

# Continental Aerospace Technologies Holding Limited 大陸航空科技控股有限公司

(Incorporated in Bermuda with limited liability)  
(於百慕達註冊成立之有限公司)

Stock Code 股份代號: 232



**2025** Environmental, Social and  
Governance Report  
環境、社會及管治報告



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

### CONTENTS

#### DIRECTORS' STATEMENT

#### ABOUT THIS REPORT

#### SCOPE OF REPORTING

#### ENVIRONMENTAL, SOCIAL AND GOVERNANCE GUIDELINES AND REPORTING

#### BASIS OF PREPARATION

#### STAKEHOLDERS PARTICIPATION AND MATERIALITY ASSESSMENT

#### A. ENVIRONMENTAL

1. GAS EMISSIONS AND WASTE
2. USE OF RESOURCES
3. THE ENVIRONMENT AND NATURAL RESOURCES
4. CLIMATE CHANGE

#### B. SOCIAL

1. EMPLOYMENT AND LABOUR PRACTICES
2. OCCUPATIONAL HEALTH AND SAFETY
3. DEVELOPMENT AND TRAINING
4. LABOUR STANDARDS
5. SUPPLY CHAIN MANAGEMENT
6. PRODUCT RESPONSIBILITY
7. INTEGRITY
8. COMMUNITY ENGAGEMENT

#### OUTLOOK

#### APPENDIX C2 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE OF THE STOCK EXCHANGE

### 目錄

#### 董事聲明

2

#### 關於本報告

4

#### 報告範圍

4

#### 環境、社會及管治方針與報告

5

#### 編製基準

6

#### 持份者參與及重要性評估

6

#### A. 環境

12

##### 1. 氣體排放及廢棄物

12

##### 2. 資源使用

19

##### 3. 環境及自然資源

22

##### 4. 氣候轉變

23

#### B. 社會

33

##### 1. 僱傭與勞工常規

33

##### 2. 職業健康與安全

37

##### 3. 發展及培訓

39

##### 4. 勞工準則

41

##### 5. 供應鏈管理

43

##### 6. 產品責任

44

##### 7. 維護廉潔

47

##### 8. 社區參與

49

#### 展望

50

#### 聯交所C2《環境、社會及管治報告 守則》索引

50

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

### DIRECTORS' STATEMENT

Continental Aerospace Technologies Holding Limited and its subsidiaries (the "Group") are pleased to present this environmental, social and governance ("ESG") report, which sets out the Group's ESG management approach, initiatives and performance for the year ended 2025. This report aims to address the expectations of stakeholders regarding the Group's sustainable development.

The Board of Directors (the "Board") assumes the responsibility for the Group's ESG strategy, governance and performance, including setting strategic direction, overseeing implementation and reviewing progress. The Board comprises directors of different genders and backgrounds, reflecting the Group's commitment to board diversity. The Board Diversity Policy identifies age and gender as key considerations in director appointments.

The Board believes that effective ESG management enhances operational resilience, supports long-term business sustainability and creates value for stakeholders and the community. Key focus areas include emissions reduction, efficient resource use, climate change response, occupational health and safety, employee development and training, and ethical business practices.

The Chairman leads the Board in fulfilling its oversight role and, together with an ESG working group comprising senior management, coordinates the implementation of ESG strategies across business units, and oversees the strategies relating to climate-related risks and opportunities, major transactions, and their implications for risk management. The ESG Working Group is responsible for setting targets, monitoring performance, reviewing effectiveness, scenario analysis results, transition plans and disclosures and reports to the Board on a semi-annual to annual basis. The Board regularly reviews the ESG Report to ensure that disclosures and strategic direction align with regulatory requirements and stakeholder expectations.

### 董事聲明

大陸航空科技控股有限公司及其附屬公司（「本集團」）欣然呈交本環境、社會及管治（「ESG」）報告，旨在披露本集團於截至二零二五止年度在ESG方面的管理方針、措施及表現，以回應持份者對本集團可持續發展的期望。

董事會（「董事會」）肩負起本集團的可持續發展的責任，並負責制定相關方向、監督執行情況及檢討成效。帶領集團履行社會責任。董事會成員包括不同性別及背景的董事，以體現多元管治理念。本集團的董事會多樣性政策將年齡及性別列為董事任命的關鍵考慮因素之一。

董事會深信有效的ESG管理有助於提升營運韌性、支持業務的長遠可持續發展，並為持份者及社區創造價值。董事會特別關注減少排放、慎用資源、應對氣候變化、保障職業安全健康、促進員工發展及培訓，以及維持廉潔營運等重點範疇。

主席負責董事會履行其領導和監督職責，並透過由高級管理層組成的ESG工作小組，協調各部門推行ESG相關策略及措施，並監督氣候相關風險與機遇的策略制定、重大交易及其對風險管理的影響。ESG工作小組負責制定ESG目標、監察執行情況、評估成效，以及情景分析結果、轉型計劃及披露要求，並每半年至一年向董事會匯報。董事會亦透過審核委員會承擔相關ESG監督職責，並定期審閱ESG報告，以確保披露內容及發展方向符合監管要求及持份者期望。



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

To enhance ESG competency, the Board participates in relevant training and, where appropriate, considers engaging external experts to strengthen its understanding of emerging ESG issues and regulatory developments.

The Board regards ESG-related risk management as an integral part of the Group's overall risk management and internal control systems. Through ongoing engagement with stakeholders and a comprehensive understanding of its operations, the Group has identified and assessed key ESG-related risks, which are incorporated into the Group's risk management framework where appropriate.

Key risk areas include occupational health and safety, equal and diverse employment practices, employment systems and employee training, product health and safety, supply chain and material quality management, ethical business conduct, and climate-related risks.

With respect to climate change, the Group recognises that extreme weather events, such as severe typhoons, may cause physical damage to operational facilities. Changes in climate-related policies and regulations may also result in increased compliance requirements, while technological developments may require accelerated upgrades to support the low-carbon transition. The Board will continue to monitor these risks and adjust management responses as appropriate.

The Board believes that maintaining high standards of product quality, effectively managing supply chain risks, and ensuring strong occupational health and safety performance are critical to enhancing operational efficiency and corporate reputation. The Group regularly evaluates product quality and occupational safety metrics against established targets, using these assessments as key indicators of production capability and operational control, thereby supporting continuous improvement.

董事會持續提升其ESG相關能力，透過參與培訓及在適當情況下引入外部專業意見，以加強對新興ESG議題及監管趨勢的理解。

董事會視ESG相關風險管理為整體風險管理及內部監控體系的重要組成部分。透過與不同持份者的持續溝通及對業務運作的全面了解，本集團已識別並評估主要ESG相關風險，並在適當情況下將其納入集團的風險管理及內部控制機制。

本集團重點關注的風險包括職業健康與安全、平等及多元化的僱傭環境、僱傭制度及員工培訓、產品對客戶的健康與安全影響、供應鏈及生產材料的質量控制、廉潔營運，以及氣候變化相關風險。

在氣候變化方面，本集團認識到極端天氣事件（如超強颱風）可能對營運設施造成影響，亦可能因應氣候相關政策及法規的變化而增加合規成本。此外，科技發展亦可能要求本集團加快技術升級，以應對低碳轉型趨勢。董事會將持續監察相關風險，並適時調整管理措施。

董事會相信，專注於產品質量管理、妥善管理供應鏈風險，以及維持高水平的職業健康與安全表現，有助於提升營運效率及企業聲譽。本集團會根據既定目標，定期評估產品品質及職業安全相關數據，並將評估結果作為檢視生產能力及營運控制成效的重要依據，以支持持續改進。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

As society continues to build a stronger consensus on sustainable development, the Group will respond more proactively to market changes and evolving demands. Looking back over the past year, the Group's environmental performance was well recognised by the market, creating opportunities to expand its market share. Looking ahead, factors such as elevated energy prices, carbon taxation, the advancement of green technologies, and the acceleration of digital operations and customer engagement are expected to influence the Group's ESG strategy and objectives in the coming year. Nevertheless, the Group firmly believes that the continued implementation of ESG management will support the net-zero transition of its business operations and enable steady progress towards a more environmentally friendly economy.

### ABOUT THIS REPORT

The Group is pleased to present this environmental, social and governance report (the "ESG Report"), which details the Group's policies, measures, and performance on environmental, social and governance issues. By reporting to stakeholders, the Group has disclosed its measures and performance on sustainable development issues in a transparent manner and increased public confidence, helping stakeholders better understand the Group's sustainability progress and development direction at the same time.

### SCOPE OF REPORTING

This ESG report specifies the Group's environmental, social and governance performance for the fiscal year 2025 (1 January 2025 to 31 December 2025), which is consistent with that of the annual report of the Group. The Group planned and prepared this report based on the materiality principle. Unless otherwise stated, this report covers the general aviation aircraft piston engine business in the United States which represents the majority of the Group's environmental and social impact.

隨著社會對可持續發展的共識日益鞏固，本集團將更迅速回應市場變化及需求。回顧過去一年，本集團的環保表現獲到市場肯定，為業務拓展及提升市場份額帶來機遇。展望未來，能源價格上升、碳稅政策、綠色科技的發展，以及營運數位化和客戶互動加快，均將影響本集團來年的ESG策略及目標。然而，本集團深信持續推動ESG管理有助支持業務營運邁向淨零轉型，穩步向更具環境可持續性的經濟模式發展。

### 關於本報告

本集團欣然提呈本環境、社會及管治報告（下稱「ESG報告」）。本ESG報告詳列本集團在環境、社會及管治方面的政策、措施和績效。透過與持份者匯報，讓本集團以透明及公開的方式披露本集團在可持續發展議題上的措施和表現，以增加持份者對本集團的信心，並進一步了解本集團於可持續發展議題的進程和發展方向。

### 報告範圍

本ESG報告的時間範圍為二零二五年財政年度（二零二五年一月一日至十二月三十一日），與本集團年報的時間一致。本集團基於重要性原則規劃和編撰此報告，除非另有說明，本報告涵蓋了位於美國之通用航空飛機活塞發動機業務，代表本集團大部分的環境和社會方面的影響。



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

### ENVIRONMENTAL, SOCIAL AND GOVERNANCE GUIDELINES AND REPORTING

The Group's environmental, social and governance guidelines are designed to continually improve the transparency and responsibility of information disclosure. Therefore, the ESG Report is released annually by the Group for public review. In addition, the Group is committed to creating long-term value for stakeholders in line with the interest of the environment in which it operates, while driving the business growth and sustainable development of the Group. As such, the Group has formulated its sustainable development policies which cover the Group's activities in the environmental, employment, business integrity, and social aspects. The Group will strive to incorporate such principles into its practice and governance, and is committed to contributing to the sustainable development of society and the environment.

### 環境、社會及管治方針與報告

本集團以持續地提升有關披露透明度和責任作為環境、社會及管治方針，因而每年發佈 ESG 報告供各界隨時查閱。此外，本集團矢志為持份者締造符合所在環境利益的長遠價值，推動本集團業務增長及可持續發展。本集團依此訂立可持續發展政策，該政策涵蓋本集團於環境、僱傭、商業誠信、及社區等各個領域。本集團會努力將該等原則融合於本集團實踐及管治之中，致力為社會及環境之可持續發展作出貢獻。

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

### BASIS OF PREPARATION

This report is prepared and presented in accordance with the Environmental, Social and Governance (ESG) Reporting Code set out in Appendix C2 to the Listing Rules:

1. **Materiality:** the threshold at which ESG issues become sufficiently important to investors and other stakeholders that they should be reported. Accordingly, this report covers the principal business of the Group.
2. **Quantitative:** KPIs need to be measurable and meaningful comparisons shall be made where appropriate. The purpose and impact of such indicators shall be explained. Accordingly, KPIs are presented in this report pursuant to the reporting guide.
3. **Balance:** this report should provide an unbiased picture of the Group's ESG performance. The report should avoid selection, omission, or presentation format that may inappropriately influence a decision or judgment by the report reader.
4. **Consistency:** this report uses consistent methodologies to allow for meaningful comparisons of ESG data over time. Any changes to the statistical methods used should also be stated in the report.

### STAKEHOLDERS PARTICIPATION AND MATERIALITY ASSESSMENT

Stakeholder feedback provides an important basis for the Group to comprehensively and objectively assess its ESG performance, while supporting the continuous enhancement of its management practices and performance outcomes. The Group therefore maintains open, honest and proactive with its stakeholders through a range of established channels, including interim reports, annual reports, announcements and circulars.

### 編製基準

本報告根據上市規則附錄C2所載之對《環境、社會及管治報告守則》的要求編撰及呈列相關資料：

1. **重要性：**當環境、社會及管治的相關事宜會對投資者及其他關聯方產生重要影響時，本報告須作出匯報，本報告因而涵蓋本集團的主要業務作為報告範圍。
2. **量化：**如有訂立關鍵績效指標，該指標須可予以計量並於適當情況下作出有效對比，而所訂立的指標亦須闡述其目的及影響。本報告因而依據報告指引呈列各項關鍵績效指標。
3. **平衡：**本報告須不偏不倚地呈報本集團在環境、社會及管治方面的表現，以及避免不恰當地誤導讀者決策或判斷的選擇、遺漏或呈報格式。
4. **一致性：**本報告使用一致的披露統計方法，使相關數據日後可作有意義的比較。若統計方法於日後有所變更，亦須在報告中注明。

### 持份者參與及重要性評估

持份者的意見及反饋為本集團評估其ESG表現提供重要依據，亦有助本集團持續檢視及改進相關管理及表現。為此，本集團一直秉持公開、誠實及積極的溝通原則，透過多元渠道與持份保持定期及持續的交流，包括中期報告、年報、公告及通函等正式披露文件。



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

During the reporting period, the Group continued to engage in open dialogue with key stakeholders to regularly review and update ESG topics identified as materials to its business operations and long-term development. This engagement process enables the Group to better understand stakeholder expectations and ensures that its sustainability initiatives and action plans remain aligned with its overall business strategy and operational priorities.

Stakeholder engagement and materiality assessment are core principles in the preparation of a high-quality ESG report and are conducted in accordance with the Hong Kong Exchange's ESG Reporting Code. Through a structured stakeholder engagement and materiality assessment process, the Group identifies ESG topics that are of significant importance to its business and stakeholders, and prioritises the disclosure of such material topics in this report

The Group conducted an online stakeholder survey, inviting external stakeholders (including customers, regulators, distributors and suppliers) and internal stakeholders (including directors, senior and middle management, and general employees) to rate ESG reporting topics set out in the Environmental, Social and Governance Reporting Code based on their perceived importance to the Group and the respective stakeholder groups.

The materiality of each topic was determined by consolidating the ratings from all respondents. The materiality rating for each stakeholder category represents the average score of respondents within that category, while the overall materiality rating reflects the average across all stakeholder categories. As no updated responses were received from certain external stakeholders during the reporting period, the valid responses from the previous survey were retained.

報告期內，本集團繼續與持份者保持開放的對話，定期檢視及更新已識別為對業務營運及長遠發展具有重要性的ESG議題。相關過程有助本集團更全面了解持份者的期望，並確保可持續發展策略及相關行動能與本集團的業務策略及營運重點保持一致。

持份者參與及重要性評估為編製高質量ESG報告的核心原則，亦符合香港交易所ESG匯報守則的披露要求。透過系統化的持份者參與及重要性評估程序，本集團識別及釐定對其業務及持份者具重大影響的ESG議題，並於本報告中就相關重要議題作出重點披露及優先處理。

集團透過線上問卷進行持份者參與調查，邀請外部持份者（包括顧客、監管單位、分銷商及供應商），以及內部持份者（包括董事、高級及中級管理人員及普通員工）就《環境、社會及管治報告指引》所列報告議題，按其對集團及相關持份者的重要性進行評級。

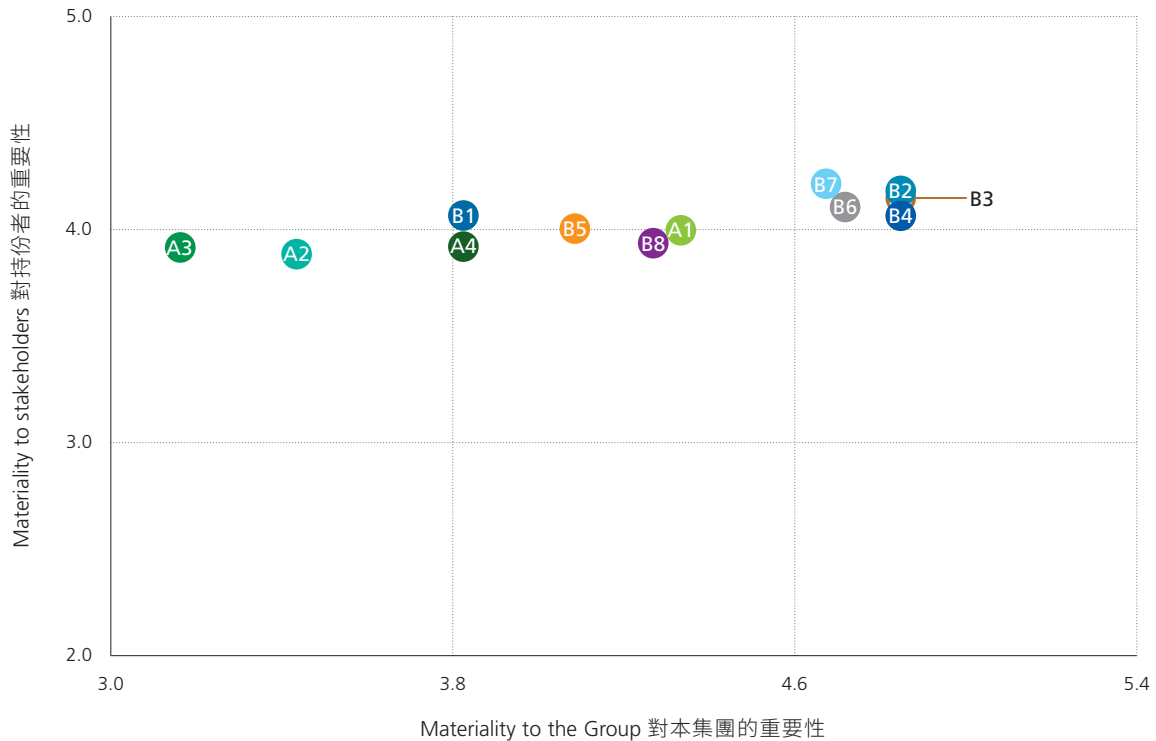
各議題的重要性乃根據所有受訪者的評分結果彙總而成，其中每個持份者類別的重要性評級為該類別內所有受訪者評分的平均值。而整體重要性評級則為各持份者類別評級的平均值。由於本年度部分外部持份者未有提交更新回應，相關持份者類別沿用上一次調查的有效回覆。

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

To clearly present the results of the materiality assessment, a materiality matrix is presented below to illustrate the materiality ratings assigned by the Group's directors and other stakeholders, including employees and external stakeholders. The matrix plots the ratings for each topic on a scale of 1 to 5, reflecting the perspectives of directors and other stakeholders. Topics positioned in the upper-right quadrant of the matrix are considered highly material by both the Group's directors and other stakeholders.

為清楚呈現重要性評估結果，本集團將以重要性矩陣展示集團董事及其他持份者（包括員工及外部持份者）就各項議題所評定的重要性等級。重要性矩陣根據各議題由1至5的重要性評分，分別反映董事及其他持份者的觀點。位於矩陣右上角的議題被董事及其他持份者一致視為對本集團具有高度重要性。

**Materiality Matrix 重要性矩陣**















Note: As all materiality survey results are above 2.0, the portion below 2.0 is not shown in the figure above in order to present the relative distribution of issues more clearly.

註：由於所有重要性調查結果均高於 2 分，為更清晰呈現各議題的相對分佈，上圖未顯示 2 分以下的區域。



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

### Indicator 標示：

- |  |   |
|--|---|
|  A1 Emissions<br>排放物                  |  A3 The Environment and Natural Resources<br>環境和自然資源 |
|  A2 Use of Resources<br>資源使用          |  A4 Climate Change<br>氣候變化                           |
|  B1 Employment<br>僱傭                  |  B5 Supply Chain Management<br>供應鏈管理                 |
|  B2 Health and Safety<br>健康和安全        |  B6 Product Responsibility<br>產品責任                   |
|  B3 Development and Training<br>發展與培訓 |  B7 Anti-corruption<br>反貪污                           |
|  B4 Labour Standards<br>勞工準則          |  B8 Community Investment<br>社區投資                     |

Responses were received from the invited stakeholders in the survey, confirming B7 Anti-corruption as the most material issue. Overall, all ESG topics were assessed as material, while A3 Environment and Natural Resources was rated as comparatively less material.

是次調查中已收到受邀持份者的回應，確認B7反貪污被評為最重要的議題。整體而言，所有ESG議題均被評估為重要，其中A3環境及自然資源被評為相對較低的重要議題。

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

The table below summarises the most material ESG issues identified by different stakeholder groups.

下表概述不同持份者所識別的最重要的ESG議題。

Stakeholder Group 持份者類別	Most Important Issues 最重要議題
Senior management 高級管理人員	B2 Health and Safety B2 健康和安全 B3 Development and Training B3 發展和培訓 B4 Labour Standards B4 勞工準則
Middle management and Supervisor 中級管理人員及主管	B3 Development and Training B3 發展和培訓
General employees 一般員工	B6 Product responsibility B6 產品責任 B7 Anti-corruption B7 反貪污
Regulators 監管單位	Most issues are of similar importance 大部分議題重要性等級大致相同
Customers 客戶	A3 The Environment and Natural Resources A3 環境和自然資源 B1 Employment B1 僱傭 B2 Health and Safety B2 健康和安全 B3 Development and Training B3 發展與培訓 B7 Anti-corruption B7 反貪污 B8 Community Investment B8 社區投資



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

Stakeholder Group 持份者類別	Most Important Issues 最重要議題
Distributors 分銷商	A4 Climate change A4 氣候變化 B1 Employment B1 僱傭 B2 Health and safety B2 健康和安全 B3 Development and training B3 發展與培訓 B4 Labour standards B4 勞工準則 B7 Anti-corruption B7 反貪污
Suppliers 供應商	B5 Supply chain management B5 供應鏈管理

To address the concerns of relevant stakeholders, the Group has disclosed the policies and measures implemented for such stakeholders in the relevant sections of this report.

為回應相關持份者的關注，報告已於相應章節披露本集團為相關持份者實施的政策及措施。

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

### A. ENVIRONMENTAL

The Group is committed to implementing a range of environmental management measures to effectively control gas air and greenhouse gas emissions, discharge to water and land, and the generation of hazardous and non-hazardous waste. Through targeted management practices and continuous improvement of operational processes, the Group aims to minimise the environmental impact of its daily operations, promote a low-pollution production model, and align its business strategy with the development of a low-carbon economy, thereby laying a foundation for its future low-carbon transition.

#### 1. EMISSIONS AND WASTE

##### (a) GREENHOUSE GAS AND AIR MANAGEMENT

In accordance with its established environmental policies, the Group has developed internal environmental management guidelines to systematically integrate emissions management into daily operations.

The Group has implemented proactive and effective measures to ensure compliance with applicable laws and regulations, and its business units have obtained the relevant emission permits issued by the competent authorities. In accordance with the permit requirements, the Group has established air emission targets for its core production processes and applies appropriate post-treatment and pollution control equipment across its facilities and machinery.

### A. 環境

本集團致力推行一系列環境管理措施，以有效控制廢氣及溫室氣體排放、水及土地排污、以及有害及無害廢棄物的產生。透過實施針對性的管理制度及持續優化營運流程，本集團致力降低日常業務活動對環境的影響，推動低排放、低污染的綠色生產模式，並使營運策略與低碳經濟的發展方向保持一致，為未來邁向低碳轉型奠定基礎。

#### 1. 氣體排放及廢棄物

##### (a) 溫室氣體及廢氣管理

本集團遵循既定的環保政策，制定內部環境管理指引，將排放管理有系統地融入日常營運。

本集團採取積極而有效的措施以符合相關政府法規要求，旗下業務單位已取得相關監管機構所發出的排放許可。根據排放許可的規定，本集團就核心生產流程訂立廢氣排放目標，並於各類設備及機械中配置合適的後處理及污染控制設施。



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

Pollution control devices have been installed in factory painting rooms, sand spray mills, sand blasting machines and treatment tanks to effectively control and reduce emissions of carbon monoxide (CO), volatile organic compounds (VOCs), particulate matters (PM) and other air pollutants. Air quality is monitored on a regular basis to ensure compliance with applicable emission standards.

The Group's air emissions primarily arise from its general aviation aircraft piston engine operations, mainly associated with engine transportation and testing activities. The principal air pollutants include nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and particulate matter (PM).

工廠內的油漆間、砂粒噴磨機、噴砂機及處理罐等設施均已安裝污染物控制裝置，以有效控制及減少一氧化碳(CO)、揮發性有機化合物(VOCs)、顆粒物(PM)等空氣污染物的排放，並定期監測空氣質素，以確保符合相關排放標準。

本集團的廢氣排放主要來自通用航空飛機活塞發動機業務，相關排放主要源於引擎的運輸及測試過程，涉及的空氣污染物包括氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)和顆粒物(PM)。

Emission 排放物		Unit (kg) 排放量 (千克)	
		2025 二零二五年	2024 二零二四年 (Restated 修訂)
Nitrogen oxides (NO <sub>x</sub> )	氮氧化物(NO <sub>x</sub> )	5.14	5.52
Sulphur oxides (SO <sub>x</sub> )	硫氧化物(SO <sub>x</sub> )	0.26	0.01
Particulate matters	顆粒物	0.48	0.54

Table 1 – Total Emissions during the Reporting Period

表1 – 報告期內的排放物總量

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

The Group's greenhouse gas emissions primarily arise from aircraft plant operations, including fuel consumption during aircraft engine testing. Business units have taken various measures to reduce greenhouse gas emissions and air pollutants, one of which is to lower electricity consumption. To enhance energy efficiency in office operations, the Group prioritises the use of low-energy electrical appliances and products, and avoids unnecessary high-power equipment, such as by adopting LED or low-wattage, high-luminance lighting systems.

In addition, the Group regularly reviews and updates its internal policies and practices to align with international environmental trends, and to continuously enhance its environmental protection and emissions reduction initiatives.

本集團的溫室氣體排放主要來自飛機工廠的營運活動，包括航空發動機測試過程中所消耗的燃料。各業務單位已採取多項措施以減少溫室氣體及空氣污染物排放，其中一項措施是通過減少電力消耗來減少溫室氣體排放。在辦公室節能方面，本集團優先採用低能耗的電器及產品，避免使用不必要的高耗能設備，例如優先選用LED或低功率、高亮度的照明系統。

此外，本集團定期檢視及更新內部政策及措施，以配合國際環保趨勢，與時並進，推動環境保護工作。



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

Scope of greenhouse gas emission 溫室氣體排放範圍		Emissions (Tonnes of carbon dioxide equivalent) 排放量 (以二氧化碳當量噸計)			
		Intensity (Emissions per employee) 密度 (排放量/員工)			
		2025 二零二五年 (Restated 修訂)	2024 二零二四年 (Restated 修訂)	2025 二零二五年 (Restated 修訂)	2024 二零二四年 (Restated 修訂)
<b>Scope 1</b>	<b>範圍1</b>				
Direct emissions	直接排放	<b>2,215.78</b>	2,663.17	<b>5.99</b>	7.36
<b>Location-based Scope 2</b>	<b>範圍2</b>				
Energy indirect emissions	能源間接排放	<b>3.96</b>	4.51	<b>0.011</b>	0.012
<b>Scope 3</b>	<b>範圍3</b>				
Category 6: Business Travel	類別 6：商務差旅	<b>158.09</b>	59.14	<b>0.43</b>	0.16
<b>Total</b>	<b>總計</b>	<b>2,377.82</b>	2,726.82	<b>6.43</b>	7.53
Total GHG Emissions (Scope 1 & 2)	溫室氣體總排放量 (範圍 1 及 2) 較 2024 基準年減少 百分比	<b>-16.79%</b>			

Note: The greenhouse gas emissions were calculated in accordance with the GHG Protocol: Corporate Accounting and Reporting Standard (2004) and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), with reference to the Reporting Guidance on Environmental KPIs issued by The Stock Exchange of Hong Kong Limited and the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Global Warming Potential (GWP) values were adopted from the IPCC Sixth Assessment Report (AR6).

附註：溫室氣體排放乃按照《溫室氣體盤查議定書：企業盤查與報告標準（2004年）》及《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》計算，並參考香港聯合交易所有限公司發佈之《環境關鍵績效指標匯報指引》及《2006年IPCC國家溫室氣體清單指引》。而全球暖化潛勢值(GWP)採用IPCC第六次評估報告(AR6)所載數值。

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

Note: The calculations were based on the latest grid emission factor of 0.350, published in the U.S. Environmental Protection Agency (EPA) eGRID (Emissions & Generation Resource Integrated Database).

Note: Scope 1 includes consumption of aviation fuel, unleaded petrol, liquefied petroleum gas, kerosene, diesel, natural gas, acetylene, and carbon dioxide extinguisher, and fugitive emission of refrigerants. Scope 2 includes electricity power purchased from power companies. Scope 3 includes air mileage of employees.

Table 2 – Total Greenhouse Gas Emissions during the Reporting Period

附註：計算乃根據美國環境保護署(EPA) eGRID (Emissions & Generation Resource Integrated Database) 公佈的最新電網排放因子 0.350 進行。

附註：範圍1包括航空燃油、無鉛汽油、航空燃氣、液化石油氣、煤油、柴油、天然氣、乙炔及二氧化碳滅火器的消耗，以及製冷劑的逃逸排放。範圍2包括從電力公司購買電力。範圍3包括員工飛行里數。

表2 — 報告期內的溫室氣體排放總量



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

### (b) Waste Management

The Group has implemented a waste assessment process to evaluate the discharge of exhaust gas, water, solid waste, special waste, non-hazardous waste and hazardous waste arising from newly introduced machinery or processes. The Group adheres to the 4R waste management principle (reduce, reuse, recycle and replace) to ensure proper handling and disposal of waste generated from its business activities.

To minimise waste generation, the Group reuses wooden crates used for engine packaging to reduce wood waste, and adopts reusable folding plastic crates and foam padding for components such as crankshaft, camshafts, crankcases and connecting rods, thereby reducing cardboard and wood waste. Based on waste data from the past two years, the Group has set a target to reduce waste by 1% annually and monitors waste performance on a quarterly basis.

The Group classifies hazardous and non-hazardous waste for disposal at its factories. Hazardous waste is handled by qualified hazardous waste collectors in compliance with local laws and regulations. All hazardous waste collectors engaged by the Group hold valid hazardous waste transportation permits issued by the U.S. Department of Transportation.

### (b) 廢棄物管理

本集團設有廢棄物評估程序，於引入新設備或新工序時，評估其於廢氣、水、固體廢棄物、特殊廢棄物、無害及有害廢棄物方面的排放情況。本集團遵循4R廢棄物管理原則（減少使用、重用、循環再用及替代使用），以妥善管理及處理業務活動所產生的廢棄物。

為減少廢棄物，本集團重複使用包裹引擎的木箱以降低木材廢物處理量，並採用可重複使用的折疊式塑膠箱及泡沫墊料運送曲軸、凸輪軸、曲軸箱及連桿等零件，以減少紙板和木材浪費。本集團以過去兩年的廢棄物數據為基礎，訂立每年減少1%廢棄物的目標，並按季度跟進相關數據。

本集團於工廠內對有害和無害廢棄物進行分類管理，並按當地法例要求，將有害廢棄物交由合資格的有害廢棄物收集商處理。所有受委託的有害廢棄物收集商均已取得美國運輸部(U.S. Department of Transportation)發出的有害廢棄物運輸許可。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Where practicable, the Group enhances downstream recycling and reuse by segregating waste, and disposes of non-recyclable waste in accordance with applicable laws and regulations to minimize environmental impact.

在可行的情況下，本集團透過分類廢棄物，以提升下游回收及再利用的潛力，並依法妥善處理無法回收再利用的廢棄物，以減少對環境的影響。

Waste 廢棄物		Consumption (Tonnes) 消耗量 (噸)		Intensity (Emissions per employee) 密度 (排放量/員工)	
		2025 二零二五年	2024 二零二四年	2025 二零二五年	2024 二零二四年
Total hazardous waste	有害廢棄物總量	<b>89.34</b>	20.67	<b>0.24</b>	0.06
Total non-hazardous waste	無害廢棄物總量	<b>232.90</b>	207.40	<b>0.63</b>	0.57

Table 3 – Waste Generated during the Reporting Period

表3 — 報告期內所產生廢棄物

During the reporting period, the Group strictly complied with all applicable environmental laws and regulations, including the Resource Conservation and Recovery Act (RCRA), and there were no cases of prosecution or penalties for non-compliance.

於報告期內，本集團嚴格遵守所有適用的環境保護相關法例（包括《資源保護與回收法》），並無任何因違反環保法規而被檢控或處罰的個案。



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

### 2. USE OF RESOURCES

The Group adheres to the principles of green production and energy conservation, and systematically integrates resource management into its internal environmental guidelines for daily operations. To enhance energy efficiency and reduce paper and water consumption, the Group has implemented various measures to monitor and manage resource use efficiency, with the aim of conserving resources and achieving low-carbon production and energy savings. Details of energy and water consumption are discussed in the sections below.

#### (a) Resources

The Group places strong emphasis on energy management and has set goals to reduce total electricity consumption and GHG emissions to improve the effective use of power resources. To achieve this goal, the Group has integrated older facilities into new buildings to reduce overall electricity consumption and prioritises the use of higher energy-efficient equipment, including energy-saving lighting systems, to achieve long-term energy savings.

In parallel, the Group implements lean and waste reduction management practices, encouraging employees to redesign products and materials from multiple perspectives to promote reuse, extend resource life cycles, and reduce resource consumption and waste generation in support of long-term goal of zero emissions. In addition, the Group has adopted the "5S+Safety" workplace management programme, covering sort, set in order, shine, standardise, sustain and safety, to enhance operational efficiency and workplace safety.

### 2. 資源使用

本集團秉持綠色生產和節能減排原則，將資源管理系統化地融入日常營運中的內部環保指引中。為提升能源效益並減少用紙和用水量，本集團推行多項措施以監察和管理資源使用效率，致力於節約資源，實現低碳生產及節能減排。有關能源和水資源消耗的詳情將於後續章節中討論。

#### (a) 資源

本集團高度重視能源管理，並訂立減電減排目標，以有效利用電力資源。為實現這一目標，本集團將舊有建築物整合到新建築中，以降低整體電力消耗，並優先選用較高能源效益的設備，包括節能照明系統，以於長遠減少使用能源。

同時，本集團實施精益管理和減廢管理，鼓勵員工從多方面重新設計產品及物料，促進再利用，延長資源使用壽命，並減少資源消耗和廢棄物產生，支持長遠「零排放」目標。此外，本集團實施「五常法+安全」工作空間管理方案，涵蓋整理、存放、清潔、標準、修養及安全六大範疇，以提升營運效率及工作安全。

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

### *(b) Water Consumption*

The sustainable and responsible use of water resources is a major global concern, as excessive demand and overuse may lead to regional water shortages. In response, the Group's operation units have installed wastewater treatment facilities and implemented wastewater minimisation plans, including neutralisation, chromate reduction, and alkaline chlorination of cyanide, to ensure that discharges meet regulatory standards while promoting water reuse.

The Group has set a target to reduce treatable wastewater by 1% per year, and a 12% reduction was achieved during the reporting period. The Group did not encounter any material issues in sourcing water suitable for its operations.

### *(b) 用水*

可持續及負責任地使用水資源為全球關鍵議題，過度需求及耗用可能導致區域性缺水問題。鑒於此，本集團的營運單位已配備污水處理設施，並透過污水減量計劃及中和、鉻還原及理氰化物鹼性氯化等處理程序，確保排放符合標準，同時促進水資源的再利用。

本集團以每年減少1%可處理污水量為目標，而於報告期內已實現12%的減幅。此外，本集團在取得適用水源方面並無任何重大困難。



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

During the reporting period, the resources directly consumed by the Group for operations are as follows:

於報告期內，本集團用於營運的直接消耗資源如下：

Resources 資源	Unit 單位	Consumption 消耗量		Intensity (Consumption per employee) 密度 (消耗量/員工)	
		2025 二零二五年 (restated 修訂)	2023 二零二四年 (restated 修訂)	2025 二零二五年 (restated 修訂)	2024 二零二四年 (restated 修訂)
<b>Energy</b> <b>能源</b>					
Electricity 電力	'000 kWh 千個千瓦時	11.31	12.56	0.031	0.035
Fuel oil 燃油	'000 kWh 千個千瓦時	8.49	11.06	0.023	0.031
Fuel gas 燃氣	'000 kWh 千個千瓦時	2,134.54	2,812.16	5.77	7.77
<b>Total energy</b> <b>能源總計</b>	'000 kWh 千個千瓦時	<b>2,154.34</b>	2,835.78	<b>5.82</b>	7.83
<b>Other resources</b> <b>其他資源</b>					
Water 水	cubic metre 立方米	27,851	31,567.00	75.27	87.20

Note: The unit of energy figures is converted into kWh based on the lower heat value. Fuel oil includes aviation fuel, unleaded gasoline, kerosene, and diesel. Fuel gas includes liquefied petroleum gas, aviation gas and natural gas.

附註：能源數據參考較低熱值換算為千瓦時。燃油包括航空燃油、無鉛汽油、煤油及柴油。燃氣包括液化石油氣、航空燃氣及天然氣。

Table 4 – Total Consumption of Resources during the Reporting Period

表4 – 報告期內的資源消耗總量

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Packaging material used for finished products 製成品包裝材料	Unit 單位	Consumption 使用量	
		2025 二零二五年	2024 二零二四年
Packaging material used for finished products 製成品包裝材料	tonne 噸	170.14	162.09

Table 5 – Total Consumption of Packaging Material  
Used for Finished Products during the  
Reporting Period

表5 – 報告期內的製成品包  
裝材料使用總量

### 3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group is committed to implementing a range of effective measures to mitigate the impact of noise, emissions and indoor air pollution on the environment and surrounding communities. Meanwhile, the Group engages qualified environmental consultants to conduct regular reviews of its environmental management practices to ensure compliance with applicable laws and permit requirements, including the Resource Conservation and Recovery Act (RCRA), the Air Emissions Permit, and the National Pollutant Discharge Elimination System (NPDES) permit.

During the reporting period, the Group did not record any major environmental incidents.

### 3. 環境及自然資源

本集團致力推行一系列有效措施，以減低噪音、排放和室內空氣污染對環境和周邊地區的影響。同時，本集團委聘合資格的環保顧問定期審查相關環境管理工作，以確保工廠符合適用的法規及許可要求，包括《資源保護與回收法》(RCRA)、空氣排放許可和《國家污水排放控制系統》(NPDES)許可。

於報告期內，本集團並無發生任何重大環境事故。



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

### 4. CLIMATE CHANGE

We have prepared our climate report according to the IFRS S2 – Climate-related Disclosures (the “IFRS S2”) and the climate-related disclosure requirements issued by The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The climate report covers the Group’s principal business in general aviation aircraft piston engine, with its primary operations located in Alabama, the United States.

In response to physical risks associated with climate change, the Group has identified and assessed relevant risks and implemented measures to enhance the resilience of its infrastructure, enabling it to effectively withstand extreme weather and mitigate potential impact on business operations. The Group also strictly complies with government-issued guidelines on extreme weather to safeguard employee safety and health.

Climate change-related policies and management measures are reviewed on a regular basis to ensure alignment with evolving regulatory requirements and industry practices, and to maintain the effectiveness of the measures implemented.

We recognize the importance of identifying climate-related risks and opportunities, as well as establishing resilience strategies that enable the Group to address both physical and transition risks arising from climate change. These strategies also support the development of a low-carbon economy while minimizing potential negative impacts on our business.

### 4. 氣候轉變

我們根據國際財務報告準則可持續披露準則第2號—氣候相關披露（以下簡稱「IFRS S2」）和根據香港聯合交易所有限公司（以下簡稱「聯交所」）發布的氣候相關披露要求，編製氣候報告。本氣候報告涵蓋本集團的通用航空飛機活塞發動機業務，主要營運地點位於美國阿拉巴馬州。

為應對氣候變化帶來的物理風險，本集團已識別並評估相關風險，並採取措施以提升基礎設施的韌性，確保能有效應對極端天氣，從而減低對業務運作的影響。同時，本集團嚴格遵守政府公佈的極端天氣指引及應變安排，以保障員工的安全。

本集團亦定期檢討氣候變化的政策及管理措施，確保與最新監管要求及實務發展保持一致，並持續提升相關措施的有效性。

我們認識到，識別與氣候相關的風險和機遇以及建立應變能力戰略的重要性，這些戰略有助於本集團在面對由氣候變化引起的物理和轉型風險，同時建立低碳經濟，盡可能降低對我們公司的負面影響。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### 2. Governance Structure

The Group has integrated ESG-related risks into its day-to-day risk management and internal control processes. The ESG Working Group is responsible for identifying and managing such risks, while the Audit Committee provides oversight of the effectiveness of the related risk management processes.

The ESG Working Group comprises representatives from key functions including Executive Director, Finance, Operations, Procurement / Supply Chain, Human Resources, Legal, Material Flow and Distribution. The Working Group is responsible for the day-to-day management of ESG and climate-related matters, leads the development and implementation of long-term ESG strategies, and reports to the Board on a regular basis. Relevant arrangements are disclosed in the annual ESG Report.

#### 2. 管治架構

本集團已將ESG相關風險納入日常風險管理及內部監控流程，並由ESG工作小組負責識別及管理相關風險，審核委員會則負責監督相關風險管理的有效性。

ESG工作小組成員涵蓋執行董事、財務、營運、採購／供應鏈、人力資源、法務及物流與配送等關鍵職能。該工作小組負責日常ESG及氣候相關管理，領導長期ESG策略的制定與推進，並按既定匯報機制向董事會作出匯報，相關安排將於年度ESG報告中披露。



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

### Key Responsibilities of the ESG Working Group

1. Oversee the Group's ESG and climate-related performance and management, and ensure effective alignment with the enterprise risk management framework;
2. Review ESG and climate-related key performance indicators on a regularly basis;
3. Monitor and update applicable disclosure standards and regulatory requirements, coordinate disclosure and assurance activities, and ensure compliance with relevant laws, regulations and listing rules;
4. Assess and propose climate-related strategies and targets, and monitor progress and resource requirements; and
5. Report to the Board on the Group's climate-related performance and disclosures on at least an annual basis.

To support effective implementation, the Group has established an Environmental Management Committee comprising the Human Resources Director, Plant Facilities Manager, Environment and Occupational Safety and Health Manager, Environmental Engineer and relevant stakeholders, facilitating cross-functional coordination, balanced perspectives and effective communication.

The Board has delegated the responsibility for assessing and determining principal risks, including ESG- and climate-related risks, to the Audit Committee and the Risk Management Committee, to support the establishment and maintenance of an appropriate and effective ESG and climate-related risk management and internal control system. Upon completion of their periodic reviews, the committees report their assessment results and recommendations to the Board for consideration and approval.

### ESG 工作小組之主要職責

1. 監督本集團ESG及氣候相關表現與管理，並確保其與企業風險管理框架保持有效銜接；
2. 定期審閱ESG及氣候相關的關鍵績效指標；
3. 持續關注並更新適用的披露準則及監管要求，統籌相關披露及保證工作，確保本集團遵守適用的法律法規及上市規則；
4. 評估並提出氣候相關策略及目標建議，並監察相關進度及資源需求；以及
5. 每年至少一次定期向董事會匯報本集團的氣候相關表現及披露情況。

為確保相關指引有效落實，本集團亦成立環境管理委員會，由人事部總監、工廠設施經理、環境及職業安全健康經理、環境工程師和相關持份者組成，以促進跨部門協作、平衡不同意見，並保持有效溝通。

董事會已將評估及釐定主要風險（包括ESG及氣候相關風險）的職責授權予審核委員會，以協助董事會建立及維持適當且有效的ESG及氣候相關風險管理及內部監控系統。相關委員會在完成定期檢討後，會向董事會匯報其評估結果及建議，供董事會考慮及批准。

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

Furthermore, the Group regularly organizes training for management and the ESG Working Group. In 2025, these sessions focused on Environmental Management Systems (such as ISO 14001 and ISO 50001) and Risk Management. These initiatives are designed to continuously strengthen the competencies of our ESG leadership in areas of sustainability and climate-related governance, ensuring robust oversight of our environmental impact.

Going forward, the Group will regularly assess the applicability and feasibility of incorporating climate performance indicators into its remuneration policies, with a view to enhancing incentive effectiveness.

### Strategy

Climate change presents multifaceted impacts on the Group's business operations, value chain, and financial performance across short, medium and long-term horizons. During the reporting year, the Group engaged an independent consultant to conduct a climate scenario analysis for our general aviation piston engine business in the United States.

This analysis enables the Group to evaluate the resilience of our business model against climate-related risks and identify strategic opportunities. Based on these outcomes, the Group is progressively integrating mitigation and adaptation measures into our strategic planning and resource allocation to navigate the transition to a low-carbon economy.

In alignment with the recommendations set out in the Climate-related Disclosures Guidance under the Stock Exchange, we have selected two distinct climate scenarios to test our operational and financial stability.

此外，本集團定期為管理層及ESG工作小組安排培訓。於2025年，培訓重點涵蓋環境管理系統（如：ISO 14001及ISO 50001）及風險管理。上述舉措旨在進一步提升ESG管理的人員在可持續發展及氣候相關管治方面的專業能力，確保本集團能有效履行環境監管職責。

未來，本集團將定期評估把氣候績效指標納入薪酬政策的適用性及可行性，以提升激勵成效。

### 策略

氣候變化對本集團的業務營運、價值鏈、策略決策及財務表現構成短、中及長期的多重影響。於報告年度內，本集團委聘獨立顧問，針對位於美國之通用航空飛機活塞發動機業務進行氣候情景分析，旨在識別實體及轉型風險，並評估潛在機遇。

該情景分析有助本集團衡量業務模式在不同氣候情景下的韌性。根據評估結果，本集團正逐步將減緩與適應措施納入策略規劃與資源配置，以降低不利影響並把握低碳轉型機遇。

根據香港交易所《氣候信息披露指引》，本集團選取兩個具代表性的氣候情景，以評估本集團的營運及財務穩健性。



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

### Scenario Analysis

In evaluating transition risks (including policy- and market-related risks), the Group adopted energy transition scenarios developed by the International Energy Agency (IEA). These scenarios were utilized to conduct sensitivity analyses on electricity and carbon pricing, while assessing the strategic impact of technological advancements, evolving demand patterns, and tightening regulatory disclosure requirements.

For physical risks, the Group utilized climate projections from the IPCC Sixth Assessment Report (AR6), incorporating CMIP6 and Shared Socioeconomic Pathways (SSPs). This framework allowed us to assess our exposure to Acute Hazards (e.g., typhoons, extreme precipitation, and heatwaves) and Chronic Hazards (e.g., sustained temperature increases) across our primary operating locations, ensuring a science-based approach to climate resilience.

### 情境分析

在評估轉型風險（包括政策及市場相關風險）時，本集團採用國際能源署(IEA)制定的能源轉型情景，用以測試本集團對電力及碳成本的敏感度，並評估技術變革、需求轉移以及日益嚴格的政策與披露要求所帶來的潛在影響。

針對實體風險，本集團參考了政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)的氣候情景，結合CMIP6及共享社會經濟路徑(SSPs)，藉此評估本集團主要營運地點面臨的急性氣候風險(如颱風、極端降雨及熱浪)及慢性氣候風險(如長期氣溫上升)的風險敞口及潛在影響。此舉確保了本集團在氣候韌性評估方面具備科學性及前瞻性。

Scenario Type 情景類型	Low-emission scenario (1.5°C to 2°C) 低排放情景 (1.5°C至2°C)	High-emission scenario (>3°C) 高排放情景(>3°C)
Physical (IPCC)	SSP1-2.6: The world adopts strong climate policies and accelerates technology innovation. This pathway is consistent with limiting warming to well below 2°C.	SSP3-7.0: Characterised by weak international cooperation and higher fossil-fuel dependence and slower technology diffusion, leading to elevated physical risks.
實體風險 (IPCC)	SSP1-2.6：假設全球採取嚴格氣候政策並加速技術創新，旨在將升溫控制在2°C以下。	SSP3-7.0：以國際合作微弱、高度依賴化石燃料及技術擴散緩慢為特徵，導致實體風險顯著上升。
Transition (IEA)	Net Zero Emissions by 2050 (NZE): Rapid decarbonisation via renewables, electrification, and breakthrough technologies, supported by robust international policy.	Stated Policies Scenario (STEPS): Reflects currently announced policies only. Emissions plateau, leading to intensified physical risks over the long term.
轉型風險 (IEA)	2050年淨零排放情景(NZE)：在強效國際政策支持下，透過再生能源、電氣化及突破性技術實現快速脫碳。	既定政策情景(STEPS)：僅反映現有的政策承諾。排放量進入高原期，長期而言將加劇實體風險。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

#### Time Horizon

The Group's emissions reduction targets and transition planning are strategically aligned with the temperature goals of the Paris Agreement. We are committed to establishing progressive Greenhouse Gas (GHG) reduction targets across defined Short-term (by 2030), Medium-term (by 2050), and Long-term (by 2100 or beyond) horizons.

The Group will conduct annual reviews of our progress and the underlying climate assumptions to ensure our transition plan remains robust and responsive to both technological advancements and regulatory shifts.

#### 時間範圍

本集團的減排目標設定及轉型計劃在原則上與《巴黎協定》的控溫目標保持一致。本集團將以既定基準年及目標年為依據，逐步制定溫室氣體減排目標，並劃分為短期（2030年前）、中期（2050年前）及長期（2100年或以後）時間範圍。

本集團亦將每年對減排進度及相關假設進行審視，以確保轉型計劃能有效應對技術變革及監管要求的演變。

Time Horizon		Business Context
時間範圍		業務關聯
Short-term	Present to 2030	Focuses on current operating budgets, supply chain efficiencies, and immediate regulatory and legal compliance.
短期	當前至2030	現有的營運預算、供應鏈效率及即時法律合規。
Medium-Term	2030-2050	Covers product R&D cycles and the strategic transition toward Sustainable Aviation Fuel (SAF) compatibility for engine models.
中期	2030至2050	產品研發週期、發動機轉向 SAF (可持續航空燃料) 兼容性的轉型。
Long-term	2050-2100	Aligns with global Net Zero targets and assesses the long-term resilience of U.S. manufacturing facilities against chronic climate hazards.
長期	2050至2100	全球淨零排放目標、極端氣候對美國生產基地設施的長期影響。



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

### Risk and Opportunity Identification

The Group has identified several climate-related risks which have impacted or may affect our business operations, strategic decision-making and financial performance. These risks are set out below.

### 風險與機遇識別

本集團已識別出若干氣候相關風險，該等風險已對或可能對我們的業務營運、策略決策及財務表現產生影響。相關風險載列如下：

Risk Type 風險類型	Risk Description 風險描述	Horizon 時間範圍	Magnitude 影響程度	Affected Assets 受影響資產	Current & Anticipated Financial Impacts 當前與預期財務影響	Mitigation/Adaptation 減緩與適應措施
Transition Risk 轉型風險	<p><b>Policy &amp; Legal:</b> Alabama of Dept Management (ADEM) carbon fees and stricter global aviation emission standards.</p> <p><b>政策與法律：</b>阿拉巴馬州環境管理部 (ADEM) 徵收碳排放費及全球航空業更嚴格的排放標準。</p>	Short to Medium 短期至中期	Medium 中	Operating Cash Flow & Compliance Budget 經營現金流及合規預算	<p>Current: Increased compliance and emission consulting costs. 當前：合規與排放諮詢支出增加。</p> <p>Anticipated: Fines for non-compliance or rising carbon credit costs. 預期：若未能達標，可能面臨罰款或碳配額採購成本上升。</p>	Monitor ADEM and global policy; consider integrate carbon pricing into financial planning. 監控ADEM與全球政策；考慮將碳定價納入財務規劃。
Transition Risk 轉型風險	<p><b>Technology &amp; Market:</b> Shift toward SAF or electric; transition of Alabama energy mix.</p> <p><b>技術與市場：</b>通用航空轉向 SAF (可持續燃料) 或電氣化，以及阿拉巴馬州電力結構轉型。</p>	Medium 中期	Medium 中	Intangible Assets (R&D) & Inventory (Piston Engines) 無形資產 (研發) 及存貨 (活塞發動機)	<p>Current: Investment in electrification (e.g., electric forklifts). 當前：電氣化設備 (如電動堆高機) 投入增加。</p> <p>Anticipated: Asset impairment; potential revenue growth from environmentally friendly products if successful. 預期：傳統活塞發動機資產減值；若研發成功，則可增加綠色產品收入。</p>	Accelerate SAF-compatibility R&D; diversify product portfolio for hybrid/electric tech. 加速 SAF 兼容性研發；優化產品組合，包括混合動力/電力技術。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Risk Type 風險類型	Risk Description 風險描述	Horizon 時間範圍	Magnitude 影響程度	Affected Assets 受影響資產	Current & Anticipated Financial Impacts 當前與預期財務影響	Mitigation/Adaptation 減緩與適應措施
Physical Risk 實體風險	<p><b>Acute:</b> Damage to the near shore production facilities in the U.S. from hurricanes and coastal flooding.</p> <p><b>急性風險：</b>颶風及暴雨對沿海生產設施的破壞。</p>	Short to Long 短期至長期	Medium 中	Property, Plant & Equipment (PP&E); Supply Chain. 物業、廠房及設備 (PP&E); 供應鏈	<p>Current: Higher insurance premiums due to storm risks. 當前：保險保費因極端天氣風險上升。</p> <p>Anticipated: Revenue loss from shutdowns; CapEx for repairs. 預期：極端天氣導致停工損失及設施維修資本支出。</p>	<p>Enhance facility structural resilience, equipped with an emergency diesel and natural gas generator; establish a "Plan for Disaster Emergency/ Evacuation and Recovery, Fire and Exposure Emergency"; established a dedicated Security and Disaster Recovery team to fortify its outdoor corporate assets.</p> <p>增強設施結構韌性，配置緊急柴油及天然氣發電機；建立針對颶風與洪水的「災難應急／疏散與恢復、火災及暴露應急計劃」；已編制專業的安保與災難恢復團隊，旨在加強室外企業資產的韌性與保護。</p>
Physical Risk 實體風險	<p><b>Chronic:</b> Long-term temperature rise affecting cooling costs and engine efficiency.</p> <p><b>慢性風險：</b>長期氣溫及海平面上升導致工廠冷卻成本增加及發動機效率波動。</p>	Long 長期	Low to Medium 低至中	Operational Infrastructure & Utilities Budget. 營運基礎設施及公用事業預算。	<p>Current: Increased electricity costs. 當前：電費成本增加。</p> <p>Anticipated: Higher health/safety costs; long-term impairment of coastal assets. 預期：員工健康成本；海平面上升導致的沿岸物業長期減值。</p>	<p>Implement the ISO 50001 Energy Management System and upgrade HVAC systems for higher efficiency. Additionally, the main Operations Building 1 has been equipped with air conditioning to serve as a heat relief center, supported by the development of heat-stress protocols.</p> <p>實施ISO 50001能源管理系統並升級空調系統以提升效能。此外，一號主要營運大樓已全面配置空調設施以提供避暑空間，並同步制定了熱壓力管理規程。</p>



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

### Assumptions and Limitations

This scenario analysis was conducted during the reporting period. Based on the qualitative findings, the Groups' strategy is considered resilient. Our operational model allows for high adaptability to both transition and physical disruptions.

In assessing the Group's climate resilience as of the reporting date, we considered international and local regulatory developments, industry best practices, and the latest climate science. Notwithstanding the above, the scenario analysis does not capture all possible climate-related risks and opportunities. The assessment is subject to inherent uncertainties, including evolving policies, limitations in data granularity, key modelling assumptions, and current methodological constraints. As climate science and market practices evolve, actual outcomes may differ from those assessed. The Group will continue to monitor emerging risks, refine analytical approaches, and enhance data quality over time. We welcome stakeholder feedback to improve the robustness of future disclosures.

### Risk Management

The Board has established a comprehensive risk management framework to oversee the Group's strategic and operational resilience. Audit Committee is responsible for identifying and assessing material ESG and climate-related risks. These findings are reported regularly to the Risk Management Committee, assisting the Board in maintaining robust internal control systems and climate-related risk oversight. Following their periodic reviews, the relevant committees present assessment results and recommendations to the Board for consideration and approval, ensuring that ESG risks are fully integrated into the Group's long-term risk appetite.

### 假設與局限性

本情景分析於報告期內進行。根據定性分析結果，本集團的策略具備韌性。我們的營運模式及成熟的數位化能力，使其在應對轉型及實體風險帶來的干擾時展現出高度的適應力。

在評估截至報告日期的氣候韌性時，我們已考慮國際及本地的監管發展、行業最佳實踐及最新的氣候科學。儘管如此，本情景分析並未涵蓋所有可能的氣候相關風險與機遇。評估存在內在的不確定性，包括演變中的政策與法規、數據細粒度的局限、關鍵模型假設以及目前的技術限制。隨著氣候科學及市場實踐的不斷演變，實際結果可能與評估結果有所出入。本集團將持續監測新興風險，優化分析方法，並逐步提升數據質量。我們歡迎利益相關者提出建議，以持續增強未來氣候披露的穩健性與準確性。

### 風險管理

董事會已建立全面的風險管理體系，以監督集團的策略及營運韌性。審核委員會負責系統性地識別及評估重大ESG及氣候相關風險，並定期向風險管理委員會匯報，從而協助董事會建立並維持穩健的內部監控系統及氣候風險監管機制。相關委員會在完成定期審閱後，會將評估結果及建議呈報董事會審議及批准，確保ESG風險已完全納入集團的長期風險管理之中。

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

### Metrics and Targets

In strict accordance with the emission permits issued by regulatory authorities, the Group has established localized carbon emission targets for its core production processes. Greenhouse gas (GHG) and air emissions management are fully integrated into our operational decision-making to drive continuous reduction.

A key feature of our Environmental Management System (EMS) is the mandatory environmental review of all new equipment acquisitions or modifications. This ensures that any potential changes in the Group's carbon profile are evaluated at the procurement stage, maintaining total emissions within our established strategic targets and regulatory thresholds.

### Commitment to Climate Change

The Group's greenhouse gas (GHG) reduction targets are directly informed by international agreements and the decarbonization roadmaps of the primary jurisdictions in which we operate, aiming to support the global vision of transitioning to a low-carbon economy. Our commitments include:

- **Phased Reduction Targets:** Using 2024 as the baseline year, achieve an absolute reduction in total GHG emissions (Scope 1 & 2) of 6% by 2030, 10% by 2035, and 25% by 2050.
- **International Alignment:** The Group resolutely supports the global emission reduction trajectory advocated by the Paris Agreement, committing to contributing to climate mitigation through improving operational efficiency and enhancing energy management.

### 指標及目標

本集團嚴格遵守監管機構核發的排放許可證，為核心生產流程制定了碳排放目標。我們已將溫室氣體及大氣排放管理全面納入營運決策，以持續降低相關排放。

本集團環境管理系統(EMS)的一項核心機制，是針對所有新設備採購或設備改造進行強制性環境評審。此舉確保在採購階段即可評估潛在的碳排放變動，從而保證整體排放量始終維持在既定策略目標及監管限額之內。

### 對氣候行動的承諾

本集團的溫室氣體減排目標直接參考了國際協議及主要營運所在司法權區的減排路線，旨在支持全球向低碳經濟轉型的願景。我們的承諾包括：

- **階段性減排目標：**以2024年為基準年，分別於2030年、2035年及2050年實現溫室氣體總排放量（範圍1及2）絕對減少6%、10%及25%；
- **國際接軌：**本集團堅定支持《巴黎協定》所倡導的全球減排軌跡，致力於透過優化業務模式與能源效率，為減緩氣候變化作出貢獻。



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

### B. SOCIAL

#### 1. EMPLOYMENT AND LABOUR PRACTICES

The Group believes that employees are a key determinant of the quality of its products and services, and a fundamental driver of sustainable business success. The Group is committed to fostering a diverse, inclusive, fair, healthy and safe working environment, and to building strong, trust-based relationships with employees in order to attract and retain talent and support the long-term sustainable development of its business.

##### (a) *Equal Opportunities Policy*

The Group believes that providing equal opportunities enhances employee satisfaction and motivation, attracts high-calibre talent, and supports business growth. To ensure fairness, the Group has formulated recruitment and promotion procedures to prevent any form of discrimination. All human resources decisions are made based on the capabilities, knowledge and job-related experience of applicants and employees, regardless of gender, age, race, family status, religious belief and disability.

### B. 社會

#### 1. 僱傭與勞工常規

本集團深信員工是影響產品及服務質素的關鍵因素，亦是推動企業持續發展及成功的基石。本集團致力營造多元、共融、公平、健康及安全的工作環境，並積極建立與員工的互信與合作關係，以凝聚人才，共同推動本集團業務的長遠可持續發展。

##### (a) *平等機會政策*

本集團深信為員工提供平等機有助提升員工滿意度及工作動力，並吸引優秀人才，支持業務持續發展。為確保公平，本集團已制定完善招聘及晉升程序，確保招聘及晉升過程中不存在任何形式的歧視。所有人力資源決策均以應聘者和員工的能力、知識和與職位相關的經驗為依據，並不因性別、年齡、種族、家庭狀況、宗教信仰或殘疾等因素而有所差異。

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

### (b) *Compensation System*

The Group has set a comprehensive human resources management policies covering areas such as compensation and benefits, working hours and leave, recruitment and selection, performance management, promotion, employment termination, and training and development. These policies aim to ensure fair, transparent and consistent employment practices across the Group while complying with applicable labour laws and regulations.

The Group regularly reviews its remuneration packages to ensure they remain fair and competitive, including basic salary, social security insurance and other fringe benefits, to attract and retain talent. In determining remuneration levels, the Group considers factors including employees' capabilities, the Group's performance and prevailing market practices. The Group also shares the value created with employees in line with performance growth, with the aim of maintaining its competitiveness in the labour market.

The Company has established structured recruitment procedures to ensure that hiring practices a fair and transparent hiring process. Vacancies are filled based on candidates' qualifications, experience and suitability for the role, with internal candidates considered where appropriate to support career development and internal mobility.

### (b) *薪酬福利體系*

本集團擁有一套全面的人力資源管理政策，作為人力資源管理的基礎，涵蓋薪酬及福利、工作時間和假期、招聘和甄選、績效管理、晉升、僱傭終止、以及培訓和發展等範疇，旨在確保整體僱傭管理公平、透明及一致，並符合適用的勞動法律及法規要求。

本集團定期檢視薪酬待遇，確保提供公平且具競爭力的薪酬方案，包括基本薪資、社會保障和其他附加福利，以吸引和挽留人才。在釐定薪酬水平時，本集團綜合考慮員工能力、集團業績及市場薪酬水平等因素，並在業績增長的基礎上，公平地與員工分享所創造的價值，以維持在勞動市場的競爭力。

本集團已建立制度化的招聘程序，以確保招聘過程公平及透明。所有職位空缺均根據應徵者的資歷、經驗及與職位的匹配程度進行甄選，並在適當情況下優先考慮內部員工，以支持員工的職業發展及內部流動。



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

Employee performance is assessed through regular and objective evaluations to facilitate professional development and align individual performance with the Group's business objectives. The evaluation process also provides a basis for promotion, training opportunities and other employment decisions.

The Group has established procedures governing employment termination to ensure all separations are handled in a structured and compliant manner. In cases of workforce reduction due to organisational restructuring or business changes, eligible employees may receive severance arrangements in accordance with applicable laws and internal policies.

The Group is committed to maintaining a fair, respectful and inclusive workplace. Equal opportunity is upheld in recruitment, promotion and other employment practices, and discrimination based on personal characteristics is strictly prohibited. Working hours, rest periods and employee benefits are managed in accordance with applicable laws, internal policies and, where applicable, collective bargaining agreements. The Group also provides employee benefits and welfare measures to support employee well-being and work-life balance.

In 2024, the Company initiated the process of recreating and updating its Employee Handbook to consolidate employment policies and provide employees with clear guidance on workplace practices, benefits and expectations.

本集團透過定期及客觀的績效評估機制評估員工表現，以促進員工的專業發展並使個人表現與集團業務目標保持一致。評估結果亦作為晉升、培訓機會及其他人力資源決策的重要依據。

本集團亦已制定有關僱傭終止的程序，以確保所有離職安排均按照既定程序及相關法規妥善處理。在因組織重組或業務變動而需要縮減人手的情況下，符合資格的員工可根據適用法律及內部政策獲得遣散安排。

本集團致力營造公平、尊重及包容的工作環境，在招聘、晉升及其他僱傭安排中秉持平等機會原則，並嚴禁任何基於個人特徵的歧視行為。員工的工作時間、休息時間及福利待遇均按照適用法律、內部政策以及（如適用）集體談判協議管理。本集團亦提供多項員工福利及關懷措施，以支持員工福祉及促進工作與生活平衡。

於2024年，本公司已啟動重整及更新《員工手冊》的工作，以整合相關僱傭政策，並為員工提供更清晰及易於查閱的工作守則、福利制度及行為指引。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

During the reporting period, the Group did not record any cases of non-compliance with applicable employment laws and regulations, including labour laws, nor did it receive any recruitment-related complaints.

於報告期內，本集團並無違反任何適用僱傭法律及法規（包括勞動法）的個案，亦未接獲與招聘相關的投訴。

		Number of employees 員工人數	
		2025 二零二五年	2024 二零二四年
<b>By gender</b>	<b>性別</b>		
Male	男性	275	273
Female	女性	95	89
Total	總計	370	362
<b>By employee category</b>	<b>僱傭類型</b>		
Full-time	全職	367	361
Part-time	兼職	3	1
Total	總計	370	362
<b>By age group</b>	<b>年齡組別</b>		
18-30	18-30歲	74	69
31-45	31-45歲	109	99
46-60	46-60歲	120	121
Over 61	61歲以上	67	73
Total	總計	370	362
<b>By region</b>	<b>地區</b>		
United States	美國	370	362
Total	總計	370	362

Table 6 – Breakdown of Total Employees by Gender, Employee Category, Age Group, and Region during the Reporting Period.

表6 – 報告期內按性別、僱傭類型、年齡組別及地區劃分的僱員總數明細。



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

		Turnover rate 流失比率	
		2025 二零二五年	2024 二零二四年
<b>By gender</b>	<b>性別</b>		
Male	男性	19%	16%
Female	女性	12%	15%
<b>By age group</b>	<b>年齡組別</b>		
18-30	18-30歲	22%	25%
31-45	31-45歲	16%	21%
46-60	46-60歲	11%	9%
Over 61	61歲以上	27%	10%
<b>By region</b>	<b>地區</b>		
United States	美國	17%	15%
Overall	整體	17%	15%

Table 7 – Breakdown of Employee Turnover Rate by Gender, Age Group, and Region during the Reporting Period.

表7 – 報告期內按性別、年齡組別及地區劃分的僱員流失比率明細。

## 2. OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety is a top priority for the Group. The Group has formed a Safety Committee comprising the Human Resources Director, Safety Manager and workshop routine officers to oversee and manage occupational health and safety matters. The committee is responsible for developing safety management measures in compliance with applicable laws, providing recommendations to internal departments in accordance with governmental standards and regulations, and holding regular meetings to review and address occupational health and safety issues.

## 2. 職業健康與安全

員工的職業健康與安全對本集團首要關注事項。本集團已成立安全委員會，由人事部總監、安全經理及車間常規人員組成，專責統籌及監督集團的職業健康及安全事務。該委員會負責制定符合法規的安全管理措施、並依據政府標準及規例向內部部門提供建議，及定期召開會議檢視及跟進相關職業健康及安全事宜。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

In addition, all employees are required to attend monthly safety meetings covering the latest occupational health and safety updates, internal safety policies and reviews of safety incident and preventive measures.

The Group has established a comprehensive risk assessment mechanism covering risk identification, analysis, evaluation, treatment, monitoring and review, with the aim of reducing occupational health and safety risks to an acceptable level. High-risk positions have been identified, and appropriate occupational health and safety measures have been implemented to safeguard employee safety.

The Group has developed and implemented safety policies and guidelines, requiring employees to comply with established workflows, and safety measures and to take responsibility for health and safety in the workplace. Safety performance is also incorporated into the annual performance appraisal process to promote continuous improvement in occupational health and safety management. In addition, the Group has implemented drug abuse prevention measures and provides local employees with training, diagnosis and counselling services, as well as professional advice and guidance on drug and alcohol abuse prevention through the Employee Assistance Programme.

During the reporting period and the past three years, the Group record no work-related fatalities. The total number of lost workdays due to work-related injuries during the reporting period was 169 days. Furthermore, the Group did not identify any cases of non-compliance with occupational health and safety-related laws and regulations, including the Occupational Safety and Health Act.

此外，本集團要求所有員工出席每月安全會議，內容涵蓋最新的職業健康及安全資訊、內部安全政策，及安全事故的檢討與預防措施。

本集團已建立完善的風險評估機制，涵蓋風險識別、分析、評估、處理、監管及檢討等程序，以將職業健康與安全風險降低至可接受的水平。集團已識別高風險工作崗位，並按需要實施相應的職業健康與安全措施，以保障員工的安全。

本集團制定並推行安全政策和指引，要求僱員遵守既定工作流程及各項安全措施，並對其工作場所的健康與安全承擔責任。此外，本集團將安全表現納入年度績效評估，以持續提升職業健康與安全管理成效。本集團亦設有藥物濫用預防措施，並透過「員工支援計劃」為本地員工提供相關培訓、診斷及諮詢服務，以及專業意見與指導，以預防藥物和酒精濫用。

於報告期內及過去三年，本集團並無發生任何因工亡故事件；報告期內因工傷損失工作日數則合共為169天。此外，於報告期內，本集團並無發現違反包括職業安全與健康法在內的職業安全健康相關的法例和法規。



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

### 3. DEVELOPMENT AND TRAINING

The Group believes that professional and efficient employees are essential to its long-term success. To support business growth and employees' potential development, the Group has established employee training policies and provides a range of learning and development opportunities, encouraging participation in personal development and job-related training. An Educational Assistance Plan is also in place to provide eligible employees with subsidies for internal and external training.

The Group has established a comprehensive training system with clearly defined responsibilities for departmental training leads, offering appropriate learning programmes to continuously enhance employees' job-related knowledge and skills. New employees receive induction training and are assigned experienced mentors for guidance and support. The progress of policy training is monitored through the UltiPro human resources system to ensure that employees' understanding of the Group's policies.

In addition, the Group provides sustainability-related training, including ISO 14001:2015 (Environmental Management System), ISO 50001:2018 (Energy Management System), and Detection and Reporting of Forced Labor, to strengthen employees' professional capabilities in environmental, social and governance areas, and to support the Group's sustainable development.

### 3. 發展及培訓

本集團深信專業高效的員工是業務長遠成功的關鍵。為支持業務發展及員工發展潛能，本集團制定員工培訓政策，並提供多元化的學習及發展機會，鼓勵員工參與個人發展及與工作相關的培訓課程。此外，本集團設有教育援助計劃，為合格員工提供內部和外部培訓資助，以提升專業能力。

本集團已建立完善的培訓體系，清晰界定各部門培訓負責人的管理職責，並為員工提供相應的學習和培訓課程，以持續提升其工作知識和技能。新入職員工須接受入職培訓，並由具經驗的員工擔任導師提供指導和支援；其政策培訓進度則透過UltiPro人力資源系統追蹤新員工的培訓進度，以確保充分了解集團政策。

此外，本集團亦提供可持續發展相關培訓，包括ISO 14001:2015（環境管理系統）、ISO 50001:2018（能源管理系統）、強迫勞工的識別與舉報等，藉此提升員工對環境、社會及管治方面的專業能力，推動集團的可持續發展。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The training participation rate and average training hours of employees during the reporting period, analysed by gender and employee category, are as follows:

於報告期內，按性別及僱員類別劃分的員工培訓參與率及人均受訓時數如下：

		Training rate 培訓率	
		2025 二零二五年	2024 二零二四年
<b>Gender ratio among employees trained</b>	<b>參加培訓的員工總數中按性別劃分的員工比例</b>		
Male	男性	74%	75%
Female	女性	26%	25%
<b>Employee category ratio among employees trained</b>	<b>參加培訓的員工總數中按員工類別劃分的比例</b>		
Senior management	高級管理層	1%	5%
Middle management	中級管理層	4%	8%
General employees	一般員工	95%	87%
<b>Percentage of employees trained to all employees</b>	<b>參加培訓的員工總數百分比</b>	<b>100%</b>	100%

Note: The percentage of employees trained is calculated by using the total number of employees trained as the denominator.

附註：受訓僱員百分比的計算以參加培訓的員工總數作為分母計算。

Table 8 – Training Rate of Employees by Gender and Employee Category during the Reporting Period

表8 – 報告期內按性別及員工類別劃分的員工培訓率



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

		Average training hours completed per employee 人均受訓時數	
		2025 二零二五年	2024 二零二四年
<b>By gender</b>	<b>性別</b>		
Male	男性	1.25	2.0
Female	女性	1.25	2.0
<b>By employee category</b>	<b>員工類別</b>		
Senior management	高級管理層	1.25	2.0
Middle management	中級管理層	1.25	2.0
General employees	一般員工	1.25	2.0
<b>All employees</b>	<b>所有僱員</b>	<b>1.25</b>	<b>2.0</b>

Table 9 – Average Training Hours of Employees by Gender and Employee Category during the Reporting Period

表9 – 報告期內按性別及員工類別劃分的人均受訓時數

#### 4. LABOUR STANDARDS

##### (a) *Prohibition of Child Labour and Forced Labour*

The Group is firmly opposed to child labour and forced labour, and strictly prohibits their use in any of its operations and services. Prior to employment, the Group verifies candidates' ages by reviewing relevant age-related documentation to ensure that all employees meet the statutory minimum working age requirements.

#### 4. 勞工準則

##### (a) *禁止使用童工和強迫勞工*

本集團堅決反對童工及強迫勞工，並禁止於任何營運及服務中聘用童工或強制勞工。在招聘過程中，本集團會查驗與年齡相關的證明文件，以核實應徵者年齡，確保所有僱員均符合法定最低工作年齡的要求。

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

The Group adheres to the principles of fair and voluntary recruitment and strictly prohibits any form of forced or fraudulent recruitment. All employees work on a voluntary basis, and coercive practices, including the withholding of personal documents, are prohibited. Where overtime is required in the production process, the Group consults with employee representatives and employees, and working hours do not exceed statutory limits. Management personnel are prohibited from compelling employees to perform work involving significant safety and health risks or any unlawful activities.

During the reporting period, the Group did not identify any material cases of non-compliance with relevant employment-related laws and regulations, including labour laws and labour standards. The Group strictly complies with applicable labour laws and regulations, including the Fair Labor Standards Act (FLSA) and the National Labor Relations Act (NLRA).

The Group has established internal policies and procedures to ensure compliance with applicable labour laws and regulatory requirements. In the event that any non-compliance or violation is identified, the Group will promptly conduct an internal review and investigation and implement appropriate corrective actions. Such actions may include rectification measures, enhanced monitoring, additional training, and disciplinary actions in accordance with the Group's internal policies and applicable laws. In serious cases, disciplinary measures may include termination of employment to prevent recurrence of similar incidents.

本集團秉持公正及自願招聘原則，嚴禁任何形式的強逼或欺詐招聘行為，確保所有員工均在自願基礎下勞動或工作，並禁止以扣留證件或其他不當手段作出脅迫。於生產過程中如需加班，本集團會與員工代表和員工協商相關安排，且工作時數不會超過法定上限；管理人員亦不得強迫員工從事具有重大安全或健康風險，或任何違法的工作。

於報告期內，本集團並未發現任何違反僱傭相關法律及法規（包括勞工法律及勞工標準）的個案。本集團嚴格遵守適用的勞動法律及監管規定，其中包括《公平勞動標準法》（Fair Labor Standards Act, FLSA）及《全國勞資關係法》（National Labor Relations Act, NLRA）。

本集團已建立相關內部政策及程序，以確保各項僱傭管理措施符合適用法律及監管要求。倘若發現任何違規或不合規情況，本集團將立即展開內部檢討及調查，並採取適當的糾正措施，包括要求相關人員進行整改、加強監督、提供額外培訓，以及根據公司政策及適用法律採取紀律處分措施。在情況嚴重時，相關紀律處分措施可包括終止僱傭關係，以防止類似事件再次發生。



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

### 5. SUPPLY CHAIN MANAGEMENT

The Group maintains the quality and safety of its products and services through close collaboration with business partners and places strong emphasis on ongoing communication and cooperation with suppliers. During the reporting period, the Group maintained a robust network of 514 active suppliers. To ensure operational stability and quality control, the majority of our procurement is localized, with 497 suppliers based in the United States and 17 suppliers situated in other global regions. This geographical distribution allows the Group to maintain stringent oversight of supplier compliance with our environmental and social standards.

In accordance with internal guidelines, the Group selects and evaluates suppliers based on quality and price. All potential production material suppliers must undergo a formal qualification process before being admitted to the Approved Supplier List (ASL). This mandatory assessment includes the execution of Non-Disclosure Agreements (NDAs) and the completion of a Supplier Evaluation Form. Furthermore, the Group utilizes the Solumina Supplier Rating System to track delivery performance and quality metrics in real-time. The Group conducts regular performance ratings for existing suppliers and performs on-site inspections as needed to verify production capacity, quality assurance systems, and environmental management qualifications to ensure compliance with requirements relating to quality, safety and environmental responsibility.

Any identified deficiencies trigger the Supplier Corrective Action process, ensuring that all non-conformances are systematically documented and resolved.

### 5. 供應鏈管理

本集團透過與業務夥伴的緊密合作以維持產品及服務的質量與安全，並持續加強與供應商的溝通與協作。於報告期內，本集團擁有514家活躍供應商。為確保營運穩定性及質量控制，本集團採取在地化採購策略，其中497家供應商位於美國，其餘17家則分佈於其他地區。此地理分佈有助於本集團對供應商履行環境及社會責任標準進行嚴格監控。

本集團依據內部指引，按品質和價格進行供應商篩選和評估，所有潛在生產物料供應商在加入合格供應商名單 (ASL) 前，必須通過正式的資質審查程序。此強制性評估包括簽署保密協議 (NDA) 及完成供應商評核表。並定期對現有供應商進行定期績效評級。根據營運需求，我們會進行現場考察，以驗證其生產能力、質量保證體系及環境管理資格，以確保供應商在品質保、安全和環境責任等方面符合相關要求。

任何識別出的缺陷均會觸發供應商糾正措施程序，確保違規事項得到系統化的記錄與解決。此外，本集團透過Solumina供應商評級軟件，實時追蹤供應商的交貨表現及質量指標。

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

In addition, to promote the procurement of more environmentally friendly products, the Group regularly reviews suppliers' performance indicators relating to solid and hazardous waste to better understand the environmental impact of their products, and continues to enhance environmental assessment criteria to identify and prioritise more eco-friendly products during the procurement process.

### 6. PRODUCT RESPONSIBILITY

#### (a) *Quality Assurance, Advertising and Labelling*

To ensure that products meet quality and safety requirements, the Group has implemented stringent quality management controls. Policies and guidelines are established at the design, planning and production stages to cover all aspects of the product manufacturing and delivery process. Prior to delivery to customers, products are subject to the Groups' internal quality control procedures to ensure compliance with applicable laws and regulatory requirements, including those of the Federal Aviation Administration, as well as the Group's quality standards.

此外，為推動採購更環保的產品，本集團定期檢視供應商於固體和有害廢棄物方面的績效指標，以了解其產品對環境的影響，並逐步完善環保評估指標，於採購過程中識別及優先選用較環保的產品。

### 6. 產品責任

#### (a) *質量保證、廣告及標籤*

為確保產品符合質量及安全要求，本集團實施嚴格的質量管理制度。並於產品設計、規劃及生產各階段制定相應的政策及指引，全面覆蓋產品生產及交付流程。產品在交付予客戶前，須通過本集團既定的內部質量控制程序，以確保其符合相關法律及監管要求（包括美國聯邦航空局的規定），並達到本集團的質量標準。



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

The Group will continuously strive to ensure that its products meet regulatory requirements and customer expectations, regularly assess its internal production processes to ensure customer satisfaction and compliance with the requirements of the Federal Aviation Administration, and ensure that its advertising and labels are accurate. If a product is found to have any quality problems or other safety hazards, the Group will immediately stop selling it, announce product recall, notify relevant companies and institutions to stop selling and using it, and recall sold items. If necessary, the Group will immediately stop production, and report the product recall and its management to the local regulatory authority.

During the reporting period, the Group is not aware of any recalls due to safety and health reasons among the total number of products sold or shipped.

本集團將持續確保其產品符合相關法規要求和客戶期望，並定期檢視內部生產流程，以維持客戶滿意度和符合美國聯邦航空局的監管要求，同時確保產品標示和宣傳資料準確無誤。倘若產品出現任何質量問題或安全風險，本集團將即時停止銷售，啟動產品回收程序，通知相關企業和機構停止銷售及使用，並回收已售出產品。在必要時，亦會即時停產，並向當地監管機構匯報相關回收安排及處理情況。

於報告期內，本集團並無知悉任何因安全或健康原因而須進行產品回收的情況。

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

### *(b) Protection of Intellectual Property Rights and Customer Information*

With regard to safeguarding intellectual property rights, the Group only sources products from legitimate manufacturers or suppliers to prevent counterfeit goods from entering the market through its sales channels. The Group's Information Management Department monitors software usage to ensure that all software is properly licensed, and conducts regular inspections to prevent the use of unauthorised software on the Group's computer systems.

To protect customer data, the Group has implemented measures to ensure that customer orders and information are handled and securely stored by designated personnel, with unauthorised access strictly prohibited, thereby safeguarding customers' sensitive information.

During the reporting period, the Group complied with all applicable laws and regulations relating to product responsibility and data privacy, including Consumer Data Privacy and Security Act, and did not record any cases of prosecution or penalties arising from non-compliance.

### *(b) 保障知識產權及客戶資料*

在保障及維護知識產權方面，本集團僅選用來自合法生產商或供應商的產品，以防止盜版貨品透過本集團的銷售渠道進入市場。同時，本集團的資訊管理部門監察軟件使用情況，確保所有使用的軟件均具備合法授權，並定期進行檢查，以防止未經授權的軟件於集團電腦系統中使用。

為保障客戶資料安全，本集團採取相應措施，確保客戶訂單及相關資料由專人處理並妥善保存，嚴禁未經授權的員工存取及查閱。這可確保客戶的敏感資料獲得適當保護。

於報告期內，本集團遵守所有適用的產品責任及私隱條例（包括消費者數據私隱和安全法），並無因違反產品責任或私隱相關法例而遭受任何檢控或處罰。



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

### 7. INTEGRITY

The Group is committed to promoting honest business and fair competition, and has developed comprehensive risk management and internal control frameworks. Relevant policies and codes of conduct are set out in the employee handbook to guide employees in adhering to ethical standards. The code of conduct clearly defines the handling of conflicts of interest and benefits such as gifts, ensuring that all employees uphold the highest standards of ethical, personal and professional integrity.

To strengthen integrity in governance practices, the Group has established and implemented an internal integrity framework, formed an Audit Committee comprising independent directors, and engaged a third-party firm to audit its financial statements annually. The employee handbook clearly defines misconduct, including bribery, extortion, fraud, money laundering, embezzlement, insider trading and misappropriation of the Group's assets. The Group reserves the right to terminate the employment of any employee involved in bribery, including the acceptance of money, gifts or commission, and to take further legal or disciplinary action where appropriate, to prevent corruption, fraud and other criminal offences.

### 7. 維護廉潔

本集團致力提倡誠信經營及公平競爭，並已建立完善的風險管理及內部控制守則，包括於僱員手冊中載列相關政策及操守準則，以引導僱員遵守行為守則。操守準則清楚界定利益衝突及饋贈等事宜的處理方式，確保所有員工秉持最高水平的道德、個人及專業操守。

為進一步加強管治操守及員工誠信，本集團已建立及落實內部廉政制度，並設立由獨立董事組成的審核委員會，以及每年委聘獨立第三方機構對集團財務報表進行審核。員工手冊明確列明賄賂、勒索、欺詐、洗黑錢、貪污、舞弊、挪用、內幕交易及挪用集團資產等不當行為。本集團有權即時終止任何涉及收受金錢、禮物或回佣等賄賂行為之僱員的僱傭合約，並保留對相關人士採取進一步法律或紀律行動的權利，以防止貪污、欺詐及其他刑事行為。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

The Group maintains a robust Whistle-blowing Policy, providing confidential channels for employees, management, and directors to report misconduct or dishonest activities without fear of retaliation. All reports are handled with strict confidentiality; substantiated cases result in immediate corrective measures or disciplinary action, with criminal matters referred to the relevant authorities.

To foster an ethical corporate culture, ethics training is mandatory for all new hires, while directors undergo regular anti-corruption briefings. During the reporting period, Directors and employees completed approximately 370 hours of anti-corruption training, featuring industry case studies and anti-fraud updates tailored to the Group's operational context.

The Group is pleased to report zero incidents of corruption and no violations of relevant laws and regulations, including the U.S. Foreign Corrupt Practices Act (FCPA), during the reporting period.

本集團建立了完善的舉報政策，為員工、管理層和董事提供保密渠道，以舉報任何不當或不誠實行為。本集團確保舉報流程絕對保密，防止任何形式的報復。凡經調查屬實的個案，本集團將採取糾正措施或紀律處分；涉嫌刑事犯罪者，將移交司法機關處理。

在建設企業文化方面，所有新入職員工均須完成道德操守培訓，董事亦定期接受防貪培訓以溫故知新。報告期內，董事及員工共接受近370小時的防貪培訓。內容涵蓋最新反舞弊的資訊及行業案例分析，並結合本集團業務特點編製。

於報告期內，本集團未發現貪腐事件，亦無任何違反相關法律法規（包括美國《反海外腐敗法》）的記錄。



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

### 8. COMMUNITY ENGAGEMENT

The Group firmly believes in the mutual prosperity of our business and the community, recognizing that our long-term growth is built upon community support and recognition. We regard the enhancement of community wellbeing as a core social responsibility and actively foster deep connections within the locations where we operate. By encouraging our employees to participate in voluntary services and philanthropic activities, the Group is dedicated to fulfilling its obligations as a responsible corporate citizen, creating positive and sustainable value for society.

The Group's social responsibility policy focuses on supporting local non-profit community organisations through financial donations, in-kind support and volunteer services. A Corporate Citizenship Committee has been formed to annual corporate citizenship initiatives, organise charitable activities, and serve as a central point of contact for internal and external stakeholders. Through these initiatives, the Group seeks to strengthen its relationships with the communities where it operates.

The Group will continue to regularly review its objectives and strategic direction for community investment, and to oversee community investment, sponsorship and donation activities, together with the related approval policies.

### 8. 社區參與

本集團深信企業與社區共生共榮，長遠發展有賴於社區的支持與認同。我們將提升社區福祉視為核心社會責任，積極推動與營運所在地的深度連結。透過鼓勵員工參與志願服務與公益活動，本集團致力於落實企業公民義務，為社會創造積極且可持續的價值。

本集團的社會責任政策旨在透過提供財務捐助、實物支援及義工服務，支持本地非牟利社區組織。為此，本集團成立企業公民委員會，負責統籌年度企業公民活動、協調慈善項目，並作為內外部溝通的聯絡平台。該委員會透過各慈善活動以及提供財務援助、實物服務和義工回饋，建立和加強與業務所在地社區的聯繫。

此外，本集團將定期檢討社區投資的目標及方向，並監察相關投資、贊助和捐贈活動，以及審批政策，以確保資源得以有效及適切地運用。

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

During the reporting period, the Group engaged in 514 hours of volunteer work and over US\$141,940 in various community volunteer activities, including sponsoring sports games and medical organisations, donating blood and materials, and supporting food banks to help the disadvantaged.

於報告期內，本集團投入514小時義工服務，並捐出超過141,940美元以支持各項社區義務及慈善活動，包括贊助體育活動及醫學組織、捐血、捐贈物資及支援食物銀行，以協助弱勢社群。

### OUTLOOK

Looking ahead, the Group will review and, where appropriate, enhance its disclosures in response to applicable laws, the Listing Rules and internal management requirements. The Group will also continue to implement measures across its operations that contribute positively to environmental, social and governance performance, in line with its commitments to the environment and society.

### 展望

展望未來，本集團將因應適用法例、上市規則及內部管理需要，適時檢討並修相關披露內容。同時，本集團將持續在營運中推行更多有利於環境、社會及管治的措施，以履行對環境及社會的長遠承諾。

### INDEX OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE C2 OF THE STOCK EXCHANGE

### 聯交所C2《環境、社會及管治報告守則》索引

ESG Aspect A ESG 層面A	Environmental 環境	Chapter 章節
<b>ASPECT A.1 層面A.1</b>	<b>Emissions 排放物</b>	
KPI A.1.1 指標A.1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	EMISSIONS AND WASTE 氣體排放及廢棄物
KPI A.1.3 指標A.1.3	Total hazardous waste produced and intensity 所產生有害廢棄物總量及密度	WASTE MANAGEMENT 廢棄物管理
KPI A.1.4 指標A.1.4	Total non-hazardous waste produced and intensity 所產生無害廢棄物總量及密度	WASTE MANAGEMENT 廢棄物管理
KPI A.1.5 指標A.1.5	Description of emissions target(s) set and steps taken to achieve them 描述所訂立的排放量目標及為達到這些目標所採取的步驟	EMISSIONS AND WASTE 氣體排放及廢棄物



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

ESG Aspect A ESG 層面A	Environmental 環境	Chapter 章節
KPI A.1.6 指標A.1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of waste reduction target(s) set and steps taken to achieve them 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟	WASTE MANAGEMENT 廢棄物管理
<b>Aspect A.2 層面A.2</b>	<b>Use of Materials 資源使用</b>	
KPI A.2.1 指標A.2.1	Direct and/or indirect energy consumption by type in total and intensity 按類型劃分的直接及／或間接能源總耗量及密度	USE OF RESOURCES 資源使用
KPI A.2.2 指標A.2.2	Water consumption in total and intensity 總耗水量及密度	WATER CONSUMPTION 用水
KPI A.2.3 指標A.2.3	Description of energy use efficiency target(s) set and steps taken to achieve them 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟	USE OF RESOURCES 資源使用
KPI A.2.4 指標A.2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟	WATER CONSUMPTION 用水
KPI A.2.5 指標A.2.5	Total packaging material used for finished products, with reference to per unit produced 製成品所用包裝材料的總量及每生產單位估量	USE OF RESOURCES 資源使用

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

ESG Aspect A ESG 層面A	Environmental 環境	Chapter 章節
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ASPECT A.3 層面A.3	Environment and Natural Resources 環境及天然資源	A3
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KPI A.3.1 指標A.3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	There was no accident that had significant impacts on the environment and natural resources during the period 期內未有對環境及天然資源的重大影響的事故
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ESG Aspect B ESG 層面B	Social 社會	Chapter 章節
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ASPECT B.1 層面B.1	Employment 僱傭	B1 EMPLOYMENT AND LABOUR PRACTICES B1 僱傭與勞工常規
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KPI B.1.1 指標B.1.1	Total workforce by gender, employment type, age group and geographical region 按性別、僱傭類型、年齡組別及地區劃分的僱員總數	
KPI B.1.2 指標B.1.2	Employee turnover rate by gender, age group and geographical region 按性別、年齡組別及地區劃分的僱員流失比率	



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

ESG Aspect B ESG 層面B	Social 社會	Chapter 章節
<b>ASPECT B.2</b> <b>層面B.2</b>	<b>Health and Safety</b> <b>健康與安全</b>	<b>B2 OCCUPATIONAL HEALTH AND SAFETY</b> <b>B2 職業健康與安全</b>
KPI B.2.1 指標B.2.1	Number and rate of work-related fatalities occurred in each of the past three years (including the reporting year) 過去三年(包括匯報年度)每年因工亡故的人數及比率	
KPI B.2.2 指標B.2.2	Lost days due to work-related injury 因工傷損失工作日數	
KPI B.2.3 指標B.2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored 描述所採納的職業健康與安全措施, 以及相關執行及監察方法	
<b>ASPECT B.3</b> <b>層面B.3</b>	<b>Development and Training</b> <b>發展及培訓</b>	<b>B3 DEVELOPMENT AND TRAINING</b> <b>B3 發展及培訓</b>
KPI B.3.1 指標B.3.1	The percentage of employees trained by gender and employee category 按性別及僱員類別劃分的受訓僱員百分比	
KPI B.3.2 指標B.3.2	The average training hours completed per employee by gender and employee category 按性別及僱員類別劃分, 每名僱員完成受訓的平均時數	
<b>ASPECT B.4</b> <b>層面B.4</b>	<b>Labour Standards</b> <b>勞工準則</b>	<b>B4 LABOUR STANDARDS</b> <b>B4 勞工準則</b>
KPI B.4.1 指標B.4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討招聘慣例的措施以避免童工及強制勞工	
KPI B.4.2 指標B.4.2	Description of steps taken to eliminate violation practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟	There were no violations during the reporting period. 期內未有違規情況

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

ESG Aspect B ESG 層面B	Social 社會	Chapter 章節
<b>ASPECT B.5</b>	<b>Supply Chain Management</b>	<b>B5 SUPPLY CHAIN MANAGEMENT</b>
<b>層面B.5</b>	<b>供應鏈管理</b>	<b>B5 供應鏈管理</b>
KPI B.5.1 指標B.5.1	Number of suppliers by geographical region 按地區劃分的供應商數目	
KPI B.5.2 指標B.5.2	Description of practices relating to engaging suppliers, number of suppliers on which the practices are being implemented, how they are implemented and monitored 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法	
KPI B.5.3 指標B.5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法	
KPI B.5.4 指標B.5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法	
<b>ASPECT B.6</b>	<b>Product Responsibility</b>	<b>B6 PRODUCT RESPONSIBILITY</b>
<b>層面B.6</b>	<b>產品責任</b>	<b>B6 產品責任</b>
KPI B.6.1 指標B.6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	



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

ESG Aspect B ESG 層面B	Social 社會	Chapter 章節
KPI B.6.2 指標B.6.2	Number of products and service related complaints received and how they are dealt with 接獲關於產品及服務的投訴數目以及應對方法	There were 1,805 feedback items in total and all of them were followed up by special personnel in accordance with established complaint and quality assurance procedures during the period. 報告期內共有1,805個意見反饋並已悉數安排專人依據既定投訴及質保程序跟進處理。
KPI B.6.3 指標B.6.3	Description of practices relating to observing and protecting intellectual property rights 描述與維護及保障知識產權有關的慣例	
KPI B.6.4 指標B.6.4	Description of quality assurance process and product recall procedures 描述質量檢定過程及產品回收程序	
KPI B.6.5 指標B.6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored 描述消費者資料保障及私隱政策，以及相關執行及監察方法	

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

ESG Aspect B ESG 層面B	Social 社會	Chapter 章節
<b>ASPECT B.7</b> <b>層面B.7</b>	<b>Anti-corruption</b> <b>反貪污</b>	<b>B7 INTEGRITY</b> <b>B7 維護廉潔</b>
KPI B.7.1 指標B.7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果	During the period, there were no concluded corruption-related legal cases involving the Group. 期內，本集團並無任何已結案的貪污訴訟案件。
KPI B.7.2 指標B.7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored 描述防範措施及舉報程式，以及相關執行及監察方法	
KPI B.7.3 指標B.7.3	Description of anti-corruption training provided to directors and staff 描述向董事及員工提供的反貪污培訓	
<b>ASPECT B.8</b> <b>層面B.8</b>	<b>Community Investment</b> <b>社區投資</b>	<b>B8 COMMUNITY ENGAGEMENT</b> <b>B8 社區參與</b>
KPI B.8.1 指標B.8.1	Focus areas of contribution 專注貢獻範疇	
KPI B.8.2 指標B.8.2	Resources contributed to the focus area 在專注範疇所動用資源	



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
(l) Governance (l) 管治	<p>An issuer shall disclose information about: 發行人須披露有關以下方面的資料： the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的治理機構（可包括董事會、委員會或其他同等治理機構）或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：</p>	Governance Structure 管治架構	
19 (a)	<p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；</p>		

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

- (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;
- (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；
  
- (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities;
- (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and

(iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度（見第37段至第40段），包括是否將相關績效指標納入薪酬政策以及如何納入（見第35段）；及

19 (b)	<p>management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：</p> <p>(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及</p>	<p>Governance Structure 管治架構</p>	
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## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

- (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.
- (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。

(II) Strategy  
(II) 策略

20 An issuer shall disclose information to enable an understanding of climate-related risk and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:  
發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
20 (a)	<p>describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term;</p> <p>描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；</p>	Strategy 策略	<p>Based on the results of the Group's climate scenario analysis, no material physical or transition risks were identified. In accordance with the materiality principle advocated under the Stock Exchange's climate-related disclosure requirements, the Group does not disclose immaterial information relating to climate-related opportunities.</p> <p>根據本集團的氣候情景分析結果，並未識別出任何重大實體風險或轉型風險。按照聯交所氣候相關披露要求所倡導的重要性原則，本集團不披露有關氣候相關機遇和量化財務影響的非重要資訊。</p>
20 (b)	<p>explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk;</p> <p>就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；</p>		

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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
20 (c)	<p>specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and</p> <p>就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍（短期、中期或長期）；及</p>		
20(d)	<p>explain how the issuer defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making</p> <p>解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。</p>	Strategy 策略	
21	<p>An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer’s business model and value chain. Specifically, the issuer shall disclose:</p> <p>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：</p>		



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
21 (a)	a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及	Strategy 策略	
21 (b)	a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。		
22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose: 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：		

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
22(a)	<p>information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊：</p>	Strategy 策略	
	<p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities;</p> <p>因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式（包括資源配置）作出的變動；</p>	Strategy 策略	
	<p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect);</p> <p>已經或預期將進行的任何適應或減緩工作（直接或間接）；</p>	Strategy 策略	



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
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(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and 發行人任何與氣候相關轉型計劃（包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素），或若發行人並未有這樣的計劃，則作適當的否定聲明；	Not applicable 不適用		Based on the results of the Group's climate scenario analysis, no material physical or transition risks were identified. In accordance with the materiality principle advocated under the Stock Exchange's climate-related disclosure requirements, the Group does not disclose immaterial information relating to transition plans and opportunities. 根據本集團的氣候情景分析結果，並未識別出任何重大實體風險或轉型風險。按照聯交所氣候相關披露要求所倡導的重要性原則，本集團不披露有關轉型計劃及機遇的非重要資訊。
(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40; and 發行人計劃如何實現第37至40段所述的任何氣候相關目標（包括任何溫室氣體排放目標（如有））；及	Strategy 策略		

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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
22 (b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	Strategy 策略	
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	Strategy 策略	
24	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：		
24 (a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及	Strategy 策略	Based on the results of the Group's climate scenario analysis, no material physical or transition risks were identified. In accordance with the materiality principle advocated under the Stock Exchange's climate-related disclosure requirements, the Group does not disclose immaterial information relating to quantified financial impacts. 根據本集團的氣候情景分析結果，並未識別出任何重大實體風險或轉型風險。按照聯交所氣候相關披露要求所倡導的重要性原則，本集團不披露量化財務影響的非重要資訊。



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
24 (b)	<p>the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.</p> <p>當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。</p>		
25 (a)	<p>how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:</p> <p>發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：</p> <ul style="list-style-type: none"> <li>(i) its investment and disposal plans; and 其投資及處置計劃；及</li> <li>(ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及</li> </ul>		

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

(iii) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.

基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。

26

An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:

在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

26 (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:  
發行人截至匯報日對其氣候韌性的評估，其有助於了解

(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis;  
發行人的分析結果對其策略和業務模式的影響 (如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響；

Strategy  
策略

(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and  
發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及

Strategy  
策略

(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term;  
發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；

Strategy  
策略

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
26 (b)	<p>how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：</p> <p>(i) information about the inputs used, including: 使用的輸入數據，包括：</p> <p>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (1) 發行人在分析中使用的氣候相關情景及其來源；</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios; (2) 分析是否涵蓋多種不同的氣候相關情景；</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；</p>	Strategy 策略	



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

- (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;
- (4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；
  
- (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;
- (5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；
  
- (6) time horizons the issuer used in the analysis; and
- (6) 發行人在分析中所使用的時間範圍；及
  
- (7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis);
- (7) 發行人分析所涵蓋的營運範圍 (例如分析所涵蓋的營運地點及業務單位)；

Strategy  
策略

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
	(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	Strategy 策略	
	(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。	Strategy 策略	
(III) Risk Management	An issuer shall disclose information about: 發行人須披露以下資訊：		
(III) 風險管理			
27 (a)	the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊；		
	(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入資料及參數 (例如資料來源及程序所涵蓋的業務範圍)；	Governance Structure 管治架構	



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

- |   |                                 |
|---|---------------------------------|
| (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks;<br>發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；   | Strategy<br>策略                  |
| (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria);<br>發行人如何評估有關風險的影響的性質、可能性及程度（例如發行人可有考慮定性因素、量化門檻或其他所用標準） | Governance<br>Structure<br>管治架構 |
| (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks;<br>發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；   | Strategy<br>策略                  |
| (v) how the issuer monitors climate-related risks; and<br>發行人如何監察其氣候相關風險；及  | Governance<br>Structure<br>管治架構 |

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
	(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 與上一個匯報期相比，發行人可有何及如何改變其使用的流程；	Governance Structure 管治架構	The processes that the Group used to identify, assess, and manage climate-related risks have remained consistent with the previous reporting period. The Group continuously reviews these processes to ensure they remain effective and aligned with the latest regulatory developments and the Group's evolving Enterprise Risk Management framework. 本集團用於識別、評估及管理氣候相關風險的程序與上一報告期保持一致。本集團持續審閱該等程序，以確保其保持有效，並與最新的監管發展及本集團不斷演進的企業風險管理框架保持銜接。



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
27 (b)	<p>the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程（包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊）；及</p>	Not applicable 不適用	<p>Based on the Group's climate scenario analysis, no climate-related physical or transition risks were identified that are considered to have a significant material impact on the Group's current financial position or strategic resilience. In line with the Materiality Principle under the Stock Exchange's disclosure requirements, the Group has focused its reporting on those factors most relevant to the Group's business model. We have opted not to disclose climate-related opportunities that are deemed immaterial at this stage, while remaining vigilant to emerging trends that may present future strategic value.</p> <p>根據本集團的氣候情景分析，目前尚未識別出任何被認為會對本集團財務狀況或策略韌性產生重大影響的氣候相關實體風險或轉型風險。根據聯交所披露要求的「重要性原則」，本集團的報告重點聚焦於與本集團業務模式最相關的因素。我們選擇暫不披露現階段被視為不具重要性的氣候相關機遇，同時將對可能呈現未來策略價值的新興趨勢保持警惕。</p>

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
27 (c)	<p>the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.</p> <p>氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。</p>	Governance Structure 管治架構	
(IV) Metrics and Targets (IV) 指標及目標			
28	<p>An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO<sub>2</sub> equivalent, classified as:</p> <p>發行人須披露匯報期內的溫室氣體絕對總排放量 (以公噸二氧化碳當量表示)，並分為：</p> <p>(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；</p> <p>(b) Scope 2 greenhouse gas emissions; 範圍2溫室氣體排放；及</p>	<p>EMISSIONS AND WASTE 氣體排放及廢棄物</p> <p>EMISSIONS AND WASTE 氣體排放及廢棄物</p> <p>EMISSIONS AND WASTE 氣體排放及廢棄物</p>	



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

(c) Scope 3 greenhouse gas emissions;  
範圍3溫室氣體排放。

EMISSIONS  
AND WASTE  
氣體排放及廢  
棄物

Based on the results of the Group's stakeholder engagement and materiality assessment, greenhouse gas emissions were identified as a relatively less material ESG topic. The Group currently discloses Scope 3 emissions for Category 6 (Business Travel), as reliable data is presently available for this category. Data for other Scope 3 categories is still under development. The Group will continue to enhance data collection and gradually expand Scope 3 disclosures in future reporting periods.

根據本集團持份者參與及重要性評估結果，溫室氣體排放在 ESG 議題中屬相對較低重要性的議題。目前本集團僅披露範疇三排放中的第6類（商務差旅），因現階段僅此類別具備可靠數據。其他範疇三排放數據仍在逐步建立中。本集團將持續完善數據收集機制，並於未來逐步擴大範疇三排放的披露範圍。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

29 An issuer shall:

發行人須：

- |        |  |                                    |
|--------|--|------------------------------------|
| 29 (a) | measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準（2004年）》計量其溫室氣體排放； | EMISSIONS<br>AND WASTE<br>氣體排放及廢棄物 |
| 29 (b) | disclose the approach it uses to measure its greenhouse gas emissions including:<br>披露其用於計量溫室氣體排放的方法，包括：   | EMISSIONS<br>AND WASTE<br>氣體排放及廢棄物 |
|        | (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions;<br>發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；  | EMISSIONS<br>AND WASTE<br>氣體排放及廢棄物 |
|        | (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and<br>發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及  | EMISSIONS<br>AND WASTE<br>氣體排放及廢棄物 |



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
	<p>(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；</p>	<p>EMISSIONS AND WASTE 氣體排放及廢棄物</p>	
29 (c)	<p>for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及</p>	<p>EMISSIONS AND WASTE 氣體排放及廢棄物</p>	

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
29 (d)	<p>for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).</p> <p>就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈（範圍3）核算與報告標準（2011年）》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p>	EMISSIONS AND WASTE 氣體排放及廢棄物	
30	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.</p> <p>發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>		<p>Based on the results of the Group's climate scenario analysis, no climate-related physical or transition risks were identified that are considered to have a significant material impact on the Group's current financial position or strategic resilience.</p> <p>根據本集團的氣候情景分析結果，目前尚未識別出任何被認為會對本集團財務狀況或策略韌性產生重大影響的氣候相關實體風險或轉型風險。</p>



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

In accordance with the Materiality Principle under the Stock Exchange's disclosure requirements, the Group focuses its reporting on factors most relevant to its business model. Consequently, the Group has opted not to disclose quantified financial impacts for risks deemed immaterial at this stage. The Group remains committed to monitoring emerging climate trends and will update its financial impact assessments as strategic conditions evolve.

根據本集團的氣候情景分析結果，目前尚未識別出任何被認為會對本集團財務狀況或策略韌性產生重大影響的氣候相關實體風險或轉型風險。

按照聯交所披露要求所倡導的重要性原則，本集團的報告重點聚焦於與其業務模式最相關的因素。因此，本集團選擇不披露現階段被視為不具重要性之風險的量化財務影響。本集團將致力於監測新興氣候趨勢，並隨著策略環境的演變更新其財務影響評估。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
31	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.</p> <p>發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。</p>	Strategy 策略	
32	<p>An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.</p> <p>發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p>		
33	<p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.</p> <p>發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p>		



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

34	<p>An issuer shall disclose: 發行人須披露如下：</p> <p>(a) an explanation of whether and how the issuer is applying a carbon price in decision making (for example, investment decisions, transfer pricing, and scenario analysis); and 闡釋發行人可有及如何在決策中應用碳定價（例如投資決策、轉移定價及情景分析）；及</p> <p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；</p> <p>or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。</p>	Not applicable 不適用	<p>Throughout the reporting period, the Group did not utilize an internal carbon price within its operational or investment decision-making frameworks. As the Group's climate strategy evolves, we intend to evaluate the potential integration of internal carbon pricing mechanisms. This exploration aims to strengthen our financial assessment of climate-related risks and opportunities, while further incentivizing the Group's transition toward a low-carbon business model.</p> <p>於報告期內，本集團尚未在營運或投資決策流程中應用內部碳定價。隨著本集團氣候策略的演進，我們將評估引入內部碳定價機制的可能性，旨在加強對氣候相關風險與機遇的財務評估，並進一步激勵本集團向低碳業務模式轉型。</p>
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## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
35	<p>An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).</p> <p>發行人須披露氣候相關考慮因素可及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。</p>	<p>Governance Structure</p> <p>管治架構</p>	<p>During the reporting period, the Group did not formally incorporate climate-related metrics into its executive remuneration policies. However, the Group remains committed to reviewing its compensation structures to ensure they drive long-term value. We will periodically evaluate the feasibility and strategic alignment of linking climate-related performance targets with remuneration mechanisms, considering the Group's evolving business model, and will provide updates on our approach as appropriate.</p> <p>於報告期內，本集團並未正式將氣候相關指標納入其高管薪酬政策。然而，本集團致力於審視其薪酬結構以確保其能驅動長期價值。我們將定期評估將氣候相關表現目標與薪酬機制掛鈎的運行可行性及其與本集團業務模式的策略銜接，並將視乎情況就相關進展作出匯報。</p>



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
36	<p>An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.</p> <p>本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。</p>	Not applicable 不適用	<p>At present, the Group has not adopted specific industry-based metrics in its climate-related disclosures. The Group continues to prudently assess the applicability and relevance of various industry-specific indicators to ensure that future disclosures provide meaningful and comparable insights for our stakeholders.</p> <p>目前，本集團尚未在氣候相關披露中採用行業特定指標。我們將繼續審慎評估各類行業特定指標的適用性及相關性，以確保未來的披露能為持份者提供具意義且具可比性的見解。</p>

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

37

An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:

發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：

(a) the metric used to set the target;  
用以設定目標的指標；

Commitment  
to Climate  
Change  
對氣候行動的  
承諾

(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);  
目標的目的 (例如減緩、適應或以科學為基礎的舉措)；

Commitment  
to Climate  
Change  
對氣候行動的  
承諾



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
	<p>(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域));</p>	<p>Commitment to Climate Change 對氣候行動的承諾</p>	
	<p>(d) the period over which the target applies; 目標的適用期間;</p>	<p>Commitment to Climate Change 對氣候行動的承諾</p>	
	<p>(e) the base period from which progress is measured; 衡量進度的基準期間;</p>	<p>Commitment to Climate Change 對氣候行動的承諾</p>	
	<p>(f) milestones or interim targets (if any); 階段性目標或中期目標(如有);</p>	<p>Commitment to Climate Change 對氣候行動的承諾</p>	
	<p>(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標,其屬絕對目標還是強度目標;及</p>	<p>Commitment to Climate Change 對氣候行動的承諾</p>	<p>Absolute target 絕對目標</p>

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
	<p>(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.</p> <p>最新氣候變化國際協議（包括該協議產生的司法承諾）如何幫助發行人設定目標。</p>	Commitment to Climate Change 對氣候行動的承諾	
38	<p>An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including</p> <p>發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：</p>	Governance Structure 管治架構	
	<p>(a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；</p>	Not applicable 不適用	
	<p>(b) the issuer's processes for reviewing the target; 發行人審核目標的程序；</p>	Governance Structure 管治架構	
	<p>(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及</p>	Commitment to Climate Change 對氣候行動的承諾	



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

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

	(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	Not applicable 不適用	<p>The Group has established and disclosed its GHG reduction targets for the first time in the current reporting year. These targets were developed with reference to the emissions data of the 2024 baseline year. As this is the inaugural year for setting these targets, there have been no revisions made to the established goals. The Group will prudently assess and, if necessary, adjust the baseline year data and reduction targets, providing detailed explanations for any such revisions in relevant reports to ensure the continuity and transparency of our disclosures.</p> <p>本集團於本報告年度首度設立並發佈溫室氣體減排目標。該等目標乃參考 2024 年基準年的排放數據。由於本報告年度為目標設定的首年，故不涉及任何對既定目標的修訂。本集團將審慎評估並在必要時修訂基準年數據及減排目標，並於相關報告中詳細披露修訂原因，以確保披露的連續性與透明度。</p>
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39	<p>An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.</p> <p>發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。</p>
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Emissions and Waste  
氣體排放及廢棄物

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註
40	<p>For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:</p> <p>就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露：</p> <p>(a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；</p> <p>(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2 或範圍3溫室氣體排放；</p>	<p>Carbon Dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous Oxide (N<sub>2</sub>O) 二氧化碳 (CO<sub>2</sub>)、甲烷 (CH<sub>4</sub>)、一氧化二氮(N<sub>2</sub>O)</p> <p>Scope 1 and 2 範圍1及範圍2</p>	<p>Given that the availability of Scope 3 data remains limited, the Group's current emission reduction targets primarily focus on Scope 1 and 2 emissions.</p> <p>鑑於範圍三數據的可得性仍然有限，故本集團目前的減排目標主要聚焦於範圍一及二排放。</p>



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
	<p>(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；</p>	<p>Not applicable 不適用</p>	<p>We currently do not employ carbon credits or any other carbon offsetting mechanisms to meet our decarbonization objectives. Our climate goals are established as gross greenhouse gas (GHG) emissions targets. 因為我們目前並未利用碳信用或任何其他碳抵銷機制來達成脫碳目標。本集團的氣候目標設定為溫室氣體總排放(Gross GHG emissions)目標。</p>
	<p>(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及</p>	<p>Not applicable 不適用</p>	<p>At present, the target has not been derived using a sectoral decarbonisation approach. The Group will continue to prudently assess the applicability of such approaches and related metrics. 目前，相關目標並非採用行業減碳路徑制定。本集團將持續審慎評估該等方法及相關指標的適用性。</p>
	<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：</p>	<p>Not applicable 不適用</p>	<p>At present, the Group does not utilise carbon credits and prioritises the reduction of its own carbon emissions. The Group will continue to prudently assess the applicability of carbon credits and their potential role in its future decarbonisation strategy. 本集團現階段並未使用碳信用，並以優先減少自身碳排放為目標。本集團將持續審慎評估碳信用的適用性及其在未來減碳策略中的角色。</p>

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Part D	Part D: Climate-related Disclosures	Chapter	Remark
D部分	D部分：氣候相關披露	章節	備註

- (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;  
依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；
- (ii) which third-party scheme(s) will verify or certify the carbon credits;  
該碳信用將由哪些第三方計劃驗證或認證；
- (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and  
碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及
- (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).  
為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素（例如，對碳抵消效果的假設）。



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

Part D D部分	Part D: Climate-related Disclosures D部分：氣候相關披露	Chapter 章節	Remark 備註
41	<p>In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).</p> <p>在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i) 跨行業指標（見第28至35段）及(ii) 行業指標（見第36段）並考慮其是否適用。</p>	Not applicable 不適用	<p>At present, the Group has not adopted specific industry-based metrics in its climate-related disclosures. The Group continues to prudently assess the applicability and relevance of various industry-specific indicators to ensure that future disclosures provide meaningful and comparable insights for our stakeholders.</p> <p>目前，本集團尚未在氣候相關披露中採用行業特定指標。我們將繼續審慎評估各類行業特定指標的適用性及相關性，以確保未來的披露能為持份者提供具意義且具可比性的見解。</p>



**Continental Aerospace Technologies Holding Limited**  
**大陸航空科技控股有限公司**