the roofs of employee dormitories to provide renewable energy for the hot water system, saving electricity. A photovoltaic power generation system is also installed on the roof of Guangzhou Mayer's production plant, with an estimated average annual power generation of 2,300,000 kWh, primarily used to power production equipment.
- Installing LED sensor lights in office building corridors and employee dormitories, utilizing human infrared sensing for automatic lighting control, improving energy efficiency.
- Installing pulse-jet bag dust collectors in production plants to effectively control production dust emissions, safeguarding air quality and employee health.
- Promoting waste classification management, implementing segregated collection for "Recyclables", "Non-Recyclables", and "Hazardous Waste" to maximize the utilization of recyclable resources and reduce the environmental burden.
- 將空調系統溫度設定為26°C以維持舒適且節能的工作環境。
- 儘可能將設備切換至節能模式運作。
- 電腦顯示器設定為15分鐘無操作自動關機。
- 持續優化生產流程以提升能源使用效率。
- 員工宿舍屋頂安裝太陽能熱水設備，為熱水系統提供可再生能源，節省電力。廣州美亞生產廠房屋頂亦裝設光伏發電系統，預計年均發電量達2,300,000千瓦時，主要用於生產設備供電。
- 辦公大樓走廊及員工宿舍裝設LED感應燈，利用人體紅外感測自動控制照明，提升能源效率。
- 於生產廠房安裝脈衝式濾袋集塵器，有效控制生產粉塵排放，保障空氣質量及員工健康。
- 推廣廢棄物分類管理，實施「可回收物」、「不可回收物」及「有害物」分區收集，最大化可回收資源利用，減少環境負擔。

Compliance with Relevant Laws and Regulations

During Year 2025, the Group did not identify any major incidents involving violations of environmental laws and regulations related to waste gas emissions, greenhouse gas emissions, wastewater, and waste disposal. Guangzhou Mayer strictly adheres to local and national laws and regulations such as the Environmental Protection Law of the People's Republic of China, the Water Pollution Prevention and Control Law of the People's Republic of China, and the Solid Waste Environmental Pollution Prevention Law of the People's Republic of China, ensuring environmentally compliant operations, and has not incurred any major fines or other sanctions due to violations.

遵守有關法律法規

於2025年度，本集團未發現任何因廢氣排放、溫室氣體排放、廢水及廢棄物處理違反環境相關法律法規的重大事件。廣州美亞嚴格遵照《中華人民共和國環境保護法》、《中華人民共和國水污染防治法》及《中華人民共和國固體廢物環境防治法》等地方與國家法律法規，確保環保合規經營，並未因違規而遭受重大罰款或其他制裁。

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A2: Resource Use

Guangzhou Mayer strictly complies with the Energy Conservation Law of the People's Republic of China and actively cultivates good habits of resource conservation and recycling among employees in daily operations. To effectively protect natural resources and enhance operational efficiency, the Group closely monitors resource usage, strives to maximize resource utilization, and eliminate all forms of waste. Departments at Guangzhou Mayer regularly report on resource usage status and implement timely corrective measures for identified issues.

The Group has formulated and strictly implements the Energy and Resource Management System, comprehensively promoting the management of energy and resource conservation, rational utilization of energy resources, and continuous reduction of waste. Before introducing new equipment or improving manufacturing processes, the technical department fully considers relevant environmental protection, energy saving, and occupational health and safety factors, reduces the use of non-recyclable materials, and promotes green production.

The administration department is responsible for controlling energy and resource conservation in daily management aspects such as office areas, canteens, and employee dormitories. During the production process, the focus is on controlling electricity consumption and conserving water and construction materials. The production department compiles monthly water usage statistics, compares them with production volumes for the same period, implements quantitative assessments, and conducts statistical analysis and energy consumption recording based on energy-saving progress. During Year 2025, Guangzhou Mayer encountered no difficulties in accessing available water sources.

A2: 資源使用

廣州美亞嚴格遵守《中華人民共和國節約能源法》，並在日常營運中積極培養員工節約資源及循環再用的良好習慣。為有效保護自然資源、提升營運效率，本集團密切監控資源使用情況，致力實現資源利用最大化，杜絕各類浪費現象。廣州美亞各部門定期匯報資源使用狀況，並針對發現的問題及時實施整改措施。

本集團已制定並嚴格執行《能源資源管理制度》，全面推進節約能源和資源的管理，合理利用能源資源，持續降低浪費。技術部門在引進新設備或改進製造工藝前，充分考慮相關環保、節能及職業健康安全因素，減少不可循環物料的採用，促進綠色生產。

行政部門負責辦公區域、食堂及員工宿舍等日常管理環節的能源及資源節約管控。生產過程中，重點控制電力消耗及節約用水和施工材料。生產部門每月統計用水情況，與同期生產量對比，實施量化考核，並根據節能進展情況進行統計分析與能源消耗記錄。於2025年度，廣州美亞在取得可用水源方面未遇任何困難。

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Furthermore, to reduce wood usage, wooden pallets used for packaging products are considered resource recycling elements and are actively recycled according to the Energy and Resource Management System. Relevant business and logistics departments track and compile monthly statistics on wooden pallet recycling to ensure the effective operation of the recycling process. In administrative offices, the Group equips low-energy consumption personal computers and energy-saving lighting, and enhances employees' energy-saving awareness through emails and notices, such as encouraging turning off lights and air conditioning after work. To reduce unnecessary business travel, the Group actively promotes the use of video conferencing facilities, thereby reducing carbon emissions from transportation fuel.

此外，為減少木材使用，包裝製品所用的木架將視為資源循環元素，依據《能源資源管理制度》積極回收，相關業務及物流部門對木架回收進行每月追蹤及統計，確保回收流程有效運作。行政辦公方面，集團配備低能耗個人電腦與節能照明，並透過電郵及公告提升員工節能意識，例如鼓勵下班後關閉照明和空調等。為減少不必要的出差，本集團積極推廣視像會議設備使用，從而降低由交通工具燃油帶來的碳排放。

Resource Consumption 資源消耗	Unit 單位	2023 2023	2024 2024	2025 2025
Electricity Consumption 電力消耗	kWh 千瓦時	2,125,740	3,184,740	2,283,540
Fuel Consumption 燃料消耗	kWh 千瓦時	2,133,777	2,350,015	2,291,305
Total Energy Consumption 能源總耗量	kWh 千瓦時	4,259,517	5,534,755	4,574,845
Energy Consumption Density 能源消耗密度	kWh per tonne of unit product 千瓦時／每噸單位產品	38	64	41.9
Total Water Consumption 總耗水量	m ³ 立方米	19,699	31,237	24,630
Water Consumption Density 耗水密度	m ³ per tonne of unit product 立方米／每噸單位產品	0.18	0.36	0.23
Total Packaging Material 包裝物總量	kg 公斤	254,700	166,750	362,230
Packaging Material Density 包裝物密度	kg per tonne of unit product 公斤／每噸單位產品	2.3	1.9	3.3

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A3: Environment and Natural Resources

To strictly comply with laws and regulations including the Environmental Protection Law of the People's Republic of China and related rules, Guangzhou Mayer has formulated the Energy and Resource Management System and established an environmental management system conforming to the ISO 14001 standard, effectively reducing pollutant emissions and resource consumption from production and operational activities.

A3: 環境及天然資源

為嚴格遵守法律法規包括《中華人民共和國環境保護法》及相關法規，廣州美亞制定了《能源資源管理制度》及建立了符合ISO 14001標準的環境管理體系，有效減少了生產及經營活動帶來的污染物排放及資源消耗。



Guangzhou Mayer has renewed the ISO 14001 Environmental Management System certification certificate, valid from 18 September 2025 to 22 September 2028.

廣州美亞已延續ISO14001環境管理體系認證證書，有效期由2025年9月18日至2028年9月22日

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Photovoltaic power generation equipment on the production plant roof: Guangzhou Mayer has installed photovoltaic power generation equipment on the production plant roof to provide energy for powering production equipment and sells surplus electricity to the Guangzhou Southern Power Grid.



生產廠房屋頂的光伏發電設備：廣州美亞於生產廠房屋頂安裝了光伏發電設備以提供能源為生產設備提供電能，並出售多餘電能予廣州南方電網。

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To green the production park, Guangzhou Mayer continuously plants trees and shrubs within the park area, with 13 species of trees, including lychee, longan, mango, and pine trees.

廣州美亞為綠化生產園區，在園區內不斷種植喬木及灌木，樹木種類有13種，其中包括荔枝樹、龍眼樹、芒果樹及松樹等。

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A4: Climate Change

The Task Force on Climate-related Financial Disclosures (TCFD) provides a standardized reporting framework to assist enterprises in fully disclosing climate-related risks and opportunities to stakeholders. TCFD categorizes climate risks into two major types: physical risks and transition risks. These risks and their potential impacts may pose significant challenges to the Group's operations and long-term development. The Group has fully identified and raised awareness of these climate-related risks.

The Group clearly understands the existential threat posed by climate change globally and to its operations, thus actively taking effective measures to safeguard operations from potential disruptions and damages. Specific physical risks include extreme weather events such as typhoons and heavy rain, which may lead to power outages, property and equipment damage, and employee safety hazards. Transition risks involve impacts from policy, regulatory environment, and market shifts.

In response to the aforementioned risks, the Group has established a risk management system and related procedures for identifying, monitoring, and controlling the impact of climate change on operations. To enhance resilience against extreme weather, the Group has strengthened and continuously maintains building design and structural safety, and configured flexible emergency work plans (including flexible working hours and locations during extreme weather) to ensure business continuity and reduce employee commuting risks.

Furthermore, the Group is highly attentive to the potential costs and operational disruption risks arising from failure to comply with relevant climate and environmental regulations. To this end, it regularly reviews policy updates, assesses their potential impact on operations, and formulates corresponding response measures aimed at effectively mitigating related risks and ensuring compliant operations and robust development.

A4: 氣候變化

氣候相關財務披露工作小組(TCFD)提供了一套標準化的報告框架，協助企業向持份者完整揭露氣候相關風險與機會。TCFD將氣候風險分為實體風險及過渡風險兩大類，這些風險及其所帶來的影響，可能對本集團的營運與長遠發展構成重大挑戰。本集團已充分識別並提高對這些氣候相關風險的認識。

本集團明瞭了解氣候變化對全球及營運帶來的生存威脅，因而積極採取有效措施，以保障營運免受潛在干擾和損害。具體實體風險包括颱風、暴雨等極端天氣事件，可能引致電力中斷、財產及設備損壞，以及員工安全隱患；過渡風險則涉及政策、監管環境及市場轉變帶來的影響。

針對上述風險，本集團已建立風險管理系統與相關程序，用於辨識、監控及管控氣候變遷對營運帶來的影響。為提升對極端氣候的抵禦能力，本集團強化並持續維護建築設計與結構安全，並配置靈活的應急工作方案(含極端天氣下的彈性工作時間及地點安排)，以確保業務持續性及降低員工通勤風險。

此外，本集團高度關注因未能遵守相關氣候及環境監管規定而可能產生的成本和營運中斷風險。為此，定期審視政策更新，評估其對營運的潛在影響，並制定相應應對措施，旨在有效緩解相關風險，確保合規經營與穩健發展。

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B. SOCIAL RESPONSIBILITY

The Group firmly believes that maintaining good relationships with employees is one of the keys to corporate success. To enhance employee satisfaction and unlock their potential, the Group is committed to providing competitive compensation and benefits, as well as comprehensive training and development programs, supporting employees' professional growth and career development.

Simultaneously, adhering to the purpose of promoting a harmonious working environment, the Group regularly organizes diverse employee team-building activities, including staff dinners, sports days, and employee outings, effectively enhancing employees' sense of belonging and team cohesion, and fostering a friendly, harmonious corporate culture.

These measures not only improve employee satisfaction but also strengthen the Group's ability to attract and retain talent, laying a solid foundation for the enterprise's sustainable development.

B1: Employment

The Group implements rigorous recruitment procedures, selecting and attracting excellent talent through a combination of external recruitment and internal development. As of 30 June 2025, Guangzhou Mayer had a total of 300 employees, distributed by gender, age group, employment type, and geographical region as follows:

Employee Distribution 員工分佈	Unit 單位	2023 2023	2024 2024	2025 2025
By Gender 按性別劃分				
Male 男性	Person 人	205 (67%)	197 (67%)	196 (65%)
Female 女性	Person 人	103 (33%)	96 (33%)	104 (35%)
Total 總計	Person 人	308 (100%)	293 (100%)	300 (100%)
By Age Group 按年齡組別劃分				
Under 30 years 30歲以下	Person 人	42 (14%)	28 (9%)	48 (16%)
30 to 50 years 30至50歲	Person 人	234 (76%)	233 (80%)	216 (72%)
Over 50 years 50歲以上	Person 人	32 (10%)	32 (11%)	36 (12%)
Total 總計	Person 人	308 (100%)	293 (100%)	300 (100%)

B. 社會責任

本集團深信與員工保持良好關係是企業成功的關鍵之一。為了提升員工滿意度及激發其潛能，本集團致力提供具競爭力的薪酬福利及完善的培訓發展計劃，支持員工專業成長與職業發展。

同時，本集團秉持促進和諧工作環境的宗旨，定期舉辦多元化的員工團建活動，包括員工聚餐、運動會及員工旅行等，有效增強員工歸屬感與團隊凝聚力，塑造友好、和諧的企業文化氛圍。

這些措施不僅提升員工滿意度，同時強化本集團的人才吸引力及留任能力，為企業的持續發展奠定堅實基礎。

B1: 僱傭

本集團執行嚴謹的招聘程序，通過外部引進與內部培養相結合的方式為本集團甄選及吸納優秀的人才。截至2025年6月30日，廣州美亞共有300名員工，按性別、年齡組別、僱傭類別及地理區域劃分之員工分佈如下：

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Employee Distribution 員工分佈	Unit 單位	2023 2023	2024 2024	2025 2025
By Employment Type 按僱傭類別劃分				
Full-time 全職	Person 人	308 (100%)	293 (100%)	296 (99%)
Part-time 兼職	Person 人	–	–	4 (1%)
Total 總計	Person 人	308 (100%)	293 (100%)	300 (100%)
By Region 按地區劃分				
Hong Kong 香港	Person 人	1 (1%)	1 (1%)	3 (1%)
Mainland China 中國內地	Person 人	307 (99%)	292 (99%)	297 (99%)
Total 總計	Person 人	308 (100%)	293 (100%)	300 (100%)

During Year 2025, the employee turnover rate at Guangzhou Mayer was as follows:

於2025年度，廣州美亞的員工流失比率如下：

	2023 2023	2024 2024	2025 2025
By Gender 按性別劃分			
Male 男性	41%	13%	53%
Female 女性	17%	8%	26%
By Age Group 按年齡組別劃分			
Under 30 years 30歲以下	68%	36%	85%
30-50 years 30-50歲	29%	9%	37%
Over 50 years 50歲以上	14%	9%	25%
By Region 按地區劃分			
Hong Kong 香港	0%	0%	50%
Mainland China 中國內地	33%	11%	43%

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The Group is committed to providing employees with excellent benefits and adheres to the philosophy of enhancing employees' sense of belonging, work engagement, and participation. To this end, Guangzhou Mayer has established a labor union as a collective interest organization for employees, actively promoting communication and exchange among employees, and regularly organizing various meaningful and entertaining team-building activities to enhance team cohesion and employee belonging.

The Group strictly adheres to the principle of equal employment, ensuring that employees are not subjected to any form of discrimination based on personal characteristics such as age, ethnicity, race, gender, marital status, and religious belief. The company is committed to fostering a corporate culture and harmonious work environment characterized by fairness, mutual respect, diversity, inclusion, and mutual support. Simultaneously, it safeguards employees' rights to working hours, rest, and holidays that meet or exceed relevant government laws and regulations, and strives to build harmonious and stable labor relations.

During Year 2025, the Group did not identify any incidents significantly affecting company operations or employee rights due to serious violations of labor laws and regulations. Guangzhou Mayer strictly complies with relevant local laws and regulations including the Labor Law of the People's Republic of China, the Labor Contract Law of the People's Republic of China, and the Guangdong Province Wage Payment Regulations, and has not incurred any major fines or sanctions due to violations.

本集團致力於為員工提供優厚的福利待遇，並秉持提升員工歸屬感、工作投入度及參與感的理念。為此，廣州美亞設立工會作為員工集體利益組織，積極促進員工間的溝通與交流，並定期籌辦各類有意義且富娛樂性的團建活動，以增強團隊凝聚力和員工歸屬感。

本集團嚴格遵守平等就業原則，保障員工不因年齡、民族、種族、性別、婚姻狀況及宗教信仰等個人特徵受到任何形式的歧視。公司致力營造一個公平、互相尊重、多元共融及互助友愛的企業文化及和諧工作環境。同時，保障員工享有符合或超出相關政府法例及規範之工作時間、休息及假期權益，並努力構建和諧穩定的勞資關係。

於2025年度，本集團未曾發現任何因嚴重違反勞動法規而影響公司營運及員工權益的事件。廣州美亞嚴格遵守包括《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及《廣東省工資支付條例》等相關地方法律法規，且未因違規行為而受到重大罰款或制裁。

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B2: Health and Safety

B2: 健康及安全



Guangzhou Mayer has renewed the ISO 45001 Occupational Health and Safety Management System certification certificate, valid from 18 September 2025 to 22 September 2028.

廣州美亞已延續ISO45001職業健康安全管理體系認證證書，有效期由2025年9月18日至2028年9月22日。

Safe production and occupational health and safety are key concerns in the Group's business operations. The Group strictly adheres to occupational health and safety policies, provides sufficient resources and professional training, emphasizes occupational safety and health management during the production process, and continuously reduces risks to employees, equipment, and the environment. Guangzhou Mayer has placed safety guidelines in prominent locations in all production and operational areas to remind employees to pay attention to preventive measures and avoid collisions, stress, and confusion. For instance, in operational procedures involving hazardous substances, employees must strictly follow protective measures to minimize exposure to hazards.

To fully implement national laws, regulations, policies, and standards related to occupational disease prevention, such as the Occupational Disease Prevention Law of the People's Republic of China and the Supervision and Management Measures for Employer Occupational Health Surveillance, the Group has strengthened occupational disease prevention management, improved prevention and control levels, effectively safeguarded the occupational health and safety of workers during work processes, achieved the occupational health and safety objectives set by the Group, and contributed to promoting the enterprise's robust development.

安全生產與職業健康安全是本集團企業經營的重點關注事項。集團嚴格遵守職業健康安全政策，提供充足資源及專業培訓，強調生產過程中的職業安全衛生管理，持續降低員工、設備及環境的風險。廣州美亞於各生產及作業區域顯著位置設置安全指引，提醒員工注意防範措施，以避免碰撞、緊張及混亂情況的發生。例如，涉及危險物質的操作環節，員工須嚴格遵守防護措施，最大限度降低接觸危害。

為全面貫徹國家職業病防治相關法律、法規、政策與標準，如《中華人民共和國職業病防治法》及《用人單位職業健康監督管理辦法》，本集團加強職業病防治管理，提升防控水平，切實保障勞動者在工作過程中的職業健康與安全，達成本集團訂立的職業健康安全目標，並有助於促進企業穩健發展。

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Guangzhou Mayer has introduced and strictly implements a series of occupational health and safety management systems to ensure the comprehensive effectiveness of related measures, promoting safe production and the protection of workers' physical and mental health. These include the Occupational Disease Hazard Prevention Responsibility System:

- (i) Occupational Disease Hazard Warning and Notification System;
- (ii) Occupational Disease Hazard Prevention Education and Training System;
- (iii) Occupational Disease Hazard Prevention Equipment and Facilities Management System;
- (iv) Occupational Disease Protective Equipment Management System;
- (v) Occupational Hazard Monitoring and Evaluation Management System; and
- (vi) Worker Occupational Health Surveillance and Record Management System.

廣州美亞已引入並嚴格執行一系列職業健康安全管理制度，確保相關措施全面有效，推動安全生產與勞動者身心健康保護。《職業病危害防治責任制度》；

- (i) 《職業病危害警示告知制度》；
- (ii) 《職業病危害防治宣傳教育培訓制度》；
- (iii) 《職業病危害因素防治設備設施管理制度》；
- (iv) 《職業病防護用品管理制度》；
- (v) 《職業病危害監測及評價管理制度》；及
- (vi) 《勞動者職業健康監護及其檔案管理制度》。



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Guangzhou Mayer formulates an annual special equipment and comprehensive emergency drill plan aimed at enhancing employees' awareness and application skills regarding fire-fighting equipment within the plant area and initial fire response. Through regular fire safety training, employees can correctly use fire extinguishers to put out initial fires, and security personnel can skillfully operate emergency rescue equipment at the plant's mini fire station, ensuring effective safety management within the plant.

In November 2024, the Guangdong Provincial Market Supervision Administration organized a team of expert reviewers to conduct a comprehensive review of Guangzhou Mayer's application for the expansion and renewal of its Special Equipment Production License. Guangzhou Mayer successfully passed the review and obtained the newly issued Special Equipment Production License (manufacture of pressure piping components), demonstrating the Group's excellent capability and rigorous attitude in special equipment production management and compliance.

廣州美亞每年制定年度特種設備及綜合應急演練計劃，旨在提升員工對廠區內滅火器具及初期火災應對的認識與應用能力。通過定期消防培訓，員工能正確使用滅火器撲滅初起火災，保安人員亦能熟練操作廠區微型消防站的應急救援設備，確保廠區安全管理效果。

於2024年11月，廣東省市場監督管理局組織專家評審團隊，對廣州美亞特種設備生產許可證擴項和續期申請進行了全面評審。廣州美亞順利通過評審，成功取得新頒發的特種設備生產許可證（壓力管道元件製造），證明集團在特種設備生產管理及合規方面的卓越能力和嚴謹態度。



Guangzhou Mayer has renewed and obtained the Special Equipment Production License issued by the Guangdong Provincial Market Supervision Administration, valid from 4 December 2024 to 4 March 2029.

廣州美亞已延續取得由廣東省市場監督管理局頒發的特種設備生產許可證，有效期由2024年12月04日至2029年03月04日。

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Fixed Emergency Shower Unit

固定式緊急沖淋裝置



In accordance with relevant national labor safety and health regulations regarding the installation of emergency showers, Guangzhou Mayer has installed fixed emergency shower units in production areas. These are available for employees to immediately rinse their entire bodies when their bodies or clothing are contaminated with irritants, corrosive substances, or toxic substances.

廣州美亞針對有關緊急沖淋器設置相關國家勞工安全衛生規定，在生產區域設置了固定式緊急沖淋裝置，當身體或衣着有被刺激物、腐蝕性物質或毒性物質污染時，可供員工即時沖洗全身。



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Guangzhou Mayer has obtained the Guangzhou Clean Production Enterprise Certificate issued by the Guangzhou Municipal Industry and Information Technology Bureau, valid from June 2025 to May 2030.

廣州美亞已取得由廣州市工業和信息化局頒發的廣州市清潔生產企業證書，有效期由2025年06月至2030年05月。

During Year 2025, the number of workdays lost due to work-related injuries at Guangzhou Mayer was as follows:

於2025年度，廣州美亞因工傷損失工作日數如下：

	2023 2023	2024 2024	2025 2025
Number of work-related fatalities 因工死亡的人數	—	—	—
Number of work-related injuries 工傷人數	—	4	1
Number of workdays lost due to injuries 因工傷損失工作日數	—	177	111
Lost Day Rate 損失日數比率	—	0.18	0.45

Compliance with Relevant Laws and Regulations

During Year 2025, the Group did not identify any major illegal or non-compliant incidents resulting from failure to provide a safe working environment or effectively protect employees from occupational hazards. Guangzhou Mayer strictly complies with local health and safety-related laws and regulations, including the Work Safety Law of the People's Republic of China and the Work-Related Injury Insurance Regulations of the People's Republic of China, ensuring compliant operations. Furthermore, the Group did not incur any major fines or sanctions in Year 2025 due to violations of relevant laws and regulations.

遵守有關法律法規

於2025年度，本集團未發現任何因未能提供安全工作環境或未有效保護員工免受職業危害而導致的重大違法違規事件。廣州美亞嚴格遵守與健康及安全相關的地方法律法規，包括《中華人民共和國安全生產法》及《中華人民共和國工傷保險條例》，確保合規經營。此外，本集團於2025年度亦未因違反相關法律法規而遭受重大罰款或制裁。

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B3: Development and Training

Guangzhou Mayer adopts and strictly implements the Training Management System, aiming to effectively promote and achieve the Group's management strategies and objectives in quality, environment, and occupational health and safety. This system ensures that employees are familiar with and master the basic requirements for safety, production quality, efficiency, cost control, and environmental protection in their job roles, and possess corresponding practical abilities.

The Human Resources Department is responsible for formulating the annual education and training plan, planning and organizing education and training activities, including arranging induction training for new employees, and improving training systems and norms. Each department formulates its own education and training plan based on its needs, organizes internal department training, assists the Human Resources Department in implementing the annual training plan, and is responsible for safety education and pre-job training for new employees. The Safety and Environmental Management Department is responsible for education and training on safety, environmental protection, and related regulations, and regularly organizes all employees to participate in "Three-Level" safety education activities.

To enhance the overall quality of employees, the Group actively expands human resource training, improving employees' professional levels by sending them out for advanced technology and professional skill training. The Group also encourages employees to participate in enterprise management, implementing the Rationalization Suggestion/One-Point Lesson System, encouraging employees to propose improvement suggestions and write experience sharing articles on management, production technology, safety, sales, and loss control. If relevant suggestions are adopted, employees will receive cash rewards to stimulate innovation.

During Year 2025, the Guangzhou Mayer Human Resources Department formulated a comprehensive 2025 Training Plan Schedule, covering system optimization, new employee and management training, as well as key content such as promotion of rules and documents, safety and quality education. The employee training completion rate and training effectiveness at Guangzhou Mayer have been continuously improved.

B3: 發展及培訓

廣州美亞採納並嚴格執行《培訓管理制度》，旨在有效推動及實現集團在品質、環境及職業健康安全方面的管理策略與目標。該制度確保員工熟悉且掌握崗位工作中安全、生產品質、效率、成本控制及環保等基本要求，並具備相應實踐能力。

人力資源部負責制訂年度教育訓練計劃，籌劃及組織教育培訓活動，包括為新員工安排入職教育訓練，以及完善培訓制度和規範。各部門根據自身需求擬定教育訓練計劃，組織部門內部培訓，並協助人力資源部推行年度培訓計劃，負責新進員工安全教育及崗前培訓。安全和環保管理部門則負責安全、環保及相關法規的教育培訓，並定期組織全體員工參與「三級」安全教育活動。

為提升員工整體素質，集團積極拓展人力資源培訓，通過外派員工接受先進技術與專業技能培訓，提高員工專業水平。集團同時鼓勵員工參與企業管理，實施《合理化建議／一點課程制度》，鼓勵員工就管理、生產技術、安全、銷售及損失控制等方面提出改進意見並撰寫經驗分享。如相關建議被採納，員工將獲得現金獎勵，以激發創新動力。

於2025年度，廣州美亞人力資源部制定了全面的《2025年培訓計劃表》，涵蓋制度優化、新員工及管理層培訓，以及規章文件宣導、安全與品質教育等重點內容。廣州美亞的員工受訓率及培訓成效得以持續提升。

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	2023	2024	2025
	2023	2024	2025
Training Completion Percentage	100%	100%	100%
受訓完工百分比			
By Gender			
按性別劃分的受訓完工百分比			
Male	67%	67%	65%
男性			
Female	33%	33%	35%
女性			
By Employment Category			
按僱傭類別劃分的受訓完工百分比			
Senior Management	2%	3%	3%
高級管理層			
Middle Management	9%	11%	9%
中級管理層			
General Employees	89%	86%	88%
一般員工			
Average Training Hours Completed per Employee	36.2	61.5	74.7
每名員工完成受訓平均時數			
By Gender			
按性別劃分的每名員工完成受訓平均時數			
Male	32	60	75.6
男性			
Female	44.5	64.7	72.5
女性			
By Employment Category			
按僱傭類別劃分的每名員工完成受訓平均時數			
Senior Management	60	75.8	92.1
高級管理層			
Middle Management	44.8	76.5	98.7
中級管理層			
General Employees	34.7	59.4	71.4
一般員工			

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B4: Labor Standards

The Group is fully aware that employing child labor and forced labor seriously violates universal values, strictly undertakes responsibility, and firmly opposes all forms of child labor and forced labor. To this end, the Group has formulated and implements the Recruitment Management System and the Employee Handbook, strictly implementing the labor contract system. All formally hired employees must sign a labor contract or employment agreement with the Group, and verify relevant legal documents upon entry. The Human Resources Department works closely with recruitment departments to prevent or identify child labor and forced labor, ensuring the workplace is completely free of child labor or forced labor. If such situations are discovered, the labor contract or employment agreement will be terminated immediately.

During Year 2025, the Group did not identify any major violations of laws and regulations prohibiting the employment of child labor or forced labor. Guangzhou Mayer strictly complies with local laws and regulations including the Labor Law of the People's Republic of China, the Minors Protection Law of the People's Republic of China, and the Prohibition of Child Labor Regulation, safeguarding employees' legal rights and interests, and has not incurred any major fines or sanctions due to violations.

These measures fully reflect the Group's respect for and protection of labor rights, adherence to lawful and compliant operations, and promotion of the enterprise's healthy and sustainable development.

B5: Supply Chain Management

The Group adheres to the principles of continuous improvement, environmental protection, and business ethics, establishing cooperative relationships with suppliers who emphasize environmental and social responsibility. To ensure a rigorous and compliant procurement process, Guangzhou Mayer strictly complies with the Tendering and Bidding Law of the People's Republic of China and its implementation regulations, and has formulated multiple internal management systems such as the Supplier Evaluation and Management Procedure, Procurement Management Procedure, Raw Material Procurement Management System, Material Procurement Management System, and Business Partner Trade Security Assessment System, comprehensively controlling procurement process risks.

B4: 勞動準則

本集團深知僱用童工及強制勞工嚴重違反普世價值觀，嚴格承擔責任，堅決反對一切形式的童工及強迫勞動。為此，集團制定並執行《招聘管理制度》及《員工手冊》，嚴格落實勞動合同制度。所有正式錄用之員工均須與本集團簽訂勞動合同或聘用協議，並於入職時驗證相關合法證件，人力資源部與招聘部門密切合作，防範或識別童工及強制勞工，確保工作場所絕無童工或強制勞工。一旦發現上述情況，將立即解除勞動合同或聘用協定。

於2025年度，本集團未發現任何違反禁止僱用童工或強制勞工相關法律法規之重大違規事件。廣州美亞嚴格遵守包括《中華人民共和國勞動法》、《中華人民共和國未成年人保護法》及《禁止使用童工規定》等地方法律法規，保障員工合法權益，且無因違規遭受重大罰款或制裁。

此措施充分體現集團對勞工權益的尊重與保護，堅持依法合規經營，推動企業健康可持續發展。

B5: 供應鏈管理

本集團秉持精益求精、環保及商業道德的原則，與注重環境與社會責任的供應商建立合作關係。為確保採購流程嚴謹合規，廣州美亞嚴格遵守《中華人民共和國招標投標法》及其實施條例，並制定了《協力商評估與管理程序》、《採購管理程序》、《原料採購管理制度》、《物料採購管理制度》及《商業夥伴貿易安全評估制度》等多項內部管理制度，全面控制採購過程風險。

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The Group believes that achieving sustainable development relies on the support of high-quality suppliers. Therefore, it has established a supplier evaluation system to regularly assess suppliers' environmental protection and social responsibility performance, ensuring not only the quality of raw materials and equipment but also strengthening a positive cooperative atmosphere with suppliers. To this end, the Group periodically dispatches personnel for on-site audits to evaluate suppliers' actual fulfillment of social responsibilities. If a supplier engages in illegal or non-compliant behavior, the Group will immediately terminate the cooperative relationship.

Furthermore, the Group pays special attention to the safety of materials provided by suppliers, considering it one of the important factors in supplier selection. While balancing technical capability, delivery efficiency, and price competitiveness, the Group is also committed to promoting continuous improvement in the environmental and social performance of the supply chain and periodically urges partners to actively prioritize sustainable development issues. Guangzhou Mayer requires suppliers to preferably use non-hazardous or low-toxicity materials to protect public health and environmental safety.

集團認為可持續發展的實現離不開優質供應商的支持，故制定供應商評價系統，定期評估供應商的環境保護及社會責任表現，不僅確保原材料及設備的質量，也加強與供應商之間的良好合作氛圍。為此，本集團定期派員進行現場審核，評估供應商履行社會責任的實際情況。遇有供應商有不合法或不合規行為，本集團將立即終止合作關係。

此外，本集團特別關注供應商提供物料的安全性，將其作為供應商選擇的重要考量因素之一。在兼顧技術能力、交貨效率及價格競爭力的同時，集團亦致力於推動供應鏈環境及社會績效的持續改善，並不時督促合作夥伴積極重視可持續發展議題。廣州美亞要求供應商優選採用無害或低毒性物料，以保障公眾健康及環境安全。

	2023	2024	2025
	2023	2024	2025
Mainland China	67	328	358
中國內地			
Hong Kong	1	—	—
香港			
Taiwan	—	—	2
台灣			
Germany	—	1	—
德國			

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B6: Product Responsibility

This year, product recalls amounted to 320.45 tons, accounting for approximately 0.3% of total production.

The number of complaints received regarding products and services this year was 93, all of which were resolved.

In product promotion and advertising, Guangzhou Mayer strictly complies with relevant laws and regulations such as the Advertising Law of the People's Republic of China and the Trademark Law of the People's Republic of China, striving to provide true, accurate, and effective information, and ensuring a convenient and reliable transaction process. The Group makes good use of its official website, WeChat, and diverse social media platforms to actively release the latest corporate developments, product information, and marketing activities, and extensively collects customer feedback to continuously improve service quality and customer satisfaction.

Guangzhou Mayer has renewed the ISO 9001 Quality Management System certification certificate, valid from 18 September 2025 to 22 September 2028.

B6: 產品責任

本年度產品回收320.45噸，佔生產總量~0.3%。

本年度接獲關於產品及服務的投訴數目93,全數已獲解決。

廣州美亞在產品宣傳及推廣方面，嚴格遵守《中華人民共和國廣告法》、《中華人民共和國商標法》等相關法律法規，致力提供真實、準確且有效的信息，確保交易過程便捷且可靠。集團善用官方網站、微信及多元化社交媒體平台，積極發布企業最新動態、產品資訊及市場推廣活動，並廣泛收集客戶意見，以持續提升服務品質及顧客滿意度。

廣州美亞已延續ISO9001質量管理體系認證證書，有效期由2025年9月18日至2028年9月22日。



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The Guangdong High-Tech Enterprise Certificate is issued based on the Administrative Measures for the Recognition of High-Tech Enterprises and the National Key Supported High-Tech Fields jointly promulgated by the Ministry of Science and Technology, the Ministry of Finance, and the State Taxation Administration of China. After層層審核 (layer-by-layer audit), the certificate renewal has been jointly approved by the Department of Science and Technology, Department of Finance, State Taxation Administration, and Local Taxation Administration of Guangdong Province, valid from 28 December 2023 to 27 December 2026.

《廣東省高新技術企業證書》是根據中國科技部、財政部及國家稅務總局聯合頒布的《高新技術企業認定管理辦法》及《國家重點支持的高新技術領域》的規定，經過層層審核，已由廣東省的科學技術廳、財政廳、國家稅務局及地方稅務局聯合批准證書延續，有效期由2023年12月28日至2026年12月27日。



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Guangzhou Mayer has obtained the Measurement Management System Certification (AAA) certificate issued by Beijing United International Certification Co., Ltd., valid from 2 November 2022 to 1 November 2027.

廣州美亞已取得由北京國際聯合認證有限公司發出的測量管理體系認證(AAA)證書，有效期由2022年11月2日至2027年11月1日。



Guangzhou Mayer has obtained the After-sales Service Certification certificate issued by Mengbiao International Certification Co., Ltd., certifying that Guangzhou Mayer's service capability complies with the Five-Star rating of the national standard GB/T 27922-2011 Commodity After-sales Service Evaluation System, valid from 22 December 2023 to 24 December 2026.

廣州美亞已取得由盟標國際認證有限公司發出的售後服務認證證書，證明廣州美亞的服務能力符合國家標準GB/T 27922-2011《商品售後服務評價體系》的五星級，有效期由2023年12月22日至2026年12月24日。

Guangzhou Mayer has formulated and implements the Integrated Management System Manual. The Technical Department, based on customer requirements and indicators such as inspection, testing, safety, environmental protection, energy saving, consumption reduction, and material measurement during the product production process, converts them into specific and measurable technical parameters, such as maximum permissible error, allowable uncertainty, measurement range, stability, resolution, and environmental conditions. It then performs metrological confirmation of measuring equipment, forming detailed records to ensure the equipment meets measurement requirements.

廣州美亞制定並執行《綜合管理體系手冊》。技術部根據客戶需求及產品生產過程中的檢驗、測試、安全、環保、節能降耗及物資進出廠計量等指標，將其轉化為具體且可測量的技術參數，如最大允許誤差、允許不確定度、測量範圍、穩定性、分辨率及環境條件等，並對測量設備進行計量確認，形成詳細的記錄，確保設備滿足測量要求。

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Guangzhou Mayer ensures the accuracy and impartiality of laboratory testing, strictly following the CNAS-CL01:2018 Criteria for the Competence of Testing and Calibration Laboratories formulated by the China National Accreditation Service for Conformity Assessment (CNAS), as well as relevant laws, regulations, and standards, to enhance the laboratory's quality management level and ensure the reliability and compliance of testing data.

This management system reflects Guangzhou Mayer's high regard for technical precision and quality assurance, conforming to international and domestic certification standards, and providing strong guarantees for product quality and safety.

廣州美亞確保實驗室檢測的準確性與公正性，嚴格依照中國合格評定國家認可委員會(CNAS)制定的CNAS-CL01:2018《檢測和校準實驗室能力認可準則》及相關法律法規和標準，提升實驗室的質量管理水平，確保檢測數據的可靠性與合規性。

此管理體系體現了廣州美亞對技術精確性與質量保證的高度重視，符合國際與國內的認證標準，為產品品質和安全提供有力保障。



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Guangzhou Mayer has obtained the Laboratory Accreditation Certificate issued by the China National Accreditation Service for Conformity Assessment (CNAS), valid from 17 August 2023 to 16 August 2029.

The Group is committed to ensuring it has the capability to meet customer product and service requirements. Before committing to provide products and services, Guangzhou Mayer comprehensively reviews the following requirements:

- (i) Requirements explicitly stated by the customer, including those related to delivery and post-delivery activities;
- (ii) Requirements not explicitly stated but necessary for the intended use of the product;
- (iii) The Company's own relevant stipulations;
- (iv) Legal and regulatory requirements applicable to the products and services;
- (v) Specific requirements differing from previous contracts or orders.

If discrepancies between contract or order requirements are identified, Guangzhou Mayer ensures they are resolved promptly and effectively. If requirements are not specified in writing by the customer, the Group ensures they are fully documented and confirmed prior to acceptance.

Regarding product return policies, during Year 2025, no products sold and shipped by the Group required recall for safety or health reasons. Throughout the past year, any deductions or recall requests arising from product quality issues have been properly handled and resolved.

Customer feedback and handling are conducted in accordance with the Order Contract Review System and the Customer Satisfaction Survey System. The Sales Center conducts satisfaction surveys in June and December each year and monitors the customer complaint rate monthly. In Year 2025, all quality-related customer complaints were fully resolved. The Group comprehensively analyzes feedback, continuously monitors customer satisfaction, implements internal assessments, training plan revisions, and management improvement plans for identified issues, and feeds back the handling results to customers in a timely manner.

廣州美亞已取得由中國合格評定國家認可委員會頒發的實驗室認可證書，有效期由2023年8月17日至2029年8月16日。

集團致力確保具備滿足客戶產品及服務需求的能力，於承諾提供產品及服務前，廣州美亞會全面審視以下要求：

- (i) 客戶明確提出的要求，包括交付與交付後的相關行動；
- (ii) 即使未明示但基於產品預期用途所必需的要求；
- (iii) 廣州美亞自身的相關規定；
- (iv) 適用於產品及服務的法律法規；
- (v) 與過往合同或訂單差異的特定要求。

如發現合同或訂單要求間存在差異，廣州美亞確保及時有效解決相關問題。若客戶未書面提出要求，本集團會在接受前做好完整記錄與確認。

產品退貨政策方面，於2025年度，本集團銷售及運送的产品未因安全或健康理由須予回收。過去一年中，因產品質量問題而產生的扣款或回收申請均已得到妥善處理及解決。

客戶反饋與處理則遵循《訂單合約評審制度》及《客戶滿意度調查制度》進行，銷售中心每年於6月與12月進行滿意度調查，並每月監控客戶投訴率。2025年度，因產品品質不合格造成的客戶投訴已全部處理。集團綜合分析反饋意見，並持續監測客戶滿意度，針對已發現問題推行內部評估、培訓計劃修訂與管理改進方案，並適時將處理結果反饋給客戶。

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Regarding data privacy protection, the Group maintains strict confidentiality of commercial and customer information. According to the Employee Handbook and relevant work norms, employees are required to take all reasonable measures to comply with information security and destroy relevant information at the appropriate time, protecting consumer rights and privacy.

Regarding intellectual property protection, the Group strictly complies with relevant laws and regulations, protecting its own intellectual property through legal means such as patent and trademark renewals. All employees sign standard labor contracts or employment agreements containing intellectual property and confidentiality clauses.

During Year 2025, the Group identified no serious legal violations concerning product health and safety, advertising, labeling, privacy protection, and related remedial measures. Guangzhou Mayer strictly complies with laws and regulations such as the Advertising Law of the People's Republic of China, the Trademark Law of the People's Republic of China, the Product Quality Law of the People's Republic of China, and the Patent Law of the People's Republic of China, and has not incurred any major fines or penalties due to illegal activities.

B7: Anti-corruption

The Group places high importance on anti-corruption work. Guangzhou Mayer's Employee Handbook and Reward and Punishment Management System detail the behavioral standards that employees must adhere to. To protect the company's interests, the Group has established a dedicated supervision team and set up a dedicated suggestion box, allowing informed individuals to report any illegal or fraudulent activities confidentially, ensuring whistleblowers are fully protected.

Employees who effectively prevent or report corruption or fraudulent practices in advance, thereby saving the Group from significant losses, will be strictly commended and publicly recognized to encourage good conduct.

During Year 2025, the Group provided regular anti-corruption education and training to the Board and all employees, enhancing their ethical awareness and compliance capabilities. During the year, the Group recorded no instances of bribery or corruption allegations.

Regarding legal compliance, during Year 2025, the Group and its employees were not involved in any legal cases related to bribery, extortion, fraud, or money laundering. Guangzhou Mayer strictly complies with the Anti-Unfair Competition Law of the People's Republic of China and other local anti-corruption related laws and regulations, promoting comprehensive clean operations.

在數據私隱保護方面，本集團對商業及客戶資料嚴格保密，依據《員工手冊》及相關工作規範，要求員工採取一切合理措施護守資訊安全，並於適當時間銷毀相關資料，保障消費者權益與隱私。

知識產權保護方面，集團嚴格遵守相關法律法規，透過專利及商標續展等合法手段保障自身知識產權。所有員工均簽訂含有知識產權及保密條款的標準勞動合同或聘用協議。

於2025年度，集團未有發現產品健康安全、廣告、標籤、私隱權保護及相關補救措施方面的嚴重法律違規情況。廣州美亞嚴格遵守《中華人民共和國廣告法》、《中華人民共和國商標法》、《中華人民共和國產品質量法》及《中華人民共和國專利法》等法律法規，亦未因違法行為遭受重大罰款或處分。

B7: 反貪污

本集團高度重視反貪污工作，廣州美亞《員工手冊》及《獎懲管理制度》詳細規範了員工必須遵守的行為標準。為保障公司權益，本集團成立專責監察小組，並設置專用意見箱，允許知情人士以保密方式舉報任何非法或欺詐行為，確保舉報人得到充分保護。

對於有效阻止或提前舉報貪污、舞弊行為，並使本集團免於重大損失的員工，集團將予以嚴格嘉獎及公開表彰，以激勵良好風氣。

於2025年度，本集團向董事會及全體員工提供定期反貪污教育及培訓，提升其道德意識及合規能力。當年度本集團未曾錄得任何賄賂或貪污指控。

在法律合規方面，於2025年度本集團及員工未涉賄賂、勒索、詐騙或洗錢等相關法律案件。廣州美亞嚴格遵守《中華人民共和國反不正當競爭法》及其他反貪污相關地方法律法規，推動全面廉潔經營。

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B8: Community Investment

As a corporate citizen, the Group spares no effort in fulfilling its social responsibilities and is committed to supporting the sustainable development of local communities.

During Year 2025, the Group promoted social progress in multiple areas, including enhancing employees' environmental awareness, supporting child development, caring for vulnerable groups, and promoting exchange and cooperation between industries.

The Group actively employs persons with disabilities, assigning them positions such as operators and cleaners, helping them integrate into society. During Year 2025, Guangzhou Mayer continued to employ staff with disabilities, demonstrating the Group's commitment to a diverse and inclusive workplace.

In terms of environmental protection, the Group strongly supports various environmental activities, organizes employees to participate in volunteer actions, promotes the enhancement of employees' environmental awareness, and simultaneously raises public awareness of the importance of environmental protection through community education. To green the production and operational environment and reduce carbon emissions, Guangzhou Mayer has planted various tree species within its production park, creating a green ecological environment.

B8: 社區投資

作為企業公民，本集團不遺餘力履行社會責任，致力支持地方社區的可持續發展。

於2025年度，本集團在多個範疇推動社會進步，包括提升員工環保意識、支持兒童發展、關愛弱勢群體及促進產業間的交流與合作。

本集團積極聘用殘疾人士，安排其擔任作業員及保潔員等職務，幫助其融入社會。於2025年度內，廣州美亞持續聘用殘疾員工，彰顯集團對多元包容職場的承諾。

環境保護方面，本集團大力支持各類環保活動，組織員工參與志願者行動，推動員工環保意識提升，同時透過社區教育提升公眾對環保重要性的認知。為綠化生產營運環境並減少碳排放，廣州美亞於其生產園區種植多種樹木，營造綠色生態環境。



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Guangzhou Mayer obtained the Guangzhou Municipal Green Factory Honorary Certificate issued by Guangzhou Municipal Bureau of Industry and Information Technology in August 2024, and received the Guangzhou Provincial Green Factory plaque awarded by the Guangdong Provincial Department of Industry and Information Technology in September 2024.

廣州美亞於2024年8月取得由廣州市工業和資訊化局頒發的廣州市綠色工廠榮譽證書，於2024年9月取得由廣東省工業和資訊化局頒發的廣州市綠色工廠牌匾。

Furthermore, the Group encourages employees to actively participate in various beneficial physical and mental activities within the company and the community. These activities not only promote employee health and well-being but also enhance solidarity and cooperation among employees, forming a harmonious and positive work atmosphere.

此外，本集團鼓勵員工積極參與公司及社區內各類有益身心的活動，這些活動不但促進員工健康與幸福感，更增強員工之間的團結與合作精神，形成和諧積極的工作氛圍。



Birthday party held for employees in September 2025
2025年9月為員工舉辦生日會

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Employees participating in the Labor Union Sports Meet in August 2024
2024年8員工參加工會運動會

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HKEX ESG CONTENT INDEX

香港交易所ESG內容指數

Theme, Aspect, General Disclosure and Key Performance Indicators (“KPIs”) 主題領域、方面、一般揭露和關鍵績效指標	Reference Section/ Remarks 參考章節／備註	Page Number 頁面編號
Governance Structure		
治理架構		
General Disclosure	A board statement containing: (i) disclosure of board’s oversight of ESG issues; (ii) the board’s ESG management approach and strategy, including the processes used to evaluate, prioritise and manage significant ESG-related issues (including risks to the issuer’s business); and (iii) how the board reviews progress against ESG-related goals and targets, and explains the linkage between these goals and targets and the issuer’s business.	1-2
一般披露	包含下列內容的董事會聲明： (i) 揭露董事會對ESG議題的監督； (ii) 董事會的ESG管理方法和策略，包括用於評估、優先處理和管理重大ESG相關問題（包括發行人業務的風險）的程序；以及 (iii) 董事會如何檢視ESG相關目標及指標的進度，並解釋這些目標及指標與發行人業務的關聯。	
Reporting Principles		
報告原則		
General Disclosure	State or explain how the following “Reporting Principles” are applied in preparing the ESG report: (a) Materiality: The ESG report should disclose: (i) the processes and criteria for identifying material ESG factors; (ii) if stakeholder engagement is conducted, the identified key stakeholders and the issuer’s approach to and the result of stakeholder engagement. (b) Quantification: Should disclose the standards, methodologies, assumptions and/or calculation tools used, and the source of the conversion factors used in compiling the reported emission/energy consumption figures (as appropriate), etc. (c) Consistency: The issuer should disclose in the ESG report any changes made to the methodologies or KPIs used, or any other relevant factors that affect meaningful comparison.	2
一般披露	說明或解釋在編製 ESG 報告時，如何應用下列「報告原則」： (a) 重要性 :ESG 報告應揭露： (i) 識別重要 ESG 因素的程序及 選擇標準； (ii) 若進行所有持份者參與，應說明所識別的重要所有持份者，以及發行人與所有持份者參與的程序及結果。 (b) 量化：應披露報告排放量／能源消耗（如適用）所使用的標準、方法、假設和／或計算工具，以及所使用的換算因子來源等資訊。 (c) 一致性：發行人應在 ESG 報告 中披露所使用的方法或 KPI 的任 何變更，或影響有意義比較的任何其他相關因素。	

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Theme, Aspect, General Disclosure and KPIs 主題領域、方面、一般揭露和關鍵績效指標		Reference Section/ Remarks 參考章節／備註	Page Number 頁面編號
Reporting Boundary 匯報範圍			
General Disclosure 一般披露	Describe the reporting boundary of the ESG report and explain the process used to determine which entities or businesses are included in the ESG report. If the boundary changes, the issuer should explain the differences and reasons for the change. 敘述 ESG 報告的報告範圍，並說明用於確定哪些實體或業務包含在 ESG 報告中的程序。若範圍有變更，發行人應說明變更的差異與原因。		3-4
A1: Environment A1: 環境			
General Disclosure 一般披露	Information on: (a) 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. 相關資訊： (a) 政策；及 (b) 是否遵守對發行人有重大影響的相關法律法規 與空氣和溫室氣體排放、水和土地排放以及有害和非有害廢棄物的產生有關。		7-11
KPI A1.1	The types of emissions and respective emissions data. 排放類型和各自的排放數據。	Environmental Protection 環境保護	7
KPI 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)和能源間接(範圍2)溫室氣體排放量(以噸計)，以及在適當情況下的強度(例如單位產量、每個設施)。	Environmental Protection 環境保護	9
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的危險廢棄物總量(以噸計)，以及適當的強度(例如每單位產量、每個設施)。		10

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Theme, Aspect, General Disclosure and KPIs 主題領域、方面、一般揭露和關鍵績效指標	Reference Section/ Remarks 參考章節／備註	Page Number 頁面編號
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的非危險性廢棄物總量 (以噸計)，以及適當的強度 (例如單位產量、每個設施)。	Environmental Protection 環境保護 10
KPI A1.5	Description of emission target(s) and steps taken to achieve them. 說明設定的排放目標和為實現這些目標所採取的步驟。	Environmental Protection 環境保護 8
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and description of reduction target(s) and steps taken to achieve them. 說明如何處理危險和非危險廢棄物，並說明設定的減量目標和為達成目標所採取的步驟。	Environmental Protection 環境保護 10-11
A2: Resource Use		
A2：資源運用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效利用資源的政策，包括能源、水和其他原材料。	Environmental Protection 環境保護 11-12
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (thousands of kWh) and intensity (e.g. per unit of production volume, per facility). 直接和／或間接能源消耗，按類型 (如電、瓦斯或油) 分類，總消耗量 (千瓦時，以'000s為單位) 和強度 (如每單位生產量、每個設施)。	Environmental Protection 環境保護 12
KPI A2.2	Total water consumption and intensity (e.g. per unit of production volume, per facility). 總用水量和用水強度 (如每單位生產量、每個設施)。	Environmental Protection 環境保護 12
KPI A2.4	Description of any issues in sourcing water that is fit for purpose, water efficiency targets and steps taken to achieve them. 說明在採購符合目的的水源方面是否存在任何問題、所設定的用水效率目標，以及為達成這些目標所採取的步驟。	Environmental Protection 環境保護 11-12
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit of production volume. 製成品使用的包裝材料總量 (以噸計)，若適用，則參照每單位生產量。	Environmental Protection 環境保護 12

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Theme, Aspect, General Disclosure and KPIs 主題領域、方面、一般揭露和關鍵績效指標		Reference Section/ Remarks 參考章節／備註	Page Number 頁面編號
A3: Environment and Natural Resources			
A3：環境與自然資源			
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 將發行人對環境和天然資源的重大影響降至最低的政策。	Environmental Protection 環境保護	12-14
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 說明活動對環境和天然資源的重大影響，以及為管理這些影響所採取的行動。	Environmental Protection 環境保護	12-14
General Disclosure 一般披露	Policies on the identification and mitigation of significant climate-related issues which have impacted, or may impact, the issuer. 有關識別及緩解已影響或可能影響發行人的重大氣候相關問題的政策。	Environmental Protection 環境保護	14
KPI A4.1	Description of the significant climate-related issues which have impacted, and may impact, the issuer, and the actions taken to manage them. 說明已影響及可能影響發行人的重大氣候相關問題，以及為管理這些問題所採取的行動。	Environmental Protection 環境保護	14
B. Social			
B.社會			
Employment and Labour Practices			
就業與勞工實務			
B1: Employment			
B1：就業			
General Disclosure 一般披露	Information on: (a) 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. 有關以下方面的資訊 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規的情況 有關賠償和解僱、招募和升遷、工作時間、休息時間、平等機會、多樣性、反歧視，以及其他福利和福利。		15-16

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KPI B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、就業類型、年齡組別和地理區域劃分的勞動人口總數。		18
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別和地理區域劃分的員工流失率。		19
B2: Health and Safety B2：健康與安全			
General Disclosure 一般披露	Information on: (a) 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. 有關以下方面的資訊 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規的情況 與提供安全的工作環境及保護員工免受職業危害有關。		21-25
KPI B2.1	Number and rate of work-related fatalities occurred in the past three years (including the reporting year). 過去三年 (包括報告年度) 每年發生的工作相關死亡事故的數目和比率。		25
KPI B2.2	Lost days due to work injury. 因工傷而損失的天數。		25
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 說明所採取的職業健康與安全措施，以及如何執行和監控這些措施。		21-25

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B3: Development and Training B3：發展與培訓			
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for performing duties. Description of training activities. 提高員工履行工作職責的知識和技能的政策。訓練活動說明。	Employee Care 關懷員工	26
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別和員工類別(如高級管理階層、中級管理階層)劃分的受訓員工百分比。	Employee Care 關懷員工	27
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別和員工類別劃分的每位員工完成的平均訓練時數。	Employee Care 關懷員工	27
B4: Labour Standards B4：勞工標準			
General Disclosure 一般披露	Information on: (a) policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to the prevention of child labor and forced labor. 有關以下方面的資訊 (a) 政策；及 (b) 是否遵守對發行人有重大影響的有關防止童工和強迫勞動的相關法律和法規。		28
KPI B4.1	Description of measures to review employment practices to avoid child and forced labor. 說明為避免童工和強迫勞動而檢討僱用方式的措施。		28
KPI B4.2	Description of steps taken to eliminate such practices when found. 說明發現此類做法時為消除此類做法所採取的步驟。		28

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B5: Supply Chain Management B5：供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈環境和社會風險的政策。	Supply Chain Management and Green Procurement 供應鏈管理與綠色採購	28-29
KPI B5.1	Number of suppliers by geographical region. 按地理區域劃分的供應商數目。	Supply Chain Management and Green Procurement 供應鏈管理與綠色採購	28-29
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are implemented, and how the practices are implemented and monitored. 說明與吸引供應商參與相關的作法、實施作法的供應商數量、如何實施及監控這些作法。	Supply Chain Management and Green Procurement 供應鏈管理與綠色採購	28-29
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述用於識別供應鏈上的環境和社會風險的做法，以及如何實施和監控這些做法。	Supply Chain Management and Green Procurement 供應鏈管理與綠色採購	28-29
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在選擇供應商時用於推廣環境優選產品和服務的做法，以及如何實施和監控這些做法。	Supply Chain Management and Green Procurement 供應鏈管理與綠色採購	28-29

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B6: Product Responsibility B6：產品責任			
General Disclosure 一般披露	Information on: (a) policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services, and remedial actions. 有關以下方面的資訊 (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律法規的情況 與健康和安全、廣告、標籤和隱私相關的產品和服務事宜，以及糾正方法。		30-35
KPI B6.1	Percentage of products recalled by volume and total number of products shipped or sold. 因安全和健康原因而召回的產品佔總銷售或出貨量的百分比。		30
KPI B6.2	Number of products and service-related complaints received and how they are dealt with. 收到的產品和服務相關投訴的數量以及處理方式。		30
KPI B6.3	Description of practices relating to observance and protection of intellectual property rights. 說明有關遵守和保護智慧財產權的做法。		30-35
KPI B6.4	Description of quality assurance process and recall procedures. 品質保證流程和召回程序的說明。		30-35
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 說明消費者資料保護和隱私權政策，以及如何執行和監控這些政策。		30-35

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B7: Anti-corruption B7：反貪污			
General Disclosure 一般披露	Information on: (a) 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. 有關以下方面的資訊 (a) 政策；及 (b) 遵守相關法律及 對發行人有重大影響的賄賂、勒索、欺詐及洗錢相關法規。		35
KPI 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. 報告期內針對發行人或其員工貪污行為的已審結法律案件數目及案件結果。		35
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 說明預防措施和舉報程序，以及如何執行和監控。		35
KPI B7.3	Description of anti-corruption training provided to directors and staff. 說明提供給主管與員工的反貪腐訓練。		35

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B8: Community Investment B8：社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into account community interests. 有關社區參與的政策，以了解發行人營運所在社區的需求，並確保其活動顧及社區利益。	Community Engagement 社區參與	36-38
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labor needs, health, culture, sports). 貢獻的重點領域（例如：教育、環境問題、勞工需求、健康、文化、體育）。	Community Engagement 社區參與	36-38
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 為重點領域貢獻的資源（如金錢或時間）。	Community Engagement 社區參與	36-38

