

2025

環境、社會及管治報告

Environmental, Social and Governance Report

AUGroup

AUGroup (SHENZHEN) Cross-Border Business Co., Ltd.

傲基(深圳)跨境商務股份有限公司

(於中華人民共和國註冊成立的股份有限公司)

(A joint stock company incorporated in the People's Republic of China with limited liability)

股份代號 Stock code : 02519

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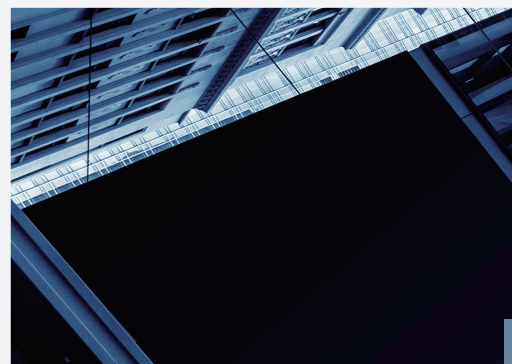
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關於本報告 ABOUT THIS REPORT

報告說明

Description

本報告為傲基（深圳）跨境商務股份有限公司及其附屬公司之2025年環境、社會及管治報告（「ESG報告」）。本報告旨在系統呈現公司於環境、社會及管治方面的管理理念、治理機制、年度實踐及相關績效表現，增進股東、投資者、客戶、員工、供應商、合作夥伴、政府及監管機構、社區與公眾等利益相關方對公司可持續發展工作的了解，並支持各方與公司開展更具建設性的溝通。

This report is the 2025 Environmental, Social and Governance Report (the "ESG Report") of AuGroup (SHENZHEN) Cross-Border Business Co., Ltd. and its subsidiaries. It is intended to present, in a systematic manner, the Company's sustainability philosophy, governance mechanisms, annual practices and relevant performance in environmental, social and governance aspects, so as to enhance shareholders, investors, customers, employees, suppliers, business partners, governments and regulators, communities and the public's understanding of the Company's sustainability efforts and support more constructive engagement with the Company.

本報告由傲基（深圳）跨境商務股份有限公司及其附屬公司（統稱「傲基股份」或「公司」，附屬公司名單詳見公司年度報告）編製並發佈，以符合香港聯合交易所有限公司（「香港交易所」）上市規則及其《環境、社會及管治報告守則》（Appendix C2）等相關披露要求，並供投資者、客戶/消費者、供應商、僱員、社區及其他利益相關方參閱。

This report was prepared and published by AuGroup (SHENZHEN) Cross-Border Business Co., Ltd. and its subsidiaries (collectively, "AuGroup" or "the Company", for details of the list of subsidiaries, please refer to the Company's annual report) to comply with the listing rules of the Stock Exchange of Hong Kong Limited ("HKEX") and its Environmental, Social and Governance Reporting Code (Appendix C2) and other relevant disclosure requirements, and for the reference of investors, customers, suppliers, employees, the community and other stakeholders.

報告範圍

Reporting Boundary

除另有說明外，本報告涵蓋傲基（深圳）跨境商務股份有限公司及其附屬公司於2025年1月1日至2025年12月31日期間在環境、社會及管治方面的信息與數據，部分說明性內容如涉及報告期前後事項，將在相應章節中另行註明。具體納入本報告之實體範圍與2025年年報合併報表範圍保持一致。

Unless otherwise specified, this report covers the ESG-related information and data of AuGroup (SHENZHEN) Cross-Border Business Co., Ltd. and its subsidiaries for the period from 1 January 2025 to 31 December 2025. Explanatory information that involves matters before or after the reporting period will be separately indicated in the relevant sections where appropriate. The reporting boundary is aligned with the consolidation scope of the 2025 annual report.

編製依據及匯報原則

Basis of Preparation and Reporting Principles

本報告在編製及披露時，主要依據或參考以下準則與指引：

- 香港聯合交易所《環境、社會及管治報告守則》（上市規則Appendix C2）及相關指引與常見問題
- ISSB《IFRS S1 可持續相關財務信息披露一般要求》及《IFRS S2 氣候相關披露》
- GRI可持續報告準則
- 溫室氣體盤查與核算參考：ISO14064及相關國家 / 地方排放因子指引
- 其他：聯合國可持續發展目標（SDGs）等

This report was prepared and disclosed in line with or with reference to the following standards and guidelines:

- Hong Kong Exchanges and Clearing (HKEX) 's Environmental, Social and Governance Reporting Code (Listing Rule Appendix C2) and related guidelines and frequently asked questions.
- ISSB IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Disclosures and IFRS S2 Climate-related Disclosures
- Global Reporting Initiative Standards (GRI Standards)
- Greenhouse gas (GHG) emissions accounting and calculation: ISO 14064 and relevant national/local emission factor guidelines
- Others: United Nations Sustainable Development Goals (SDGs), etc.

匯報原則

Reporting Principles

重要性：公司參考監管要求、業務實質、管理重點及利益相關方關注事項識別本報告的重要ESG議題，並在相應章節作針對性披露。具體利益相關方溝通與重要性議題分析結果將於後文相關章節中披露。

量化：對於已取得的關鍵績效指標，本報告盡可能以量化形式披露，並在適用情況下說明其計量口徑、方法、假設、計算工具及轉換係數來源。

平衡：本報告在披露公司年度進展與成效的同時，亦關注仍待完善之工作方向，力求真實、審慎及不偏不倚地反映公司ESG管理現狀。

一致性：除因監管要求、統計口徑優化或匯報範圍調整而需變動外，本報告原則上沿用可比口徑進行披露；如後續出現重大口徑變更，公司將在相應位置作出說明。

Materiality: With reference to regulatory requirements, business substance, management priorities and stakeholder concerns, the Company identifies the ESG topics that are material to this report and makes targeted disclosures in the relevant sections. Details of stakeholder engagement and the materiality assessment will be set out in the subsequent sections of the report.

Quantitative: For key performance indicators currently available, this report seeks to disclose them in quantitative terms and, where applicable, explain the relevant measurement bases, methodologies, assumptions, calculation tools and sources of conversion factors.

Balance: While presenting the Company's annual progress and achievements, this report also reflects areas requiring further improvement, in order to provide a truthful, prudent and unbiased view of the Company's ESG management status.

Consistency: Unless changes are required due to regulatory updates, optimization of statistical methodologies or adjustments to the reporting boundary, this report will in principle maintain a comparable reporting basis. Any material changes in methodology will be explained in the relevant sections where appropriate.

報告獲取

Access to the Report

本報告將以獨立報告形式刊載，並於香港交易所披露易網站及本公司網站發布。

This report will be published as a standalone report and will be made available on the HKEX news website and the Company's website.

關於傲基股份

About AuGroup

公司概況

Company Profile

傲基（深圳）跨境商務股份有限公司（股票代碼：2519.HK）成立於2010年9月13日，總部位於深圳，並在香港、長春、寧波、美國等地設有分支機構。公司定位為專注於高品質家具家居類產品的品牌運營商及出口物流服務商，依託多品牌體系化運營能力、全業務鏈數字化支撐能力、供應鏈管理能力和靈活的組織架構，為消費者提供「家與生活」場景下的多元化產品與服務。

AuGroup (SHENZHEN) Cross-Border Business Co., Ltd. (stock code: 2519.HK) was established on 13 September 2010. Headquartered in Shenzhen, the Company has branch operations in Hong Kong, Changchun, Ningbo and the United States. The Company is positioned as a brand operator and export logistics service provider focused on high-quality furniture and home living products. Backed by systematic multi-brand operations, end-to-end digital capabilities, supply chain management and a flexible organizational structure, AuGroup serves consumers across a wide range of “home and living” scenarios.

傲基股份是全球領先的品牌電商，亦為國家級電子商務示範企業。公司精心打造設計美觀、品質優良、功能先進的家具家居、家用電器、電動工具等系列品牌產品，並通過 Amazon、Wayfair、Walmart 等第三方電商平台、自有網站及線下渠道觸達終端消費者，持續推動品牌出海與全過程價值鏈建設。

AuGroup is a globally leading brand e-commerce enterprise and a national-level e-commerce demonstration enterprise. The Company offers a portfolio of branded products spanning home furniture, home appliances, power tools, and reaches end consumers through third-party e-commerce platforms including Amazon, Wayfair, and Walmart, as well as self-operated websites and offline channels, thereby advancing global brand expansion and the build-out of an end-to-end value chain.

2025年，公司圍繞家具家居核心品類持續推進產品、品牌、供應鏈及 AI 應用等多個維度的協同提升，並以「全面提升家具家居品類線上市佔率」為核心目標，通過對業務板塊的科學劃分與結構優化，推動集團從規模擴張向質量提升轉型。

AUGroup

In 2025, the Company continued to advance coordinated improvement across products, branding, supply chain and AI applications around its core furniture and home living categories. With the core objective of comprehensively increasing its online market share in furniture and home living categories, through the scientific division and structural optimization of business segments, the Company will promote the Company's transformation from scale expansion to quality improvement.



傲基股份深圳總部外觀 | Exterior view of AuGroup's Shenzhen headquarters.

使命、願景與企業文化**Mission, Vision and Corporate Culture****使命 Mission**

連接世界，創造美好

Empowering Connections, Inspiring a Better World

願景 Vision

全球線上家具家居第一品牌集團

The World's Leading Online Furniture & Home Living Brand Group

傲基將企業文化視為長期發展的靈魂與團隊凝聚的基石。公司將價值觀概括為「本分、專注、長期主義、做好的產品」，並將其作為經營管理決策、制度流程建設以及選人用人的重要依據。公司同時提出「有品行、有擔當、有頭腦、有自驅」的人才觀，強調以公開、公平、公正的機制，讓員工與企業共同成長。

AuGroup regards culture as the soul of long-term development and the foundation of team cohesion. The Company's core values are "Commitment, Concentration, Long-Termism, and Creating Good Products", which serve as important references for management decisions, policy design and talent selection. The Company also advocates a talent philosophy of "character, accountability, capability and self-drive", and emphasises an open, fair and equitable mechanism through which employees can grow together with the enterprise.

價值觀 Values	中文釋義	English interpretation
本分 Commitment	盡心盡責做好本職工作；誠實守信、勤勉務實、勇於擔責、謙遜感恩。	Act with integrity and fulfil one's duties; be honest, diligent, accountable and grateful.
專注 Concentration	全身心聚焦核心目標，做正確的事，從根本上解決問題，深耕專業、精益求精。	Stay focused on core goals, do the right things, solve problems at the root and pursue professional excellence.
長期主義 Long-Termism	堅持做有積累、長期具備核心競爭力的事，兼顧個人成長、公司發展及與夥伴互利共贏。	Commit to long-term value creation, build enduring competitiveness and pursue shared growth with the Company and partners.
做好的產品 Creating Good Products	打造超越客戶期望的產品，關注細節、完善體系、持續創新，追求卓越品質。	Create products that exceed customer expectations by focusing on details, strengthening systems, driving continuous innovation and pursuing quality excellence.

戰略定位、業務佈局與組織支撐

Strategic Positioning, Business Layout and Organizational Support

2025年，公司圍繞家具家居核心品類，推進各項業務落地實施，在產品、品牌、供應鏈及AI應用等多個維度實現突破。在產品端，聚焦極致爆款打造，強化產品精細化管控，同步推進中長尾業務協同發展，豐富產品矩陣，全力提升家具家居品類市場競爭力；在品牌端，持續推進品牌建設提升，成立品牌獨立站，構建自主可控的品牌運營體系；在供應鏈端，我們穩步推進海外採購，持續完善全球供應鏈網絡，旨在為提升產品交付效率、優化成本結構奠定堅實基礎。AI 應用端，公司積極探索AIGC技術的落地場景，通過逐步賦能內容創作與日常運營，驅動效率提升與商業模式創新。

In 2025, the company focused on the core categories of furniture and home furnishings, promote the implementation of various businesses, and achieve breakthroughs in multiple dimensions such as products, brands, supply chains, and AI applications. On the product side, we focused on the creation of the ultimate explosive model, strengthen refined product control, simultaneously promote the coordinated development of medium and long-tail businesses, enrich the product matrix, and make every effort to enhance the market competitiveness of the furniture and home furnishing category; on the brand side, continue to promote brand building and improvement, establish brand independent stations, and build an independent and controllable brand operation system; On the supply chain side, we steadily promoted overseas procurement and continue to improve our global supply chain network, aiming to lay a solid foundation for improving product delivery efficiency and optimizing cost structure. On the AI application side, the company actively explored the implementation scenarios of AIGC technology and drives efficiency improvement and business model innovation by gradually empowering content creation and daily operations.

精細化運營 Refined operation

提升产品孵化成功率，严守经营指标。
Improve the success rate of product incubation and strictly abide by business indicators.

雙輪驅動格局 Dual-drive model

大供應鏈體系 + 核心能力建設。
Comprehensive supply chain system + core capability building.

四大核心能力 Four core capabilities

用戶洞察、產品開發、品牌營銷、獨立站運營。
User insight, product development, brand marketing and independent website operations.

數字化提效 Digital efficiency

推動 AI 與業務流程深度融合，實現數據驅動的
智能決策。
Deep integration of AI with business processes to support data-driven intelligent decision-making.

榮譽、資質與規範運作

Honours, Qualifications and Regulatory Discipline

2025年，公司在企業榮譽與資質方面取得多項進展，包括入選深圳市2025年技術先進型服務企業公示名單、榮登2025廣東企業500強第222名，以及公司董事長陸海傳先生獲評「深圳市非公有制經濟人士優秀中國特色社會主義事業建設者」。這些榮譽從專業能力、企業規模與社會認可等不同維度，反映了公司持續發展所形成的綜合實力。

In 2025, the Company made further progress in terms of honours and qualifications, including being included in the public list of Shenzhen's 2025 Advanced Technology Service Enterprises, ranking No. 222 among the Guangdong Top 500 Enterprises 2025, and Chairman Lu Haizhuan receiving the title of "Outstanding Builder of Socialism with Chinese Characteristics among Non-public Economic Personages in Shenzhen". These recognitions reflect the Company's growing comprehensive strength in professional capability, enterprise scale and social recognition.

項目 Item	內容 Details
技術先進型服務企業 Advanced Technology Service Enterprise	技術先進型服務企業 Included in the list of Advanced Technology Service Enterprises.
企業排名 Enterprise ranking	2025廣東企業500強，第222名。 Ranked No. 222 among the Guangdong Top 500 Enterprises 2025.
個人榮譽 Personal recognition	董事長陸海傳先生獲評「深圳市非公有制經濟人士優秀中國特色社會主義事業建設者」稱號。 Chairman Lu Haizhuan was awarded the title of "Outstanding Builder of Socialism with Chinese Characteristics among Non-public Economic Personages in Shenzhen".
產品設計獎項 Design Awards	報告期內，公司獲得國際設計獎項18項(含紅點13項、iF 5項)。其中包括紅點設計獎最高榮譽獎項——至尊獎。 During the reporting period, the Company secured 18 international design awards (including 13 Red Dot Awards and 5 iF Design Awards). Including the Red Dot Design Award's highest honour, the Best of the Best Award.

可持續發展管治 Sustainability Governance

公司將可持續發展理念融入公司治理、戰略制定與經營管理全過程，持續推動環境、社會及管治因素與主營業務深度融合。圍繞治理體系建設、利益相關方參與、議題評估與風險管理，公司逐步建立由董事會統籌領導、專門委員會研究指導、ESG工作小組協同推進、各職能部門落地執行的可持續發展管治機制，努力提升治理的前瞻性、系統性與透明度。

The Company integrates sustainability into corporate governance, strategy formulation and day-to-day management, and continuously promotes the deep integration of environmental, social and governance factors with its core business operations. Around governance structure, stakeholder engagement, issue assessment and risk management, the Company has gradually established a sustainability governance mechanism led by the Board, guided by specialized committees, coordinated by the ESG Working Group and implemented by functional departments, with a view to enhancing the forward-looking, systematic and transparent nature of governance.

可持續發展管治架構

Sustainability Governance Structure



公司持續採用由董事會、戰略委員會及ESG工作小組構成的三層治理架構。董事會作為可持續發展工作的最高監督及決策機構，負責決定公司可持續發展方向、戰略與目標，審議並批准ESG管理制度、ESG報告及重大ESG事項；戰略委員會作為研究和指導機構，負責對ESG相關事項進行研究、分析與評估，指導ESG日常工作及報告編製；ESG工作小組作為執行層與推進機構，負責擬定ESG戰略、目標及中長期規劃，組織各部門推進年度工作計劃，並統籌ESG風險與機遇識別、利益相關方溝通及信息收集工作。

Building on the sustainability management basis disclosed in 2024, the Company continues to adopt a three-tier governance structure consisting of the Board of Directors, the Strategy Committee and the ESG Working Group. As the highest oversight and decision-making body, the Board determines the Company's sustainability direction, strategy and objectives, and reviews and approves the ESG management system, ESG report and significant ESG matters. As a research and guidance body, the Strategy Committee studies, analyses and evaluates ESG-related matters and guides day-to-day ESG work and report preparation. As the executive and coordination body, the ESG Working Group formulates ESG strategies, objectives and medium- to long-term plans, organizes departments to implement annual work plans, and coordinates ESG risk and opportunity identification, stakeholder engagement and information collection.

在上述架構下，管理層承擔統籌執行職責，負責將董事會及戰略委員會形成的管理要求轉化為具體行動安排，協調跨部門資源，推進重點議題落實。證券事務部則作為連接董事會、管理層、業務單元及外部監管要求的重要樞紐，承擔制度統籌、議題推進、信息收集、披露協調及規則跟蹤等工作，支持可持續發展要求更深度地融入公司治理與經營流程。

Within this structure, the management is responsible for coordinated execution, translating the requirements of the Board and the Strategy Committee into concrete actions, mobilising cross-functional resources and driving the implementation of key issues. The Securities Affairs Department serves as an important hub connecting the Board, management, business units and external regulatory expectations, and undertakes policy coordination, issue advancement, information collection, disclosure coordination and rule tracking, thereby helping sustainability requirements become more deeply embedded in governance and operations.

管治主體 Governance body	定位 Role	主要職責 Primary responsibilities	管治重點 Governance focus
董事會 Board of Directors	最高監督及決策機構 Highest oversight and decision-making body	審議可持續發展方向、戰略與目標，批准ESG制度、ESG報告及重大ESG事項。 Reviews sustainability direction, strategy and targets, and approves the ESG system, ESG report and significant ESG matters.	監督重大ESG風險、年度報告及關鍵議題推進。 Oversight of major ESG risks, annual reporting and key issue progress.
戰略委員會 Strategy Committee	研究和指導機構 Research and guidance body	研究、分析及評估ESG相關事項，指導ESG日常工作及報告編製。 Studies, analyses and evaluates ESG matters and guides routine ESG work and reporting.	對重要ESG事項進行分析研判並提供建議。 Analyses significant ESG issues and provides recommendations.

管治主體 Governance body	定位 Role	主要職責 Primary responsibilities	管治重點 Governance focus
ESG工作小組 ESG Working Group	執行與推進機構 Execution and coordination body	擬定ESG戰略與規劃，推動年度工作落實，統籌風險與機遇識別、利益相關方溝通與數據收集。 Formulates ESG strategies and plans, drives annual implementation and coordinates risk/opportunity identification, stakeholder engagement and data collection.	跨部門協同與日常推進。 Cross-functional coordination and daily implementation.
管理層及證券事務部 Management and Securities Affairs Department	統籌執行與披露樞紐 Execution lead and disclosure hub	承接董事會決策，協調內部資源，組織議題推進、信息收集與披露管理。 Implements Board decisions, coordinates internal resources and organizes issue management, information collection and disclosure.	制度落地、披露協調、規則跟蹤。 Policy implementation, disclosure coordination and rule tracking.

可持續發展管理機制

Sustainability Management Mechanism

公司持續完善可持續發展管理與履責的常態化機制，將可持續發展管理要求融入年度工作安排、專項議題管理、內部協調及報告披露流程中。圍繞戰略制定、目標分解、議題管理、風險識別、績效跟蹤與信息披露等關鍵環節，公司逐步形成了從治理層到執行層、再到具體業務與職能單元的傳導路徑。

The Company continues to improve the regularised mechanism for sustainability management and accountability by embedding sustainability requirements into annual work planning, special issue management, internal coordination and reporting processes. Around strategy formulation, target decomposition, issue management, risk identification, performance tracking and information disclosure, the Company has gradually formed a transmission path from the governance level to the execution level and then to specific business and functional units.

報告期內，公司圍繞可持續發展相關議題持續推進制度化管理。一方面，依託既有治理架構及管理制度，將董事會對ESG的監督要求延伸至日常管理；另一方面，通過ESG工作小組及各部門協同，持續跟進環境、員工、供應鏈、商業道德、信息安全、產品責任等議題的管理進展，並將有關結果作為年度信息披露的重要依據。該等機制有助於提升ESG議題的可識別性、可追蹤性與可回應性。

During the reporting period, the Company continued to institutionalize the management of sustainability-related issues. On the one hand, relying on the existing governance structure and management system, the Board's ESG oversight requirements were extended into day-to-day management. On the other hand, through the ESG Working Group and departmental collaboration, the Company continued to track the management progress of issues such as environment, employees, supply chain, business ethics, information security and product responsibility, and used the relevant outcomes as an important basis for annual disclosure. These mechanisms help enhance the identifiability, traceability and responsiveness of ESG issues.

利益相關方參與

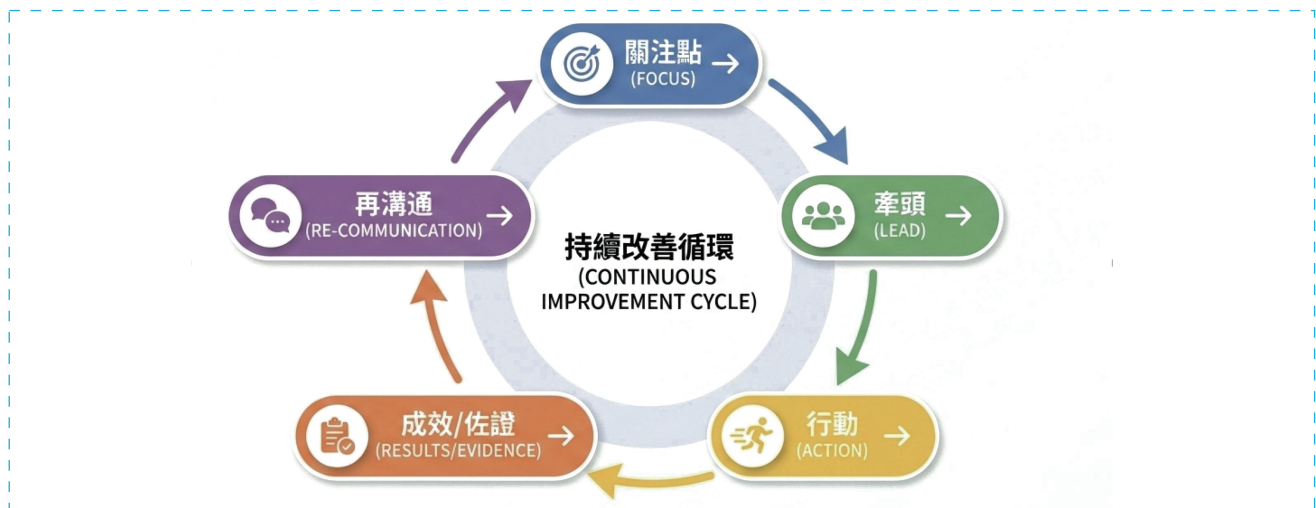
Stakeholder Engagement

公司持續將利益相關方參與視為ESG管治的重要基礎。圍繞公司治理、產品與服務、員工發展、供應鏈管理、合規經營及信息披露等核心議題，公司通過制度化、常態化及多渠道的溝通方式，識別並回應股東及投資者、消費者及客戶、員工、供應商及業務合作夥伴、政府及監管機構，以及社區和公眾的關切，並將相關訴求納入經營決策、管理優化及年度ESG報告編製過程。

The Company continues to regard stakeholder engagement as a core foundation of ESG governance. Around key topics such as corporate governance, products and services, employee development, supply chain management, compliant operations and information disclosure, the Company identifies and responds to the concerns of shareholders and investors, consumers and customers, employees, suppliers and business partners, government and regulatory authorities, and the community and the public through institutionalized, regular and multi-channel communication. Relevant expectations are then incorporated into business decisions, management optimization and the preparation of the annual ESG report.

2025年，公司在延續2024年利益相關方管理框架的基礎上，結合雙重重要性分析方法，進一步將“利益相關方關切”與“對公司財務及經營的潛在影響”納入同一議題評估體系，從而更全面地識別與公司價值創造、風險管理及可持續發展表現密切相關的ESG議題。透過持續溝通、問卷調研、日常互動與專項評估，公司不僅關注不同利益相關方的核心訴求，也關注其關切與公司中長期發展之間的連結。

In 2025, building on the stakeholder management framework used in 2024, the Company further incorporated the double materiality approach into its assessment process, bringing both “stakeholder concern” and the “potential impact on the Company’s financial and operational performance” into one integrated issue-evaluation system. Through continuous communication, questionnaires, routine interactions and dedicated assessment, the Company not only tracks the core expectations of different stakeholder groups, but also pays close attention to how those concerns connect with the Company’s medium- to long-term development.



利益相關方識別與溝通原則

Stakeholder Identification and Engagement Principles

公司基於業務模式、價值鏈位置、監管要求及經營活動對內外部群體的影響，識別出主要利益相關方群體。識別過程既考慮公司在跨境電商及品牌運營中的實際業務接觸，也考慮治理、合規、用工、產品責任及社會影響等方面的外部關注重點。整體而言，公司在識別和管理利益相關方時，重點遵循相關性、重要性、持續性及回應性四項原則，即確保溝通對象與經營活動高度相關、關注事項對公司和利益相關方均具決策意義、溝通不是一次性活動而是持續機制、並且溝通結果能夠回流至管理改進與信息披露。

Based on its business model, position in the value chain, regulatory requirements and the impact of its operations on internal and external groups, the Company identifies its major stakeholder groups. The process considers not only the Company's practical points of contact in cross-border e-commerce and brand operations, but also external areas of concern relating to governance, compliance, labour, product responsibility and broader social impact. Overall, the Company follows four principles in identifying and managing stakeholders: relevance, materiality, continuity and responsiveness. In other words, engagement targets must be closely connected to business activities, the issues raised must be decision-relevant both to the Company and to stakeholders, communication should be continuous rather than one-off, and the outcomes of engagement should feed back into management improvement and disclosure.

主要利益相關方關切、溝通渠道與回應方式

Key Stakeholder Concerns, Communication Channels and Responses

圍繞不同利益相關方的差異化關切，公司建立了多層次的溝通渠道與回應機制。對於股東及投資者，重點在於治理透明度、合規經營、商業道德與可持續價值創造；對於消費者及客戶，重點在於產品質量與安全、信息一致性、售後服務與數據保護；對於員工，則更加關注合規僱傭、薪酬福利、職業發展、健康安全與溝通保障；對於供應商與業務合作夥伴，重點在於公平合作、交付穩定、品質要求、廉潔合作與共同發展。這些議題均通過專項制度、日常管理、部門協同及年度ESG工作機制予以回應。

To address the differentiated concerns of various stakeholders, the Company has established multi-layered communication channels and response mechanisms. For shareholders and investors, the key priorities are governance transparency, compliant operations, business ethics and sustainable value creation. For consumers and customers, the focus lies on product quality and safety, message consistency, after-sales service and data protection. For employees, the main concerns include compliant employment, remuneration and benefits, career development, health and safety, and communication safeguards. For suppliers and business partners, the central themes are fair cooperation, delivery stability, quality requirements, integrity and joint development. These issues are addressed through dedicated policies, routine management, cross-functional coordination and the annual ESG working mechanism.

利益相關方 Stakeholders	主要關切 Key Concerns	主要溝通渠道 Key Channels	主要回應方式 Key Responses
股東及投資者 Shareholders and investors	<p>公司治理、商業道德、風險管理、穩健增長、信息披露透明度</p> <p>Corporate governance, business ethics, risk management, resilient growth and disclosure transparency</p>	<p>股東周年大會、定期報告及公告、業績交流、投資者溝通、董事會匯報</p> <p>AGM, regular reports and announcements, results communication, investor engagement and Board reporting</p>	<p>董事會作為ESG最高監督決策機構審閱報告與重大事項；證券事務部統籌ESG信息收集、披露及規則跟蹤；持續完善ESG治理及年度報告編製機制</p> <p>The Board reviews ESG reports and significant matters as the highest decision-making body for ESG; the Securities Affairs Department coordinates ESG data collection, disclosure and regulatory tracking; and the ESG governance and annual reporting mechanism continues to be enhanced.</p>
消費者及客戶 Consumers and customers	<p>產品品質與安全、客戶體驗、售後服務、信息真實性、隱私保護</p> <p>Product quality and safety, customer experience, after-sales service, authenticity of information and privacy protection</p>	<p>平台店鋪及商品頁、客服渠道、售後工單、評論與反饋、社交媒體與品牌內容</p> <p>Platform stores and product pages, customer service channels, after-sales tickets, reviews and feedback, social media and branded content</p>	<p>通過質量門、驗貨放行、測試驗證、退貨分析及海外本地化售後支持形成閉環；對高風險營銷表述開展專項審核，提升產品責任與客戶信任</p> <p>A closed loop is formed through quality gates, inspection release, testing and validation, return analysis and localized overseas after-sales support; high-risk marketing claims are subject to dedicated review to strengthen product responsibility and customer trust.</p>
員工 Employees	<p>合規僱傭、薪酬福利、培訓發展、健康安全、平等尊重、申訴與溝通</p> <p>Compliant employment, remuneration and benefits, training and development, health and safety, equality and respect, grievance and communication</p>	<p>HRBP溝通、一對一訪談、員工調研、部門座談、企業微信、培訓平台、BOSS面對面</p> <p>HRBP communication, one-to-one interviews, employee surveys, departmental forums, WeCom, training platforms and boss-facing communication meetings</p>	<p>建立招聘錄用、薪酬管理、培訓發展與員工關懷機制；安排年度體檢、心理支持及專題健康講座；完善申訴、舉報與保護安排，提升員工體驗與制度信任</p> <p>The Company has established mechanisms for recruitment, compensation, training and employee care; organizes annual physical examinations, psychological support and thematic health lectures; and strengthens grievance, reporting and protection arrangements to enhance employee experience and institutional trust.</p>
供應商及業務合作夥伴 Suppliers and business partners	<p>供應穩定、品質與交付、廉潔合作、公平選擇、可持續合作關係</p> <p>Supply stability, quality and delivery, integrity cooperation and sustainable cooperation relationships</p>	<p>供應商引入流程、書面或現場評審、月度績效評價、交流會議、現場考察、框架協議</p> <p>Supplier introduction procedures, desk or on-site review, monthly performance evaluation, communication meetings, site visits and framework agreements</p>	<p>建立供應商准入、試用、轉正、月度評級及淘汰機制；透過廉潔條款與品質要求協議傳導合作要求；旺季採取多供應商保障、前置備料及替代來源機制提升韌性</p> <p>Supplier admission, probation, formal approval, monthly rating and exit mechanisms are in place; integrity clauses and quality agreements transmit cooperation requirements; and during peak seasons, multiple suppliers, advance raw-material preparation and alternative sourcing are used to enhance resilience.</p>
政府及監管機構 Government and regulatory authorities	<p>依法合規經營、產品合規、稅務及進出口合規、反腐敗、信息披露</p> <p>Lawful and compliant operations, product compliance, tax and import-export compliance, anti-corruption and disclosure</p>	<p>監督檢查、會議交流、制度報送、日常規則跟蹤與顧問溝通</p> <p>Supervision and inspection, meeting communication, policy submissions, daily rule tracking and adviser communication</p>	<p>法務及相關職能圍繞“事前預防、事中把控、事後補救”開展合規管理，跟蹤境內外規則變化，將披露與合規要求納入經營管理</p> <p>Legal and related functions manage compliance under a model of prevention, in-process control and post-event remedy; changes in domestic and overseas rules are tracked and translated into business management and disclosure requirements.</p>
社區及公眾 Community and the public	<p>透明溝通、合規經營、資源節約、社會價值與公共信任</p> <p>Transparent communication, compliant operations, resource conservation, social value and public trust</p>	<p>公司網站、社交媒體、公告及公開信息渠道、研討會及講座</p> <p>Company website, social media, announcements and other public information channels, seminars and lectures</p>	<p>通過持續披露和公開溝通提升透明度；在產品、服務、用工及供應鏈管理中落實責任要求，以維護品牌聲譽和公共信任</p> <p>Transparency is enhanced through continuous disclosure and public communication, while responsibility requirements are implemented across products, services, labour and supply chain management to maintain brand reputation and public trust.</p>

雙重重要性分析

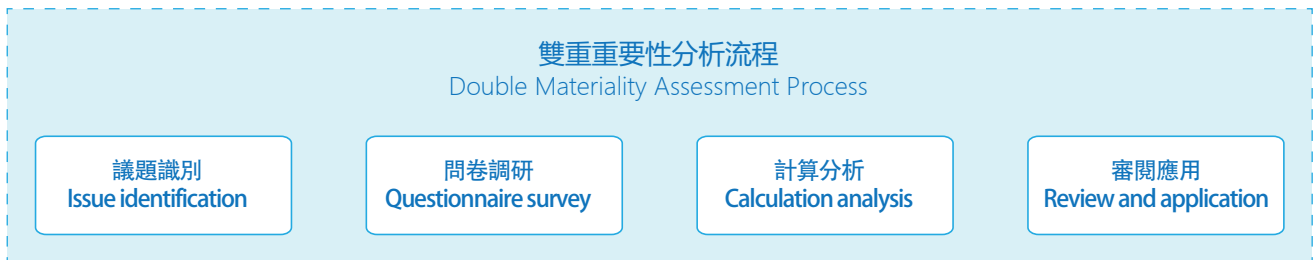
Double Materiality Assessment

本年度，公司在既有實質性議題管理機制基礎上，進一步引入雙重重要性分析框架，從“對利益相關方的重要性”與“財務重要性”兩個維度，評估各項ESG議題對公司及利益相關方的相對重要程度。相較單一視角的重要性分析，雙重重要性方法更能體現ESG議題對公司價值創造、風險敞口、經營韌性及外部關係的綜合影響，亦有助於使報告披露重點更貼近公司實際經營與決策關注。

This year, on the basis of its existing materiality management mechanism, the Company further introduced a double materiality framework to evaluate ESG issues from two dimensions: “stakeholder importance” and “financial materiality”. Compared with a single-perspective materiality assessment, the double materiality approach better captures the combined influence of ESG issues on value creation, risk exposure, business resilience and external relationships, while also helping the report focus more closely on the Company’s actual operating realities and decision-making priorities.

2025年雙重重要性分析共覆蓋25項議題，其中包括9項環境議題、11項社會議題及5項管治議題。議題範圍既延續了往年重要性議題分析的核心內容，也結合公司經營情況、監管要求、雙重重要性方法及利益相關方最新關注點作出更新與細化，從而形成更能反映公司ESG管理重點的議題體系。

The 2025 double materiality assessment covered a total of 25 issues, including 9 environmental topics, 11 social topics and 5 governance topics. The issue universe both continues the core content of previous materiality assessment and refines it by incorporating the Company’s operating conditions, regulatory requirements, the double materiality methodology and the latest stakeholder concerns, thereby forming an issue system that better reflects the Company’s ESG management priorities.



雙重重要性分析流程 | Figure : Double Materiality Assessment Process

評估範圍、方法

Scope and Methodology

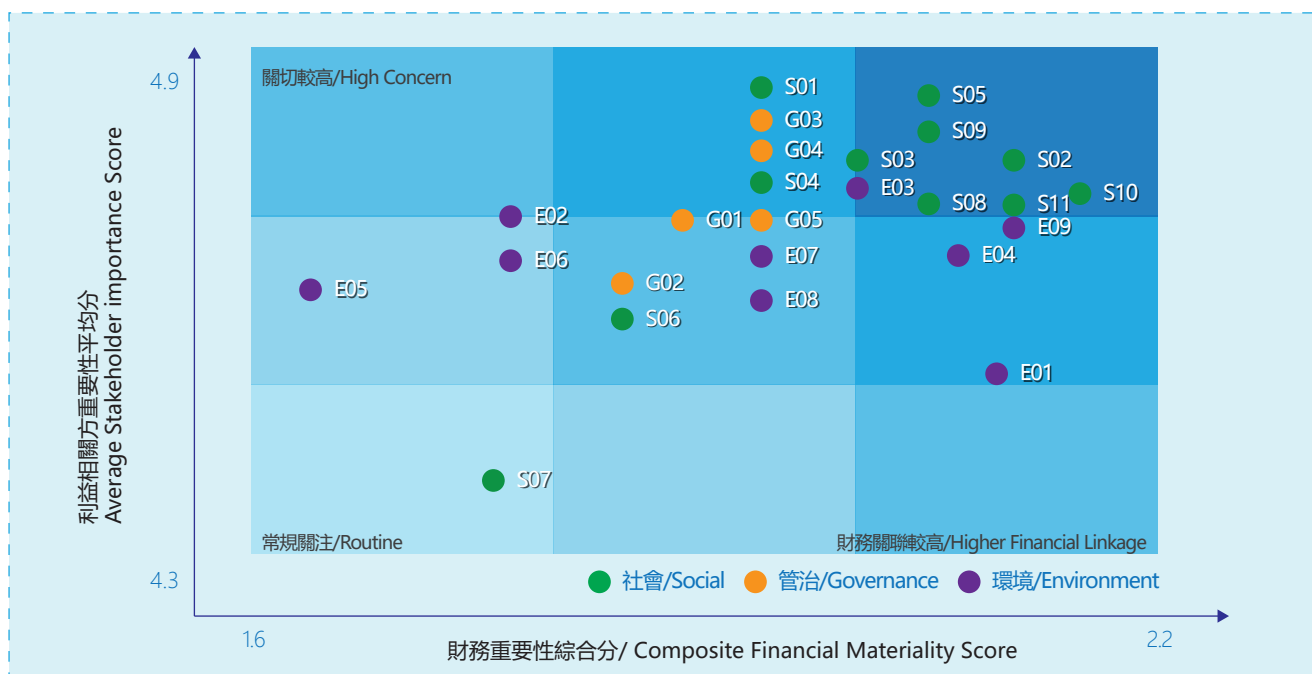
在評估方法上，公司對利益相關方重要性與財務重要性採取差異化設計。利益相關方重要性主要通過“議題重要性打分”及“分類排序”兩類題項，評估各議題對內外部利益相關方的重要程度；財務重要性則主要圍繞議題對公司經營的發生可能性與財務影響程度進行評估，並將兩項結果加總或取綜合分，以形成議題在財務重要性維度上的相對位置。

In methodological terms, the Company used differentiated approaches for stakeholder importance and financial materiality. Stakeholder importance was primarily assessed through issue-importance scoring and category ranking questions to measure the degree of significance of each issue to internal and external stakeholder groups. Financial materiality, on the other hand, focused on the likelihood of occurrence and the degree of financial impact of each issue on the Company’s operations, and combined these dimensions into a composite score.

評估維度 Dimension	評估要點 Assessment Focus	結果用途 How the Results Were Used
利益相關方重要性 Stakeholder importance	<p>衡量各議題對利益相關方期望、決策與評價的相對重要程度</p> <p>Measures how important each issue is to stakeholder expectations, decisions and perceptions</p>	<p>用於識別最受關注議題、安排報告篇幅與回應重點</p> <p>Used to identify the most concerned issues and to determine disclosure and response priorities</p>
財務重要性 Financial materiality	<p>衡量各議題對公司業務模式、經營表現、風險暴露及資源配置的相對影響</p> <p>Measures the relative effect of each issue on business model, performance, risk exposure and resource allocation</p>	<p>用於識別與價值創造、風險管理及經營韌性高度相關的議題</p> <p>Used to identify issues most closely linked to value creation, risk management and resilience</p>
雙重重要性綜合判斷 Integrated double materiality judgement	<p>將兩個維度結果綜合分析，形成矩陣定位與重點議題分層</p> <p>Integrates both dimensions into a matrix and prioritization structure</p>	<p>用於支持ESG管治、年度重點工作安排及報告內容編排</p> <p>Used to support ESG governance, annual work prioritization and report structuring</p>

雙重重要性議題矩陣及結果解讀

Double Materiality Matrix and Interpretation



AUGroup

根據矩陣結果，位於“雙高”區域的議題主要包括勞工權益保障、員工健康與安全、風險管理、商業道德、數據安全與隱私保護、人才培養、供應鏈管理體系、創新驅動、可持續採購、利益相關方溝通、資源利用、營銷與品牌建設，以及產品和服務管理等。這些議題一方面受到利益相關方高度關注，另一方面亦與公司經營穩定性、品牌聲譽、供應保障、人才韌性及風險控制緊密相關。

According to the matrix results, the issues located in the “high-high” area mainly include labour rights protection, employee health and safety, risk management, business ethics, data security and privacy protection, talent development, supply chain management systems, innovation-driven development, sustainable procurement, stakeholder communication, resource utilization, marketing and brand building, and product and service management. These issues are not only highly important to stakeholders, but also closely connected with operational stability, brand reputation, supply assurance, talent resilience and risk control.

部分議題雖在財務重要性維度上的得分相對居中，但在利益相關方重要性維度上仍保持較高關注度，例如環境合規管理、公司治理結構與運作機制等。這說明，對於傲基而言，ESG議題的重要性並不僅取決於其直接的財務影響，更體現在其對公司合規基礎、外部信任、長期價值與可持續經營能力的支撐作用。相應地，公司在議題管理中不僅需要回應“短期經營影響”，亦需持續重視“長期治理基礎與信任資本”的建設。

While not ranking at the very top in the financial-materiality dimension, still maintained high stakeholder importance—for example, environmental compliance management and corporate governance structure and operating mechanisms. This suggests that for AuGroup, the significance of ESG issues is not determined solely by their direct financial effects, but also by the role they play in supporting compliance foundations, external trust, long-term value and sustainable operations. Accordingly, issue management should address not only short-term business impact, but also the long-term strengthening of governance foundations and trust capital.

議題清單及矩陣圖例

Issue Universe and Matrix Legend

代碼 Code	議題名稱 Issue	英文 English	範疇 Category	矩陣分層 Matrix Bucket
E01	應對氣候變化	Addressing climate change	環境 / Environment	財務關聯較高 / Higher Financial Linkage
E02	環境合規管理	Environmental compliance management	環境 / Environment	關切較高 / High Concern
E03	資源利用	Resource utilization	環境 / Environment	雙高 / High-High
E04	循環經濟	Circular economy	環境 / Environment	財務關聯較高 / Higher Financial Linkage

代碼 Code	議題名稱 Issue	英文 English	範疇 Category	矩陣分層 Matrix Bucket
E05	水資源利用	Water resources utilization	環境 / Environment	常規關注 / Routine
E06	污染物排放	Pollutant emissions	環境 / Environment	常規關注 / Routine
E07	廢棄物處理	Waste management	環境 / Environment	財務關聯較高 / Higher Financial Linkage
E08	生態系統及生物多樣性保護	Ecosystem and biodiversity protection	環境 / Environment	財務關聯較高 / Higher Financial Linkage
E09	環保產品研發	Eco-friendly product development	環境 / Environment	財務關聯較高 / Higher Financial Linkage
S01	勞工權益保障	Labour rights protection	社會 / Social	雙高 / High-High
S02	供應鏈管理體系	Supply chain management system	社會 / Social	雙高 / High-High
S03	可持續採購	Sustainable procurement	社會 / Social	雙高 / High-High
S04	人才培養	Talent development	社會 / Social	雙高 / High-High
S05	員工健康與安全	Employee health and safety	社會 / Social	雙高 / High-High
S06	社會貢獻	Social contribution	社會 / Social	常規關注 / Routine
S07	鄉村振興	Rural revitalization	社會 / Social	常規關注 / Routine
S08	產品和服務管理	Product and service management	社會 / Social	雙高 / High-High
S09	數據安全與隱私保護	Data security and privacy protection	社會 / Social	雙高 / High-High
S10	創新驅動	Innovation-driven development	社會 / Social	雙高 / High-High
S11	營銷與品牌建設	Marketing and brand building	社會 / Social	雙高 / High-High
G01	公司治理結構與運作機制	Corporate governance structure and operating mechanism	管治 / Governance	關切較高 / High Concern
G02	股東權益保護與投資者關係	Protection of shareholder rights and investor relations	管治 / Governance	常規關注 / Routine
G03	風險管理	Risk management	管治 / Governance	雙高 / High-High
G04	商業道德	Business ethics	管治 / Governance	雙高 / High-High
G05	利益相關方溝通	Stakeholder communication	管治 / Governance	雙高 / High-High

環境

ENVIRONMENT

綠色低碳運營

Green and Low-carbon Operations

章節概述

CHAPTER OVERVIEW

本章聚焦傲基股份在應對氣候變化、溫室氣體排放、能源與資源使用、綠色辦公、排放物與廢棄物管理以及環境及天然資源影響等方面的管理實踐與年度進展，展示公司如何通過制度建設、運營優化與技術應用推動低碳轉型與環境績效提升。

This chapter focuses on the Company's management practices and annual progress in climate change response, greenhouse gas emissions, energy and resource use, green office management, waste and emissions management, as well as impacts on the environment and natural resources, demonstrating how institutional development, operational optimization and technology application support its low-carbon transition and environmental performance improvement.

核心議題

MATERIAL TOPICS

應對氣候變化

Climate Change

溫室氣體排放與低碳運營

GHG Emissions and Low-carbon Operations

能源、用水與資源使用

Energy, Water and Resource Use

廢棄物與排放物管理

Waste and Emissions Management

綠色辦公與環境影響

Green Office and Environmental Impact

回應的SDGs

SDGs ADDRESSED

SDG 6 清潔飲水和衛生設施 / Clean Water and Sanitation

SDG 7 經濟適用的清潔能源 / Affordable and Clean Energy

SDG 11 可持續城市和社區 / Sustainable Cities and Communities

SDG 12 負責任消費和生產 / Responsible Consumption and Production

SDG 13 氣候行動 / Climate Action

我們的環境

Our Environment

環境污染、全球暖化與資源約束正在重塑企業經營的外部條件。公司深知，作為跨境商務與供應鏈協同型企業，雖然本身並非高耗能重工業主體，但辦公及倉儲設施運營、物流配送、包裝材料使用、車輛管理及合作供應鏈活動，均會在溫室氣體排放、能源使用、資源消耗及廢棄物管理方面形成實質性環境影響。因此，公司持續將環境保護、節能降碳及綠色運營理念融入經營管理，致力於在業務發展與環境責任之間建立更穩健的平衡。

The changing context of environmental pollution, global warming and resource constraints is reshaping the operating environment for businesses. AuGroup recognizes that, as a cross-border commerce and supply-chain-oriented enterprise, it is not a heavy industrial emitter in the traditional sense, yet the operation of offices and warehouses, logistics and delivery arrangements, packaging materials usage, vehicle management and upstream and downstream collaboration all generate substantive environmental impacts in relation to greenhouse gas emissions, energy use, resource consumption and waste management. The Company therefore continues to integrate environmental protection, energy efficiency, decarbonization and green operations into day-to-day management, striving to build a more resilient balance between business growth and environmental responsibility.

2025年公司傢俱家居及家用電器類產品實現銷售收入約76.10億元人民幣，其中絕大部分收入來源於傢具產品。我們通過對傢俱產品進行結構化改造，大大的縮小了大件傢俱產品的包裝面積，從而有效減少了對資源的消耗以及碳排放。

In 2025, the company's furniture and household appliances achieved sales revenue of about RMB 7.61 billion, of which most of the revenue will come from furniture products. We have greatly reduced the packaging area of large furniture products through structural transformation of furniture products, thereby effectively reducing resource consumption and carbon emissions.

同時，公司在2025年持續關注溫室氣體排放、能源與水資源使用、包裝材料與廢棄物管理，以及對環境和天然資源的整體影響，並進一步結合辦公大樓光伏自發電、建築碳排放評估、新能源車替換、綠色辦公倡議等實踐，推動環境議題由“合規管理”向“低碳轉型與韌性提升”延伸。

At the same time, the Company continued in 2025 to focus on greenhouse gas emissions, the use of energy and water resources, packaging materials and waste management, and the overall impacts on the environment and natural resources. At the same time, it further advanced the practical transition from compliance-oriented management to low-carbon transformation and resilience enhancement through rooftop solar self-generation, building carbon assessments, the replacement of company vehicles with new energy vehicles and green-office initiatives.

應對氣候變化

Responding to Climate Change

氣候變化已成為影響企業長期經營的重要議題。按照香港聯交所《環境、社會及管治報告守則》所載的氣候披露核心元素，公司以“管治、策略、風險管理、指標及目標”四支柱作為應對氣候變化的主要披露框架，逐步將氣候相關風險與機遇識別融入日常治理與運營管理。

Climate change has become a material issue affecting the long-term operation of companies. In alignment with the climate-related disclosure core elements under the Hong Kong Stock Exchange's ESG Code, the Company adopts the four-pillar structure of "Governance, Strategy, Risk Management, and Metrics & Targets" as the primary disclosure framework for responding to climate change, and is progressively integrating the identification of climate-related risks and opportunities into routine governance and operational management.

管治

Governance

公司在ESG治理架構下推動氣候相關管理。董事會作為ESG事宜的最高監督與決策層，負責對包括氣候變化在內的重要ESG議題進行整體監督；戰略委員會承擔研究、分析與指導職能；ESG工作小組作為執行層，統籌氣候相關議題的識別、行動推進與信息收集。透過上述機制，公司得以將氣候變化議題納入年度ESG管理與報告流程，並與經營管理層面的決策、營運改善及信息披露形成銜接。

董事會在審閱年度ESG工作及相關披露內容時，同步關注氣候風險對公司經營、資產運營及聲譽的潛在影響，並要求管理層結合年度建築碳排放評估、能源使用情況及行政運營管理實踐，持續完善氣候相關信息收集、內部溝通與應對機制。管理層與相關職能部門則圍繞辦公樓宇運行、車輛管理、綠色辦公、設施巡查及極端天氣應對等事項協同推進，確保氣候議題不僅停留於報告披露層面，而是逐步融入日常管理。

Climate-related management is advanced under the Company's ESG governance structure. The Board, as the highest oversight and decision-making body for ESG matters, exercises overall supervision over material ESG topics including climate change; the Strategy Committee undertakes research, analysis and guidance; and the ESG Working Group serves as the executive layer coordinating issue identification, action implementation and information collection. Through this mechanism, climate change is integrated into the annual ESG management and reporting process and connected with operational decision-making, operational improvement and external disclosure.

When reviewing annual ESG work and related disclosures, the Board also pays attention to the potential impacts of climate risks on the Company's operations, asset management and reputation, and requires the management to continuously improve climate-related information collection, internal communication and response mechanisms in light of annual building carbon assessments, energy-use conditions and administrative operating practices. The management and relevant functions coordinate on matters such as office building operation, vehicle management, green office initiatives, facility inspection and extreme-weather response, so that climate topics are progressively embedded in day-to-day management rather than remaining only at the disclosure level.

策略

Strategy

結合業務特性，公司將氣候管理重點聚焦於自有辦公及倉儲資產的能源使用、建築與設備運行效率、物流作業場景、公司車輛管理、第三方運輸協同，以及與包裝材料和辦公耗材相關的資源使用。公司持續關注國內外氣候政策、能源價格波動、極端天氣事件、客戶與投資者對綠色運營的期待、以及供應鏈對低碳轉型的適應能力，並從短期、中期及長期視角評估其對成本、效率、運營連續性及品牌信任的潛在影響。

從時間維度看，公司將氣候應對策略分為短、中、長期三個層面：短期重點在於提升數據可得性、加強日常運營減排和場地韌性管理；中期重點在於提升清潔電力應用比例、優化車輛與物流結構、推動建築與設備能效提升；長期則著眼於逐步完善氣候風險評估方法、提高氣候信息披露成熟度，並在條件成熟時探索更具體的減排路徑與目標安排。

Considering its business profile, the Company focuses its climate strategy on energy use across owned office and warehousing assets, the operating efficiency of buildings and equipment, logistics scenarios, management of company vehicles, collaboration with third-party transportation providers, and resource use related to packaging and office consumables. The Company continues to monitor domestic and overseas climate policy trends, energy-price fluctuations, extreme weather events, customer and investor expectations for greener operations, and the adaptability of the supply chain to a low-carbon transition, and evaluates their potential implications for costs, efficiency, operational continuity and brand trust over the short, medium and long term.

From a time-horizon perspective, the Company structures its climate response strategy across the short, medium and long term. In the short term, the focus is on improving data availability, strengthening emission reduction in daily operations and enhancing site resilience management. In the medium term, the focus is on increasing the application of clean electricity, optimizing the vehicle and logistics mix, and improving building and equipment energy efficiency. In the long term, the Company aims to further enhance its climate risk assessment methodology, improve the maturity of climate-related disclosure, and explore more specific decarbonization pathways and targets when conditions permit.

在應對路徑上，公司目前以“減少自身運營排放、提升運營能效、擴大清潔能源使用、優化物流與車輛結構、提升建築韌性、逐步完善氣候信息披露”作為主要方向。這一路徑與公司的溫室氣體排放目標保持一致，即持續加強公司自有車輛管理，並推進綠色物流作業，例如提升清潔能源機械與車輛的使用比例。

As a response pathway, the Company currently prioritises reducing emissions from its own operations, improving operational efficiency, expanding the use of clean energy, optimizing logistics and vehicle structures, enhancing building resilience and progressively strengthening climate-related disclosure. This pathway is consistent with the greenhouse gas emissions targets, which emphasise stronger management of company-owned vehicles and the advancement of green logistics operations, including a higher proportion of clean-energy machinery and vehicles.

風險管理

Risk Management

公司將氣候風險與機遇識別納入ESG工作小組的年度工作內容，並結合報告期內的建築碳排放評估、能源使用分析、場地安全巡查、行政運營管理及相關制度要求，對氣候相關議題進行識別、評估、排序與跟蹤。對於可能影響運營連續性、設施安全、能源成本、物流效率及聲譽表現的議題，公司由相關部門聯動推進應對，例如通過設備維護與建築改造提升能效、通過光伏發電與新能源車更新降低排放強度、通過無煙辦公倡議和辦公環境改善提升員工與訪客的健康環境體驗。

在具體管理流程上，公司結合ESG工作小組的議題識別、行政運營巡查、場地安全管理及年度報告編製工作，對氣候相關事項開展定性評估。對於台風、暴雨、高溫、停電、能源價格波動等可能影響辦公及倉儲運營的事項，公司通常通過例行巡查、問題上報、部門協同及必要的應急安排進行管理；對於中長期的政策、市場與披露要求變化，則通過持續跟蹤監管規則、客戶要求與投資者關注點，逐步提升公司對氣候風險的前瞻性識別能力。

The identification of climate-related risks and opportunities has been incorporated into the annual work of the ESG Working Group. In combination with building carbon assessments, energy-use analysis, site safety inspections, administrative operations and relevant internal policies during the reporting period, climate-related matters are identified, assessed, prioritised and tracked. For issues that may affect operational continuity, facility safety, energy costs, logistics efficiency and reputation, the Company advances cross-functional responses, for example by improving energy efficiency through equipment maintenance and building upgrades, reducing carbon intensity through solar generation and the deployment of new energy vehicles, and enhancing the health experience of employees and visitors through smoke-free office initiatives and workplace environment improvements.

In practical terms, the Company carries out qualitative assessment of climate-related matters by combining issue identification by the ESG Working Group, administrative operation inspections, site safety management and annual report preparation. For matters such as typhoons, heavy rain, heat-waves, power interruption and energy price fluctuations that may affect office and warehouse operations, the Company generally manages them through routine inspections, issue escalation, cross-functional coordination and necessary contingency arrangements. For medium- to long-term changes in policy, market expectations and disclosure requirements, it enhances forward-looking identification capabilities by continuously tracking regulatory developments, customer expectations and investor focus areas.

類別 Category	事項 Issue	主要影響 Potential impact	時間維度 Time horizon	應對方向 Response direction
轉型風險 Transition risk	氣候相關政策及披露要求趨嚴 Tightening climate policy and disclosure requirements	可能提高合規成本、信息披露要求及管理複雜度 Potential increase in compliance cost, disclosure burden and management complexity	短至中期 Short to medium term	持續跟蹤政策、完善ESG與氣候披露流程 Policy tracking and stronger ESG/climate reporting process
	客戶及市場對綠色產品、綠色物流與低碳運營要求提升 Rising customer and market expectations for greener products and logistics	如響應不足，可能影響市場競爭力與品牌聲譽 Potential impact on competitiveness and reputation if response is inadequate	中期 Medium term	推進綠色物流、包裝優化、低碳運營與透明披露 Advance green logistics, packaging optimization, low-carbon operations and transparent disclosure
	綠色供應鏈、低碳物流與客戶環境要求提升 Rising expectations for greener supply chains, low-carbon logistics and environmental performance from customers	若未能及時回應，可能對客戶合作、平台表現及品牌信任造成壓力 Potential pressure on customer cooperation, platform performance and brand trust if not addressed promptly	中期 Medium term	推進包裝優化、綠色物流、清潔能源使用與透明披露 Advance packaging optimization, greener logistics, clean energy use and transparent disclosure
實體風險 Physical risk	極端降雨、颱風、高溫等極端天氣事件 Extreme weather events such as heavy rain, typhoons and heatwaves	可能影響辦公及倉儲設施、物流配送、用電負荷及員工健康 Potential disruption to offices, warehouses, logistics, electricity load and employee health	短至中期 Short to medium term	提升場地韌性、完善巡查和應急安排 Enhance site resilience and strengthen inspection and emergency arrangements
	長期升溫與能源成本波動 Chronic warming and energy-cost volatility	可能推高製冷與運營成本，增加設施改造壓力 May increase cooling and operating costs and place pressure on facility upgrades	中至長期 Medium to long term	推動節能改造、光伏替代、設備維護與能效提升 Drive energy-saving upgrades, solar substitution and improved efficiency
	持續高溫、高濕及局部停電影響建築設備與員工舒適度 Persistent heat, humidity and local power interruptions affecting building equipment and employee comfort	可能增加製冷負荷、設備運維壓力及健康管理需求 May increase cooling load, equipment maintenance pressure and health-management needs	短至中期 Short to medium term	加強設備維護、場地巡檢、能耗管理及員工健康關懷 Strengthen equipment maintenance, site inspection, energy management and employee care
機遇 Opportunity	光伏發電與清潔電力替代 Solar generation and clean electricity substitution	有助降低外購電力依賴與範圍二排放強度 Helps reduce dependence on purchased electricity and lower Scope 2 intensity	短至中期 Short to medium term	持續提高自發電應用與能源使用效率 Expand self-generation and improve energy efficiency
	新能源車替換與綠色通勤 New energy vehicle replacement and greener commuting	有助降低公務車用油與直接排放，提升低碳形象 Helps reduce fuel use and direct emissions while improving low-carbon positioning	短至中期 Short to medium term	逐步更新車輛結構並加強車輛管理 Progressive fleet renewal and stronger vehicle management
	建築能效改善與數字化運營管理 Building efficiency upgrades and digitalized operational management	有助於降低樓宇運營能耗，提高資產運行效率與管理透明度 Helps reduce building energy consumption and improve asset efficiency and management transparency	中期 Medium term	結合碳評估結果優化設備運行、照明及電梯等重點場景 Use carbon-assessment findings to optimize equipment operation, lighting and elevator use
	綠色辦公與健康工作環境建設 Green office and healthy workplace initiatives	有助於提升員工環境意識、健康體驗及企業責任形象 Helps improve environmental awareness, employee well-being and the Company's responsible image	短至中期 Short to medium term	推進無煙辦公、節能倡議、資源減量與員工宣導 Promote smoke-free offices, energy-saving initiatives, resource reduction and employee awareness

指標及目標

Metrics and Targets

公司目前圍繞溫室氣體排放、能源使用、清潔電力、水資源、廢棄物、包裝材料及環境行動推進情況建立氣候相關指標體系。2025年，公司範圍一（直接排放）與範圍二（間接排放）溫室氣體排放¹總量為7,908噸二氧化碳當量，溫室氣體排放強度為0.6噸二氧化碳當量/百萬元人民幣。

公司亦將自有樓宇碳排放評估結果、光伏自發電量、新能源車更新、綠色辦公倡議落地情況等作為輔助性觀察指標，用以反映公司在低碳運營與氣候管理方面的實際進展。這些指標既有助於提升氣候信息披露的完整性，也有助於從管理層面觀察不同環境行動對運營端的實際作用。

The company currently establishes a climate-related indicator system around greenhouse gas emissions, energy use, clean electricity, water resources, waste, packaging materials, and the progress of environmental actions. In 2025, the company's total Scope 1 (Direct Emissions) and Scope 2 (Indirect Emissions) greenhouse gas emissions amounted to 7,908 tonnes of carbon dioxide equivalent, and the greenhouse gas emission intensity was 0.6 tonnes of carbon dioxide equivalent/million yuan.

The Company also treats building carbon assessment results, rooftop solar self-generation, new energy vehicle renewal and the implementation of green office initiatives as supplementary indicators to reflect its practical progress in low-carbon operations and climate management. These indicators not only improve the completeness of climate disclosure, but also help management observe the operational implications of different environmental actions.

¹範圍一（直接排放）指公司自有或控制排放源產生的直接溫室氣體排放；範圍二（間接排放）指公司外購電力、熱力或蒸汽等所對應的間接溫室氣體排放。

Scope 1 (Direct Emissions) refers to direct greenhouse gas emissions from the company's own or controlled emission sources; Scope 2 (Indirect Emissions) refers to indirect greenhouse gas emissions corresponding to the company's purchased electricity, heat or steam.

溫室氣體排放與低碳運營

Greenhouse Gas Emissions and Low-carbon Operations

公司將溫室氣體排放管理視為環境板塊的核心議題之一。公司範圍一排放主要來自公司自有車輛燃料消耗及部分海外倉儲和辦公設施供暖用天然氣消耗，範圍二排放主要來自位於中國、美國和德國的辦公及倉儲設施用電，範圍三則重點關注由第三方物流合作夥伴產生的運輸排放。公司將上述排放來源作為制定減排行動與推進低碳運營的主要着力點。

從管理邊界看，公司現階段溫室氣體排放主要與自有辦公及倉儲樓宇運營、外購電力、車輛燃料消耗及部分辦公/倉儲相關設施使用情況有關。其中，與辦公及樓宇運行直接相關的外購電力使用仍是排放管理的重要觀察重點；與自有車輛相關的燃料消耗則構成範圍一排放管理的主要抓手之一。公司持續圍繞“先識別、再管理、逐步優化”的路徑推進運營端碳管理。

The Company regards greenhouse gas management as one of the core topics within the environmental section. Scope 1 emissions mainly arise from fuel consumption of company-owned vehicles and natural gas consumed for heating in certain overseas warehousing and office facilities; Scope 2 emissions mainly arise from electricity consumption of office and warehousing facilities located in China, the United States and Germany; and Scope 3 attention is primarily directed to transportation emissions generated by third-party logistics partners. These emission sources constitute the main areas through which the Company formulates emission-reduction actions and advances low-carbon operations.

In terms of management boundary, the Company's greenhouse gas emissions at this stage are mainly associated with the operation of owned office and warehouse buildings, purchased electricity, fuel consumption of company-owned vehicles and the use of certain office/warehouse-related facilities. Among these, purchased electricity related to office and building operation remains a key focus of emission management, while fuel use associated with company-owned vehicles constitutes one of the main levers for Scope 1 management. The Company continues to advance operational carbon management along a pathway of identification, management and progressive optimization.

2025年，公司繼續從運營端推進減排實踐，重點包括光伏自發電、公司車輛低碳化、綠色物流與建築能效提升。公司對自有辦公及運營資產的能源使用進行跟蹤，並通過光伏發電替代部分外購電力，同時逐步更新公司車輛結構，推動低排放及零排放交通工具的使用，從而在能源結構與交通工具結構兩端同步發力。

除光伏與新能源車外，公司亦將樓宇運營效率視為低碳運營的重要場景。公司對傲科大廈1棟與傲海大廈2棟進行了全生命周期碳排放的測算，運行階段的間接碳排放佔比均處於較高水平，且主要與照明、電梯、製冷等用電場景相關。因此，對公司而言，低碳運營不僅是單一設備替換或倡議活動，更在於持續優化日常樓宇運行效率，提升照明、設備、電梯及辦公場景的節能水平。

In 2025, the Company continued to advance decarbonization from the operational side, with a focus on rooftop solar self-generation, lower-carbon company vehicles, greener logistics and improved building energy performance. The Company tracked energy use across owned office and operating assets, partially substituted purchased electricity through solar generation, and gradually updated its fleet structure to promote the use of lower-emission and zero-emission transport tools, thereby acting simultaneously on both the energy structure and the vehicle structure.

Beyond solar generation and new energy vehicles, the Company also regards building operational efficiency as a critical low-carbon management scenario. The Company has calculated the carbon emissions of the whole life cycle of Aoke Building 1 and Aohai Building 2, indirect emissions during the operating stage account for a relatively large share and are mainly associated with electricity-consuming scenarios such as lighting, elevators and cooling. This means that, for the Company, low-carbon operations are not limited to equipment replacement or stand-alone initiatives, but depend on continuous optimization of daily building operation and efficiency across lighting, equipment, elevator and office-use scenarios.

2025年，傲基大廈屋頂光伏系統全年自發電量合計349,754千瓦時，月度發電高峰主要集中於夏秋季，其中7月發電量最高，達35,178千瓦時。該項目有助於提升清潔電力使用佔比，並在實際辦公運營場景中形成可量化的減碳支撐。

In the period of 2025, the rooftop photovoltaic system generated a total of 349,754 kWh during the year. Monthly output peaked mainly in the summer and early autumn, with July recording the highest generation at 35,178 kWh. This project helps increase the share of clean electricity used by the Company and provides a quantifiable basis for decarbonization in actual office operations.

2025年，公司亦對傲科大廈1棟及傲海大廈2棟開展建築碳排放評估。從評估結果看，傲科大廈1棟年均全生命周期碳排放量為534.972噸二氧化碳、年均碳排放強度為22.13千克二氧化碳/平方米·年；傲海大廈2棟年均全生命周期碳排放量為471.838噸二氧化碳、年均碳排放強度為20.43千克二氧化碳/平方米·年。兩棟樓宇的結果均反映出建築運行階段的外購電力相關排放是重要來源，亦說明公司推進樓宇能效管理、設備優化及清潔電力替代具有較強的現實針對性。

In 2025, the Company also conducted building carbon assessments for Aoke Building 1 and Aohai Building 2. The assessment results show that Aoke Building 1 recorded average annual life-cycle carbon emissions of 534.972 tonnes of CO₂ and an average carbon intensity of 22.13 kgCO₂/m²·a, while Aohai Building 2 recorded 471.838 tonnes of CO₂ and an average carbon intensity of 20.43 kgCO₂/m²·a. The results for both buildings suggest that emissions related to purchased electricity during the operation phase are a major source, which in turn confirms the practical relevance of enhancing building efficiency management, optimizing equipment use and increasing clean electricity substitution.

案例：新能源車更新與綠色通勤

Case: New Energy Vehicle Renewal and Greener Mobility

作為公司自有車輛管理的重要延伸，公司於2025年新增數輛新能源車，以逐步優化公務車與行政車輛結構，減少傳統燃油車使用對範圍一排放的影響。公司亦將車輛購置及維護納入行政費用管理範圍，配合日常用車管理、定期保養及成本控制要求，推動車輛管理由“資產管理”向“低碳管理”延伸。

As an important extension of company-owned vehicle management, the Company added several new energy vehicles in 2025, thereby gradually optimizing the structure of official and administrative vehicles and reducing the impact of conventional fuel vehicles on Scope 1 emissions. Vehicle purchase and maintenance are also brought within the Company's administrative expense management scope, and are coupled with day-to-day vehicle control, regular maintenance and cost-management requirements, helping the Company move vehicle management from simple asset control towards low-carbon management.

資源使用與綠色辦公

Use of Resources and Green Office Operations

公司持續推動能源、水資源、紙張及包裝材料的有效使用，並將節能、節水、減少辦公資源浪費與綠色倡議作為辦公及營運場所日常管理的重要內容。公司將能源使用效益、水資源使用效益及其他資源減量作為環境管理的重要方向，並通過設備維護、行為倡導、辦公流程數字化及環境改善舉措協同推進。

在資源使用管理上，公司將能源、水資源、紙張、包裝材料及一般辦公耗材納入日常行政與運營管理範疇，並強調在確保辦公與業務支持穩定性的前提下，通過設備維護、用能習慣改善、流程數字化、辦公耗材精細化管控及員工倡議等方式提升資源使用效率。相較於重資產製造企業，公司環境管理的核心並不在高污染治理，而在於持續壓降辦公及運營場景中的資源浪費。

The Company continues to promote the efficient use of energy, water resources, paper and packaging materials, and treats energy conservation, water conservation, reduction of office-resource waste and green initiatives as important elements of daily management in offices and operating premises. The Company regards energy efficiency, water-use efficiency and the reduction of other resource consumption as important directions of environmental management, and advances them through a combination of equipment maintenance, behavioural advocacy, digitalized office processes and environmental improvement measures.

For resource-use management, the Company incorporates energy, water, paper, packaging materials and general office consumables into day-to-day administrative and operational management. While ensuring stable office operation and business support, it seeks to improve resource-use efficiency through equipment maintenance, better energy-use behaviour, digitalized processes, refined control of office consumables and employee awareness initiatives. Compared with heavy industrial manufacturers, the Company's environmental management focus is not on high-pollution treatment, but on continuously reducing resource waste in office and operational scenarios.

2025年，公司綜合能源消耗總量為27,865兆瓦時，其中外購電力10,206兆瓦時，清潔電力350兆瓦時；總用水量為234,228立方米；包裝材料總量2,766.2噸。2025年，公司在延續既有管理舉措的同時，繼續通過光伏發電、綠色辦公倡議、會議與文檔電子化、場地與設備維護優化等方式提升資源使用效率。

報告期內，公司持續推進節約用電、節約用水、電子化辦公、按需打印、雙面打印、減少紙質文件依賴及包裝材料使用優化等措施。從辦公管理角度看，這些行動雖屬日常管理細節，但其累積效果直接關係到能源、水及原材料消耗強度的改善。公司亦通過新能源車替換、無煙辦公倡議及場地巡檢等方式，將資源使用管理與低碳辦公、健康辦公環境建設相結合。

In 2025, the Company's total comprehensive energy consumption was 27,865 MWh, including 10,206 MWh of purchased electricity and 350 MWh of clean electricity. Total water consumption was 234,228 m³, and total packaging materials amounted to 2,766.2 tonnes. In 2025, while maintaining existing management measures, the Company continued to improve resource-use efficiency through solar generation, green-office initiatives, digitalization of meetings and documents, and the optimization of site and equipment maintenance.

During the reporting period, the Company continued to promote electricity saving, water conservation, digital office operation, on-demand printing, duplex printing, reduced reliance on paper-based documents and optimization of packaging material use. From an office-management perspective, these may appear to be routine measures, yet their cumulative effect directly influences the intensity of energy, water and material consumption. The Company also links resource-use management with low-carbon mobility and healthy workplace initiatives through new energy vehicle renewal, the smoke-free office initiative and routine site inspections.

在包裝材料使用方面，公司所採購的包裝材料主要用於運輸防護與退換貨處理，主要包括BOPP薄膜、紙板及膠帶等。公司持續與合作夥伴就包裝結構優化、保護功能與材料減量進行協同，致力在產品保護需求與減量目標之間尋求平衡。

在包裝材料管理方面，公司延續以運輸防護、售後退換貨處理與成本效率兼顧的思路，持續關注包裝材料的使用強度與結構優化。由於公司業務以跨境商品流通與平台運營為主，包裝材料管理既涉及產品保護需求，也涉及資源減量要求。公司在與合作夥伴協同過程中，重點關注包裝結構合理性、材料使用必要性及運輸安全性之間的平衡，並將其視為綠色供應鏈協同的重要一環。

With respect to the use of packaging materials, the materials procured by the Company are mainly used for transport protection and returns processing, primarily including BOPP film, cardboard and tapes. The Company continues to work with its partners on packaging structure optimization, protective performance and material reduction, seeking a balance between product-protection requirements and packaging-reduction objectives.

With respect to the management of packaging materials, the Company continues to balance transport protection, after-sales return handling and cost efficiency, while paying ongoing attention to packaging intensity and structural optimization. Given that the Company's business primarily involves cross-border merchandise circulation and platform operations, packaging management concerns not only product protection, but also resource reduction. In collaboration with business partners, the Company focuses on balancing packaging rationality, material necessity and transportation safety, and treats such optimization as an important element of green supply-chain collaboration.

案例：無煙辦公環境共建

Case: Building a Smoke-free Office Environment

2025年，公司在傲基大廈發布《無煙辦公環境共建倡議》，明確將整棟大廈室內區域、樓梯間、消防通道及地下車庫等納入禁煙範圍，並同步配套巡查、標識完善、違規處置及舉報獎勵安排。該項倡議不僅回應了辦公環境與員工健康需求，亦有助於降低由煙蒂、明火等引致的安全與環境風險，改善辦公場所空氣品質和環境體驗。

In 2025, the Company issued an initiative on co-building a smoke-free office environment at Aoke Building, clearly extending the smoke-free scope to indoor areas of the entire building, stairwells, fire passages and the underground garage, together with patrol arrangements, improved signage, disciplinary handling and reporting incentives. This initiative not only responds to the need for a healthier workplace environment, but also helps reduce safety and environmental risks associated with cigarette butts and open flames, while improving indoor air quality and the overall office experience.

排放物、廢棄物及環境與天然資源

Emissions, Waste and the Environment & Natural Resources

公司嚴格遵守與環境保護、固體廢物管理及資源使用相關的法律法規，並將排放物與廢棄物管理作為環境管理的基礎工作之一。由於公司業務不屬於高污染製造業，環境影響主要集中在辦公與倉儲運營場景中的能源使用、一般辦公廢棄物、少量有害廢棄物以及包裝材料使用。公司持續通過分類管理、回收利用、規範處置及減量行動，降低日常運營對環境的負面影響。

由於公司主要環境場景集中於辦公及樓宇運營，排放物與廢棄物管理重點亦相應體現在辦公垃圾分類、可回收物回收、辦公耗材精細化管理、少量有害廢棄物規範處置及包裝材料減量等方面。公司在日常管理中倡導減少一次性用品使用、優先電子化流轉文件、推進分類回收，並結合物業及場地管理要求，保持辦公區域整潔、消防通道暢通及固體廢棄物有序管理。

The Company strictly complies with laws and regulations relating to environmental protection, solid-waste management and resource use, and treats emissions and waste management as one of the basic pillars of environmental management. As the Company is not a high-polluting industrial manufacturer, its environmental impacts are primarily associated with energy use in office and warehousing operations, general office waste, limited hazardous waste and packaging-material usage. The Company continues to reduce the negative environmental impacts of daily operations through classification management, recycling, standardised disposal and reduction actions.

As the Company's main environmental scenarios are concentrated in offices and building operations, emissions and waste management are correspondingly focused on office waste sorting, recycling of recoverable materials, refined management of office consumables, compliant disposal of small quantities of hazardous waste and reduction of packaging materials. In day-to-day management, the Company advocates reduced use of disposable items, prioritises digital document circulation, promotes classification and recycling, and works with property and site-management requirements to maintain orderly waste management and a safe working environment.

在減廢管理方面，公司延續“源頭減量、分類回收、合規處置”的思路推進相關工作。對於無害廢棄物，公司重點通過電子文檔替代、按需印刷、雙面打印與可回收物分類回收等措施降低產生量；對於少量有害廢棄物，則按合規要求分類收集並交由具備相應資質的第三方處置。該等安排與公司作為辦公與倉儲運營型企業的業務特徵相匹配，亦符合其環境影響以日常運營足跡為主的管理實際。

In waste reduction management, the Company continues to follow the logic of “source reduction, classified recycling and compliant disposal”. For non-hazardous waste, the Company focuses on reducing generation through digital documentation, on-demand printing, duplex printing and classification and recycling of recoverable materials. For small quantities of hazardous waste, it applies classified collection and hands them over to qualified third parties for treatment in accordance with regulatory requirements. These arrangements are consistent with the Company’s profile as an office- and warehouse-operation-based enterprise, whose environmental footprint is mainly associated with daily operational activities.

就環境及天然資源而言，公司業務對水土生態和自然資源不構成重大直接影響，但公司仍重視自身經營活動在能源消耗、資源使用、辦公環境品質及設施運行方面的環境足跡，並通過節能節水、低碳交通、綠色辦公、包裝減量及建築能效提升等行動，持續降低對環境及天然資源的間接影響。

在環境及天然資源影響方面，公司業務不涉及高耗水、高排放或高污染生產流程，因此對生態系統、水土環境及天然資源的直接影響相對有限。但公司仍重視自身經營活動在能源消耗、材料使用、辦公環境品質、空氣品質及場地運營安全方面的間接影響，並將綠色辦公、低碳交通、包裝減量、設備節能、無煙辦公環境建設及樓宇能效提升等行動，視為降低自然資源足跡與改善環境表現的具體抓手。

In respect of the environment and natural resources, the Company’s operations do not give rise to material direct impacts on ecological or natural-resource systems in the traditional sense. Nevertheless, it remains attentive to the environmental footprint associated with energy consumption, resource use, workplace environmental quality and facility operations, and continues to reduce indirect impacts on the environment and natural resources through energy and water saving, lower-carbon mobility, green-office practices, packaging reduction and improved building energy performance.

In terms of impacts on the environment and natural resources, the Company’s business does not involve high-water-consumption, high-emission or highly polluting manufacturing processes, and therefore has relatively limited direct impacts on ecosystems, soil and water resources. Nevertheless, the Company pays attention to the indirect impacts of its operations on energy consumption, material use, office environment quality, air quality and site-operation safety, and regards measures such as green office practices, low-carbon transport, packaging reduction, equipment efficiency, smoke-free workplace initiatives and building energy-efficiency enhancement as practical levers to reduce its natural-resource footprint and improve environmental performance.

社會

SOCIAL

以人為本，共創價值

People-centered Development and Shared Value

章節概述

CHAPTER OVERVIEW

本章聚焦僱傭與人才發展、健康與福祉、研發創新與數智化、知識產權與信息安全、負責任供應鏈、產品品質與客戶責任等議題，展示公司如何通過人才培養、技術創新與責任運營，為員工、客戶、合作夥伴及社會持續創造價值。

This chapter focuses on employment and talent development, health and well-being, innovation and digitalization, intellectual property and information security, responsible supply chain, product quality and customer responsibility, illustrating how the Company creates long-term value for employees, customers, partners and society through talent cultivation, technological innovation and responsible operations.

核心議題 MATERIAL TOPICS

合規僱傭與員工發展
Employment and Talent Development
健康安全與員工福祉
Health, Safety and Well-being
研發創新與數智化
Innovation and Digital Development
知識產權與信息安全
Intellectual Property and Information Security
負責任供應鏈
Responsible Supply Chain
產品品質、客戶責任與品牌信任
Product Quality, Customer Responsibility and Brand Trust

回應的SDGs SDGs ADDRESSED

SDG 3 良好健康與福祉 / Good Health and Well-being
SDG 4 優質教育 / Quality Education
SDG 5 性別平等 / Gender Equality
SDG 8 體面工作和經濟增長 / Decent Work and Economic Growth
SDG 9 產業、創新和基礎設施 / Industry, Innovation and Infrastructure
SDG 12 負責任消費和生產 / Responsible Consumption and Production

以人為本，凝聚長期發展動能

People-Centered Development

傲基股份始終將員工視為企業長期競爭力與可持續發展能力的重要根基。公司不僅關注人才供給與崗位配置，更將合規僱傭、薪酬福利、能力成長、健康安全、員工福祉、平等溝通與勞工準則納入日常管理重點，努力建設更具韌性、更有溫度且更能支持長期價值創造的人才體系。

The Company regards its people as a fundamental pillar of long-term competitiveness and sustainable development. The Company focuses not only on talent supply and workforce deployment, but also on compliant employment, compensation and benefits, capability development, health and safety, employee well-being, open communication and labour standards, with the aim of building a resilient, caring and long-term value-creating talent system.

報告期內，公司圍繞制度規範、平台建設與實際場景落地三條主線持續推進員工管理工作：一方面，以招聘錄用管理制度、薪酬管理制度、培訓管理制度及《陽光行為準則》等內部文件作為制度基礎，推動招聘、錄用、考核、培訓與員工溝通等環節有章可循；另一方面，通過「傲基大學」、年度體檢、健康講座、「心源島計劃」及「BOSS面對面」等具體實踐，將制度要求轉化為面向員工發展與身心福祉的日常支持。

During the Reporting Period, the Company advanced people management through three closely linked dimensions: institutional governance, platform support and practice-based implementation. On the one hand, internal documents such as the Recruitment and Hiring Policy, Compensation Policy, Training Management Policy and the Sunshine Code of Conduct provided a formal basis for recruitment, onboarding, assessment, training and employee communication. On the other hand, initiatives such as "Aukey University", annual health examinations, health lectures, the "Heart Source Island" programme and "Boss Face-to-Face" sessions translated those governance requirements into day-to-day support for employee development and well-being.

合規僱傭與用工管理

Employment Compliance and Workforce Management

公司建立了由集團人力資源部統籌、各業務單元與HRBP協同落地的招聘與錄用管理機制，明確要求招聘工作依照公開招聘、公平競爭、擇優錄用、任職回避、關注人效與優化配置等原則開展。從流程設計看，公司對招聘需求提出、招聘信息發布、渠道選擇、校園招聘、內部推薦、背景調查、學歷鑒定、錄用報批及入職辦理等環節均形成了制度化安排，並要求相關信息由人力資源部統一管理，以提升招聘活動的規範性、一致性及透明度。

AUGroup

The Company has established a recruitment and hiring mechanism coordinated by the Company Human Resources Department and implemented jointly by business units and HRBPs. Recruitment is conducted under the principles of open recruitment, fair competition, merit-based selection, avoidance of conflicts of interest, attention to workforce efficiency and optimized allocation. In procedural terms, the Company has standardised the entire chain from manpower requests, recruitment communications and channel management to campus recruitment, internal referrals, background checks, education verification, hiring approvals and onboarding procedures, thereby improving consistency, transparency and process discipline.

在具體招聘執行上，公司形成了從簡歷篩選、電話面試、初試、復試到背景調查及錄用審批的標準流程。普通員工通常需經業務部門負責人復試；經理級及以上或具備團隊管理職能的人員原則上需接受更高層級管理者復試；總監級及以上崗位還需由集團人力資源部負責人進一步評估。公司同時對錄用底線設置了明確要求，包括應聘者需年滿18周歲、與其他用人單位不存在未解除的勞動關係、具備良好職業操守，且不得存在使用虛假身份信息、重大誠信缺失或違法違規等情形。這些安排有助於公司在快速發展中把好用工入口關，降低招聘失配、合規爭議及誠信風險。

At the operational level, the Company has formed a standard process covering CV screening, telephone interviews, first-round interviews, final interviews, background checks and hiring approvals. Ordinary employees are generally required to complete a final interview with the head of the business department; manager-level personnel or employees with team-management responsibilities are, in principle, subject to higher-level review; and directors and above are further assessed by the head of Group Human Resources. The Company also sets clear baseline requirements for hiring, including adulthood, the absence of unresolved labour relations with another employer, sound professional conduct, and no use of false identity information or material records of dishonesty or misconduct. These arrangements help the Company control entry-point risks relating to talent mismatch, compliance disputes and integrity concerns.

在用工管理方面，公司對正式員工、外包支持人員及境外派遣人員採取差異化但有序的管理方式。正式員工於入職當日簽訂勞動合同並錄入考勤信息；外包人員主要集中於保潔、安保等支持性崗位，公司通過與外包機構簽署合同、核驗考勤與費用等方式進行管理；境外派遣人員則由用人部門確認考勤後，通過派遣機構完成薪酬發放。這種分類管理模式使公司在靈活配置人力資源的同時，仍能維持基本一致的合規要求與管理透明度。

For employment administration, the Company applies differentiated but orderly management to formal employees, outsourced support personnel and overseas dispatched personnel. Formal employees sign labour contracts on the first day of employment and complete attendance registration. Outsourced personnel are mainly engaged in support functions such as cleaning and security, and are managed through contractual arrangements with service providers, together with attendance and cost verification. Overseas dispatched personnel are managed through a model in which attendance is confirmed by the employing department and remuneration is processed through dispatching agencies. This classified management approach enables the Company to maintain baseline compliance and transparency while retaining operational flexibility.

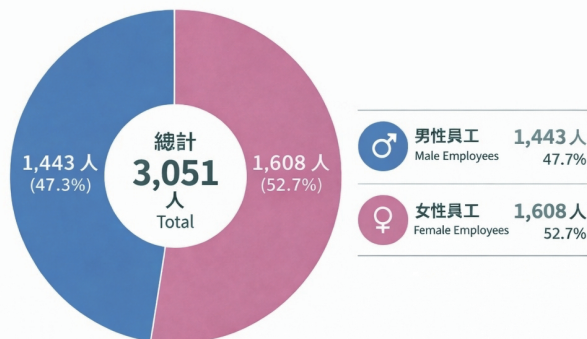
截至2025年末，公司員工總數為3051人，其中男性員工數量1,443人，女性員工數量1,608人，員工流失率為28.5%²，員工社保繳納覆蓋率100%。

As of the end of 2025, the total number of employees was 3051, which contains 1,443 male and 1,608 female employees. The employee turnover rate was 28.5 %², and the employee social security payment coverage rate was 100% .

員工性別分布

Employee Gender Distribution

員工總數：3051 人 Total Employees: 3,051



薪酬、福利與激勵機制

Compensation, Benefits and Incentive Mechanisms

公司薪酬管理制度以吸引、保留及激勵人才為核心目標，強調守法及現實、戰略一致性、公平性、市場競爭力導向、績效掛鉤與保密等管理原則。從制度邏輯看，公司薪酬體系並非單純以成本控制為導向，而是將薪酬作為承接戰略、配置價值與鞏固關鍵人才的重要管理工具。這一機制與公司多品類、多區域、多業務場景的組織發展要求相適應，有助於增強人才吸引力與組織穩定性。

The Company's compensation policy is designed around the core goals of attracting, retaining and motivating talent, and emphasises legality and practicality, strategic alignment, fairness, market competitiveness, performance linkage and confidentiality. From an institutional perspective, remuneration is not treated merely as a cost-control tool, but as an important management lever for carrying strategy, allocating value and strengthening the retention of key talent. This approach is aligned with the Company's development across multiple categories, regions and business scenarios and supports organizational stability and talent competitiveness.

公司薪酬結構由固定工資、浮動工資、長期激勵及福利構成。固定工資由基本工資與崗位工資組成，兼顧生活保障與崗位價值；浮動工資則包括加班工資、績效提成獎金、年終獎金、司齡工資、項目獎金及特殊津貼等，直接與個人表現、團隊績效及組織目標達成情況相連。對於重點項目、年度評優或特殊貢獻，公司亦可結合專項獎勵與特殊調薪機制強化激勵效果。這種薪酬結構既維持了基本保障，也兼顧了對價值創造與長期貢獻的差異化激勵。

²員工流失率 = (期間離職員工人數 / 期末在職員工總人數) * 100%。

Employee turnover rate = (Number of employees who left during the period / Total number of employees at the end of the period) * 100%.

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The compensation structure comprises fixed pay, variable pay, long-term incentives and benefits. Fixed pay consists of base salary and position salary, balancing livelihood security with job value. Variable pay includes overtime pay, performance commissions and bonuses, year-end bonuses, seniority pay, project bonuses and special allowances, and is directly linked to individual contribution, team performance and the achievement of organizational objectives. For major projects, annual recognition or exceptional contribution, the Company may also apply special awards and salary adjustments. This structure protects basic employee rights while also differentiating rewards for value creation and longer-term contribution.

除法定社會保險及住房公積金外，公司亦提供多元化補充福利，包括年度免費體檢、節日禮品、免費加班晚餐、團體意外險、人才安居房、愛心基金、興趣社團及部門活動經費等。這些安排一方面體現出公司對基本權益保障的重視，另一方面也強化了員工對組織的歸屬感與認同感。對於需要跨區域工作、長期加班支持或處於生活關鍵階段的員工而言，這些福利措施亦有助於提升其工作穩定性與生活支持感。

In addition to statutory social insurance and housing provident fund contributions, the Company provides diversified supplementary benefits, including annual free medical check-ups, festival gifts, free overtime meals, group accident insurance, talent housing, a care fund, interest clubs and departmental activity budgets. These arrangements reflect the Company's emphasis on both basic employee protection and the enhancement of employees' sense of belonging and identification with the organization. For employees working across regions, providing sustained overtime support or going through key life stages, such benefits also contribute to stronger employment stability and personal support.

培訓發展與人才梯隊建設

Training, Development and Talent Pipeline

公司將人才培養視為支撐戰略落地與提升組織韌性的關鍵抓手，已形成由制度規劃、平台承載、分類培養與動態評估共同構成的培訓發展體系。培訓管理制度明確提出，以培養創新精神與實踐能力為重點，堅持理論與實踐相結合、學用一致、講求實效，並要求人力資源部負責人才培養規劃、課程設計、講師管理、實施監督及效果評估，各部門則依據業務發展需要制定具體培養計畫。這使人才培養不再是零散活動，而是被納入組織管理節奏與年度工作安排的重要部分。

The Company regards talent cultivation as a critical lever for strategic execution and organizational resilience, and has established a training and development system composed of institutional planning, platform support, differentiated cultivation and dynamic evaluation. The training management policy explicitly focuses on developing innovation and practical capability, emphasises the integration of theory and practice as well as learning and application, and requires the Human Resources function to coordinate planning, curriculum design, trainer management, implementation oversight and effectiveness evaluation, while departments formulate specific development plans according to business needs. In this way, talent development is embedded into the rhythm of organizational management rather than remaining a series of isolated activities.

在實施層面，公司將培訓主要分為新員工培訓、在職員工專業技能培訓及管理技能培訓三大類。新員工培訓通常按月開展，涵蓋公司概況、制度規範、企業文化、崗位技能及考核，並配套導師跟進；在職專業技能培訓由各部門及HRBP按半月度或月度節奏推進，聚焦業務知識、產品規則、平台運營、質量與合規等主題；管理技能培訓則結合人才盤點結果、管理者能力提升需求及訓練營安排開展系統化培養。公司亦強調輪崗、跨崗鍛鍊、知識沉澱及動態考評，提升人才成長的深度與實效性。

In implementation, the Company mainly categorises training into three areas: new-hire training, professional skills training for employees in post, and management capability development. New-hire training is generally organized on a monthly basis and covers Company introduction, policy awareness, corporate culture, job skills and assessment, with mentoring support. Professional-skills training is promoted by departments and HRBPs on a semi-monthly or monthly basis and focuses on business knowledge, product rules, platform operations, quality and compliance. Management training is systematically designed in line with talent review results, leadership-upgrading needs and training-camp arrangements. The Company also emphasises job rotation, cross-post exposure, knowledge retention and dynamic assessment to enhance the depth and effectiveness of employee development.

公司依託「傲基大學」持續完善學習平台建設。報告期內，平台已形成領導力發展、專業類課程、專題分享會及通用類課程等多維度內容矩陣。從內容結構看，課程已從通用管理與職業素養延伸至家具產品合規、SKU建立與審核、危險貨物供應鏈安全、流程設計、AI工具應用等與公司實際經營高度關聯的主題，反映出公司已在培訓體系中融入較強的業務實操屬性。

The Company continues to improve its learning ecosystem through "Aukey University". During the Reporting Period, the platform had formed a multi-dimensional content matrix covering leadership development, professional courses, thematic sharing sessions and general courses. In terms of content, the curriculum has expanded from generic management and workplace literacy to highly business-relevant topics such as furniture product compliance, SKU creation and review, hazardous-goods supply-chain safety, process design and AI-tool application, demonstrating that the Company's learning system is increasingly integrated with real operating scenarios.

截至2025年末，員工總受訓時數為13,710.5小時，累計受訓人次為8,596人次。

As of the end of 2025, the total employee training hours amounted to 13,710.5 hours, with a cumulative total of 8,596 training attendances.

案例展示：傲基大學與分層分類培養

Case Study: Aukey University and Layered Talent Development

作為人才發展的重要載體，傲基大學不僅提供課程資源，更承擔知識沉澱、文化傳遞、管理者培養與跨部門能力共享等功能。公司通過領導力課程、專業知識課程、專題分享會及通用能力課程相互配合，逐步形成從新員工融入、專業能力提升到管理梯隊建設的完整學習鏈條。這類平台化、體系化的培養方式，有助於提升員工在快速變化業務環境下的學習效率與轉化效果。

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As a key carrier of talent development, Aukey University not only provides course resources, but also serves as a platform for knowledge retention, cultural transmission, manager development and cross-functional capability sharing. By combining leadership courses, professional-knowledge courses, thematic sharing sessions and general capability modules, the Company is gradually building a full learning chain from new-hire integration to professional-skills improvement and management-pipeline development. Such a platform-based and systematised approach supports learning efficiency and business application in a rapidly changing operating environment.



傲基大學 · AuGroup University

類別 Category	主要內容 Main Coverage
領導力發展 / Leadership Development	管理者培養、組織效率、領導力提升 / management development, organizational effectiveness, leadership capability
專業類課程 / Professional Courses	產品、採購、物流、品質、法務、客服、人力等專業知識 / product, procurement, logistics, quality, legal, customer service, HR and other specialist topics
專題分享會 / Thematic Sharing Sessions	專題經驗沉澱、內部分享、業務案例交流 / thematic knowledge sharing, experience retention and business-case exchange
通用類課程 / General Courses	職場素養、表達、時間管理、Excel等通用能力 / workplace literacy, communication, time management, Excel and other general capabilities

健康、安全與員工福祉

Health, Safety and Employee Well-being

公司持續將健康與安全管理由傳統職業傷害防控進一步延伸至疾病預防、健康知識普及、心理支持與日常福祉保障。公司已將年度健康檢查視為相對穩定的管理安排，報告期內，公司組織員工健康體檢，並提供集中班車或自行前往等安排，以提升員工參與便利性。

The Company continues to further extend health and safety management from traditional occupational injury prevention and control to disease prevention, health knowledge popularization, psychological support, and daily well-being protection. During the reporting period, the Company organized health check-ups for employees and provided centralized shuttle buses or self-guided arrangements to enhance the convenience of employee participation.

除常規體檢外，公司亦重視健康知識普及。2025年11月，公司圍繞「健康管理·科學防癌」主題組織健康講座，邀請專業醫療專家分享腫瘤發生機制、防癌理念及日常健康管理方法。這類安排使健康管理不再局限於體檢結果本身，而是向疾病預防、健康習慣與員工健康素養建設延伸，體現出更主動、更前置的健康管理思路。

In addition to routine check-ups, the Company also values health literacy and preventive awareness. In November 2025, it organized a health lecture themed “Health Management · Scientific Cancer Prevention”, inviting a medical specialist to share knowledge on tumour mechanisms, cancer-prevention concepts and everyday health management practices. Such arrangements extend health management beyond examination results towards prevention, healthy habits and employee health literacy, reflecting a more proactive and forward-looking approach.

在心理健康與工作狀態支持方面，公司將「心源島計劃」與「基層管理者訓練營」結合，為員工提供一對一私密對話支持，主題涵蓋工作困惑、職場成長、關係處理、團隊管理、個人成長及情緒壓力等。2025年，全年參與對話人數184人次，自計劃成立以來，總計參與對話337人次。對於處於高壓、跨部門協作或角色轉換階段的員工而言，這類支持不僅有助於提升心理韌性，也能幫助員工更好地理解團隊與組織運作，從而改善工作狀態與協同質量。

For mental well-being and work-state support, the Company combines the “Heart Source Island” programme with its “Grassroots Managers Training Camp” to provide confidential one-to-one dialogue support. Topics include work confusion, career growth, relationship handling, team management, personal growth and emotional stress. In 2025, 184 people participated in the dialogue throughout the year, and a total of 337 people participated in the dialogue since the establishment of the program. For employees under pressure, navigating cross-functional collaboration or going through role transitions, this form of support helps enhance psychological resilience, deepen understanding of team and organizational dynamics, and improve work-state stability and collaboration quality.

平等機會、員工溝通與勞工準則

Equal Opportunity, Employee Voice and Labour Standards

公司在現有制度與日常管理中持續倡導平等、尊重與開放溝通。《行為準則》將誠信、尊重、盡責與擔當作為核心價值導向，要求員工在內外部交往中尊重同事、合作夥伴及客戶，反對歧視、侮辱、排斥與不當言行。雖然公司目前尚未以單獨制度形式形成反歧視政策，但平等理念已嵌入招聘、用工、內部協作與員工申訴機制之中，並通過管理實踐不斷固化。

The Company continues to advocate equality, respect and open communication through its existing policies and day-to-day management practices. The Sunshine Code of Conduct (2025 Edition) identifies integrity, respect, diligence and accountability as core value orientations, requiring employees to respect colleagues, partners and customers in internal and external interactions and opposing discrimination, humiliation, exclusion and improper conduct. Although the Company has not yet issued a standalone anti-discrimination policy, the principle of equality has already been embedded in recruitment, employment, internal collaboration and employee grievance mechanisms through ongoing management practice.

在員工溝通方面，公司已形成由HRBP、一對一訪談、不定期員工調研、部門座談與內部平台共同構成的多層次溝通機制。報告期內，公司亦發布「BOSS面對面」溝通會公告，進一步拓展員工與管理層直接對話的場景。這種多元溝通安排有助於公司更早識別員工需求與管理痛點，提升問題回應效率，並促進組織透明度與互信。

In terms of employee communication, the Company has built a multi-layered mechanism composed of HRBPs, one-to-one interviews, ad hoc employee surveys, departmental forums and internal platforms. During the Reporting Period, it also released a “Boss Face-to-Face” communication notice, further expanding opportunities for direct dialogue between employees and management. Such diversified communication arrangements help the Company identify employee needs and management pain points at an earlier stage, improve response efficiency and strengthen organizational transparency and mutual trust.

在勞工準則方面，公司堅持依法用工，反對任何形式的童工與強制勞動。招聘制度要求錄用人員年滿18周歲，與其他單位不存在未解除的勞動關係；員工入職時需完成合同簽署、信息核驗及必要背景調查；公司對學歷鑒定、任職回避及申訴舉報亦作出明確要求。對於申訴與舉報，公司提供向部門負責人、人力資源部、內審部等反映問題的渠道，並承諾對相關信息嚴格保密。這些安排共同構成了公司在勞工合規與員工權益保護方面的基本制度基礎。

With respect to labour standards, the Company adheres to lawful employment and opposes all forms of child labour and forced labour. The recruitment policy requires hires to be at least 18 years old and free from unresolved labour relations with another employer. Employees are required to complete contract signing, information verification and, where applicable, background checks during onboarding. The Company also sets clear requirements on education verification, conflict-of-interest avoidance and complaint reporting. Employees may raise concerns through department heads, Human Resources, Internal Audit and other designated channels, and the Company undertakes to keep relevant information strictly confidential. Together, these arrangements form the institutional basis for labour compliance and employee-rights protection.

創新驅動與數智化發展

Innovation-driven Development and Digital Transformation

傲基股份將創新視為支持業務迭代、產品升級與長期競爭力構建的重要驅動因素，並在產品研發、標準化建設、知識產權保護、數智化轉型及信息安全管理等方面持續投入。面對多品牌、多平台、跨境經營及供應鏈協同的複雜場景，公司不僅關注產品本身的技術與設計能力，也逐步將研發管理、數字工具、流程標準與數據治理能力納入整體創新體系，形成從創意提出、樣品驗證、規則沉澱到量產導入與數據追蹤的閉環管理。

The Company regards innovation as an important driver supporting business iteration, product upgrading and long-term competitiveness, and continues to invest in product development, standardization, intellectual property protection, digital transformation and information security management. In response to the complexity of a multi-brand, multi-platform, cross-border operating model with coordinated supply chains, the Company not only focuses on technological and design capabilities of products themselves, but also gradually incorporates R&D management, digital tools, process standards and data-governance capabilities into its overall innovation system, forming a closed loop from idea generation and prototype validation to rule accumulation, mass-production introduction and data-based tracking.

報告期內，公司以研發製造體系優化、AIGC平台建設、信息安全制度完善及知識產權成果轉化為重點，進一步提升了創新資源向經營效率、產品力與風險防控能力的轉化水平。尤其在模塊化產品開發、標準化規則評審、AI輔助素材生產、數據使用與共享控制、以及專利激勵機制等方面，公司已形成較為清晰的制度安排與業務案例。

During the Reporting Period, the Company further improved the conversion of innovation resources into operating efficiency, product strength and risk-management capability by focusing on optimization of the R&D and manufacturing system, AIGC platform construction, information-security policy enhancement and transformation of intellectual property achievements. In particular, the Company has developed relatively clear institutional arrangements and business cases in modular product development, standard-rule review, AI-enabled content production, control over data use and sharing, and patent incentive mechanisms.

在產品研發方面，公司堅持以提升產品力與生產效率為導向，將「模塊化、標準化、輕量化、易安裝」作為重要研發理念。這一理念既回應了跨境電商業務對產品迭代效率、包裝運輸效率及終端安裝體驗的綜合要求，也體現出公司在家具家居產品開發中，逐步以可複用、可擴展和可量產的思路進行產品規劃。

In product development, the Company adheres to a philosophy centered on improving product capability and production efficiency, and treats modularization, standardization, lightweighting and easy installation as key R&D principles. This philosophy responds to the combined needs of cross-border e-commerce for iteration speed, packaging and transportation efficiency, and end-user installation experience, while also reflecting the Company's increasing emphasis on reusability, scalability and manufacturability in the development of furniture and home-living products.

公司已形成由創新組、標準化組、樣板組和技術BP組協同運作的研發體系。其中，創新組負責技術創新引領與新方案探索，樣板組負責對新工藝、新技術進行驗證，標準化組負責規則沉澱與知識庫建設，技術BP組則負責將標準、工藝與技術要求向前端業務與後端落地環節推廣。這一架構使公司研發工作不再只是單一部門的產品設計活動，而是逐步演變為涵蓋創新開發、工藝驗證、知識沉澱與組織推廣的系統工程。

The Company has established a coordinated R&D structure comprising an innovation group, a standardization group, a sample/prototype group and a technical business partner group. The innovation group leads technical exploration and new-solution development, the prototype group is responsible for verifying new processes and technologies, the standardization group is responsible for rule accumulation and knowledge-base construction, and the technical BP group promotes standards, processes and technical requirements to front-end business teams and downstream implementation functions. This structure means that R&D is no longer merely a product-design activity undertaken by a single department, but has gradually evolved into a system-engineering process covering innovation, process validation, knowledge retention and organizational diffusion.

2025年，公司進一步以制度化方式推動標準化能力建設。公司根據《標準化工作流程評審管理辦法》，公司建立了「試點先行—分級驗證—統一推廣」的標準化評審機制，要求新增或修訂規則先在相應品牌進行試點，完成試行與實物打樣驗證後，再由事業部、品牌部、供應商管理部及品質管理部等多方參與評審，確定是否推廣為適用於多事業部的通用規則。該機制使技術規則、結構標準、五金標準、工藝規範等不再停留於部門經驗，而能通過制度評審、試點試行與跨部門聯合驗證實現更高水平的複用。

In 2025, the Company further promoted standardization capability through formalized mechanisms. According to the Measures for Reviewing Standardised Workflows, the Company established a standard review mechanism of pilot first, graded verification and unified promotion, under which newly created or revised rules are first piloted in the relevant brand and, after trial implementation and physical prototype validation, are jointly reviewed by business units, the Brand Department, Supplier Management and Quality Management to determine whether they can be promoted as general rules applicable across multiple business units. This mechanism enables technical rules, structural standards, hardware standards and process specifications to move beyond individual departmental experience and achieve a higher level of reuse through institutional review, pilot validation and cross-functional assessment.

案例展示 / Case Study

標準化規則從單點試行走向多事業部共用

2025年，公司選定品牌作為新規則試點試行載體，對標準結構、模塊、五金及工藝規範先行驗證，待試點通過且適配事業部數量達到一定條件後，再組織多部門聯合評審並推廣為通用規則。該做法有助於降低規則推廣風險，亦有利於在不同品類和不同部門間形成更高一致性的開發與生產標準。

In 2025, the Company selected brands as pilot carrier for new rules, validating standard structures, modules, hardware and process specifications before broader rollout. After the pilot passed and proved adaptable to a sufficient number of business units, the rules were jointly reviewed and then promoted as general rules. This approach helps reduce rollout risks and supports greater consistency in development and manufacturing standards across different categories and departments.

研發投入與技術人才

R&D Investment and Technical Talent

報告期內，公司研發投入金額為人民幣182,127,000元，研發投入佔主營業務收入比例為1.33%。該等投入主要服務於產品創新、打樣驗證、標準化建設、及技術工具優化等工作。對跨境經營企業而言，持續研發投入不僅有助於支撐產品更新與工藝優化，亦有助於在成本、品質、設計體驗與供應鏈效率之間取得更穩定的平衡。

During the Reporting Period, the Company's R&D investment amounted to RMB 182,127,000, representing 1.33% of its principal operating revenue. Such investment mainly supported product innovation, prototyping and validation, standardization development and optimization of technical tools. For a cross-border operating enterprise, sustained R&D investment not only supports product upgrading and process improvement, but also helps achieve a more stable balance among cost, quality, design experience and supply-chain efficiency.

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除正式研發團隊外，公司亦透過制度、培訓及跨部門協作機制擴大技術能力的組織滲透範圍。培訓管理制度將中高級運營及研發人才列為重點培養對象，強調以理論與實踐相結合、輪崗鍛鍊、交流進修、知識庫建設及動態考評等方式提升管理、運營與研發人員能力，這使技術與創新不僅體現在“多少人做研發”，更體現在公司是否具備持續輸出技術方法論與組織化複用能力。

Beyond the formal R&D team, the Company also expands the organizational penetration of technical capability through policies, training and cross-functional coordination mechanisms. The training management policy identifies middle- and senior-level operational and R&D talent as key development targets, and emphasises the combination of theory and practice, job rotation, exchange learning, knowledge-base construction and dynamic evaluation. This means that innovation is reflected not only in how many people are engaged in R&D, but also in whether the Company can continuously produce technical methodologies and achieve organizational reuse of know-how.

AIGC與業務數智化轉型

AIGC and Digital Transformation of Business Operations

2025年，公司以AIGC平台建設作為數智化轉型的重要抓手，圍繞技術底座建設、模式創新、體系化推廣、資產沉澱及業務價值落地五個方向持續推進。公司已著手搭建適配跨境電商業務特徵的「多模型融合引擎+自我規劃Agent」體系，打通創意設計與圖像優化全流程閉環，研發「自由畫布Agent」等創新功能，全面提升素材生產效率與視覺輸出質量。

In 2025, the Company used AIGC platform development as an important lever for digital transformation, continuously advancing five workstreams: technical foundation building, model innovation, systematic promotion, asset accumulation and business-value delivery. The Company has commenced the development of a “multi-model fusion engine + self-planning agent” system tailored to the characteristics of its cross-border e-commerce business, connecting the entire closed-loop workflow from creative design to image optimization. It has also developed innovative features such as the “Free Canvas Agent”, comprehensively enhancing content production efficiency and the quality of visual outputs.

在推廣機制上，公司並未將AIGC視為單純的技術試驗，而是以跨部門協同方式推動其進入真實業務場景。公司在報告期內組織了15場線下產品發布會與实操培訓會，並安排「AI教練」深入業務一線，與業務專家共同探索場景化使用方法。同時，公司持續培育各部門「AI種子用戶」，通過駐場陪練、一對一帶教與方法共創，提升核心用戶對工具的自主應用能力，降低一線業務對純技術支持的長期依賴。

In terms of promotion, the Company has not treated AIGC merely as a technology experiment, but has pushed it into real business scenarios through cross-functional collaboration. The Company organized 15 offline product launches and hands-on training sessions during the Reporting Period, and assigned AI coaches to frontline teams to explore scenario-based applications together with business experts. At the same time, it continued to cultivate AI seed users in different departments and improved the ability of core users to independently apply AI tools through on-site coaching, one-to-one guidance and co-creation of methods, thereby reducing the long-term dependence of frontline teams on purely technical support.

在資產沉澱與平台化方面，公司聯合各業務部門梳理素材需求，搭建集團專屬AIGC共享資產矩陣，沉澱套圖模板、參考圖、基礎素材、提示詞模板及微調模型等資產，推動員工知識與實操經驗的平台化、標準化留存與複用。這一做法使AIGC不再局限於個別使用者的技巧，而是逐漸轉化為可在組織內重複調用的知識資產。

With regard to asset accumulation and platformization, the Company worked with business units to sort out material-production needs and built a dedicated AIGC shared-asset matrix, covering layout templates, reference images, basic materials, prompt templates and fine-tuned models. This promotes the platform-based and standardised retention and reuse of employee knowledge and practical experience, enabling AIGC to evolve from personal skill into an organizational knowledge asset that can be repeatedly invoked.

公司數字化建設已逐步延展至研產供銷全鏈路。在研發管理方面，公司搭建了研發管理系統，為敏捷研發體系提供數據基礎，並對境外產品導入流程、角色責任、各節點進度、文件與審批情況進行系統追蹤；在產銷一體化場景中，公司針對核心供應商實現需求單自動審核、訂單自動生成、自動審核及供應商協同推送等功能，使正常情況下至少需要1天的採購下單流程縮短至1分鐘，顯著提升了供應協同與流程效率。

The Company's digital development is gradually extending across the full R&D-production-supply-sales chain. In R&D management, the Company has built an R&D management system to provide a data foundation for agile development and to track overseas product-introduction flows, role responsibilities, node progress, related documents and approvals. In an integrated production-and-sales scenario, the Company has enabled automated approval of demand forms, automatic order generation, automatic order review and collaborative supplier push for core suppliers, shortening a procurement ordering process that would normally take at least one day to just one minute, thus significantly improving supply coordination and process efficiency.

知識產權保護與創新激勵

Intellectual Property Protection and Innovation Incentives

公司持續將知識產權視為創新成果保護、品牌資產沉澱與技術競爭力維護的重要組成部分。截至2025年末，公司累計專利申請1,641項，其中發明專利82項、實用新型專利209項、外觀設計專利1,350項；累計獲得專利1,340項，其中發明專利38項、實用新型專利137項、外觀設計專利1,165項。於報告期內，公司新申請專利205項，其中發明專利15項、實用新型專利75項、外觀設計專利115項。

The Company continues to regard intellectual property as an important component of protecting innovation achievements, accumulating brand assets and maintaining technological competitiveness. As of the end of 2025, the Company had filed a cumulative total of 1,641 patent applications, including 82 invention patents, 209 utility-model patents and 1,350 design patents; it had obtained a cumulative total of 1,340 patents, including 38 invention patents, 137 utility-model patents and 1,165 design patents. During the Reporting Period, the Company newly applied 205 patents, including 15 invention patents, 75 utility-model patents and 115 design patents.

項目 Item	累計申請 Cumulative applications	累計獲得 Cumulative grants	報告期新申請 New applications in 2025
發明專利 Invention patents	82	38	15
實用新型專利 Utility-model patents	209	137	75
外觀設計專利 Design patents	1,350	1,165	115

公司知識產權組合呈現出以外觀設計和商標布局為重要基礎、發明與實用新型專利為技術支撐的特徵。這與公司多品類、多品牌、設計與供應鏈並重的經營模式相匹配，也使知識產權管理不僅服務於法律保護，更服務於產品力、品牌力和市場區隔能力的提升。

The Company's intellectual-property portfolio is characterised by design patents and trademark deployment as an important foundation, supported by invention and utility-model patents as technical carriers. This matches the Company's multi-category, multi-brand business model that balances design and supply-chain capability, and means that IP management serves not only legal protection, but also the enhancement of product strength, brand value and market differentiation.

在激勵機制方面，公司內部施行的《職務發明創造獎勵報酬辦法》對職務發明創造的定義、申報流程、獎勵標準、發放時間與離職情形下的權益安排作出明確規定。其中，針對發明專利及實用新型專利，按照申請提交及授權取得等節點設置分階段獎勵，進一步強化對創新成果的正向激勵。該機制將專利成果與員工激勵直接連接，有助於提高技術成果申報與轉化的積極性。

At the level of incentives, the "Measures for Reward and Remuneration for Employee Invention Creation" implemented by the company internally clearly stipulates the definition, application process, reward standards, issuance time, and rights and interests arrangements in the case of employee invention creation. Among them, for invention patents and utility model patents, phased rewards will be set up according to nodes such as application submission and authorization to further strengthen positive incentives for innovation achievements. This mechanism directly connects patent achievements with employee incentives, helping to increase the enthusiasm for declaring and transforming technological achievements.

除激勵外，公司亦通過文件保密與權限管理保護技術成果。公司將研發資料分為絕密、機密、秘密與普通四個等級，對工程圖、電子樣板、包裝規格書、BOM等高敏感文件採取分級權限、下載申請與審批控制，不同部門與角色依照職責獲得差異化訪問權限。這一做法有助於在跨部門協同、生產導入與供應鏈合作中降低核心技術資料外泄風險。

In addition to incentives, the Company protects technical outcomes through confidentiality classification and access-right control. R&D documents are divided into four levels—top secret, confidential, secret and ordinary—and highly sensitive files such as engineering drawings, electronic patterns, packaging specifications and BOMs are subject to graded permissions as well as download-application and approval controls. Different departments and roles are granted differentiated access according to their responsibilities. This helps reduce the risk of technology leakage in cross-functional collaboration, production introduction and supply-chain cooperation.

信息安全、數據安全與隱私保護

Information Security, Data Security and Privacy Protection

公司高度重視信息安全、數據安全與個人信息保護，已建立《數據安全管理規範》《個人信息安全管理規範》《外部合作伙伴信息安全管理規範》等制度，並確立「積極防禦、綜合防範」的信息安全方針。從治理安排看，公司以信息安全工作領導機制、信息安全管理單位及相關責任部門共同推動制度落地，逐步形成涵蓋管理、技術與培訓三個維度的安全治理框架。

The Company attaches great importance to information security, data security and personal information protection, and has established policies such as the Data Security Management Specification, the Personal Information Security Management Specification and the External Partner Information Security Management Specification, together with an information-security policy of active defence and comprehensive prevention. From a governance perspective, the Company relies on an information-security leadership mechanism, an information-security management unit and relevant responsible departments to promote implementation, gradually forming a security-governance framework covering management, technology and training.

在數據使用與共享管理上，公司要求對敏感數據制定脫敏需求與規則，在數據使用過程中採取適當控制措施，防止有價值信息與個人隱私泄露；對於數據共享，需由信息獲取單位提出共享申請，說明共享範圍、共享理由與使用期限，經評審後方可共享。若需向第三方提供或發布共享數據，則須另行提出書面申請並經批准後實施。對於合作方，公司亦通過《外部合作伙伴信息安全管理規範》對賬戶管理、系統對接、外部終端接入及責任分工提出要求，以降低外包與合作場景中的信息安全風險。

With respect to data use and sharing, the Company requires desensitization rules to be defined for sensitive data and appropriate controls to be applied during data use to prevent leakage of valuable information and personal privacy. For data sharing, the receiving unit must submit an application specifying the scope, reason and period of use, and sharing may proceed only after review. Where shared data needs to be provided or published to third parties, an additional written application and approval are required. For external partners, the External Partner Information Security Management Specification also sets requirements on account management, system interfaces, external terminal access and division of responsibilities so as to reduce information-security risks in outsourcing and cooperation scenarios.

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在個人信息保護方面，公司要求處理活動遵循目的明確、選擇同意、最少夠用、公開透明、確保安全及主體參與等原則，並對個人敏感信息的訪問、修改與共享採取更嚴格控制。同時，公司已部署多項技術措施，包括終端惡意代碼查殺、終端統一管理與行為審計、防火牆、VLAN分區、流量態勢感知及網絡准入控制等，以提升終端防護、網絡邊界識別、異常流量監測與未授權接入防控能力。

For personal information protection, the Company requires processing activities to follow the principles of clear purpose, informed choice and consent, data minimization, openness and transparency, ensuring security and data-subject participation, and applies stricter controls to the access, modification and sharing of sensitive personal information. At the same time, the Company has deployed multiple technical measures, including endpoint malware protection, endpoint unified management and behaviour auditing, firewalls, VLAN segregation, traffic-situation awareness and network access control, so as to improve endpoint protection, network-boundary identification, abnormal-traffic monitoring and prevention of unauthorised access.

在員工安全意識建設方面，公司通過全員郵件、傲基大學及專項演練等方式持續開展宣導。報告期內，公司開展了個人綜合所得年度匯算申報釣魚演練，並結合演練結果提出後續加強建議；同時，公司針對員工個人信息安全共開展2次培訓，覆蓋人數超過2,500人，培訓覆蓋率達100%。從績效指標看，報告期內數據安全事件涉及金額為0，信息安全漏洞總數為0，在客戶隱私方面發生違法違規事件總數為0，顯示公司在制度、技術與培訓三方面的持續投入已轉化為相對穩定的安全表現。

In building employee security awareness, the Company continuously carries out communication through all-staff emails, Aukey University and dedicated drills. During the Reporting Period, it conducted a phishing drill themed around annual personal tax settlement filing and formulated follow-up suggestions based on the results. At the same time, the Company carried out two rounds of employee personal-information security training, covering more than 2,500 participants, with a coverage rate of 100%. From the performance indicators, the monetary amount involved in data-security incidents was zero, the total number of information-security vulnerabilities was zero, and the total number of unlawful or non-compliant incidents relating to customer privacy was zero, indicating that the Company's sustained investment in policy, technology and training has translated into relatively stable security performance.

指標 Indicator	2025年結果 2025 Result	單位 Unit
數據安全事件涉及金額 Amount involved in data-security incidents	0	元 RMB
信息安全漏洞總數 Total number of information-security vulnerabilities	0	個 No.
客戶隱私違法違規事件總數 Total unlawful/non-compliant incidents relating to customer privacy	0	件 Cases

指標 Indicator	2025年結果 2025 Result	單位 Unit
員工個人信息安全培訓次數 Number of employee personal-information security training sessions	2	次 Times
員工個人信息安全培訓覆蓋人數 Number of employees covered by personal-information security training	2500+	人 Persons
員工個人信息安全培訓覆蓋率 Training coverage rate for employee personal-information security	100%	%

行業協同、榮譽資質與社會價值外溢

Industry Collaboration, Recognition and Social Value Spillover

除內部創新與技術建設外，公司亦持續通過加入行業組織、獲取專業資質及推動研發標準化等方式，擴大其在產業鏈中的協同影響力。公司已加入廣東省網商協會、深圳市龍崗區工業設計協會、深圳市龍崗區信用促進會、深圳市龍崗區跨境電商行業協會、龍崗區海歸協會、龍崗區高新技術產業協會及深圳市服務貿易協會等多個行業組織，持續拓展與跨境電商、工業設計、信用建設及服務貿易相關的合作網絡。

In addition to internal innovation and technology building, the Company also continues to expand its collaborative influence within the industrial chain by joining industry organizations, obtaining professional recognitions and promoting standardization in R&D. The Company has joined a number of industry organizations, including the Guangdong E-commerce Association, the Longgang District Industrial Design Association of Shenzhen, the Longgang Credit Promotion Association, the Longgang Cross-border E-commerce Association, the Longgang Overseas Returnees Association, the Longgang High-tech Industry Association and the Shenzhen Service Trade Association, thereby continuing to expand its cooperation network related to cross-border e-commerce, industrial design, credit promotion and service trade.

從近年榮譽與資質看，公司已先後獲得技術先進型服務業企業、深圳市工業設計中心、廣東省工程技術研究中心、數字商務企業、廣東省工業設計中心、國家級工業設計中心、第八屆國際信譽品牌、中國海關跨境電商統計調查重點樣本企業、廣東省跨境電商企業（龍頭型）及廣東省公共海外倉等榮譽或資質。這些認可從不同維度印證了公司在研發設計、服務能力、跨境業務、海外基礎設施與綜合實力方面的積累，亦提升了公司在創新與產業合作議題上的社會可見度。

In terms of recent honours and qualifications, the Company has successively been recognized as a Technology-Advanced Service Enterprise, Shenzhen Industrial Design Center, Guangdong Engineering Technology Research Center, Digital Business Enterprise, Guangdong Industrial Design Center, National Industrial Design Center, the 8th International Credibility Brand, a key sample enterprise for China Customs cross-border e-commerce statistical surveys, a leading Guangdong cross-border e-commerce enterprise, a Guangdong public overseas warehouse operator. These recognitions validate, from different dimensions, the Company's accumulated capabilities in R&D and design, service delivery, cross-border operations, overseas infrastructure and overall strength, while also enhancing its social visibility in innovation and industrial collaboration.

榮譽/資質 Honour / Qualification	時間 Year	頒發/認定單位 Recognizing body
技術先進型服務業企業 Technology-Advanced Service Enterprise	2025	科創委、財政委、稅務局 Science & Technology Commission, Finance Commission and Tax Bureau
國家級工業設計中心 National Industrial Design Center	2021.11	工業和信息化部 MIIT
廣東省工程技術研究中心 Guangdong Engineering Technology Research Center	2020	廣東省科技廳 Department of Science and Technology of Guangdong Province
廣東省跨境電商企業（龍頭型） Leading Guangdong Cross-border E-commerce Enterprise	2024.6.17	廣東省商務廳 Department of Commerce of Guangdong Province
2024中國服務業企業500強 2024 China Top 500 Service Enterprises	2024.9.2	中國企業家聯合會/中國企業家協會 China Enterprise Confederation / China Enterprise Directors Association

負責任供應鏈

Responsible Supply Chain, Product Quality and Customer Responsibility

傲基股份深知，在跨境業務模式下，供應鏈穩定性、產品品質可靠性與消費者信任，直接影響企業的市場表現、品牌聲譽與長期競爭力。公司將供應鏈治理、產品品質、安全與合規管理、客戶體驗提升及負責任營銷視為同一條價值鏈上的關鍵環節，通過前端預防、中端管控與後端閉環改進相結合的方式，持續提升從供應商到產品、從交付到用戶反饋的整體管理水平。

AUGroup recognizes that, under a cross-border business model, supply chain stability, product reliability and consumer trust directly affect market performance, brand reputation and long-term competitiveness. The Company therefore treats supply chain governance, product quality, safety and compliance, customer experience enhancement and responsible marketing as interconnected links in one value chain, and continuously improves overall management from suppliers to products and from delivery to user feedback through a combination of front-end prevention, in-process control and back-end closed-loop improvement.

相較於將供應鏈、品質與客戶服務割裂管理的做法，公司更強調跨部門協同：供應鏈管理中心負責源頭引入、績效及保障機制，品質管理部負責質量體系、測試驗證與風險預警，品牌及客服相關團隊則承接消費者反饋與市場信任建設。這種管理架構使公司能夠將供應商管理、產品責任和客戶溝通有效串聯，形成更系統的責任運營模式。

Rather than treating supply chain, quality management and customer service as isolated functions, the Company emphasises cross-functional collaboration. The Supply Chain Management Center is responsible for supplier introduction, performance assessment and supply assurance, the Quality Management Department oversees quality systems, testing and risk warning, while brand and customer service teams follow through on consumer feedback and market trust building. Such an arrangement helps connect supplier management, product responsibility and customer communication into a more systematic model of responsible operations.

供應鏈治理與韌性保障

Supply Chain Governance and Resilience

2025年，公司供應鏈管理主線聚焦「降本增效」與「供應鏈安全」兩個方向。在管理邏輯上，公司並未將採購成本作為唯一考量，而是將成本、交付、品質與風險控制納入一體化平衡，力求在保障供應穩定和產品品質的前提下實現運營效率提升。報告期內採購降本目標為2%，實際達成約3%；交付指標滿足率目標為90%，實際完成約95%，反映出公司在供應效率與履約能力方面具備較穩定的執行力。

In 2025, the Company's supply chain management focused on two main directions: cost reduction and efficiency enhancement, and supply chain security. In practice, procurement cost is not treated as the sole criterion. Instead, cost, delivery, quality and risk control are managed in an integrated manner, so as to improve operating efficiency while ensuring stable supply and product quality. The target for reducing procurement cost was 2%, and the actual achievement was around 3%; the target delivery fulfilment rate was 90%, and the actual result reached approximately 95%, reflecting relatively stable execution in supply efficiency and fulfilment capability.

在治理分工方面，供應商開發由事業部牽頭，但供應鏈管理中心與品質管理部在供應商引入、審查與評估中共同發揮核心作用。新供應商需在系統中提交自評信息、企業資質及相關資料，由供應鏈管理中心與品質管理部同步審核；任一審核環節未通過，該供應商即不得進入後續合作流程。公司同時會根據品類特性與風險情況，採取書面評審或現場評審方式，以提高源頭准入質量。

In terms of governance division, supplier development is led by business units, while the supply chain management center and quality management departments jointly play a central role in supplier onboarding, review and evaluation. New suppliers are required to submit self-assessment information, qualifications and supporting documents through the system, which are then reviewed simultaneously by the Supply Chain Management Center and the Quality Management Department. If any review step fails, the supplier may not enter the subsequent cooperation process. Depending on category characteristics and risk level, the Company may also adopt document review or on-site review to strengthen the quality of front-end supplier admission.

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在供應保障方面，公司已逐步建立與需求預測聯動的前置協同機制。旺季期間，公司會根據預測訂單提前與供應商溝通，推動供應商在原材料端前置備料，而非單純增加成品庫存，以降低庫存壓力並提升供應響應速度。同時，公司通過同品類多供應商佈局、集中下單、動銷數據共享及替代來源補貨方案等方式，降低單一來源依賴與供應中斷風險。這些舉措使供應鏈韌性不僅停留在“有備用供應商”，而是體現在需求協同、材料準備與履約恢復能力等多個維度。

To ensure supply security, the Company has gradually established a forward-looking coordination mechanism linked with demand forecasting. During peak seasons, suppliers are engaged in advance based on forecast orders, and suppliers are encouraged to prepare raw materials in advance instead of simply increasing finished-goods inventory, thereby reducing inventory pressure and improving responsiveness. At the same time, the Company reduces concentration and interruption risks through multiple suppliers within the same category, consolidated ordering, sell-through data sharing and alternative sourcing plans. These measures mean that supply chain resilience is reflected not only in backup suppliers, but also in demand coordination, material preparedness and fulfilment recovery capability.

管理重點 Governance Focus	主要機制 Key Mechanisms	2025年表現 2025 Performance
成本與效率 Cost and efficiency	目標分解、集中下單、需求預測協同 Target decomposition, order consolidation, demand forecasting coordination	採購降本約3% Approx. 3% reduction in procurement cost
交付保障 Fulfilment assurance	多供應商佈局、前置備料、替代來源補貨 Multi-supplier layout, pre-material preparation, alternative replenishment	交付指標滿足率約95% Approx. 95% delivery fulfilment rate
准入與審核 Admission and review	供應鏈管理中心與品質管理部雙重審核、書面/現場評審 Dual audit by the supply chain management center and quality management department, written/on-site review	持續運行 In continuous operation

供應商規模、分布與准入要求

Supplier Scale, Distribution and Admission Requirements

截至報告期末，公司總合作供應商數量為1149家，其中中國大陸供應商1062家、港澳台供應商11家、海外供應商76家；2025年審核通過的新供應商共520家，其中產生訂單往來的供應商為326家。從區域分布看，供應商主要集中於華南與華東製造業集群，其中廣東省、浙江省、福建省、江蘇省及山東省為國內供應商聚集度較高的省份；海外供應商則主要分布於越南、馬來西亞、柬埔寨、泰國及印度尼西亞等地。這一分布特徵與公司家具家居及相關品類的供應資源布局具有較高一致性，也為公司降低單一產地風險、拓展境外供應布局提供了基礎。

As of the end of the reporting period, the Company had a total of 1149 cooperating suppliers, including 1062 suppliers in Mainland China, 11 in Hong Kong, Macau and Taiwan, and 76 overseas suppliers. In 2025, 520 newly reviewed suppliers were approved, of which 326 entered into actual order transactions. In terms of geographic distribution, suppliers are mainly concentrated in manufacturing clusters in South China and East China, with Guangdong, Zhejiang, Fujian, Jiangsu and Shandong being the provinces with the highest supplier concentration domestically. Overseas suppliers are mainly located in Vietnam, Malaysia, Cambodia, Thailand and Indonesia. This distribution is highly consistent with the supply layout of the Company's furniture and home-related categories and also provides a basis for reducing single-origin risk and expanding overseas sourcing.

在准入管理方面，公司對供應商的要求不止於價格與供應能力，而是透過採購框架協議、陽光廉潔合作協議及採購訂單等文件建立基本合作規範。供應商在合作時需簽署採購框架協議、陽光廉潔合作協議及採購訂單，簽署率為100%。在准入評估過程中，公司會根據業務情況安排書面評審或現場評審，並在試用期內重點驗證供應商的樣品開發能力、報價合理性、交付穩定性與質量表現，以確保供應商具備長期合作的基本條件。

In supplier admission management, the company's requirements for suppliers are not limited to price and supply capacity, but also to establish basic cooperation norms through documents such as procurement framework agreements, Sunshine Integrity Cooperation Agreements, and purchase orders. Suppliers are required to sign procurement framework agreements, sunshine integrity cooperation agreements, and purchase orders when cooperating, with a signing rate of 100%. During the access evaluation process, the company will arrange written reviews or on-site reviews based on business conditions, and focus on verifying the supplier's sample development capabilities, quotation reasonableness, delivery stability, and quality performance during the probation period to ensure that the supplier has the basic conditions for long-term cooperation.

績效評估、供應韌性與持續優化

Performance Evaluation, Supply Resilience and Continuous Improvement

公司已建立供應商月度績效評價機制，圍繞交付與品質表現構建加權評分模型，對供應商進行星級評級與動態更新。績效指標主要包括交期達成率、退款率、平均交貨時長及驗貨通過率等。對於連續低評級供應商，公司將按問題性質與嚴重程度採取溝通改進、減少訂單、替代供應或淘汰退出等措施；對於表現較好的供應商，則透過持續合作與穩定訂單關係鞏固供應保障。這種動態評價機制使供應商管理不再停留於准入審核，而是延伸到合作全周期。

The Company has established a monthly supplier performance evaluation mechanism, using a weighted scoring model centered on delivery and quality performance to assign star ratings and update supplier status on a dynamic basis. Key indicators include on-time delivery rate, refund rate, average lead time and inspection pass rate. For suppliers that remain at a low rating, the Company may adopt measures such as communication and improvement follow-up, order reduction, alternative sourcing or elimination, depending on the nature and severity of the problem. Suppliers with good performance are supported through continuing cooperation and stable order relationships. This dynamic evaluation mechanism ensures that supplier management extends beyond admission review to the full cooperation lifecycle.

在供應韌性管理方面，公司將需求預測、產能協調與備貨策略相結合，以平衡缺貨風險與庫存周轉。旺季期間，公司會基於需求預測提前與供應商溝通，推動供應商從原材料端進行前置備料，而非單純增加成品庫存，以降低資金壓力並提高供應彈性；同時，透過向供應商共享全鏈條動銷數據，協助其識別需要加急生產的產品，提升補貨與交付響應能力。當發生供應鏈中斷或重大風險事件時，公司會啟動取消原訂單、轉移至同類供應商或同品類替代供應商的方案，以確保市場供應與履約連續性。

In supply resilience management, the Company combines demand forecasting, capacity coordination and stocking strategy to balance out-of-stock risk and inventory turnover. During peak seasons, the Company communicates with suppliers in advance based on demand forecasts and encourages suppliers to prepare raw materials upstream rather than simply increase finished goods inventory, thereby lowering capital pressure and improving supply flexibility. At the same time, it shares full-chain sell-through data with suppliers to help them identify products requiring priority production, thus improving replenishment and delivery responsiveness. When supply chain disruption or major risk events occur, the Company may cancel the original order and shift procurement to similar or alternative suppliers in the same category to maintain market supply and fulfilment continuity.

產品品質與安全管理

Product Quality and Safety Management

以客戶導向與數據驅動為核心的
品質理念

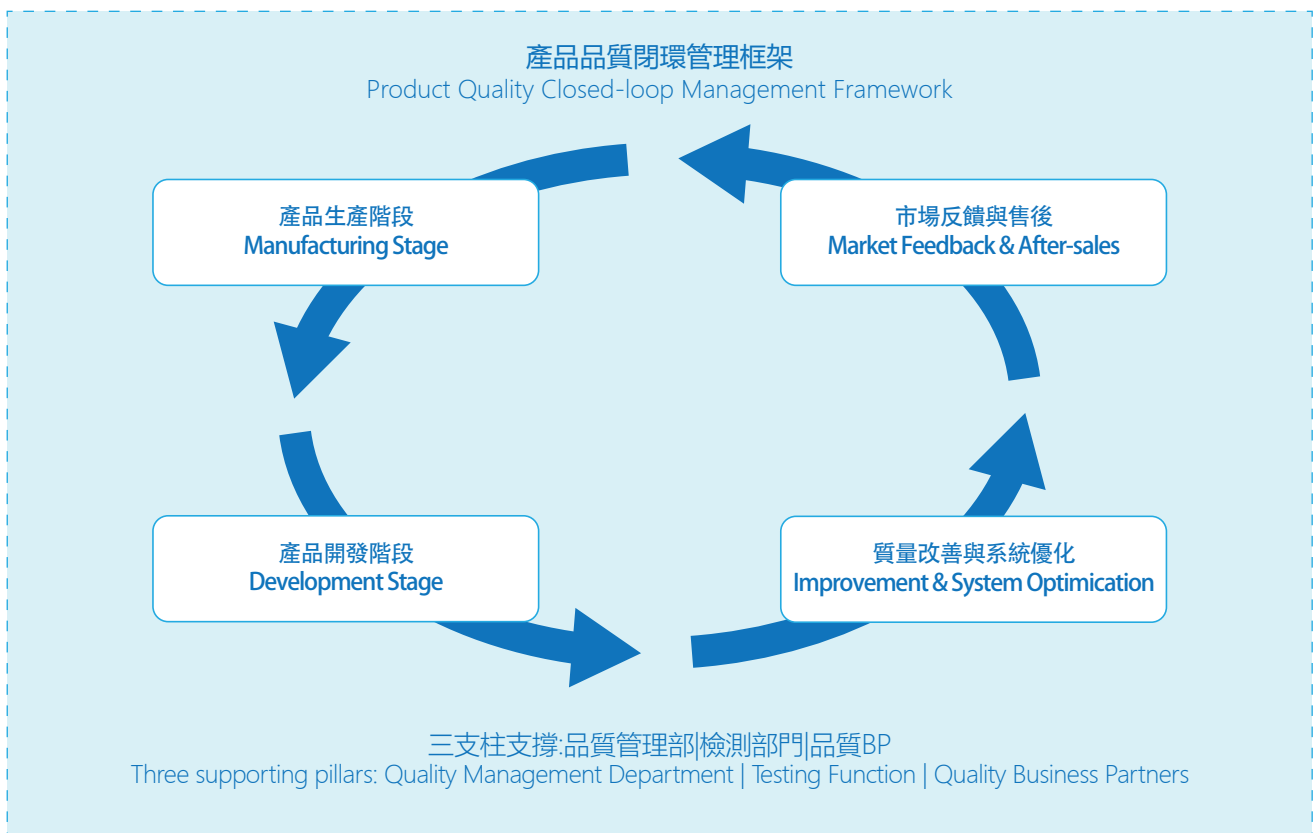
Quality Philosophy Centered on Customer
Orientation and Data-driven Management

公司將產品品質視作企業經營底線與品牌信任基礎，並明確提出以「客戶導向、數據驅動、預防為主、持續改進」為品質理念，目標在於建立完善的全生命周期品質管理體系，打造品質「護城河」，持續為客戶提供滿意或超越期望的產品和服務。品質目標包括公司產品質量事故為零、產品退款率低於行業水平，以及建立符合公司實際情況的品質管理體系與品質信息系統。

The Company regards product quality as a fundamental operating baseline and the foundation of brand trust. The Company explicitly defines its quality philosophy as "customer orientation, data-driven management, prevention first and continuous improvement", aiming to establish a comprehensive full-lifecycle quality management system, build a quality "moat", and continue to provide products and services that satisfy or exceed customer expectations. Quality objectives include zero product quality incidents, maintaining product refund rates below industry level, and building a quality management system and quality information system suited to the Company's actual operations.

在組織架構上，公司已建立「三支柱」質量管理架構：品質管理部負責制度、體系與品質信息系統；檢測部門作為共享能力中心，提供國內外實驗室、檢驗與測試能力，以及歐美本地售後技術支持；品質BP則嵌入業務和項目管理中，承擔面向產品與項目的全流程質量協同與落地。三支柱之間的協同，使公司得以將品質管理從單一部門職能，延伸為貫穿設計、採購、製造、交付與售後的整體管控能力。

At the organizational level, the Company has established a “three-pillar” quality management structure. The Quality Management Department is responsible for policies, systems and the quality information system; the testing function serves as a shared capability center, providing domestic and overseas laboratory, inspection and testing capabilities as well as local technical after-sales support in Europe and the United States; and quality business partners are embedded in business and project management to coordinate quality implementation across the full product lifecycle. The coordination among these three pillars enables the Company to extend quality management from a single-department function into an integrated capability spanning design, procurement, manufacturing, delivery and after-sales.



覆蓋設計、試產、量產與市場 反饋的全生命周期控制

Full Lifecycle Control Covering Design, Pilot Run, Mass Production and Market Feedback

公司品質管理流程貫穿產品全生命周期，核心分為產品開發階段、產品生產階段及平台反饋驅動的持續改進階段。於產品設計階段，品質團隊會對市場同類產品與在售產品的質量數據進行分析，識別質量痛點與設計風險，並在後續設計中優化或規避相關問題；在項目啟動階段，品質管理部會協助完成供應商選定、測試項目與標準制定，並就質量風險與市場退貨率要求進行前置溝通。

The Company's quality management process runs through the full product lifecycle and is centered on three stages: product development, product manufacturing, and continuous improvement driven by platform feedback. At the product design stage, the quality team analyses quality data from comparable market products and existing products in sale to identify pain points and design risks, and then optimizes or avoids such risks in subsequent design. During project initiation, the quality function supports supplier selection, formulation of testing items and standards, and early communication on quality risks and market return-rate requirements.

在新產品開發及量產放行過程中，公司設置了較為清晰的質量門禁。若裸機封樣未通過，系統將標記為不合規並觸發「不下單、不進入後續流程」的控制；裸機封樣通過後方可進入包裝與說明書設計；包裝與說明書完成後，仍需經過進一步測試及大貨樣放行，通過後方可進入正式生產。生產過程中，每一訂單均需執行驗貨，未通過驗貨則不能放行，需完成整改並經復驗/復檢後方可繼續。這一套前置質量門與量產放行控制，有助於將風險攔截在設計或製造前段，而非等到客訴發生後才被動補救。

In new product development and release for mass production, the Company has established relatively clear quality gates. If the bare-unit sample approval is not passed, the system marks the item as non-compliant and triggers controls of "no order placement and no entry into subsequent stages". Only after bare-unit sample approval can packaging and manual design proceed. Once packaging and manuals are completed, further testing and final sample release are still required before formal production can begin. During manufacturing, every order is subject to inspection, and any order that fails inspection cannot be released and must complete rectification and re-inspection before proceeding. This set of front-end quality gates and mass production release controls helps intercept risks in the design or manufacturing stages rather than reacting only after customer complaints emerge.

在市場銷售與售後階段，公司將平台反饋與客戶退貨視為質量改進的重要輸入。當市場端整體質量表現不佳時，公司可在系統中對相關產品進行鎖定或鎖死，以阻止其繼續銷售或進入後續設計迭代，從而推動質量風險閉環。2025年，全年未發生重大產品召回事件，產品安全與質量重大責任事故數量亦為0。

At the market and after-sales stage, the Company treats platform feedback and customer returns as important inputs for quality improvement. When overall quality performance in the market becomes unsatisfactory, the Company may lock or freeze the relevant product in the system to prevent continued sales or further design iterations, thereby driving closure of quality risks. There were no major product recalls during the year, and the number of major product safety and quality liability incidents was also zero.

檢驗控制、信息系統與持續改善

Inspection Control, Information Systems and Continuous Improvement

《產品檢驗控制程序》對產品檢驗工作提供了較為明確的制度依據。該程序要求在檢驗前確認檢驗標準、檢驗方法、供應商生產狀態及驗貨所需資源，並要求與採購、供應商及事業部品質負責人提前溝通產品信息、供應商信息、產品數量、歷史客訴問題與產品變更情況，以確定當次檢驗需關注的重點。程序同時區分外檢、內檢、成品檢驗與跟線檢驗等多類檢驗活動，使產品在不同階段均能受到相應的檢驗控制。

The Product Inspection Control Procedure provides a relatively clear institutional basis for product inspection work. It requires the confirmation of inspection standards, inspection methods, supplier production status and inspection resources before inspection is carried out, and also requires prior communication with procurement, suppliers and the relevant business quality owners on product information, supplier details, product quantity, historical complaint issues and product changes, so as to determine the key points of each inspection. The procedure also differentiates among external inspection, internal inspection, finished goods inspection and on-line inspection, enabling products to be subject to corresponding inspection controls at different stages.

在數字化管理方面，公司持續推進品質信息系統建設，將品質系統從粗放式信息管理逐步過渡到更加細化的流程管理，使檢測、檢驗、異常處理、凍結管理及品質持續改善等環節形成更高效的數據閉環。品質管理手冊亦將內部審核與管理評審納入體系運行的重要機制，評審輸入包括顧客滿意與相關方反饋、質量目標實現程度、產品質量表現、不合格及糾正措施、供應商績效等，進一步強化了品質管理由數據驅動持續改善的特徵。

In digital management, the Company continues to improve its quality information system, gradually moving from relatively extensive information management towards more refined process management, so that testing, inspection, abnormality handling, freezing management and quality improvement can be managed in a more efficient data loop. The Quality Management Manual also incorporates internal audit and management review as important mechanisms for system operation. Review inputs include customer satisfaction and stakeholder feedback, the achievement of quality objectives, product quality performance, non-conformities and corrective actions, and supplier performance, which further reinforces the data-driven continuous improvement characteristic of the Company's quality management.

客戶責任與服務體驗管理

Customer Responsibility and Service Experience Management

以客戶至上為導向的服務使命
與渠道體系

Customer-first Service Mission and Channel System

客服部以「客戶至上」為宗旨，以專業、高效且富有共情心的服務，化解每一位客戶的疑慮、解決每一個實際問題，並努力將購物摩擦轉化為品牌認同與忠誠為使命。相應地，公司將每一次客戶互動視為維護品牌聲譽、鞏固消費者信任的重要環節，而非單純的交易後處理程序。

The Customer Service Department takes “customer first” as its fundamental principle, and defines its mission as resolving each customer’s concern and practical problem through professional, efficient and empathetic service, while striving to convert shopping friction into brand recognition and loyalty. Accordingly, the Company treats each customer interaction as an important process for safeguarding brand reputation and consolidating consumer trust, rather than as a purely transactional after-sales procedure.

在客戶溝通渠道方面，公司主要依託海外跨境電商平台及品牌售後服務郵箱與客戶建立聯繫，並結合客服系統、自發貨系統及相關平台後台形成多節點處理網絡。從《客服部部門規範與資源總匯》所呈現的內容看，部門已針對亞馬遜、Wayfair、沃爾瑪、TikTok、Temu等多個平台形成較細的政策理解、績效要求與操作規範，從而使客服回信、差評處理、Case處理、退貨與退款等工作能夠在平台規則約束下進行標準化運作。

For customer communication channels, the Company mainly engages with customers through overseas cross-border e-commerce platforms and brand after-sales service mailboxes, supported by customer service systems, self-fulfilment systems and relevant platform back-end systems. As reflected in the Customer Service Department Manual and Resource Collection, the department has developed relatively detailed understanding of policies, performance requirements and operating rules for multiple platforms such as Amazon, Wayfair, Walmart, TikTok and Temu, enabling customer replies, negative review handling, case management, returns and refunds to be managed in a standardised manner under platform-rule constraints.

標準化客戶服務流程與閉環機制

Standardised Customer Service Processes and Closed-loop Mechanisms

公司已建立較為完整的客戶服務閉環流程。就信件管理而言，客服首先在客服系統或平台後台接收買家來信，之後進行分派與分類處理，涵蓋諮詢類問題、取消訂單、退貨、退款、補發及開票等多種場景。就退款管理而言，回郵客服提交退款申請後需經組長審批，系統自動退款後由客服再次核查退款結果，必要時再進入後台人工退款流程。就退貨管理而言，客服將先判斷買家是否已下載平台面單，如未下載，則生成面單並提供給買家，之後持續跟進退貨狀態。

The Company has established a relatively complete closed-loop customer service process. For message management, customer service staff first receive buyer messages through the customer service system or platform back-end, then conduct allocation and classified handling covering consultation issues, order cancellation, returns, refunds, reshipments and invoicing. For refund management, refund requests submitted by return-mail staff require team-lead approval, after which the system automatically processes the refund and the staff checks the actual outcome, switching to manual back-end processing where necessary. For return management, staff first determine whether the buyer has downloaded a platform return label; if not, a label is generated and provided to the customer, and return status is then continuously monitored.

在差評與Case處理方面，公司同樣形成了較清晰的流程對控制。當客服系統或平台後台發現差評後，客訴專員需先記錄在線表格，再根據平台規則判斷是否可要求平台刪除；若符合條件，則開立Case請求平台刪除，並查找對應訂單號或買家信息；如可定位到買家，則進一步與其溝通，並最終更新表格記錄處理結果。另一方面，在售後實務中，客服需在處理補寄、退款及退貨的同時錄入具體客訴問題，回郵組長再定期匯總、分析客訴情況，將分析結果提供給事業部與客服主管，形成「問題記錄—定期分析—反饋改進」的閉環。

In negative review and case handling, the Company has also established relatively clear process control. When a negative review is identified in the customer service system or platform back-end, the complaint specialist first records it in an online log and then determines, based on platform rules, whether deletion can be requested. If deletion criteria are met, a case is opened with the platform, the corresponding order or buyer is identified, communication is then carried out with the buyer where possible, and the final result is updated in the record. Meanwhile, in practical after-sales work, customer service staff are required to record detailed complaint issues while processing reshipments, refunds and returns. The team leader then periodically summarises and analyses complaint situations and provides the analysis results to business teams and service supervisors, forming a closed loop of “issue recording – periodic analysis – feedback and improvement”.



客訴方案細化、 分級響應與典型情景處置

Detailed Complaint Solutions, Tiered Response and Typical Scenarios

公司通過制定《客訴處理方案優化細化版》進一步展現公司客戶服務處理的精細化程度。該方案將客訴按原因分為物流損壞、物流慢/丟失、信息不符、產品功能失效、外觀不良、壽命問題、配件問題、安全隱患、兼容性問題，以及“不喜歡”“不符預期”“效果不好”等主觀體驗類場景，並根據產品狀況、影響程度及平台規則匹配不同處理路徑。對於輕微損傷但不影響使用的情況，通常優先部分退款或補寄零件；對於影響使用或構成安全風險的情況，則優先安排補寄整機、全額退款或進一步賠償；對於物流異常，則根據最晚預計送達時間、物流狀態及停滯時長決定是否等待、部分退款、補寄或退款。

The company further demonstrated the refinement of the company's customer service handling by formulating the "Optimized and Refined Version of the Customer Complaint Handling Plan". The plan classifies complaints by cause into logistics damage, delayed or lost delivery, inconsistent logistics information, product malfunction, appearance defects, lifespan issues, accessories problems, safety hazards, compatibility problems, and subjective experience scenarios such as "do not like it", "does not meet expectations" and "effect not satisfactory". Different response paths are then matched according to product condition, severity of impact and platform rules. For slight damage that does not affect use, the preferred solution is generally a partial refund or reshipment of parts; for cases affecting use or involving safety risk, full-unit reshipment, full refund or compensation is prioritised; for logistics abnormalities, the solution is determined by the latest estimated delivery date, logistics status and the duration of stagnation, such as waiting, partial refund, reshipment or refund.

這種分級處置機制說明，公司並非以單一方式處理所有客訴，而是更注重在維護客戶體驗、控制成本、遵守平台規則與保護品牌信任之間取得平衡。例如，對於因物流破損導致的輕微缺陷，公司傾向先透過照片核實、零件識別與部分退款/補寄零件處理，以減少不必要的整機報廢；對於功能失效、材料結構損壞或壽命問題，則會同步尋求技術指導與補件可能性，在無法修復時再採取補寄整機或全額退款；對於安全隱患類問題，則要求客服即時上報風險並與上級及銷售共同確認應對方案。公司已將客訴處理從單純「止損」轉向更具系統性的服務與質量管理工具。

This tiered response mechanism shows that the Company does not deal with all customer complaints in a single uniform way, but instead seeks to balance customer experience, cost control, platform compliance and brand trust. For example, where logistics damage causes only a slight defect, the Company tends to first verify the issue through photos and part identification and then resolve it through a partial refund or reshipment of parts so as to avoid unnecessary disposal of complete units. For functional failure, material or structural damage, or lifespan problems, technical guidance and spare-part solutions are explored first, while full-unit reshipment or full refund is used when repair is not feasible. For safety-hazard complaints, customer service staff are required to escalate the risk immediately and work with supervisors and sales to determine the response plan. These practices indicate that complaint handling has become a more systematic service and quality management tool rather than merely a loss-control process.

負責任營銷與品牌信任建設

Responsible Marketing and Brand Trust Building

負責任營銷是公司履行客戶責任的延伸，也是維護平台合規與品牌信任的重要一環。公司2025年度未發生產品和服務標籤違法違規事件，亦未發生違反營銷傳播法規事件，反映營銷合規管理總體保持穩定。結合品牌部既有管控機制，公司在營銷活動中通常先經過需求提報與內容審核，再進入費用報銷與系統留痕流程，從而在宣傳內容、投放方式及證據保留層面形成基本的內部控制。

Responsible marketing is an extension of the Company's customer responsibility and an important part of maintaining platform compliance and brand trust. The Company recorded no violations relating to product and service labelling and no incidents of violating marketing communication regulations in 2025, indicating an overall stable level of marketing compliance. Combined with the Brand Department's existing control mechanisms, marketing activities generally go through demand submission and content review before expense settlement and system record retention, thereby forming a basic internal control chain for promotional content, channel use and evidence preservation.

2025年，公司以AUKEY品牌參與了多場面向國際市場的展會與交流活動，包括CES 2025、香港春季電子產品展、Channel Hub EMEA、Channel Hub MENA、東南亞線下新品發布會、IFA 2025及GITEX Global 2025等。這些活動既是品牌與消費者、渠道夥伴及市場端建立連接的重要窗口，也有助於將產品創新、技術能力與使用場景更直接地傳遞至市場。

In 2025, the Company participated through the AUKEY brand in multiple international-facing exhibitions and communication events, including CES 2025, the Hong Kong Spring Electronics Fair, Channel Hub EMEA, Channel Hub MENA, the Southeast Asia offline new-product launch, IFA 2025 and GITEX Global 2025. These activities were not only important windows for brand interaction with consumers, channel partners and the market, but also helped communicate product innovation, technological capability and use scenarios more directly to external stakeholders.

活動 Event	時間 Time
CES 2025	2025.01.07-01.10
消費類電子渠道峰會Channel Hub EMEA	2025.03.06-03.08
香港貿發局香港春季電子產品展Hong Kong Spring Electronics Fair	2025.04.18-04.21
消費類電子渠道峰會Channel Hub MENA	2025.05.07-05.09
AUKEY東南亞線下發布會AUKEY Southeast Asia Offline Launch	2025.08.28
德國柏林消費電子展IFA 2025	2025.09.05-09.09
海灣信息技術展GITEX Global 2025	2025.10.13-10.17

AUGroup



CES 2025



IFA 2025

管治

GOVERNANCE

穩健治理，誠信經營

Sound Governance and Responsible Conduct

章節概述

CHAPTER OVERVIEW

本章聚焦董事會及專門委員會運作、合規管理、風險控制、商業道德與反貪污、數據安全與隱私保護，以及利益相關方參與和雙重重要性分析等內容，展示公司如何以健全治理保障可持續發展戰略落地。

This chapter focuses on the operation of the Board and specialized committees, management system, compliance management, risk control, business ethics and anti-corruption, data security and privacy protection, as well as stakeholder engagement and double materiality analysis, demonstrating how sound governance supports the implementation of the Company's sustainability strategy.

核心議題 MATERIAL TOPICS

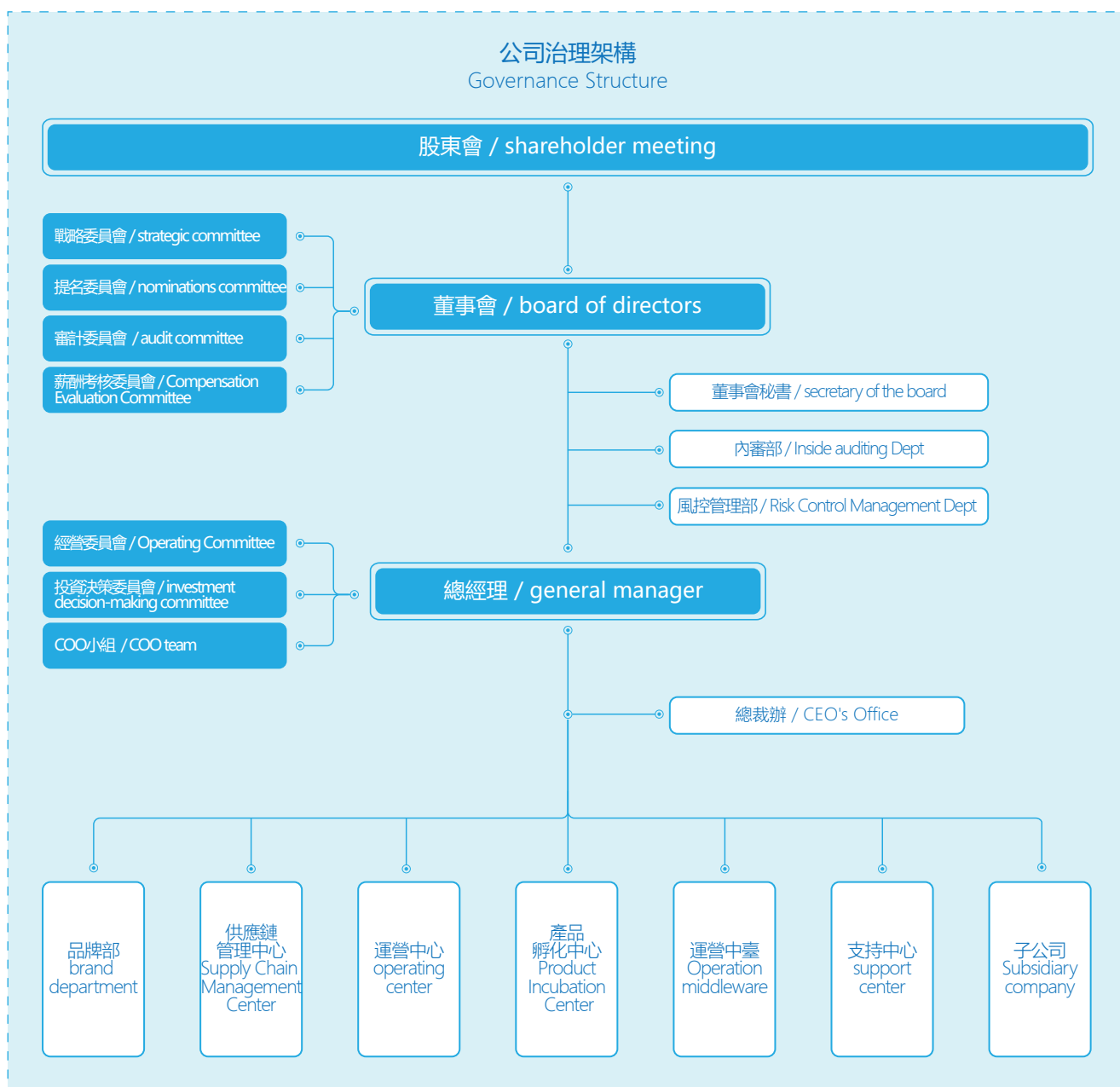
董事會與治理架構
Board and Governance Structure
合規與風險管理
Compliance and Risk Management
商業道德與反貪污
Business Ethics and Anti-corruption
股東權益保護與投資者關係
Protection of Shareholder Rights and Investor Relations

回應的SDGs SDGs ADDRESSED

SDG 8 體面工作和經濟增長 / Decent Work and Economic Growth
SDG 12 負責任消費和生產 / Responsible Consumption and Production
SDG 16 和平、正義與強大機構 / Peace, Justice and Strong Institutions
SDG 17 促進目標實現的夥伴關係 / Partnerships for the Goals

穩健管治，夯實長期發展根基

Sound Governance as the Foundation for Long-term Development



AUGroup

穩健、透明及負責任的治理是公司持續經營與價值創造的重要基礎。2025年，公司持續將依法合規經營、董事會有效監督、內部控制與風險管理、信息披露、商業道德、信息安全與隱私保護等要求嵌入治理主體職責與日常運營流程，推動治理要求與戰略執行、業務決策及跨部門協同更加緊密結合。

Sound, transparent and accountable governance is a critical foundation for AuGroup's sustainable operation and value creation. In 2025, the Company continued to embed law-abiding operations, effective Board oversight, internal control and risk management, disclosure governance, business ethics, information security and privacy protection into the responsibilities of governance bodies and day-to-day operating processes, thereby strengthening the integration of governance requirements with strategy execution, business decision-making and cross-functional collaboration.

公司在本報告期內進一步聚焦治理有效性與執行穿透力，通過董事會及專門委員會運作、證券事務部統籌協調、內部控制制度約束、廉潔文化建設及數據安全制度完善等方式，持續提升公司治理的制度深度與管理韌性。

The Company placed greater emphasis during the reporting period on governance effectiveness and execution discipline. Through the operation of the Board and its specialized committees, the coordinating role of the Securities Affairs Department, the discipline of the internal control system, the cultivation of an integrity culture and the strengthening of data-security rules, the Company continued to enhance the depth and resilience of its governance framework.

董事會建設與規範運作

Board Development and Standardised Operation

公司持續完善董事會組成與議事運作，通過明確董事提名標準、健全專門委員會職能、加強董事履職合規要求，提升董事會的專業性、獨立性與多元化水平。報告期內公司董事會共由9名董事組成，其中執行董事4名、非執行董事1名、獨立非執行董事4名；女性董事4名，女性董事佔比44.4%。公司並明確，單一性別的董事會不被視為已達成多元化目標。

The Company continuously optimizes Board composition and meeting operations by clarifying nomination criteria, strengthening the functions of specialized committees, and reinforcing directors' compliance obligations, thereby enhancing professionalism, independence and diversity. During the Reporting Period the Board comprised 9 directors, including 4 executive directors, 1 non-executive director and 4 independent non-executive directors. Female directors accounted for 4 seats, representing 44.4% of the Board. The Company expressly states that a single-gender Board will not be regarded as having achieved the diversity objective.

在董事遴選方面，公司遵循「用人唯才」原則，並綜合考慮性別、年齡、文化及教育背景、專業資格、技能、知識以及行業和地區經驗等因素。董事候選人的選任流程包括股東或董事會提名、開展背景及資格核查、候選人提交簡歷與盡調資料、提名委員會審議、董事會審議及股東會批准等步驟，力求在規範治理前提下實現能力結構與多元視角的平衡。

In director selection, the Company follows a merit-based principle and takes into account gender, age, cultural and educational background, professional qualifications, skills, knowledge, as well as industry and regional experience. The nomination process includes nomination by shareholders or the Board, background and eligibility checks, submission of CVs and due diligence materials by candidates, review by the Nomination Committee, consideration by the Board, and final approval by the shareholders' meeting, thereby seeking a balanced mix of competencies and perspectives under a sound governance framework.

董事會構成概覽

Board Composition at a Glance

指標 Indicator	2025年數據 2025 data
董事會成員總數 / Total number of directors	9
執行董事 / Executive directors	4
非執行董事 / Non-executive directors	1
獨立非執行董事 / Independent non-executive directors	4
女性董事佔比 / Female director ratio	44.4%
獨立非執行董事佔比 / INED ratio	44.4%
獨立非執行董事平均出席率 / Average attendance rate of INEDs	100%
董事會換屆周期 / Board term	3年 / 3 years

報告期內主要治理會議與議題

Major Governance Meetings and Key Topics During the Reporting Period

會議類型 Meeting type	次數 No.	重點議題 Key topics
董事會 Board	8	特別股息、全流通方案、年度業績與年報、董事會換屆、章程及治理制度修訂、董事長及高管聘任、管理委員會調整等。 Special dividend, full-circulation arrangement, annual results and annual report, Board re-election, amendments to the Articles and governance policies, appointment of Chairman and senior management, adjustment of management committee, etc.
股東會 Shareholders' meetings	3	審議特別股息、年度審計財務報表、年度報告、董事會換屆、治理制度修訂及一般性授權等。 Reviewed special dividend, 2024 audited financial statements, annual report, Board re-election, governance policy revisions and general mandates.

會議類型 Meeting type	次數 No.	重點議題 Key topics
審計委員會 Audit Committee	4	審閱年度業績、年報、中期業績及中期報告；續聘外部審計機構等事項，並與核數師溝通審計程序及風險因素。 Reviewed annual results, draft annual report and re-appointment of external auditor, and communicated with the auditor on audit procedures and risk factors.
提名委員會 Nomination Committee	2	審議董事會換屆選舉議案； 審議選舉提名委員會主席的議案。 Reviewed proposals on Board re-election.
薪酬與考核委員會 Remuneration and Appraisal Committee	2	審議董事薪酬方案。 審議選舉薪酬與考核委員會主席的議案。 Reviewed directors' remuneration proposal.
核數師會議 Auditor meetings	2	就審計工作程序、風險因素及審計結果進行匯報與溝通。 Reviewed proposals on Board re-election.

為進一步規範董事的證券交易行為，公司對董事及其配偶、未成年子女等相關主體設置了明確的交易申報與窗口期限制。董事在買賣公司股票前須書面通知董事長或指定董事，取得書面確認後方可交易；年度業績公告日前60日、半年度業績公告日前30日，以及掌握內幕信息期間均屬禁止買賣期間。同時，相關主體在買賣公司及其相關聯實體股權後，須於三個香港營業日內完成權益申報。

To further regulate securities dealings by directors, the Company imposes clear reporting and blackout requirements on directors and relevant connected persons including spouses and minor children. A director must notify the Chairman or a designated director in writing before dealing in the Company's shares and may trade only after receiving written confirmation. Trading is prohibited during the 60 days preceding the annual results announcement, the 30 days preceding the interim results announcement, and during any period when inside information is possessed. Relevant persons must also complete disclosure of interests within three Hong Kong business days after trading in the Company or its associated entities.

信息披露、投資者溝通與股東權益保護

Information Disclosure, Investor Communication and Protection of Shareholders' Rights

公司設有專門的信息披露工作機制，由證券事務部負責信息披露日常工作，證券事務代表向董事會秘書匯報，董事會秘書再向董事長及董事會匯報。公司按照《公司章程》及治理制度要求開展公告編制、審核與發布工作，持續提升信息披露的及時性、準確性與完整性。

The Company has established a dedicated disclosure management mechanism. The securities affairs function is responsible for daily disclosure work, with the securities affairs representative reporting to the Board Secretary, and the Board Secretary reporting to the Chairman and the Board. In accordance with the Articles of Association and governance policies, the Company prepares, reviews and publishes announcements, and continues to improve the timeliness, accuracy and completeness of information disclosure.

報告期內公司共披露公告43份，其中定期報告2份、臨時公告41份。2025年，公司未發生因信息披露違規而遭受處罰的情形，亦未發生利用內幕信息從事內幕交易的事件。公司同時通過年度股東會、業績說明會、公司公告、股份登記處溝通機制等渠道與股東及投資者保持互動，報告期內舉辦業績說明會1場。

The Company published 43 announcements during the Reporting Period, including 2 periodic reports and 41 ad hoc announcements. In 2025, the Company was not subject to any penalties for disclosure violations, nor were there any incidents of insider trading using inside information. The Company also maintained communication with shareholders and investors through channels such as the annual general meeting, results presentation, corporate announcements and the share registrar mechanism. One results briefing session was held during the Reporting Period.

信息披露與投資者關係關鍵數據

Key Metrics on Disclosure and Investor Relations

指標 Indicator	數據 Data
公告總數 Total announcements	43
其中：定期報告 Including: periodic reports	2
其中：臨時公告 Including: ad hoc announcements	41
業績說明會場次 Results presentation sessions	1
因信息披露違規而受處罰次數 Penalties due to disclosure violations	0
利用內幕信息從事內幕交易事件 Insider trading incidents	0
投資者熱線接聽次數 Investor hotline responses	20+
通過郵件及在線平台回覆投資者提問總數 Replies to investor enquiries via email/online platforms	20+

在股東回報方面，公司制定了《股息政策》，在兼顧正常經營、資本開支與可持續發展需要的前提下，重視對投資者的合理回報，並以現金股息穩定增長作為政策目標。政策同時明確，董事會在考慮股息分配時將綜合評估經營業績、現金流、財務狀況、業務戰略、監管限制及其他相關因素。

In respect of shareholder return, the Company has established a Dividend Policy which emphasises reasonable returns to investors while taking into account operating needs, capital expenditure and sustainable development. The policy targets stable growth in cash dividends. It also stipulates that, when considering dividend distribution, the Board will comprehensively assess operating performance, cash flow, financial condition, business strategy, regulatory constraints and other relevant factors.

風險管理與內部控制

Risk Management and Internal Control

公司將風險管理與內部控制視為保障穩健經營的重要抓手。公司根據《公司環境、社會和公司治理管理制度》應識別和管理與ESG相關的風險，包括氣候變化、勞工權益、數據安全等，並建立相應的應對安排；公司設立審計委員會及內審部，由審計委員會指導和監督內部審計工作，內審部對公司內部控制制度的建立與執行、財務信息的真實性與完整性等進行檢查監督，並在內部審計過程中合理關注可能存在的舞弊行為。

The Company regards risk management and internal control as essential tools for ensuring sound operation. Under the ESG Management System, the Company is required to identify and manage ESG-related risks, including climate change, labour rights and data security, and to establish corresponding response arrangements. The Company has established an Audit Committee and an Internal Audit Department. The Audit Committee guides and supervises internal audit, while the Internal Audit Department reviews the establishment and implementation of internal control systems, the truthfulness and completeness of financial information, and gives due attention to potential fraud risks in the course of internal audit.

在操作層面，公司將內控管理嵌入業務流程，對採購與付款、存貨與資產、人力資源、信息系統、信息披露等關鍵環節開展制度管理與監督。內審部保持相對獨立，不隸屬於財務部門，並可就審計事項調閱資料、開展調查、提出整改和責任追究建議。對於重大內控缺陷或重大風險，內審部須及時向審計委員會報告，為董事會決策提供依據。

At the operational level, internal control is embedded into business processes, covering key areas such as procurement and payments, inventory and assets, human resources, information systems and disclosure affairs. The Audit Department maintains relative independence and is not placed under the finance department. It may access information, conduct inquiries, and put forward rectification and accountability recommendations in relation to audit matters. Where material internal control deficiencies or material risks are identified, the Internal Audit Department is required to report promptly to the Audit Committee to support Board decision-making.

內控與審計機制概覽

Overview of Internal Control and Audit Mechanisms

機制項目 Mechanism item	內容 Description
內部審計實施機構 Internal audit implementing body	內審部 Internal Audit Department
內部審計監督機構 Oversight body for internal audit	審計委員會 Audit Committee
內審覆蓋範圍 Scope of internal audit	銷貨及收款、採購及付款、存貨管理、固定資產管理、資金管理、人力資源管理、信息系統管理、信息披露事務等。 Sales and receipts, procurement and payments, inventory management, fixed asset management, fund management, human resources, information systems, disclosure affairs, etc.
重大缺陷上報機制 Escalation of major deficiencies	內審部在發現重大缺陷或重大風險時及時向審計委員會報告。 The Internal Audit Department reports material deficiencies or major risks to the Audit Committee in a timely manner.
年度審計計劃 Annual audit plan	年初制定並報董事會批准後實施。 Prepared at the beginning of the year and implemented after Board approval. Sales and receipts, procurement and payments, inventory management, fixed asset management, fund management, human resources, information systems, disclosure affairs, etc.

除制度層面的風險管控外，公司亦重視對業務一線的風險意識培養。公司圍繞賬號安全、平台規則、刊登系統權限、設備授權、報銷真實性等主題開展專項培訓，要求員工在使用賬號時堅持「安全第一、所有行為必須合規」的原則，並通過OA流程、權限管理、考試與學習認證等手段降低運營風險。

In addition to system-based control, the Company also attaches importance to cultivating risk awareness among frontline business teams. According to the "Group Risk Control Training" materials, AuGroup conducted specialized training on account security, platform rules, listing system permissions, device authorization and authenticity of reimbursement documents, requiring employees to uphold the principle of "safety first and all actions must be compliant" when using accounts. The Company relies on OA approval flows, permission control, examinations and learning certification to mitigate operational risk.

風險管理案例：以制度、培訓和流程控制賬號與平台風險

Risk Management Case: Controlling Account and Platform Risks through Policies, Training and Process Design

在集團風控培訓中，公司針對賬號使用、店鋪後台權限申請、設備授權、平台規則學習與考試、站外推廣費用報銷等環節提出了細化要求。例如，首次申請平台權限需附上考試合格截圖與學習認證記錄；風控部對站外推廣報銷資料進行抽查，如發現事由與實際不一致或存在弄虛作假，將取消相關部門後續預算使用資格。這表明公司已將風險控制從制度要求延伸到操作層面的行為約束與留痕管理。

In the Company risk control training, the Company set out detailed requirements for the use of accounts, store backend access applications, device authorization, learning and examinations on platform rules, and reimbursement of off-site promotion expenses. For example, first-time applications for platform permissions must include examination pass screenshots and learning certification records. The risk control team also conducts sample checks on reimbursement materials for external promotion activities. If inconsistencies or falsification are identified, the department concerned may lose future budget eligibility. This demonstrates that the Company has extended risk control from policy requirements to operational-level behavioural constraints and traceable records.

基於上市後治理要求及ESG披露規範的持續提升，公司亦正結合現有內審監督、業務風控與制度管理基礎，進一步完善重大風險識別、分級上報與應急預案機制，持續提高風險治理的前瞻性、系統性與響應效率。

In light of the enhanced governance expectations and ESG disclosure requirements following listing, the Company is also, based on its current internal audit oversight, business risk control and policy framework, further improving its mechanisms for identifying material risks, escalating them by severity, and preparing emergency response plans, so as to enhance the forward-looking, systematic and responsive nature of risk governance.

商業道德、反貪污與舉報保護

Business Ethics, Anti-corruption and Whistleblower Protection

傲基股份對賄賂、欺詐、利益輸送及其他不誠信行為採取零容忍態度。公司已建立由《反貪污政策》《舉報政策》《陽光行為準則》《獎懲管理制度》《舉報人獎勵與保護制度》《利益及親屬關係申報制度》《廉潔從業承諾函》等文件共同構成的廉潔治理制度體系，將誠信、公平、公開、盡責等要求嵌入日常經營、商務交往與內部管理。

AuGroup adopts zero tolerance towards bribery, fraud, benefit transfer and other dishonest conduct. The Company has established an integrity governance system comprising the Anti-corruption Policy, Whistleblowing Policy, Sunshine Code of Conduct, Reward and Punishment Management System, Whistleblower Reward and Protection System, Interest and Relatives Disclosure System, and Integrity Undertaking, embedding the principles of integrity, fairness, openness and accountability into daily operations, business interactions and internal management.

公司嚴禁任何形式的欺詐或賄賂行為，要求員工在接受利益、提供利益、處理款待及利益衝突時遵循明確規範；公司將弄虛作假、收受賄賂、洩露機密、不當競爭、利益衝突及嚴重違法違紀行為列為「管理紅線」，一經觸碰，公司有權解除勞動合同，涉嫌犯罪的將依法移送司法機關，造成損失的將依法追償。公司亦明確管理者應承擔更多監督責任，對違規事件形成更高強度的管理約束。

The Company prohibits any form of fraud or bribery and requires employees to comply with clear rules in relation to acceptance of benefits, giving of benefits, entertainment and conflicts of interest. Under the Sunshine Code of Conduct, falsification, bribery, leakage of confidential information, unfair competition, conflicts of interest and serious violations of laws or rules are designated as "management red lines". Once such conduct occurs, the Company may terminate employment, refer suspected crimes to judicial authorities and seek compensation for losses. The Company also makes it clear that managers bear heightened oversight responsibilities, thereby reinforcing accountability for misconduct.

機制項目 Mechanism item	主要內容 Key content
核心制度 Core policies	《反貪污政策》《舉報政策》《陽光行為準則》《獎懲管理制度》《舉報人獎勵與保護制度》《利益及親屬關係申報制度》等。 Anti-corruption Policy, Whistleblowing Policy, Sunshine Code of Conduct, Reward and Punishment Management System, Whistleblower Reward and Protection System, Interest and Relatives Disclosure System, etc.
受理部門 Receiving function	內審部為舉報受理的唯一部門。 The Internal Audit Department is the sole function designated to receive whistleblowing reports.
舉報對象範圍 Coverage of reporting	在職員工、離職員工、合作方及其他知情人士；並可涵蓋弄虛作假、以權謀私、利益衝突、違反平台規則、泄密等事項。 Current employees, former employees, partners and other informed persons; reportable matters include falsification, abuse of power for private gain, conflicts of interest, platform rule violations, leakage of confidential information, etc.
受理時效 Handling timeline	1個工作日內確認、3個工作日內答覆是否受理、15個工作日內完成調查處理（如需延時須經審批）。 Confirmation within 1 working day, decision on acceptance within 3 working days, and completion of investigation within 15 working days (subject to approval for any extension).
獎勵機制 Reward mechanism	現金獎勵最高可達人民幣100萬元；一般為挽回損失金額的30%，特定情形可追加至60%或不低於10萬元。 Cash rewards may reach up to RMB1 million; generally 30% of recovered losses, which may be increased to 60% or no less than RMB100,000 in certain cases.
保護機制 Protection mechanism	嚴格保密舉報人信息；對洩露信息者採取嚴肅處理；對報復行為保留追責權利。 Strict confidentiality for whistleblower information; serious action against information leaks; accountability reserved for retaliation.

在利益衝突管理方面，公司要求員工主動申報可能存在的利益及親屬關係事項，包括親屬同任、與供應商或競爭對手存在持股、僱傭、合作或經濟往來、員工兼職或從事營利性活動等。根據《利益及親屬關係申報制度》，信息技術部負責在OA系統建立申報模塊，部門負責人、人力資源部和內審部分別承擔審核、協同處理與查核職責，經營管理團隊對相關事項作出最終決議。未如實申報的行為將被視為不誠信，並可能面臨通報、記過、解除勞動合同及法律追責。

With respect to conflict-of-interest management, employees are required to proactively declare interests and relatives-related matters that may give rise to conflicts, including relatives serving concurrently within the Company, shareholding, employment, cooperation or economic dealings with suppliers or competitors, moonlighting, or engagement in profit-making activities. Under the Interest and Relatives Disclosure System, the Information Technology Department is responsible for establishing the declaration module in the OA system, while department heads, Human Resources and Internal Audit undertake review, coordinated handling and verification respectively, and the management team makes final decisions. Failure to make a truthful declaration is regarded as dishonest conduct and may result in warning notices, demerits, termination of employment and legal accountability.

公司亦將廉潔要求延伸至供應鏈與合作夥伴管理。公司與合作方簽訂廉潔協議，明確雙方在合同執行過程中的廉潔權利與義務，禁止行賄、回扣、索賄、借婚喪嫁娶之機收受財物、為甲方人員親友謀利等不正當行為，並鼓勵合作方對不廉潔行為進行監督和舉報。對觸碰管理紅線或存在違法行為的合作方，公司保留將其列入黑名單、終止合作及進一步追究法律責任的權利。

The Company also extends integrity requirements to supply chain and partner management. Integrity agreements signed with counterparties set out both parties' rights and obligations during contract execution, prohibit bribery, kickbacks, solicitation, acceptance of benefits through weddings or funerals, and gaining benefits for the relatives or friends of Company personnel, and encourage partners to monitor and report improper conduct. For partners that violate management red lines or engage in illegal conduct, the Company reserves the right to blacklist them, terminate cooperation and pursue legal liability where appropriate.

廉潔文化案例：將制度要求轉化為可見、可感、可監督的日常文化

Integrity Culture Case: Turning Policy Requirements into Visible, Tangible and Monitorable Daily Culture

公司在辦公區域設置廉潔文化倡議展示牌，以「清風正氣、陽光同行」為主題，將反對不當行為、共建廉潔環境、嚴禁不誠信、公平公開、抵制賄賂及保護聲譽等要求轉化為直觀可見的內部倡導。

The Company has placed integrity culture display boards in its office area under the theme of "Upholding Integrity and Walking in the Sunshine", transforming requirements such as opposing improper conduct, building a clean environment, prohibiting dishonesty, ensuring fairness and openness, resisting bribery and protecting reputation into visible internal advocacy.

合規經營與責任落實

Compliance Operations and Accountability in Practice

在跨境電商與多平台運營場景下，公司將平台規則遵守、知識產權保護、營銷合規、數據與商業秘密保護納入日常治理要求。《陽光行為準則》明確要求員工遵守中國及業務所在國家或地區的法律法規、交易所及平台規則，嚴禁操縱銷量或排名、擅自使用他人知識產權、未經授權發布敏感信息或在外部交流中擴散未脫敏的公司資料。

In the context of cross-border e-commerce and multi-platform operations, the Company incorporates compliance with platform rules, intellectual property protection, marketing compliance, and protection of data and trade secrets into its daily governance requirements. The Sunshine Code of Conduct expressly requires employees to comply with the laws and regulations of China and the countries or regions where the business operates, as well as exchange and platform rules, and strictly prohibits sales or ranking manipulation, unauthorised use of others' intellectual property, unauthorised disclosure of sensitive information, and external dissemination of company materials that have not been properly desensitised.

公司同時強調，員工若對某一行為是否違反公司規則難以判斷，可採取「能否在公司公開討論」作為簡易判斷標準；如不能公開談論，則不得實施。此外，員工有權向上司、人力資源部等部門就難以判斷的情形進行諮詢，相關部門應及時給予明確指導。這一做法有助於將制度要求前移至日常決策，降低「事後糾偏」的治理成本。

The Company also emphasises that, where employees are uncertain whether a certain action violates company rules, they may use a simple judgement test: whether the conduct could be openly discussed within the Company. If it cannot be openly discussed, it should not be undertaken. Employees are also entitled to seek guidance from supervisors, Human Resources or other relevant functions where the judgement is difficult, and those functions are expected to provide clear and timely direction. This helps move compliance forward into day-to-day decision-making and reduces the governance cost of purely ex post corrections.

附錄一 關鍵績效表現

APPENDIX I Key Performance

環境關鍵績效表

ENVIRONMENTAL KEY PERFORMANCE INDICATORS

港交所指標編號 HKEX KPI Code	環境範疇 Environmental Aspect	單位 Unit	2025年度 2025	2024年度 2024
HKEX A1.2	直接溫室氣體排放 (範圍1) Direct GHG emissions (Scope 1)	噸二氧化碳當量 Tonnes CO ₂ e	3,286	380
	間接溫室氣體排放 (範圍2) Indirect GHG emissions (Scope 2)	噸二氧化碳當量 Tonnes CO ₂ e	4,622	2,145
	溫室氣體排放總量 (範圍1和2) Total GHG emissions (Scope 1 and 2)	噸二氧化碳當量 Tonnes CO ₂ e	7,908	2,525
	溫室氣體排放密度 (範圍1和2) (單位員工) GHG emission intensity (Scope 1 and 2) (per employee)	噸二氧化碳當量/員工 Tonnes CO ₂ e/Employee	2.6	12
	溫室氣體排放密度 (範圍1和2) (單位營收) GHG emission intensity (Scope 1 and 2) (per unit of revenue)	噸二氧化碳當量/百萬元 人民幣 Tonnes CO ₂ e/RMB million	0.6	0.2
HKEX A2.1	汽油 Gasoline	升 Litres	2,200	14,960
	天然氣 Natural Gas	立方米 m ³	1,457,122	13,250
	LNG	立方米 m ³	0	298
	外購電力 Purchased electricity	兆瓦時 MWh	10,206	6,963
	清潔電力 Clean electricity	兆瓦時 MWh	350	411
	綜合能源消耗總量 Total comprehensive energy consumption	兆瓦時 MWh	27,865	9,554
	綜合能源消耗密度 (單位員工) Comprehensive energy consumption intensity (per employee)	兆瓦時/員工 MWh/Employee	9.1	4.7
	綜合能源消耗密度 (單位營收) Comprehensive energy consumption intensity (per unit of revenue)	兆瓦時/百萬元 人民幣 MWh/RMB million	2.0	0.9

港交所指標編號 HKEX KPI Code	環境範疇 Environmental Aspect	單位 Unit	2025年度 2025	2024年度 2024
HKEX A2.2	總用水量 Total water consumption	立方米 m ³	234,228	66,242
	耗水密度 (單位員工) Water consumption intensity (per employee)	立方米/員工 m ³ /Employee	76.7	32.5
	耗水密度 (單位營收) Water consumption intensity (per unit of revenue)	立方米/百萬元人民幣 m ³ /RMB million	17.1	6.2
Voluntary	紙張用量 Paper consumption	千克 Kg	3,358	2,041
	紙張消耗密度 (單位員工) Paper consumption intensity (per employee)	千克/員工 Kg/Employee	1.1	1.0
	紙張消耗密度 (單位營收) Paper consumption intensity (per unit of revenue)	千克/百萬元人民幣 Kg/RMB million	0.2	0.2
HKEX A2.5	包裝材料總量 Total packaging materials	噸 Tonnes	2,766.2	152.3
	包裝材料密度 (單位員工) Packaging materials intensity (per employee)	噸/員工 Tonnes/Employee	0.91	0.07
	包裝材料密度 (單位營收) Packaging materials intensity (per unit of revenue)	噸/百萬元人民幣 Tonnes/RMB million	0.21	0.01

環境關鍵績效表註釋

Notes to the Environmental KPI Table

1. 直接溫室氣體排放 (範圍1) 按汽油、天然氣及LNG消耗進行核算；間接溫室氣體排放 (範圍2) 按中國、美國及德國辦公與倉儲用電計算。

Direct GHG emissions (Scope 1) was calculated from gasoline, natural gas and LNG consumption, while indirect GHG emissions (Scope 2) was calculated from office and warehouse electricity consumption in China, the United States and Germany.

2. 清潔電力指總部辦公大樓屋頂太陽能光伏的自發自用電量。

Clean electricity refers to self-generated and self-consumed electricity from rooftop solar photovoltaics at the headquarters office building.

3. 紙張消耗指辦公活動中的打印紙張和單據紙張消耗。

Paper consumption refers to printing paper and leaflet/document paper used in office activities.

4. 由於本年度統計口徑變化及業務結構調整，本報告期內暫不披露排放物及廢棄物相關績效指標；同時，基於公司業務性質，相關數據整體相對有限。

Due to changes in statistical methodology and adjustments to the business structure during the year, the emissions- and waste-related performance indicators are not disclosed for the Reporting Period; meanwhile, given the nature of the Company's business, the relevant data involved is relatively limited overall.

社會關鍵績效表

SOCIAL KEY PERFORMANCE INDICATORS

港交所指標編號 HKEX KPI Code	社會範疇 Social Aspect	單位 Unit	2025年度 2025	2024年度 2024
HKEX B1.1	員工總數 Total number of employees	人 Person	3,051	2,040
	男性員工 Male employees	人 Person	1,443	930
	女性員工 Female employees	人 Person	1,608	1,110
	全職員工 Full-time employees	人 Person	3,051	2,040
	兼職員工 Part-time employees	人 Person	4	0
	30及以下員工 Age 30 and below	人 Person	1,758	986
	31-40歲員工 Age 31 to 40	人 Person	938	797
	41-50歲員工 Age 41 to 50	人 Person	315	219
	51及以上員工 Age 51 and above	人 Person	40	38
	中國大陸員工 Mainland China employees	人 Person	2,509	1,787
	海外及港澳台員工 Overseas, Hong Kong, Macau and Taiwan employees	人 Person	542	253
	高層管理人員 Senior management	人 Person	17	34
	中層管理人員 Middle management	人 Person	87	52
一般員工 General employees	人 Person	2,947	1,954	
HKEX B1.2	員工總流失率 Total employee turnover rate	%	28.5%	21.6%
	男性員工流失率 Male turnover rate	%	29.5%	22.9%
	女性員工流失率 Female turnover rate	%	27.6%	20.5%
	30及以下員工流失率 Age 30 and below turnover rate	%	34.5%	26.3%
	31-40歲員工流失率 Age 31 to 40 turnover rate	%	19.6%	26.3%

港交所指標編號 HKEX KPI Code	社會範疇 Social Aspect	單位 Unit	2025年度 2025	2024年度 2024
HKEX B1.2	41-50歲員工流失率 Age 41 to 50 turnover rate	%	22.4%	16.9%
	51及以上員工流失率 Age 51 and above turnover rate	%	25.0%	7.9%
	中國大陸員工流失率 Mainland China turnover rate	%	27.5%	26.0%
	海外及港澳台員工流失率 Overseas, Hong Kong, Macau and Taiwan turnover rate	%	34.8%	4.0%
HKEX B3.1	員工受訓總人數 Total number of trained employees	人 Person	2,065	1,832
	員工受訓百分比 - 男性 Percentage of employees trained – male	%	42.5%	45.8%
	員工受訓百分比 - 女性 Percentage of employees trained – female	%	57.5%	54.2%
	員工受訓百分比 - 高層管理 Percentage of employees trained – senior management	%	0.4%	1.9%
	員工受訓百分比 - 中層管理 Percentage of employees trained – middle management	%	5.1%	2.8%
	員工受訓百分比 - 一般員工 Percentage of employees trained – general employees	%	94.4%	95.3%
	員工總受訓時長 Employee total training hours	小時 Hours	13,710.5	1,954
HKEX B3.2	員工受訓平均時長 Employee average training hours	小時 Hours	6.6	5.7
HKEX B2.1	過去三年因工作關係死亡人數 Number of work-related fatalities in the past three years	人 Person	0	0
	過去三年因工作關係死亡比率 Rate of work-related fatalities in the past three years	%	0	0
	工傷人數 Number of labour injuries	人 Person	2	2
	因工傷損失總日數 Total lost days due to labour injury	天 Day	73.2	0
HKEX B5.1	供應商總數 Total number of suppliers	家 Companies	1,149	853
	中國大陸供應商總數 Mainland China suppliers	家 Companies	1,062	818
	華南地區供應商 Suppliers in South China	家 Companies	418	329
	華北地區供應商 Suppliers in North China	家 Companies	26	46
	華東地區供應商 Suppliers in East China	家 Companies	599	431
	華中地區供應商 Suppliers in Central China	家 Companies	14	7

港交所指標編號 HKEX KPI Code	社會範疇 Social Aspect	單位 Unit	2025年度 2025	2024年度 2024
HKEX B5.1	西南地區供應商 Suppliers in Southwest China	家 Companies	5	5
	港澳台供應商總數 Suppliers in Hong Kong, Macau and Taiwan	家 Companies	11	13
	海外供應商總數 Overseas suppliers	家 Companies	76	22

社會關鍵績效表註釋

Notes to the Social KPI Table

1. 員工人數為截至年末的員工人數。其中，員工人數分層統計中未包含兼職員工。

Number of employees refers to the number of employees as of the year-end. Among them, part-time employees are not included in the stratified statistics of the number of employees.

2. 員工流失率=流失員工人數/期末員工總人數×100%。

Employee turnover rate = number of employee turnover / total number of employees at the end of the year × 100%.

3. 特定類別員工受訓平均時長=特定類別員工的總受訓時數/該類別員工總人數。

Average training hours for a specific category of employees = total number of training hours for that category / total number of employees in that category.

附錄二 聯交所《環境、社會及管治報告守則》 指標索引

APPENDIX II HKEG ESG REPORTING CODE INDEX

A. 環境範疇

A. ENVIRONMENTAL ASPECT

A1 排放物 / Emissions

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關廢氣排放、向水及土地的排污、有害及無害廢棄物產生的政策，以及遵守對發行人有重大影響的相關法律及規例的資料。 Policies and compliance information relating to air emissions, discharges into water and land, and the generation of hazardous and non-hazardous wastes.	第一章 環境——三、溫室氣體排放與低碳運營；五、排放物、廢棄物及環境與天然資源 Chapter 01 Environment — III. Greenhouse Gas Emissions and Low-carbon Operations; V. Emissions, Waste and the Environment & Natural Resources
A1.1	排放物種類及相關排放數據。 Types of emissions and related emissions data.	附錄一：環境關鍵績效表 Appendix I: Environmental Key Performance Indicators
A1.3	所產生有害廢棄物總量及（如適用）密度。 Total hazardous waste generated and, where appropriate, intensity.	附錄一：環境關鍵績效表 Appendix I: Environmental Key Performance Indicators
A1.4	所產生無害廢棄物總量及（如適用）密度。 Total non-hazardous waste generated and, where appropriate, intensity.	附錄一：環境關鍵績效表 Appendix I: Environmental Key Performance Indicators
A1.5	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。 Description of emissions targets and steps taken to achieve them.	第一章 環境——二、應對氣候變化；三、溫室氣體排放與低碳運營；五、排放物、廢棄物及環境與天然資源 Chapter 01 Environment — II. Responding to Climate Change; III. Greenhouse Gas Emissions and Low-carbon Operations; V. Emissions, Waste and the Environment & Natural Resources
A1.6	描述處理有害及無害廢棄物的方法，以及所訂立的減廢目標及相關步驟。 Description of how hazardous and non-hazardous wastes are handled, and waste reduction targets and related steps.	第一章 環境——五、排放物、廢棄物及環境與天然資源；附錄一：環境關鍵績效表 Chapter 01 Environment — V. Emissions, Waste and the Environment & Natural Resources; Appendix I: Environmental Key Performance Indicators

A2 資源使用 / Use of Resources

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有效使用資源（包括能源、水及其他原材料）的政策。 Policies on the efficient use of resources, including energy, water and other raw materials.	第一章 環境——四、資源使用與綠色辦公 Chapter 01 Environment — IV. Use of Resources and Green Office Operations
A2.1	按類型劃分的直接及 / 或間接能源總耗量及密度。 Direct and/or indirect energy consumption by type and intensity.	附錄一：環境關鍵績效表 Appendix I: Environmental Key Performance Indicators
A2.2	總耗水量及密度。 Total water consumption and intensity.	附錄一：環境關鍵績效表 Appendix I: Environmental Key Performance Indicators
A2.3	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。 Description of energy use efficiency targets and steps taken to achieve them.	第一章 環境——四、資源使用與綠色辦公 Chapter 01 Environment — IV. Use of Resources and Green Office Operations
A2.4	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相關步驟。 Description of any issues in sourcing water fit for purpose, and water efficiency targets and related steps.	第一章 環境——四、資源使用與綠色辦公 Chapter 01 Environment — IV. Use of Resources and Green Office Operations
A2.5	製成品所用包裝材料總量及（如適用）每生產單位佔量。 Total packaging material used for finished products and, where appropriate, per-unit intensity.	第一章 環境——四、資源使用與綠色辦公；附錄一：環境關鍵績效表 Chapter 01 Environment — IV. Use of Resources and Green Office Operations; Appendix I: Environmental Key Performance Indicators

A3 環境及天然資源 / The Environment and Natural Resources

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	減低發行人對環境及天然資源造成重大影響的政策。 Policies on minimising the issuer's significant impact on the environment and natural resources.	第一章 環境——五、排放物、廢棄物及環境與天然資源 Chapter 01 Environment — V. Emissions, Waste and the Environment & Natural Resources
A3.1	描述業務活動對環境及天然資源的重大影響及已採取的管理行動。 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	第一章 環境——五、排放物、廢棄物及環境與天然資源 Chapter 01 Environment — V. Emissions, Waste and the Environment & Natural Resources

A4 氣候變化 / Climate Change

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。 Policies for identifying and responding to material climate-related issues that have impacted or may impact the issuer.	第一章 環境——二、應對氣候變化 Chapter 01 Environment — II. Responding to Climate Change
A4.1	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。 Description of material climate-related issues that have impacted or may impact the issuer, and the actions taken to respond.	第一章 環境——二、應對氣候變化 Chapter 01 Environment — II. Responding to Climate Change

B. 社會範疇

B. SOCIAL ASPECT

B1 僱傭 / Employment

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策及遵守法律法規資料。 Policies and compliance information relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare.	第二章 社會——一、以人為本，凝聚長期發展動能（合規僱傭與用工管理；薪酬、福利與激勵機制；平等機會、員工溝通與勞工準則） Chapter 02 Social — I. People-centered Development (Compliant Employment and Labour Management; Compensation, Benefits and Incentives; Equal Opportunity, Employee Communication and Labour Standards)
B1.1	按性別、僱傭類型、年齡組別及地區劃分的僱員總數。 Total workforce by gender, employment type, age group and geographical region.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators
B1.2	按性別、年齡組別及地區劃分的僱員流失比率。 Employee turnover rate by gender, age group and geographical region.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators

B2 健康與安全 / Health and Safety

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關提供安全工作環境及保障僱員避免職業性危害的政策及遵守法律法規資料。 Policies and compliance information relating to providing a safe working environment and protecting employees from occupational hazards.	第二章 社會——一、以人為本，凝聚長期發展動能（健康、安全與員工福祉） Chapter 02 Social — I. People-centered Development (Health, Safety and Employee Well-being)
B2.1	過去三年（包括匯報年度）每年因工亡故的人數及比率。 Number and rate of work-related fatalities in each of the past three years including the reporting year.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators
B2.2	因工傷損失工作日數。 Lost days due to work injury.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators
B2.3	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。 Description of occupational health and safety measures adopted, and how they are implemented and monitored.	第二章 社會——一、以人為本，凝聚長期發展動能（健康、安全與員工福祉） Chapter 02 Social — I. People-centered Development (Health, Safety and Employee Well-being)

B3 發展及培訓 / Development and Training

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關提升僱員履行工作職責知識及技能的政策，並描述培訓活動。 Policies on improving employees' knowledge and skills for discharging duties, including a description of training activities.	第二章 社會——一、以人為本，凝聚長期發展動能（培訓發展與人才梯隊建設） Chapter 02 Social — I. People-centered Development (Training, Development and Talent Pipeline Building)
B3.1	按性別及僱員類別劃分的受訓僱員百分比。 Percentage of employees trained by gender and employee category.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators
B3.2	按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 Average training hours completed per employee by gender and employee category.	附錄一：社會關鍵績效表 Appendix I: Social Key Performance Indicators

B4 勞工準則 / Labour Standards

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關防止童工或強制勞工的政策及遵守法律法規資料。 Policies and compliance information relating to preventing child and forced labour.	第二章 社會——一、以人為本，凝聚長期發展動能（平等機會、員工溝通與勞工準則） Chapter 02 Social — I. People-centered Development (Equal Opportunity, Employee Communication and Labour Standards)
B4.1	描述檢討招聘慣例的措施以避免童工及強制勞工。 Description of measures to review employment practices to avoid child and forced labour.	第二章 社會——一、以人為本，凝聚長期發展動能（平等機會、員工溝通與勞工準則） Chapter 02 Social — I. People-centered Development (Equal Opportunity, Employee Communication and Labour Standards)
B4.2	描述在發現違規情況時消除有關情況所採取的步驟。 Description of steps taken to eliminate such practices when discovered.	第二章 社會——一、以人為本，凝聚長期發展動能（平等機會、員工溝通與勞工準則） Chapter 02 Social — I. People-centered Development (Equal Opportunity, Employee Communication and Labour Standards)

B5 供應鏈管理 / Supply Chain Management

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	管理供應鏈環境及社會風險的政策。 Policies on managing environmental and social risks of the supply chain.	第二章 社會——三、負責任供應鏈 Chapter 02 Social — III. Responsible Supply Chain
B5.1	按地區劃分的供應商數目。 Number of suppliers by geographical region.	第二章 社會——三、負責任供應鏈（供應商規模、分布與准入要求）；附錄一：社會關鍵績效表 Chapter 02 Social — III. Responsible Supply Chain (Supplier Scale, Distribution and Admission Requirements); Appendix I: Social Key Performance Indicators
B5.2	描述有關聘用供應商的慣例，以及相關執行及監察方法。 Description of practices relating to engaging suppliers, and how they are implemented and monitored.	第二章 社會——三、負責任供應鏈（供應商規模、分布與准入要求；績效評估、供應韌性與持續優化） Chapter 02 Social — III. Responsible Supply Chain (Supplier Scale, Distribution and Admission Requirements; Performance Evaluation, Supply Resilience and Continuous Optimization)
B5.3	描述有關識別供應鏈各環節環境及社會風險的慣例，以及相關執行及監察方法。 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	第二章 社會——三、負責任供應鏈（供應鏈治理與韌性保障；供應商規模、分布與准入要求；績效評估、供應韌性與持續優化） Chapter 02 Social — III. Responsible Supply Chain (Supply Chain Governance and Resilience; Supplier Scale, Distribution and Admission Requirements; Performance Evaluation, Supply Resilience and Continuous Optimization)
B5.4	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。 Description of practices to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	第二章 社會——三、負責任供應鏈；第一章 環境——四、資源使用與綠色辦公（包裝材料管理與合作夥伴協同） Chapter 02 Social — III. Responsible Supply Chain; Chapter 01 Environment — IV. Use of Resources and Green Office Operations (Packaging Management and Partner Collaboration)

B6 產品責任 / Product Responsibility

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關產品和服務健康與安全、廣告、標籤及私隱事宜以及補救方法的政策及遵守法律法規資料。 Policies and compliance information relating to health and safety, advertising, labelling, privacy matters and remedial measures for products and services.	第二章 社會——四、產品品質與安全管理；五、客戶責任與服務體驗管理；六、負責任營銷與品牌信任建設；二、創新驅動與數智化發展（信息安全、數據安全與隱私保護） Chapter 02 Social — IV. Product Quality and Safety Management; V. Customer Responsibility and Service Experience Management; VI. Responsible Marketing and Brand Trust Building; II. Innovation-driven Development and Digital Transformation (Information Security, Data Security and Privacy Protection)
B6.1	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。 Percentage of products sold or shipped subject to recalls for safety and health reasons.	第二章 社會——四、產品品質與安全管理 Chapter 02 Social — IV. Product Quality and Safety Management
B6.2	接獲關於產品及服務的投訴數目以及應對方法。 Number of products and service related complaints received and how they are dealt with.	第二章 社會——五、客戶責任與服務體驗管理 Chapter 02 Social — V. Customer Responsibility and Service Experience Management
B6.3	描述與維護及保障知識產權有關的慣例。 Description of practices relating to observing and protecting intellectual property rights.	第二章 社會——二、創新驅動與數智化發展（知識產權保護與創新激勵） Chapter 02 Social — II. Innovation-driven Development and Digital Transformation (Intellectual Property Protection and Innovation Incentives)
B6.4	描述質量檢定過程及產品回收程序。 Description of quality assurance processes and recall procedures.	第二章 社會——四、產品品質與安全管理 Chapter 02 Social — IV. Product Quality and Safety Management
B6.5	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。 Description of consumer data protection and privacy policies, and how they are implemented and monitored.	第二章 社會——二、創新驅動與數智化發展（信息安全、數據安全與隱私保護） Chapter 02 Social — II. Innovation-driven Development and Digital Transformation (Information Security, Data Security and Privacy Protection)

B7 反貪污 / Anti-corruption

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關防止賄賂、勒索、欺詐及洗黑錢的政策及遵守法律法規資料。 Policies and compliance information relating to prevention of bribery, extortion, fraud and money laundering.	第三章 管治——五、商業道德、反貪污與舉報保護；六、合規經營與責任落實 Chapter 03 Governance — V. Business Ethics, Anti-corruption and Whistleblower Protection; VI. Compliance Operations and Accountability in Practice
B7.1	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數目及訴訟結果。 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees and the outcomes of the cases during the reporting period.	第三章 管治——五、商業道德、反貪污與舉報保護（現版本案件數目建議於定稿前進一步核對） Chapter 03 Governance — V. Business Ethics, Anti-corruption and Whistleblower Protection (case data recommended for confirmation before finalization)
B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	第三章 管治——五、商業道德、反貪污與舉報保護 Chapter 03 Governance — V. Business Ethics, Anti-corruption and Whistleblower Protection
B7.3	描述向董事及員工提供的反貪污培訓。 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。 Description of anti-corruption training provided to directors and staff 第三章 管治——五、商業道德、反貪污與舉報保護（現版本培訓披露建議於定稿前補充） Chapter 03 Governance — V. Business Ethics, Anti-corruption and Whistleblower Protection (training disclosure recommended to be supplemented before finalization)

B8 社區投資 / Community Investment

指標 Code	披露要求 Disclosure Requirement	對應章節 Relevant Section
一般披露 / General Disclosure	有關以社區參與了解營運所在社區需要並確保其業務活動會考慮社區利益的政策。 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure activities take into consideration community interests.	現版本未單列披露，建議定稿前結合公益、慈善、志願服務或社區活動情況補充。 Not separately disclosed in the current draft. It is recommended to supplement with charity, volunteering or community-related disclosures before finalization.

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