



IngDan 硬蛋

HATCH THE INTERNET OF THINGS

INGDAN, INC.

硬蛋創新

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 00400



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

2025

環境、社會及管治報告

環境、社會及管治報告

Environmental, Social and Governance Report

報告準則、期間、範圍及原則

本環境、社會及管治(「**環境、社會及管治**」)報告(「**本報告**」)乃由硬蛋創新(以下簡稱「**本公司**」)及其附屬公司(統稱「**本集團**」或「**我們**」)根據香港聯合交易所有限公司(「**香港交易所**」)證券上市規則附錄C2所載環境、社會及管治報告守則(「**環境、社會及管治報告守則**」)編製。

本報告闡述本集團自2025年1月1日至2025年12月31日止年度(「**報告期間**」)實施環境、社會及管治措施取得的進展，務求讓持份者全面了解本集團財務表現以外的事宜。本報告涵蓋本集團於中華人民共和國(「**中國**」)內地及香港特別行政區(「**香港**」)的辦事處及設施的營運。

本報告乃遵循相關規定，依據重要性、量化、平衡及一致性的四項原則編製。本集團於環境、社會及管治報告中應用該等原則的方式如下：

REPORTING STANDARD, PERIOD, SCOPE, AND PRINCIPLES

This Environmental, Social and Governance (“**ESG**”) Report (the “**Report**”) compiled by Ingdan, Inc. (hereinafter referred to as the “**Company**”), along with its subsidiaries (collectively, the “**Group**” or “**we**”) adheres to the Environmental, Social and Governance Reporting Code (the “**ESG Reporting Code**”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “**Hong Kong Stock Exchange**”, or “**HKEX**”).

The Report describes the progress of the ESG efforts made by the Group from January 1, 2025 to December 31, 2025, (the “**Reporting Period**”), with the aim of providing a comprehensive picture to the stakeholders in addition to its financial performance. The scope of this report encompasses the Group’s operations within the offices and facilities located in the mainland of the People’s Republic of China (the “**PRC**”) and the Hong Kong Special Administrative Region (“**Hong Kong**”).

This Report is prepared in accordance with the relevant provisions based on principles of materiality, quantitative, balance and consistency. Here’s how the Group applies these principles in the ESG Report:

匯報原則 Reporting Principles	應用於本報告的方式 How it is applied to this report
重要性	環境、社會及管治報告涵蓋不同持份者關注的關鍵環境及社會議題。該等重大環境及社會議題乃經本公司董事會(「 董事會 」)與本公司審核委員會(「 審核委員會 」)考慮、董事會與本集團管理層(「 管理層 」)討論及與不同持份者溝通後識別。環境、社會及管治報告載列識別實質事宜的過程以及內部及外部層面的實質事宜矩陣，有關詳情載於「持份者參與」及「重要性評估」章節。
Materiality	The ESG Report covers the key environmental and social issues concerned by different stakeholders. These material environmental and social issues were identified through consideration by the Board of Directors of the Company (the “ Board ”), and the audit committee of the Company (the “ Audit Committee ”), discussion between the Board and the management of the Group (the “ Management ”) and engagement with different stakeholders. Identification process of substantive issues and the matrix of substantive issues along internal and external dimensions are disclosed in the ESG Report, further details of which are set out in the “Stakeholder Engagement” and “Materiality Assessment” sections.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

匯報原則 Reporting Principles	應用於本報告的方式 How it is applied to this report
<p>量化</p> <p>Quantitative</p>	<p>環境、社會及管治報告載列量化環境及社會關鍵績效指標(「關鍵績效指標」)採用的標準、方法、假設及/或計量，以及所用的關鍵排放源及轉換系數的資料。該等資料的詳情於下文相關關鍵績效指標的註釋部分中說明。</p> <p>Information on the standards, methodologies, assumptions and/or calculation used, and source of key emission and conversion factors used for both quantitative environmental and social key performance indicators (the “KPIs”) are disclosed in the ESG Report. Details of these information are explained in the notes section following relevant KPIs.</p>
<p>平衡</p> <p>Balance</p>	<p>環境、社會及管治報告不偏不倚地呈報本集團於報告期間的表現。以客觀方式披露資料，避免可能會不恰當地影響讀者判斷的偏頗選擇、遺漏或呈列格式。</p> <p>The ESG Report provides an unbiased picture of the Group’s performance during the Reporting Period. Information is disclosed in an objective manner, avoiding biased selections, omissions, or presentation formats that may inappropriately influence the judgment made by readers.</p>
<p>一致性</p> <p>Consistency</p>	<p>為提高及保持環境、社會及管治表現的長遠可比性，本集團盡量採用一致的匯報及計量方法，以達到具意義的比較，並已就任何可能影響對關鍵績效指標作意義比較的變動作出相應披露。</p> <p>For enhancing and maintaining the comparability of ESG performances over time, consistent reporting and calculation methodologies are applied by the Group as far as practicable to allow for meaningful comparison. Any changes that could affect a meaningful comparison of KPIs have been disclosed accordingly.</p>

關於本集團

本集團是一家以AI芯片為底座的生態服務平台，聚焦AI算力中心與AI智能終端領域，致力於打造廣泛鏈接產業的AI產業連接器。其核心定位為銜接上游AI芯片技術與下游創新企業需求。本集團核心業務—科通技術(「**科通技術**」)為一個服務芯片產業的技術服務平台。科通技術作為AI算力供應鏈的核心供應商，深度參與全球算力網絡建設，服務範圍覆蓋數據中心、AI伺服器、AI交換機、光模塊以及眾多AI應用領域；而本集團旗下提供智能算力技術及服務的平台—硬蛋科技則緊抓國產替代發展機遇，精準佈局AI伺服器業務，大規模投入AIDC(AI數據中心)算力中心業務與自研產品開發。

ABOUT THE GROUP

The Group is an ecosystem services platform anchored in AI chips, with a strategic focus on AI computing power centers and AI smart terminals, dedicated to building an AI industry connector with broad industrial linkages. Its core positioning is to bridge upstream AI chip technology with the needs of downstream innovation enterprises. The Group’s core business unit, Comtech (“**Comtech**”), is a technology services platform for the chip industry. As a core supplier in the AI computing power supply chain, Comtech is deeply engaged in global computing network development, serving data centers, AI servers, AI switches, optical modules, and diverse AI applications, while the Group’s intelligent computing power technology and services platform, Ingdan, is capitalizing on the import-substitution opportunity by strategically deploying its AI server business and making large-scale investments in AIDC (AI Data Center) computing power center operations and proprietary product development.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

本集團獲深圳市人力資源和社會保障局評定為深圳市高技能人才培訓基地，深圳市科通技術股份有限公司獲評定為深圳市寶安區半導體行業協會第二屆理事單位。此外，其亦榮獲寶安區航城街道辦事處頒發的基石獎。

The Group has been assessed by the Shenzhen Human Resources and Social Security Bureau and designated as a Shenzhen High-skilled Talent Training Base. Shenzhen Comtech Limited has been identified as the second governing entity of the Shenzhen Bao'an District Semiconductor Industry Association. Moreover, it has been honored with the Cornerstone Award presented by the Hangcheng Street Office of Bao'an District.

董事會聲明

作為負責任的企業公民，本集團充分認識到環境、社會及管治在實現共同發展道路上至關重要，並與所有持份者攜手共建美好世界。董事會高度重視本集團的可持續發展，負責審議本集團的重大環境、社會及管治事宜，監督及評估本集團的整體環境、社會及管治管理和實施情況，並對本集團的環境、社會及管治策略以及報告負全責。

STATEMENT OF THE BOARD

As a responsible corporate citizen, the Group fully recognises the importance of ESG on the path to a shared development, and joins hands with all stakeholders to make the world a better place. The Board attaches great importance to our sustainable development and is responsible for reviewing major ESG matters of the Group, supervising and evaluating the overall ESG management and implementation of the Group, and bearing overall responsibility for the Group's ESG strategy and reporting.

本集團高度重視所有持份者的建議和意見，確保與主要持份者之間設有足夠的溝通渠道，以討論和釐定本集團環境、社會及管治關鍵議題和面臨的環境、社會及管治潛在風險，不斷完善環境、社會及管治相關策略、政策及體系。董事會已審閱本年度主要環境、社會及管治事宜並批准對各環境、社會及管治議題重要性程度的建議調整，以確保重要性矩陣的及時性及合理性。詳情請參閱「重要性評估」一節。

The Group highly esteems the suggestions and views of all stakeholders. It ensures the availability of adequate communication channels with key stakeholders to deliberate and define the Group's key ESG issues as well as the potential ESG risks it confronts. This enables the continuous enhancement of ESG-related strategies, policies and systems. The Board has reviewed the major ESG issues for this year and endorsed the proposed adjustments to the significance levels of various ESG issues, thereby ensuring the timeliness and rationality of the materiality matrix. For detailed information, please refer to the "Materiality Assessment" section.

本集團已就碳排放、污染物排放、能源消耗、水資源管理及其他指標建立環境、社會及管治目標管理系統。董事會每年檢討目標的進度，並研究任何必要的調整或改善，以確保本集團在實現環境、社會及管治目標方面持續取得進展。

The Group has established an ESG target management system in relation to carbon emissions, pollutant emissions, energy consumption, water resource management and other indicators. The Board reviews the progress of the targets and examines any necessary adjustments or improvements on an annual basis to ensure that the Group continues to make progress in achieving the ESG targets.

董事會保證本報告內容不存在任何虛假記載、誤導性陳述或者重大遺漏，並對其內容的真實性、準確性和完整性承擔責任。本報告書詳細揭露上述環境、社會及管治事項，並經董事會於2026年3月31日審閱通過。

The Board warrants that there are no false entries, misleading statements or material omissions in the contents of this Report and accept responsibility for the truthfulness, accuracy and completeness of the report. This Report discloses in detail the above ESG matters, which have been reviewed and approved by the Board on March 31, 2026.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

報告刊發

本報告以中文及英文發表。如有任何歧異，概以英文版本為準。如您對本公司環境、社會及管治議題的披露及表現有任何意見或建議，請與我們進行聯繫。我們的環境、社會及管治報告電子版本於香港交易所網站(www.hkexnews.hk)及本集團網站(www.ingdangroup.com)可供查閱。您的反饋對我們非常寶貴，我們將努力改進於環境、社會及管治方面的工作，提高透明度。

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REPORT RELEASE

This Report is released both in Chinese and English. In case of any discrepancy, the English version shall prevail. If you have any advice or recommendations regarding our disclosure and performance on ESG issues, we welcome you to contact us. The electronic version of our ESG Report is accessible on the HKEX's website (www.hkexnews.hk), as well as on our Group website (www.ingdangroup.com). Your feedback is invaluable to us as we strive to improve our ESG efforts and transparency.

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環境、社會及管治報告(續) Environmental, Social and Governance Report (Continued)

環境、社會及管治發展管理

管治架構

董事會深明環境、社會及管治因素對於滿足持份者不斷發展的期望以及推動本集團價值及表現提升發揮著至關重要的作用。有鑒於此，董事會與管理層密切合作，將踐行環保管理作為一項核心責任，包括評估及甄別與本集團環境、社會及管治事宜相關的風險。此外，董事會定期檢視成員的相關技能和經驗，並致力於在全體僱員中培養環境及社會可持續文化，此舉對於確保本集團的長期可持續發展至關重要。

本集團對環境、社會及管治事宜(包括氣候相關風險及機遇管理及監督)的監管框架及職責分工如下：

ESG DEVELOPMENT MANAGEMENT

Governance Structure

The Board acknowledges the critical role that ESG considerations play in aligning with evolving stakeholder expectations and in driving the value and performance of the Group forward. In recognition of this, the Board collaborates closely with the Management to uphold environmental stewardship as a core responsibility. This includes assessing and pinpointing risks tied to ESG issues pertinent to the Group. Additionally, the Board regularly reviews the relevant skills and experience of its members and is dedicated to fostering a culture of environmental and social sustainability across the entire workforce. This commitment is seen as essential to securing the Group's sustainable long-term growth.

The Group's regulatory framework and functions on ESG matters (including climate-related risks and opportunities management and oversight) are as follows:



環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

監管職責 Regulatory functions	監管內容 Regulatory content
董事會 The Board	<p>全面負責評估本集團面對的主要環境、社會及管治風險(例如供應商管理、了解社會的可持續需求等,以及與本集團相關的其他主要環境、社會及管治事宜)。</p> <p>全面負責評估及釐定風險性質及程度(包括環境、社會及管治風險)。董事會願意以之為戰略目標,建立及保持適當有效的風險管理及內部監控制度。</p> <p>Take overall responsibility for assessing the key ESG risks faced by the Group (such as supplier management, understanding the sustainable needs of society, etc., and other major ESG issues related to the Group).</p> <p>Take overall responsibility for assessing and determining the nature and extent of risks, including ESG risks. The board is willing to make it the strategic objective to establish and maintain appropriate and effective risk management and internal control systems.</p>
審核委員會 Audit Committee	<p>協助董事會領導管理層監督風險管理及內部監控系統的設計、實施及監察。</p> <p>Assist the Board to lead the Management in overseeing the design, implementation and monitoring of risk management and internal control systems.</p>
內部審核部門 Internal Audit Department	<p>提供建議以制定或完善解決主要風險(包括業務過程中的環境、社會及管治風險)的政策及程序。</p> <p>定期檢討風險管理及內部監控系統的充足性及有效性,並識別業務營運產生的風險。</p> <p>Provide recommendations to formulate or improve policies and procedures in addressing the major risks (including ESG risks in the business process).</p> <p>Regularly review the adequacy and effectiveness of risk management and internal control systems and identify the risks arising from the business operation.</p>
各業務部門主管 Head of Each Business Department	<p>持續識別及評估可能影響本集團業務及各方面的風險,包括營運過程中面臨的環境、社會及管治風險。</p> <p>向管理層匯報任何已識別風險。</p> <p>Perform ongoing identification and assessment of risks that may potentially affect the Group's business and various aspects, including ESG risks that are exposed to the operations.</p> <p>Report any identified risks to the Management.</p>
外聘專業顧問 External Professional Consultant	<p>對風險管理及內部監控制度進行年度獨立檢討。</p> <p>確保我們用於識別、評估及管理重大環境、社會及管治風險的政策及程序已妥為設計及實施。</p> <p>Conduct annual independent reviews of risk management and internal control systems.</p> <p>Ensure that our policy and procedures used to identify, assess and manage material ESG risks are designed and implemented properly.</p>

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

通過自上而下的方針，我們透過既定政策及指引將環境、社會及管治原則融入日常營運。該策略方針確保每個僱員都能成為我們可持續發展舉措的積極倡導者，將環境、社會及管治推行至我們業務的各個重要環節。我們僱員負責遵守不同的環境、社會及管治相關政策，執行本集團的環境、社會及管治戰略，並就環境、社會及管治相關決策的有效性及潛在改進向管理層提供反饋。

簽約外聘專業顧問對風險管理和內部控制系統進行年度獨立審查。確保我們用於識別、評估及管理重大環境、社會及管治風險的政策和程序得到妥善設計和實施。

為確保貫徹執行環境、社會及管治相關決策，本集團已成立環境、社會及管治工作小組。該小組負責數據收集、資料披露、向員工傳達董事會的決定並及時向董事會匯報相關事宜等重要任務。這一組織結構不僅強化了我們對環境、社會及管治實踐的承諾，亦使我們的營運與可持續發展目標保持一致。

環境、社會及管治風險管理

董事會以行業標準為標桿，積極與持份者溝通，主動識別本集團的環境、社會及管治風險。為確保全面評估該等風險，本集團聘用外聘專業顧問團隊提供服務。該等團隊負責評估風險及了解最新的監管規定，涉及全球經濟風險、資深僱員的潛在流失及客戶資料安全等一系列問題。

就已識別的環境、社會及管治風險而言，本集團主要通過研究兩個關鍵因素來評估其重要性：發生的可能性及其潛在影響程度。其包括根據過往及現有數據，估計該等風險未來可能發生的頻率及其影響程度。考慮的因素包括財務影響、處罰或罰款的潛在成本，以及可能出現的與環境、社會及管治問題相關的新收入來源或機會。該全面分析有助於本集團把握其環境、社會及管治措施的重心，並有效管理風險。

Through a top-down approach, we integrate ESG principles into our daily operations via established policies and guidelines. This strategic method ensures each employee becomes a proactive advocate for our sustainability initiatives, extending ESG throughout the significant segments of our business. Our employees are tasked with adhering to various ESG related policies, implementing the Group's ESG strategies, and providing the Management with feedback on the effectiveness and potential enhancements of ESG related decisions.

The external professional consultant is signed to conduct annual independent reviews of risk management and internal control systems. Ensuring that our policy and procedures used to identify, assess and manage material ESG risks are designed and implemented properly.

To guarantee the comprehensive implementation of ESG related decisions, the Group has instituted an ESG working group. This team is entrusted with the crucial tasks of data collection, information disclosure, dissemination of the Board's decisions to the workforce, and timely updating of the Board on pertinent matters. This organisational structure not only fortifies our dedication to ESG practices but also aligns our operational activities with our sustainability objectives.

ESG Risks Management

The Board proactively identifies the Group's ESG risks by referencing industry benchmarks and actively interacting with stakeholders. To guarantee a comprehensive appraisal of these risks, the Group engages the services of external professional consulting teams. These teams are assigned the responsibility of evaluating the risks and remaining updated on the latest regulatory stipulations, which cover a wide range of concerns, including global economic risks, the potential departure of highly skilled employees, and the security of customer information.

Regarding the identified ESG risks, the Group assesses their materiality predominantly by scrutinizing two crucial factors the likelihood of their occurrence and the extent of their potential impact. This entails estimating the frequency with which these risks might materialise in the future and the possible scale of their consequences, drawing on historical and current data. Considered factors include financial implications, potential costs stemming from penalties or fines, and the emergence of new revenue streams or opportunities associated with ESG matters. This meticulous analysis enables the Group to prioritise its ESG initiatives and manage risks efficiently.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

持份者參與

本集團高度重視持份者的意見及見解，並致力於通過公開對話及緊密的合作關係，了解並解決彼等在環境、社會及管治方面的關切及利益。在制定環境、社會及管治營運策略時，本集團會考慮持份者的期望，同時致力於提高本集團對環境及社區的貢獻價值。此乃通過與各持份者組別的合作及積極參與達致。

持份者組別、彼等的關注重點、與本集團的主要溝通渠道以及我們的回應與反饋如下表所示：

Stakeholder Engagement

The Group places a high priority on the opinions and insights of its stakeholders and is dedicated to understanding and addressing their concerns and interests related to ESG through open dialogue and strong collaborative relationships. In shaping its operational strategies for ESG, the Group takes into account the expectations of its stakeholders, simultaneously aiming to enhance the value it contributes to the environment and community. This is achieved through cooperation and active participation with various stakeholder groups.

The stakeholder groups, their focus, their typical communication channels with the Group and our response and feedback are shown below:

持份者組別 Types of Stakeholders	關注重點 Focus	主要溝通渠道 Typical communication channels	回應及反饋 Response & Feedback
客戶	<ul style="list-style-type: none">產品及服務質量用戶信息收集及信息保護知識產權技術創新及產品迭代	<ul style="list-style-type: none">集團參觀收集投訴及反饋網上調查通過電郵或電話定期交流向公眾發佈本集團財務報告、公告及通函以及其他文件	<ul style="list-style-type: none">提供優質產品及服務制定隱私政策，合法收集用戶信息保護知識產權加強研發能力
Customers	<ul style="list-style-type: none">The quality of products and serviceCollection of users' information and information protectionIntellectual property rightsTechnological innovation and products iteration	<ul style="list-style-type: none">Group toursCollection of complaints and feedbackOnline surveyRegular communication via email or telephoneFinancial reports, announcements and circulars and other documents of the Group released to the public	<ul style="list-style-type: none">Providing high quality products and serviceSetting up privacy policy and collecting the user's information lawfullyProtecting the intellectual property rightsEnhancing research and development capability

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

持份者組別 Types of Stakeholders	關注重點 Focus	主要溝通渠道 Typical communication channels	回應及反饋 Response & Feedback
供應商 Suppliers	<ul style="list-style-type: none"> 良好及長期的業務關係 公平誠信交易 信息共享 	<ul style="list-style-type: none"> 通過電郵或電話定期交流 定期進行會議或報告 	<ul style="list-style-type: none"> 按約定履行合約義務 與優秀供應商保持長期合作 及時付款 Honouring contractual obligations as agreed Maintaining long-term collaboration with excellent suppliers Timely payment
股東及投資者 Shareholders and investors	<ul style="list-style-type: none"> 持續穩定的投資回報 及時的披露資料及透明度 維護股東權利及利益 業務經營合法合規 反腐倡廉 	<ul style="list-style-type: none"> 年報、中期報告及公告 股東大會 路演／電話會議／會面 媒體溝通機制 新聞發佈會 意見監察 電話／電郵／網站諮詢 投資者參觀 Annual reports, interim reports, and announcements General meetings Roadshows/telephone conferences/meet-and-greets Media communication mechanism Press conferences Opinion monitoring Consultation via telephone/ email/website Investor visits 	<ul style="list-style-type: none"> 根據法規刊發股東週年大會通告及決議案 及時披露公司信息 根據監管機構規定刊發公眾公告及報告 回應電郵／電話查詢及投資者實地視察 Publishing AGM notices and resolutions according to regulations Timely disclosing corporate information Publishing public announcements and reports according to regulator's requirements Responding to email/ telephone inquiries and handling on-site visit from investors

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

持份者組別 Types of Stakeholders	關注重點 Focus	主要溝通渠道 Typical communication channels	回應及反饋 Response & Feedback
僱員 Employees	<ul style="list-style-type: none"> • 培訓、事業發展及持續專業發展 • 薪酬及福利 • 工作環境 • 健康與安全保障 • 創新及機遇 • 知識產權 	<ul style="list-style-type: none"> • 透過電郵及面對面會議收集反饋 • 績效考核 • 直屬主管指導 • 員工公告欄／電郵 • 培訓、論壇及研討會 	<ul style="list-style-type: none"> • 提供健康與安全的工作環境 • 就晉升建立公平透明的績效考核機制 • 組織員工活動及團隊建設活動
地方社區、非政府組織及大眾 Local communities, non-government organisations and the public	<ul style="list-style-type: none"> • 就業機會 • 環境保護及減排 • 社區發展 • 公益慈善捐贈 	<ul style="list-style-type: none"> • 公益活動 • 社區投資與服務 • 環保活動 • 贊助及捐贈 	<ul style="list-style-type: none"> • 嚴格遵守法律及法規 • 加強安全管理 • 積極承擔企業社會責任
	<ul style="list-style-type: none"> • Employment opportunities • Environmental protection and reduce emissions • Community development • Contribute towards public welfare and charitable donations 	<ul style="list-style-type: none"> • Charitable activities • Community investment and service • Environmental protection activities • Sponsorships and donations 	<ul style="list-style-type: none"> • Strictly complying with laws and regulations • Enhancing safety management • Actively assuming corporate social responsibilities

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

持份者組別 Types of Stakeholders	關注重點 Focus	主要溝通渠道 Typical communication channels	回應及反饋 Response & Feedback
媒體 Media	<ul style="list-style-type: none"> • 信息透明度 • 良好的媒體關係 • Transparency of information • Good media relations 	<ul style="list-style-type: none"> • 於香港交易所及本集團網站披露資料 • 財務報告、公告及通函及其他公開可獲得的資料 • 訪談及新聞稿 • Information disclosure on HKEX and the Group websites • Financial reports, announcements and circulars and other publicly available information • Interviews and press releases 	<ul style="list-style-type: none"> • 維護良好合作關係 • 與媒體及傳媒適當互動 • Maintaining good cooperative relations • Interact appropriately with the medias and press

重要性評估

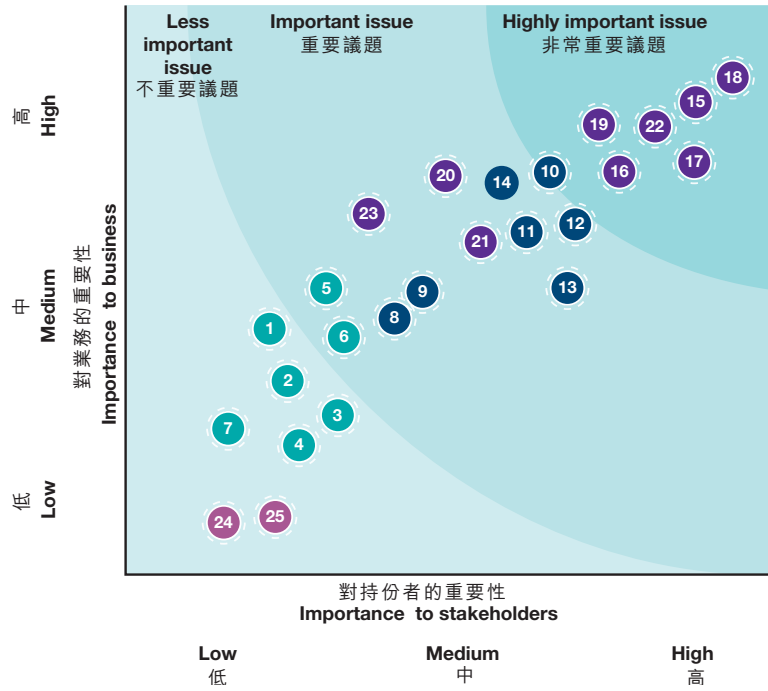
於整個報告期間，本集團已成功與持份者溝通，發現數項與環境、社會及管治有關的可能長期影響組織的潛在議題。該等議題已分類為不同範疇，以符合環境、社會及管治報告守則。收集受影響持份者的有關數據，以估計該等環境、社會及管治議題對本集團的潛在影響。於報告期內，本集團的業務營運並無重大變化，因此本集團對持份者的影響不大。因此，於報告期間，重要性評估結果與過往期間相同。董事會將繼續密切監察重大事項的任何變動，並在有需要時及時進行重要性評估。經過我們分析，下表所列議題對本集團而言屬重大：

Materiality Assessment

Throughout the Reporting Period, the Group has successfully engaged with stakeholders, uncovering several potential ESG concerns that could have long-term implications for the organisation. These concerns have been sorted into distinct categories in line with the ESG Reporting Code. Relevant data was collected from those stakeholders impacted to evaluate the potential influence of these ESG matters on the Group. During the Reporting Period, there were no significant changes in our business operations, so as to the impact of the Group on stakeholders. Therefore, during the Reporting Period, the results of the materiality assessment is same to previous periods. The Board will continue to monitor any changes in material issues closely and will conduct materiality assessments in a timely manner as necessary. The material issues identified through our analysis are detailed below:

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)



環境 Environment

1. 環保合規
Environmental compliance
2. 溫室氣體排放
Greenhouse gas emissions
3. 空氣污染
Air pollution
4. 有害及無害廢棄物管理
Hazardous and non-hazardous waste management
5. 能源使用
Use of energy
6. 水資源使用
Use of water resources
7. 污水處理
Sewage treatment

僱員 Employee

8. 薪資及福利
Salary and welfare
9. 健康與安全
Health and safety
10. 培訓及職業發展
Training and career development
11. 企業文化
Corporate culture
12. 有效溝通
Effective communication
13. 公平及反歧視
Fairness and anti-discrimination
14. 工作環境
Working environment

業務 Business

15. 產品及服務質量
Product and service quality
16. 處理投訴
Complaint handling
17. 知識產權
Intellectual property rights
18. 供應鏈管理
Supply chain management
19. 個人資料保護
Personal data protection
20. 反貪污及賄賂
Anti-corruption and bribery
21. 銷售合規
Sales compliance
22. 品牌聲譽
Brand reputation
23. 分包商管理
Subcontractor management

社區 Community

24. 社區服務
Community service
25. 慈善捐贈
Charitable donations

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

基於上述分析，本集團致力於持續改善其環境、社會及管治表現，以滿足持份者的不同期望。本集團將向持份者提供反饋及應對其已識別風險。報告期間我們於該等環境、社會及管治層面的工作詳情將於下文四個章節呈列，即「我們的環境」、「我們的僱員」、「我們的業務」及「我們的社區」。

我們的業務

本集團堅定不移地致力於在所有業務營運領域中維護最高標準的誠信、透明度和責任感。通過遵守該等原則，我們力求與持份者建立持久的信任，保護我們的企業聲譽，並推動可持續發展。為貫徹這一承諾，我們亦積極參與國家技術標準的制定及促進中國行業領域的創新，從而為行業的長遠發展作出積極貢獻。

供應鏈管理

本集團堅定不移地堅持最佳踐行方法，明確旨在與供應商建立牢固、長期的關係。

本集團已實施完善的供應商管理政策及有效的採購管理制度，以降低供應鏈中的固有風險，並確保採購的貨品及服務質量符合我們的嚴格標準。我們採購管理制度將供應商主要分為兩類，即產品供應商及服務供應商。為有效管理與供應鏈相關的環境及社會風險，我們已採取一系列行動，其中可能涉及：

- 要求採購部相關人員在採購過程中嚴格遵守政策及管理制度。
- 要求供應商提供產品質量保證報告(如相關及必要)。

In light of the foregoing analysis, the Group is committed to the continuous enhancement of its ESG performance in order to meet the diverse expectations of stakeholders. It will furnish feedback to stakeholders and respond to the identified risks. The details of our undertakings in these ESG aspects during the Reporting Period will be set out in the subsequent sections, which are categorised into four subject areas, namely “Our Environment”, “Our Employees”, “Our Business” and “Our Community.”

OUR BUSINESS

The Group is firmly committed to upholding the highest standards of integrity, transparency, and responsibility across all areas of our business operations. By adhering to these principles, we seek to build lasting trust with stakeholders, protect our corporate reputation, and drive sustainable growth. In line with this commitment, we also actively participate in shaping national technology standards and fostering innovation within China's industrial sectors, thereby contributing positively to the industry's long-term development.

Supply Chain Management

The Group has steadfastly adhered to best practice methodologies with the explicit intention of cultivating strong, long-standing relationships with its suppliers.

The Group has implemented a comprehensive supplier management policy and an efficient procurement management system. This is to address the risks inherent in the supply chain and to ensure that the quality of procured goods and services complies with our exacting standards. Our procurement management system classifies suppliers into two primary categories: product suppliers and service providers. To manage environmental and social risks related to our supply chain effectively, we have taken a series of measures, which may involve:

- It is required that the relevant personnel in the procurement department adhere strictly to the policy and management system throughout the procurement process.
- It shall be obligatory for suppliers to submit a product quality assurance report in cases where it is relevant and essential.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

- 為採購部的員工提供定期培訓，以更新彼等對本集團採購程序的知識，藉此降低與表現欠佳或不合資格供應商進行合作的風險。

- 有必要維持公平及公開的供應商投標流程以獲取最有利的價格。

本集團歡迎合資格、勝任、優質及對社會負責的供應商與我們合作。本集團已制定供應商認證程序，當中包括審視及核實各供應商的資歷、資質及聲譽。經批准的供應商列入認可供應商名單內。

為維持及規範本集團採購的貨品及服務的質量，我們實施以下三大關鍵措施：

- 供應商質量協議：我們與各供應商訂立正式協議，強調質量的重要性。該等協議要求維持健全的質量管理體系，明確希望供應商持續滿足我們客戶不斷變化的質量要求。
- 供應商年度表現評估：我們每年對供應商進行評估，以確保彼等提供統一及優質的產品及服務。此評估程序乃作為表現核查以保證供應商持續遵守我們的質量標準。
- 貨品監察和及時性：我們密切監察進貨質量及交貨時間表，確保材料符合我們內部標準及客戶預期。此舉包括於收到材料後及其整個使用期間追蹤質量，並確保及時交付以防止我們的營運或客戶服務出現任何中斷。

此外，為保障及提升本集團的聲譽，我們的員工亦對貨品進行抽樣檢查，以確保產品的質量及安全。

於報告期間，我們利用供應商管理系統對供應商統計數據進行詳盡分析。

- Regular training shall be provided to the staff in the procurement department to update their knowledge of the Group's procurement procedures. This is with the objective of minimising the risk of collaborating with non-performing or non-qualified suppliers.

- It is essential to uphold a fair and transparent supplier bidding process in order to secure the most advantageous price.

The Group extends a welcome to qualified, capable, high quality and socially responsible suppliers to engage in cooperation with us. The Group has instituted a supplier authentication process, which encompasses the examination and verification of each supplier's credentials, qualifications and reputation. Suppliers that have been approved will be registered on the list of authorised suppliers.

To uphold and regulate the quality of goods and services procured by the Group, the following three key measures are implemented:

- Quality Agreements with Suppliers: We enter into formal agreements with each of our suppliers that emphasise the critical nature of quality. These agreements mandate the maintenance of a robust quality management system. They set clear expectations for the supplier to continually meet the evolving quality requirements of our customers.
- Annual Supplier Performance Evaluations: We conduct yearly assessments of our suppliers to ensure they provide a consistent and high standard of products and services. This evaluation process serves as a performance check to guarantee that our suppliers remain compliant with our quality criteria.
- Monitoring of Goods and Timeliness: We closely monitor the quality of incoming goods and their delivery schedules to ensure that the materials meet both our internal standards and the expectations of our customers. This includes tracking the quality upon receipt and throughout the use of the materials, as well as ensuring timely delivery to prevent any disruptions in our operations or customer service.

In addition, to protect and enhance the Group's reputation, our staff also perform sample checks on goods to ensure both quality and safety of the products.

During the Reporting Period, we leveraged our supplier management system to conduct an exhaustive analysis of supplier demographics.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

我們的產品供應商網絡包括431家實體，其中261家位於中國內地、110家位於香港、16家位於中國台灣地區、14家位於美利堅合眾國，其餘分佈在新加坡、日本及英國等多個國家。服務供應商(我們的第二類供應商)方面，共有424家供應商，其中323家來自中國內地、88家來自香港、4家來自中國台灣地區、5家來自美利堅合眾國，其餘來自韓國、新加坡、日本及馬來西亞等多個國家。

與本集團合作的大多數供應商及服務供應商均為各自領域全球公認的佼佼者，恪守社會責任並致力於環境可持續發展，在商業道德、環境保護及提升員工福祉方面維持模範標準。我們的供應商有義務遵守環保標準，並附有測試報告為證，此乃我們選擇過程中的決定性因素。通過與秉持共同可持續發展願景的供應商通力合作，確保供應鏈的長期韌性。

Our network for product suppliers comprises 431 entities, with 261 based in Mainland China, 110 in Hong Kong, 16 in the Taiwan region of China, 14 in the United States of America, and the remaining spread across various countries, including Singapore, Japan, United Kingdom, and so on. For service providers, the second category of our suppliers, there is a total of 424 suppliers, of which 323 are from Mainland China, 88 from Hong Kong, 4 in the Taiwan region of China, 5 from United States of America, and the remaining are from different countries such as Korea, Singapore, Japan, Malaysia.

The preponderance of the suppliers and service providers with whom the Group collaborates are globally acknowledged leaders within their respective domains. They are steadfast in discharging their social responsibilities and dedicated to environmental sustainability. This encompasses the maintenance of exemplary standards in business ethics, environmental preservation, and the enhancement of employee well-being. Our suppliers are obligated to comply with environmental protection standards, as attested by test reports, given that this represents a determining factor in our selection procedure. By forging partnerships with suppliers who share our sustainability vision, we safeguard the long-term resilience of our supply chain.

產品供應商地區	Product suppliers' location	2025年 2025 數量 Number	2024年 2024 數量 Number
大中華	Greater China	387	375
新加坡	Singapore	16	6
美國	United States	14	20
日本	Japan	2	3
愛爾蘭	Ireland	4	1
英國	United Kingdom	1	2
瑞士	Switzerland	2	1
其他	Others	5	4
服務供應商地區	Services providers' location	數量 Number	數量 Number
大中華	Greater China	415	399
新加坡	Singapore	2	2
美國	United States	5	3
開曼群島	Cayman Islands	0	1
韓國	Korea	0	2
馬來西亞	Malaysia	1	1
其他	Others	1	2

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

質量保證

當產品一經進入倉庫後，我們便即開始進行質量保證工作。我們會進行全面檢查，確保供應予我們的產品與訂單相符且沒有任何形式的損壞。為在本集團內標準化此等流程，我們已落實《物流倉庫收貨作業指引》。我們的倉務團隊會嚴格檢查外部包裝是否存在任何損壞跡象。如有任何例外或異常情況，此等產品將立即轉交客戶服務團隊改正。

誠如「供應鏈管理」一節所強調，維持良好聲譽對我們的業務至關重要。為此，我們著重與產品供應商形成穩固關係，並透過供應商管理程序嚴格檢查彼等的產品質量。我們要求所有認可供應商須就任何交付予客戶的不符合我們質量標準的產品遵循退換政策。為進一步確保遵守全球環境法規及標準，我們要求供應商在所有包裝上貼上正確的標籤，確認產品已符合必要環境指令(如歐盟的限制使用有害物質(RoHS)指令)，並證明產品符合無鉛、無鹵等規格要求。

為確保遵守有關我們在服務平台提供信息的法律及法規，我們定期檢查我們網上平台上的任何非法內容，如暴力、色情、仇恨、迷信及／或賭博等。於報告期間，本集團致力並已經遵守與產品責任相關的中國重大法律及法規，包括但不限於：

- 《中華人民共和國電子商務法》；
- 《中華人民共和國網絡安全法》；
- 《網絡出版服務管理規定》；
- 《互聯網信息服務管理辦法》；
- 《互聯網文化管理暫行規定》；
- 《互聯網視聽節目服務管理規定》；

Quality Assurance

Quality assurance endeavours are initiated promptly upon the receipt of products at our warehouse. A comprehensive inspection is carried out to verify that the products furnished to us are in accordance with the order and free from any form of damage. To standardise these processes across the Group, the “Logistics Warehouse Receiving Operation Guidelines” have been instituted. Our warehouse team meticulously examines the external packaging for any indications of damage. In the event of any deviations or irregularities, these are immediately referred to our customer service team for rectification.

As underscored in the “Supply Chain Management” section, the maintenance of a positive reputation is of paramount importance to our business. To this end, we accord priority to cultivating robust relationships with our product suppliers and conduct stringent inspections of the quality of their products through our supplier management process. We stipulate that all vetted suppliers are committed to an exchange policy for any products that fail to meet our quality standards upon delivery to our customers. To further guarantee compliance with global environmental regulations and standards, we mandate that suppliers accurately label all packages. These labels must affirm that the products conform to the requisite environmental directives, such as the European Union’s Restriction on the Use of Hazardous Substances (RoHS), and also certify that products are lead-free, halogen-free, among other specifications.

To ensure compliance with the laws and regulations governing the information presented on our service platform, we regularly audit the contents on our online platforms for any illicit content, including violence, pornography, hatred, superstition, and/or gambling, etc. The Group is committed to complying with, and has complied with, the significant laws and regulations of the PRC pertaining to product responsibility during the Reporting Period, including, but not limited to:

- The E-Commerce Law of the PRC;
- The Cyber Security Law of the PRC;
- Administrative Regulations on Internet Publishing Services;
- Administrative Measures for Internet Information Services;
- Interim Provisions on the Administration of Internet Culture;
- The Administrative Provisions on Internet Audio-Visual Program Service;

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

- 《中華人民共和國廣告法》;
- 《全國人民代表大會常務委員會關於加強網絡信息保護的決定》; 及
- 《電信和互聯網用戶個人信息保護規定》。
- Advertising Law of the PRC;
- The Decision of the Standing Committee of the National People's Congress on Strengthening the Protection of Networks; and
- The Provisions on Protecting the Personal Information of Telecommunications and Internet Users.

投訴處理

本集團已制定清晰的處理投訴的政策及程序。客戶服務、銷售及物流部門內的專責團隊負責及時處理及解決客戶報告的任何問題，並於接獲投訴後立即採取行動。

倘發生產品召回事件，本集團將根據事先訂立的協議採取行動。我們與客戶密切合作以就相關事項尋找合適的解決方案。本集團嚴格遵守中國的適用法律，包括《中華人民共和國消費者權益保護法》及《中華人民共和國產品質量法》。這可確保根據任何缺陷產品的情況提供適當的補救措施，如維修、產品更換或退款服務。本集團制定明確的投訴處理政策和程序。我們的客戶服務、銷售和物流部門都有專門的團隊負責迅速管理和解決任何客戶報告的問題。收到投訴後，我們會立即採取措施予以解決。

於報告期間，本集團銷售或運輸的產品概無因安全或健康問題而需要召回(2024年：無)且本集團並沒有收到任何與產品和服務相關的投訴。

保護私隱及信息安全

保護私隱及信息安全是我們業務營運的重要組成部分，本集團對此高度重視。我們已制定一套全面的標準政策、指引及程序，所有僱員於處理與供應商、客戶及其他第三方有關的私人或保密資料時均須遵守。本集團及僱員共同負責確保將彼等於工作過程中接觸的私人資料保密。

Complaint Handling

The Group has established well-defined policies and procedures for handling complaints. Specialised teams within our customer service, sales, and logistics departments are accountable for the expeditious management and settlement of any issues reported by customers. Once a complaint is received, immediate actions are undertaken to deal with it.

In the event of a product recall, the Group acts in line with pre-established agreements. We engage in close cooperation with our customers to identify suitable solutions and resolutions for such occurrences. The Group strictly adheres to the applicable laws of the PRC, including the Law on the Protection of Consumer Rights and Interests and the Product Quality Law. This ensures that appropriate remedies, such as repairs, replacements, or refunds, are provided in accordance with the condition of any defective products. The Group maintains clearly defined policies and procedures for addressing complaints. Dedicated teams within our customer service, sales, and logistics departments are responsible for the swift management and resolution of any customer-reported issues. Upon receiving a complaint, immediate steps are taken to address it.

During the Reporting Period, there were no products sold or shipped by the Group that required a recall due to safety or health concerns (2024: nil) and the Group did not receive any complaints related to products and service.

Privacy Protection and Security of Information

The Group places a high priority on privacy protection and information security as integral aspects of our business operations. We have established comprehensive standard policies, guidelines, and procedures that all employees are expected to follow when dealing with private or confidential information pertaining to suppliers, customers, and other third parties. It is the collective responsibility of the Group and its employees to ensure the confidentiality of private information they encounter in their work.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

為保障系統及數據安全，防止任何潛在的資料泄露，我們已實施相關政策，所有僱員必須遵守。該等政策旨在保障數據及信息系統的完整性及保密性。僱員須正式確認並承諾遵守該等私隱保護政策。此外，本集團已制定嚴格的審批程序，僱員在發放任何保密資料前必須遵守。保密資料不得在未經授權的情況下抄錄或分發。至於處理保密資料，妥善處理慣例規定，任何有關資料必須回歸本源，如發生未經授權查閱資料、資料遺失或任何涉及保密資料的異常行為，僱員必須立即向管理團隊匯報。

本集團對違反該等政策的行為實施嚴厲處罰。違反的後果包括但不限於終止僱用、採取紀律行動及/或向違規方提起法律訴訟。於報告期間，本集團並未接獲任何有關違反資料及私隱保護相關法律法規而對本集團造成重大影響的重大不合規報告事件(2024年：無)。

保護知識產權

本集團致力於通過雙重途徑尊重及保護知識產權(「知識產權」)。首先是正式註冊本身的專有知識產權，獲得知識產權證書。隨後是捍衛知識產權，必要時採取法律行動解決任何侵權事件。行政部負責監督及管理本集團的知識產權資產，如專利及商標。截至2025年12月31日，本集團共擁有計算機軟件著作權307項，商標390項，發明專利25項，實用新型專利25項，設計專利3項。

To safeguard system and data security, and to prevent any potential information leaks, we have implemented relevant policies that all employees must adhere to. These policies are designed to protect the integrity and confidentiality of our data and information systems. Employees are required to formally acknowledge and commit to these privacy protection policies. Moreover, strict approval procedures are in place that employees must follow before any release of confidential information can occur. Unauthorised copying or distribution of confidential information is strictly prohibited. In the management of confidential information, proper handling stipulates that any such information must either be returned to its source or, in the event of unauthorised access, loss, or any other abnormal activity involving confidential information, employees are mandated to report immediately to the management team.

The Group enforces serious repercussions for breaches of these policies. Consequences for violation may include, but are not limited to, termination of employment, disciplinary actions, and/or legal proceedings against the offending party. During the Reporting Period, the Group did not receive any reports of material non-compliance with laws and regulations relating to data and privacy protection that would have a significant impact on the Group (2024: nil).

Protection of Intellectual Property

The Group is committed to the respect and safeguarding of intellectual property ("IP") rights through a two-tiered approach. The initial stage involves the formal registration of our proprietary intellectual properties to secure certificates validating our IP rights. The subsequent stage focuses on the defence of these rights, taking legal action if necessary to address any instances of infringement. Responsibility for the oversight and administration of the Group's IP assets, such as patents and trademarks, falls to the Administration Department. As of December 31, 2025, the Group's portfolio includes 307 computer software copyright, 390 trademarks, 25 invention patents, 25 utility model patents, and 3 design patents.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

於報告期間，本集團並無就侵犯任何知識產權作為原告或被告而牽涉或面臨重大索賠(2024年：無)。本公司已採取一切合理措施防止侵犯知識產權。

During the Reporting Period, the Group has not engaged in and has not been threatened with significant claim for infringement of any IP rights, whether as a claimant or as a defendant (2024: nil). The Group has taken all reasonable measures to prevent infringement of IP rights.

商業道德

本集團致力於在整個集團內培養誠信文化，這反映在我們的綜合管治政策中。本集團已制定《反貪污政策》、《舉報政策》及《打擊洗錢及恐怖分子資金籌集(AML及CTF)內部指引》等框架，以保障我們的營運，維護持份者的利益。

Business Ethics

The Group is dedicated to fostering a culture of integrity across the Group, as reflected in our comprehensive governance policies. The Group has established framework such as the Anti-Corruption Policy, the Whistleblowing Policy and the Anti-Money Laundering and Counter-Terrorism Financing (AML & CTF) Internal Guideline to safeguard our operations, protect stakeholder interests.

於報告期間，本集團致力並已經遵守有關反貪污行為的主要法律及法規，包括：

The Group is committed to the compliance of, and had complied with, significant laws and regulations relevant to anti-corruption practices during the Reporting Period, including:

- 香港法例第201章《防止賄賂條例》；
- 香港法例第455章《有組織及嚴重罪行條例》；
- 香港法例第615章《打擊洗錢及恐怖分子資金籌集條例》；
- 《中華人民共和國刑法》；及
- 《中華人民共和國反洗錢法》。

- Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong);
- Organised and Serious Crimes Ordinance (Cap. 455 of the Laws of Hong Kong);
- Anti-Money Laundering and Counter-Terrorist Financing (Cap. 615 of the Laws of Hong Kong);
- The Criminal Law of the PRC; and
- Anti-Money Laundering Law of the PRC.

反貪污

本集團嚴禁任何僱員索取或提供可能對業務交易產生不當影響的利益，無論是與私人實體或是公職人員。但允許有限的例外情況，例如接受象徵性的促銷禮品或節日供品，前提為自願提供並經適當報告。然而，我們要求僱員拒絕任何可能損害其客觀性或本集團利益的益處，確保決策保持公正並符合我們的道德標準。此外，本集團鼓勵供應商、承包商及客戶採納該等原則，將我們對道德行為的承諾延伸至整個價值鏈。

Anti-Corruption

The Group strictly prohibits any employee from soliciting or offering advantages that could improperly influence business dealings, whether with private entities or public officials. Limited exceptions are permitted, such as the acceptance of nominal promotional gifts or festive offerings, provided these are offered voluntarily and properly reported. However, we require employees to decline any advantage that might compromise their objectivity or the Group's interests, ensuring decisions remain impartial and aligned with our ethical standards. Additionally, the Group encourages our suppliers, contractors, and clients to adopt these principles, extending our commitment to ethical conduct throughout our value chain.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

我們十分重視避免可能破壞本集團目標的利益衝突。僱員必須向其部門負責人申報任何實際或潛在的衝突，例如與供應商的個人關係或於競爭實體中的經濟利益，以確保所有業務流程的透明度。本集團亦要求準確保存記錄，禁止使用偽造文件進行欺騙或誤導，因為這可維護我們財務及營運報告的完整性。

為貫徹該等原則，我們定期為所有僱員提供反貪污培訓，使其具備維護我們的標準及遵守適用法規的知識。此外，我們定期檢討《反貪污政策》，以提高其成效，確保其可在本集團內網上查閱，並在適當時與我們的業務夥伴溝通。

打擊洗錢及恐怖分子資金籌集 (AMLCFT)

我們已建立並施行AMLCFT政策，以履行我們的監管責任及防止此類犯罪。本集團合規部下設的打擊洗錢工作小組負責與打擊洗錢規則及規例相關的合規管理。打擊洗錢工作小組的職責包括但不限於以下各項：

- 監督所有防止及偵察洗錢／恐怖分子融資活動；
- 制定及／或持續檢討本集團打擊洗錢及恐怖分子融資的系統及程序，以確保有關係統適時更新；
- 向董事會匯報有關工作，以及執行董事會作出的有關決策；及
- 向我們的僱員提供AMLCFT相關範圍的有關培訓。

We place significant emphasis on avoiding conflicts of interest that could undermine the Group's objectives. Employees must declare any actual or potential conflicts — such as personal ties to suppliers or financial interests in competing entities — to their departmental heads, ensuring transparency in all business processes. The Group also mandates accurate record-keeping, prohibiting the use of falsified documents to deceive or mislead, as this upholds the integrity of our financial and operational reporting.

To embed these principles, we provide regular anti-corruption training to all employees, equipping them with the knowledge to uphold our standards and comply with applicable regulations. Additionally, we review the Anti-Corruption Policy periodically to enhance its effectiveness, ensuring it remains accessible on the Group's intranet and communicated to our business partners where appropriate.

Anti-Money Laundering and Counter-Financing of Terrorism (AMLCFT)

An AMLCFT policy was established and put in place in order to fulfil our regulatory obligations and to prevent such crimes. The anti-money laundering working group under the Group's Compliance Department is responsible for the compliance management related to anti-money laundering rules and regulations. The duties for the anti-money laundering working group includes, but is not limited to, the following:

- Supervising all prevention and detection of money laundering/terrorist financing activities;
- Developing and/or continuously reviewing the systems and procedures for the group's anti-money laundering and terrorist financing to ensure the systems are updated in a timely manner;
- Reporting the relevant work to the Board and implement relevant decisions made by the Board; and
- Providing relevant training to our employees in the areas related to AMLCFT.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

本集團強制實施嚴格的「了解客戶(KYC)」程序，收集有關新客戶的資料，並對其進行初步評估和持續的重新評估。此過程涉及考慮各種因素，包括客戶的地理區域、行業、業務模式以及其營運的規模及複雜性。根據該等標準，客戶被分為不同等級。倘客戶的情況或狀況發生重大變化，例如捲入法律訴訟或事件，從而顯著改變其風險狀況，本集團將重新評估客戶的指定風險水平。該重新評估至關重要，以確保本集團與客戶的互動和交易與我們的風險管理政策和標準保持一致。

舉報

本集團採納舉報政策，以促進本集團內部公開及誠信。我們鼓勵各級員工，以及客戶及供應商等外部人士，通過保密渠道，就對涉嫌不當行為的嚴重疑慮作出舉報，包括違反法律要求、欺詐、賄賂，或危害健康、安全或環境的行為。舉報可匿名提交至審核委員會，若所涉疑慮與審核委員會成員有關，則可提交至公司秘書。我們保護真誠的舉報人免受騷擾或打擊報復，並將該等行為視為嚴重的不當行為，可導致解僱。本集團確保以靈活的方式進行調查，可能包括內部審查、轉介至香港警隊等機構，或進行獨立調查，除非法律另有要求，否則將保持機密。

於報告期間，本集團並無違反任何有關貪污的法律及法規(2024年：無)。於報告期間，概無對本集團或其僱員提出並已審結的貪污訴訟案件(2024年：無)。於報告期間，我們已向僱員提供反貪污的培訓，而培訓資料已載於「發展及培訓」一節。

The Group mandates rigorous “Know Your Customer” (KYC) procedures, collecting data on new customers and subjecting them to an initial assessment and ongoing re-evaluations. This process involves considering various factors, including the customer’s geographic location, industry, business model, and the scale and complexity of their operations. Based on these criteria, customers are categorised into distinct tiers. Should there be a significant shift in a customer’s circumstances or status, such as involvement in legal proceedings or events that markedly alter their risk profile, the Group will reevaluate the customer’s designated risk level. This reassessment is crucial to ensure that the Group’s interactions and dealings with the customer remain aligned with our risk management policies and standards.

Whistleblowing

The Group adopts the Whistleblowing Policy to promote openness and probity within the Group. We encourage employees at all levels, as well as external parties such as customers and suppliers, to report serious concerns about suspected malpractice — including breaches of legal requirements, fraud, bribery, or actions endangering health, safety, or the environment — through confidential channels. Reports can be submitted anonymously to the Audit Committee, or to the Company Secretary if the concern involves an Audit Committee member. We protect genuine whistleblowers from harassment or victimisation, treating such acts as gross misconduct that may result in dismissal. The Group ensures investigations are conducted flexibly, potentially involving internal reviews, referrals to bodies like the Hong Kong Police Force, or independent inquiries, maintaining confidentiality unless legally required otherwise.

During the Reporting Period, the Group was not in breach of any relevant laws and regulations relating to corruption (2024: nil). There are no concluded legal cases regarding corrupt practices brought against the Group or its employees during the Reporting Period (2024: nil). We have also provided anti-corruption training to employees and the training information has been included in the section “Development and Training”.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

我們的僱員

僱傭政策

本集團致力遵守有關僱用勞工的法律及法規，包括但不限於：

- 香港法例第57章《僱傭條例》；
- 香港法例第480章《性別歧視條例》；
- 香港法例第487章《殘疾歧視條例》；
- 香港法例第527章《家庭崗位歧視條例》；
- 香港法例第602章《種族歧視條例》；
- 《中華人民共和國勞動法》；
- 《中華人民共和國勞動合同法》；
- 《工資支付暫行規定》；
- 《住房公積金管理條例》；
- 《中華人民共和國勞動爭議調解仲裁法》；
- 《工傷保險條例》。

於報告期間，本集團並無嚴重違反勞動法律及法規的情況(2024年：無)。

OUR EMPLOYEES

Employment Policy

The Group is committed to complying with laws and regulations relating to the employment of labour, which includes but not limits:

- The Employment Ordinance (Chapter 57 of the Laws of Hong Kong);
- The Sex Discrimination Ordinance (Chapter 480 of the Laws of Hong Kong);
- The Disability Discrimination Ordinance (Chapter 487 of the Laws of Hong Kong);
- The Family Status Discrimination Ordinance (Chapter 527 of the Laws of Hong Kong);
- The Race Discrimination Ordinance (Chapter 602 of the Laws of Hong Kong);
- The Labor Law of the PRC;
- The Labor Contract Law of the PRC;
- Tentative Provisions on Salary Payment;
- Regulations on the Management of Housing Provident Fund;
- Labor Dispute Mediation and Arbitration Law;
- Regulation on Work-related Injury Insurances.

There was no significant breach of labour laws and regulations during the Reporting Period (2024: nil).

環境、社會及管治報告(續) Environmental, Social and Governance Report (Continued)

本集團堅定致力提供平等機會，並明確反對任何形式的歧視。本集團的僱員人數會根據業務運營不斷變化的需求進行動態調整。有關招聘、晉升及薪酬的決策乃按照行業慣例作出，當中計及候選人及僱員的學歷、工作經驗及表現，而不論其年齡、性別、種族或性取向。本集團會定期重新評估其僱員薪酬政策及架構。除養老金計劃、持續專業發展機會、酌情花紅、醫療保險及強制性公積金等標準福利外，本集團亦可根據個人表現評估授予僱員股份獎勵。

截至2025年12月31日，本集團共有577名僱員(2024年：579名)，當中16名為兼職僱員(2024年：17名)，而其餘則為全職僱員。男性僱員比例略高於女性，男女比例為1.30(2024年：1.40)。此外，僱員總人數中75.74%(2024年：77.72%)的年齡介乎30歲至50歲，而11.61%(2024年：10.54%)的僱員年齡為30歲以下，其餘12.65%(2024年：11.74%)的僱員年齡為50歲以上。相比上一個報告期間，僱員的年齡組別分佈保持穩定。

The Group is resolute in its dedication to equal opportunity and categorically repudiates all manifestations of discrimination. The Group's workforce size is dynamically adjusted to the changing demands of our business operations. Decisions regarding recruitment, promotions, and remuneration are made in accordance with industry norms, taking into account the educational attainment, work experience, and performance of candidates and employees, irrespective of age, gender, race, or sexual orientation. The Group regularly re-evaluates its employee compensation policies and structures. Besides standard benefits such as pension schemes, continuous professional development opportunities, discretionary bonuses, health insurance, and mandatory provident funds, the Group may also award shares to employees based on individual performance appraisals.

As of December 31, 2025, the Group had 577 employees in total (2024: 579), of which 16 employees worked part-time (2024: 17), while the rest of our employees worked full-time. The ratio of male employees is slightly higher than female, at a male-to-female ratio of 1.30 (2024: 1.40). Additionally, 75.74% (2024: 77.72%) of the total employees were aged between 30 and 50, while 11.61% (2024: 10.54%) were under the age of 30, and the remaining 12.65% (2024: 11.74%) were aged above 50. The distribution of employees by age group remained steady compared to the last Reporting Period.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

就地區而言，本集團於中國內地的總部及其他辦事處擁有519名僱員(2024年：518名)，而在香港管理業務營運的僱員有58人(2024年：61人)。

Geographically, the Group had 519 employees (2024: 518) working at the headquarter and other offices in the mainland China, and 58 employees (2024: 61) working to manage the business operations in Hong Kong.

僱員人數指標	Employee Number Indicator	2025年 2025		2024年 2024	
		人數 Number	比率 Ratio	人數 Number	比率 Ratio
總計	Total	577	/	579	/
按性別劃分	By gender				
女性	Female	251	43.50%	241	41.62%
男性	Male	326	56.50%	338	58.38%
按年齡組別劃分	By age group				
< 30歲	< 30	67	11.61%	61	10.54%
30-50歲	30-50	437	75.74%	450	77.72%
>50歲	>50	73	12.65%	68	11.74%
按地區劃分	By geographic region				
中國內地	Mainland China	519	89.95%	518	89.46%
香港	Hong Kong	58	10.05%	61	10.54%
按類別劃分	By Category				
全職	Full-time	561	97.23%	562	97.06%
兼職	Part-time	16	2.77%	17	2.94%

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

員工留聘

於報告期間，共有59名僱員於本集團離職(2024年：89名)。整體流失率為10.21%(2024年：15.34%)。按性別、年齡組別及地區劃分的僱員流失率如下：

Employee Retention

During the Reporting Period, a total of 59 employees left the Group (2024: 89). The overall turnover rate is 10.21% (2024: 15.34%). The employee turnover rate categorised by gender, age group and geographic region were as follows:

僱員流失率指標 ¹ Employee Turnover Indicator ¹		2025年 2025	2024年 2024
整體	Overall	10.21%	15.34%
按性別劃分的流失率	Turnover rate by gender		
女性	Female	7.72%	13.03%
男性	Male	12.05%	17.04%
按年齡組別劃分的流失率	Turnover rate by age group		
< 30歲	< 30	21.88%	27.20%
30–50歲	30–50	7.89%	13.63%
>50歲	>50	14.18%	15.71%
按地區劃分的流失率	Turnover rate by geographic region		
中國內地	Mainland China	9.64%	15.12%
香港	Hong Kong	15.13%	15.79%
其他	Others	0%²	100%

本集團已實施年度自我績效考核計劃，並根據僱員的評估結果向彼等提供獎勵，以作為僱員日後取得更佳業績的動力。本集團採納受限制股份單位(「受限制股份單位」)計劃以獎勵能夠達到特定目標的僱員。本集團向證明有能力晉升的僱員提供內部調任機會。通過以上措施，本集團擁有相對穩定的員工隊伍，並在本集團內留聘優秀人才。

The Group has implemented an annual self-appraisal program and provide incentives to employees according to their appraisal results as a motivation for employees to achieve better results in the future. Employees who are able to attain specific goals are rewarded by the Group with the adoption of the Restricted Share Unit (“RSU”) schemes. The Group provides internal transfer opportunities for those who have demonstrated their competency for the next career level. Through the above measures, the Group had a relatively stable workforce and retained outstanding talent within the Group.

¹ 流失率=(報告期內離職員工人數/報告期內平均員工人數)×100%
報告期內平均員工人數=(報告期初員工人數+報告期末員工人數)/2

² 除香港及中國內地外，其他地區僅有一名海外僱員，於2024年聘用並離職。

¹ Turnover rate = (Number of employee departed during the Reporting Period / Average number of employees in the Reporting Period) × 100%
Average number of staff in the Reporting Period = (Number of employee at the beginning of the Reporting Period + Number of employee at the end of the Reporting Period) / 2

² There was only one overseas employee in other regions except from Hong Kong and Mainland China, hired and left in 2024.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

勞工準則

本集團的政策是不接受童工及強制勞工，且本集團透過全面的政策及管理程序積極防止有關情況。在招聘過程中，人力資源部會查核每位候選人的身份證，以核實候選人個人資料的真實性，並禁止僱用16歲以下的人士(不論全職或兼職)。與嚴格每名僱員簽訂的勞動合同均會妥為簽署及執行，明確表明雙方均有平等權利終止合同。

本集團高度重視遵守所有適用的勞動法，確保我們的僱員享有充分休息的工作條件，並助力在工作和休息之間取得健康平衡。我們致力於在整個營運過程中安排合理的工作時間表。僱員將獲得適當的加班補償，並享有符合各自司法管轄區勞動法的假期和其他福利。報告期內，我們嚴格遵守有關企業為員工社保賬戶繳款的勞動法。所繳款包括養老保險、工傷保險、失業保險和住房公積金，均依照適用法律法規規定的比例繳納。我們對這些做法的承諾彰顯了我們的信念，即員工福利是本集團長期成功和可持續發展的基礎。

除遵守前文提及有關勞工僱傭的法律及法規外，本集團亦致力遵守並已於報告期間內遵守有關勞工條件及標準的主要法律及法規，包括：

- 香港法例第608章《最低工資條例》；
- 香港法例第57B章《僱傭條例》項下《僱用兒童規例》；

Labor Standards

It is the Group's policy that child labour and forced labour are unacceptable, and the Group actively prevents such practices through comprehensive policies and management procedures. During the recruitment process, the Human Resource Department verifies the identity card of each candidate to authenticate the candidate's personal information and strictly prohibits the employment of individuals under the age of 16, whether on a full time or part time basis. A labour contract is duly signed and executed with each employee, clearly indicating that both parties have equal rights to terminate the contract.

The Group places a high priority on compliance with all applicable labour laws, ensuring that our employees benefit from working conditions that provide adequate rest and support a healthy balance between work and leisure. We are dedicated to arranging reasonable work schedules across our operations. Employees are compensated for overtime work as appropriate and are provided with leave entitlements and other benefits that align with the labour laws of their respective jurisdictions. During the Reporting Period, we have meticulously adhered to relevant labour laws concerning corporate contributions to social security accounts for our employees. This encompasses contributions to pension funds, coverage for work-related injuries, unemployment insurance, and housing provident funds, all in accordance with the percentages mandated by the applicable laws and regulations. Our commitment to these practices underscores our belief in the welfare of our employees as a foundation for the long-term success and sustainability of the Group.

In addition to compliance with the laws and regulations related to the employment of labour as previously mentioned, the Group is committed to the compliance of, and had complied with, significant laws and regulations relating to labour conditions and standards during the Reporting Period, including:

- The Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);
- The Employment of Children Regulations under the Employment Ordinance (Cap. 57B of the Laws of Hong Kong);

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

- 香港法例第57章《僱傭條例》；

- 《中華人民共和國禁止使用童工規定》。

本集團已採取積極措施，於報告期間，並無發現有關勞工僱傭法律及法規的重大違規情況(2024年：無)。儘管如此，倘發生及發現童工事件，本集團仍會採取相應措施處理。

健康與安全

本集團認識到，儘管我們的員工大多在辦公室工作，身體健康和風險通常很小，但維護一個安全和注重健康的工作環境仍然至關重要。為此，我們致力於採取強有力的措施來減輕任何潛在的職業健康危害。該等措施包括：

- 嚴格的消防安全規程：確保消防安全設備最新、定期檢查並完全符合安全標準。
- 應急培訓：進行例行的火災疏散演習，讓員工做好應對潛在緊急情況的準備。
- 全面的醫療保險：根據中國勞動法的要求，提供廣泛的醫療保險福利。

於報告期內，本集團已遵守相關法規的全部要求，包括但不限於以下各項：

- 香港法例第509章《職業安全及健康條例》
- 《中華人民共和國職業病防治法》
- 《中華人民共和國消防法》
- 《職業健康與安全管理體系》
- 《女職工勞動保護特別規定》
- 《工傷認定辦法》

- The Employment Ordinance (Cap. 57 of the Laws of Hong Kong) ;

- Provisions on the Prohibition of Child Labor in the PRC.

With the active approach the Group has taken, during the Reporting Period, there were no major irregularities of laws and regulations related to the employment of labour found (2024: nil). Nonetheless, the Group still adopts the corresponding measures to address the child labour incidents if such incidents were occurred and uncovered.

Health and Safety

The Group recognises that although our workforce is largely office-based and physical health and safety risks are typically minimal, it remains essential to uphold a secure and health-conscious work environment. To this end, we are dedicated to implementing robust measures to mitigate any potential occupational health hazards. These measures include:

- Rigorous Fire Safety Protocols: Ensuring that fire safety apparatus is up-to-date, regularly inspected, and in full compliance with safety standards.
- Emergency Training: Conducting routine fire evacuation exercises to prepare employees for potential emergencies.
- Comprehensive Medical Coverage: Offering extensive medical insurance benefits in line with the requirements of the PRC labour legislation.

During the Reporting Period, the Group has complied with all requirements of relevant regulations, which include but not limited to the following:

- The Occupational Safety and Health Ordinance (Chapter 509 of the Laws of Hong Kong)
- Prevention and Treatment of Occupational Diseases Law of the PRC
- Fire Prevention Law of the PRC
- Occupational Health and Safety Management System
- Special Regulation on the Labor Protection of Female Staff
- Measures for the Ascertainment of Work-related Injuries

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

於過去三年(包括報告期間)，概無錄得任何重大工傷及死亡事故(2024年：無)。

員工手冊中載有職業健康與安全原則，以向員工提供降低相關風險的指引及提高彼等的意識。本公司向僱員提供社會及商業保險，涵蓋因工作相關事故受傷的醫療服務。所有工傷事故均須向人力資源部報告。

此外，本集團積極推進僱員的福祉，每年為僱員提供免費健康檢查。該舉措有助於僱員隨時了解彼等的身體健康狀況，並主動應對潛在職業健康風險。此外，本集團認識到保持工作與生活和諧平衡對全體僱員健康的重要性。為此，我們組織各類休閒活動，包括迷你馬拉松、瑜伽課及團隊體育賽事，以鼓勵僱員養成健康積極的生活方式。

There was no significant work-related injury and fatality recorded for the past three years, including the Reporting Period (2024: nil).

The staff handbook stipulates the principles of occupational health and safety. These principles are designed to offer guidance to employees and enhance their awareness, with the aim of mitigating associated risks. The company provides both social and commercial insurance for employees to cover medical expenses in the event of work-related accidents causing injury. All work-related injuries must be reported to the Human Resources Department.

In addition, the Group takes an active stance in promoting the well-being of its employees by providing annual complimentary health screenings. This initiative enables employees to keep abreast of their health conditions and take proactive measures to address potential occupational health risks. Moreover, the Group recognises the significance of maintaining a harmonious work-life balance for overall employee wellness. To achieve this, we organise a diverse range of recreational activities, such as mini-marathons, yoga classes, and team sports events, to encourage employees to adopt a healthy and active lifestyle.

		2025年 2025	2024年 2024	2023年 2023
因工亡故的人數及比率	Number and rate of work-related fatalities occurred	0	0	0
因工傷損失工作日數	Lost days due to work injury	0	0	0

發展與培訓

本集團充分認識到持續專業發展及技能提升對我們業務的增長及長期可持續發展發揮著至關重要作用。為此，我們已制定全面的僱員發展及培訓政策。該等政策具有包容性，適用於本集團每一名僱員，並概述如何組織、實施及完善培訓計劃的系統方法。培訓政策詳細規定所提供的各種形式的培訓，包括外部培訓計劃、體驗式在職培訓及自主學習課程。該等培訓機會涵蓋廣泛的課題，由沉浸我們的企業文化與道德到提升專業及技術知識、磨練軟技能及提高反腐敗意識等。

Development and Training

The Group is acutely aware of the pivotal role that continuous professional development and skill augmentation play in the growth and long-term sustainability of our operations. In pursuit of this, we have established comprehensive policies focused on staff development and training. These policies are all-encompassing and apply to every employee within the Group. They delineate a systematic methodology for the organisation, implementation, and refinement of training initiatives. The training policies specify diverse training modalities, such as external training programs, experiential on-the-job training, and self-directed learning courses. These training opportunities span a broad spectrum of topics, ranging from in-depth understanding of our corporate culture and ethics to the advancement of professional and technical competencies, the cultivation of soft skills, and the promotion of anti-corruption awareness.

環境、社會及管治報告(續) Environmental, Social and Governance Report (Continued)

本集團確保各級僱員平等的培訓機會，包括管理層、銷售及營銷、營運及後台支援僱員。該等培訓包括內部培訓以及外部培訓課程，例如由專業培訓機構、學院或諮詢公司舉辦的中級職業進修課程及工作相關研討會。培訓一般以現場及網上方式進行。

為提供切合僱員需求的培訓課程，本集團各部門制定年度僱員培訓計劃，並於該年內執行有關計劃。完成培訓後，我們會對僱員進行評估及監察，以確保其在工作中應用相關知識及技能。本集團定期與各部門檢討培訓的實施情況，收集反饋並提出改進措施，以提高培訓的有效性，並最終為僱員的職業發展定制合適的專業發展計劃。

除提供僱員培訓外，本集團亦提供三條不同的事業發展路徑：管理（例如營運總監或客戶服務經理）、營銷（項目經理、銷售經理、銷售工程師等）及專業（軟件開發工程師、會計）。為提供符合僱員個人發展的事業發展路徑，本集團盡可能向僱員提供內部調職機會。

於報告期間，我們為43名僱員提供了21.50小時的反貪污培訓。我們亦為僱員提供其他形式的培訓，如環境保護、信息安全、軟技能及職業健康安全。

The Group ensures equal training opportunities for employees at all levels, including management, sales and marketing teams, operations personnel, and back-office support staff. This encompasses both internal training and external training sessions, such as mid-career study programs and job-related seminars organised by professional training institutions, colleges, or consulting firms. Trainings are typically delivered through both in-person and online formats.

To offer training sessions that align with employees' needs, each department within the Group formulates an annual employee training plan and executes it throughout the year. Once training is completed, employees are evaluated and monitored to ensure the application of relevant knowledge and skills in their jobs. The Group regularly reviews the training implementation with various departments, solicits feedback, and proposes improvement measures to enhance training effectiveness and, ultimately, design appropriate professional development programs for employees' career progression.

In addition to providing training to employees, the Group also offers three distinct career development paths: management (e.g., Operation Director or Client Service Manager), marketing (Project Manager, Sales Manager, Sales Engineer, etc.), and professional (Software Development Engineer, Accounting). In an effort to offer career development paths that are congruent with employees' personal growth, the Group, whenever possible, provides internal transfer opportunities to employees.

During the Reporting Period, we have provided 21.50 hours anti-corruption training to 43 employees. Other forms of training are also provided to employees such as environment protection, information security, soft skills and occupation health and safety.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

案例：硬蛋產業學院

以本集團在芯片行業的資源及技術優勢為依托，硬蛋產業學院匯集全球領先芯片應用技術，為行業提供技術服務及人才培訓。硬蛋產業學院通過提供技術培訓，協助上游AI芯片製造商在市場上推廣產品及技術，同時培養AI技術人才，幫助下游AI應用公司迅速採用最新AI技術及產品，提高企業AI能力。硬蛋產業學院亦為企業提供本地部署AI大模型應用解決方案，幫助企業實現多領域AI數字化轉型。迄今為止，硬蛋產業學院已成功培訓超過2,000名芯片應用工程師，為行業輸送大量高素質專業人才。通過人才培訓及技術支持，硬蛋產業學院將助力深圳成為中國乃至全球的領先芯片應用行業中心，為國家的芯片行業發展作出更大貢獻。

Case: Ingdan Academy

Based on the Group's resources and technological strengths in the chip industry, the Ingdan Academy brings together the world's leading chip application technologies to provide technical services and talent training for the industry. Ingdan Academy assists upstream AI chip manufacturers in promoting their products and technologies in the market by offering technical training, while growing AI technical talents to help downstream AI application companies swiftly adopt the latest AI technologies and products, enhancing enterprises' AI capabilities. Ingdan Academy also provides enterprises with locally deployed AI LLM application solutions and helps enterprises achieve multidisciplinary AI digital transformations. To date, Ingdan Academy has successfully trained over 2,000 chip application engineers, supplying the industry with a large number of highly qualified professionals. Through talent training and technical support, Ingdan Academy will support Shenzhen in becoming a leading chip application industry hub in China and globally, making a greater contribution to the development of the national chip industry.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

僱員培訓指標	Employee Training Indicator	2025年 2025	2024年 2024
受訓僱員百分比(%) ³	Percentage of employees trained (%) ³	61.18%	64%
按性別劃分的受訓僱員百分比(%)	Percentage of employees trained by gender (%)		
男性	Male	75.35%	62.60%
女性	Female	24.65%	37.40%
按職級劃分的受訓僱員百分比(%)	Percentage of employees trained by position (%)		
高級管理層	Senior management	1.98%	3.79%
中級管理層	Middle management	9.07%	10.30%
普通僱員	Ordinary employee	88.95%	85.91%
僱員培訓指標	Employee Training Indicator	2025年 2025	2024年 ⁴ 2024 ⁴
人均培訓時長(小時) ⁵	Training hours per capita (hour) ⁵	9.29	11.56
按性別劃分的每名僱員平均完成受訓時數(小時)	Average training hours completed per employee by gender (hour)		
男性	Male	12.20	14.20
女性	Female	5.51	7.99
按職級劃分的每名僱員平均完成受訓時數(小時)	Average training hours completed per employee by position (hour)		
高級管理層	Senior management	2.70	3.13
中級管理層	Middle management	4.24	4.01
普通僱員	Ordinary employee	11.89	15.50

³ 受訓僱員百分比=(報告期間受訓僱員/報告期末僱員人數)×100%

⁴ 經重列數據。

⁵ 人均培訓時數=(培訓總時數/報告期末員工人數)×100%

³ The percentage of employees trained = (Employees trained during the Reporting Period/Number of employees at the end of the Reporting Period) × 100%

⁴ Restated data.

⁵ Training hours per capita = (Total number of training hours/Number of employees at the end of the Reporting Period) × 100%

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

反貪污培訓指標	Anti-corruption training indicator	2025年 2025	2024年 2024
總培訓時長(小時)	Total training hours (hour)	21.50	54
按性別劃分的完成受訓時數 (小時)	Training hours completed by gender (hour)		
女性	Female	6	15
男性	Male	15.50	39
按職級劃分的完成受訓時數 (小時)	Training hours completed by position (hour)		
中級管理層	Middle management	0.50	1
普通僱員	Ordinary employee	21	53
反貪污培訓指標	Anti-corruption training indicator	2025年 2025	2024年 2024
受訓僱員總人數(人)	Total Number of employees trained (number)	43	58
按性別劃分的受訓僱員(人)	Trained employee by gender (number)		
女性	Female	12	16
男性	Male	31	42
按職級劃分的受訓僱員(人)	Trained employee by position (number)		
中級管理層	Middle management	1	1
普通僱員	Ordinary employee	42	57

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

我們的環境

本集團深刻認識到氣候變化帶來的風險以及共同努力在全球範圍內管理該等風險所發揮的關鍵作用。我們堅決致力在開展業務時將環境責任放在首位，竭力將業務營運對環境的影響降至最低。對可持續發展的決心與我們的企業使命密不可分，體現我們致力成為負責任企業公民的承諾，積極為全球環境福祉做出貢獻。

於報告期間，本集團致力並已經遵守中國主要的環保法律及法規，包括：

- 香港法例第311章《空氣污染管制條例》。
- 香港法例第354章《廢物處置條例》。
- 香港法例第358章《水污染管制條例》。
- 香港法例第400章《噪音管制條例》。
- 《中華人民共和國環境保護法》。
- 《中華人民共和國環境保護稅法》。
- 《中華人民共和國水污染防治法》。
- 《中華人民共和國大氣污染防治法》。
- 《中華人民共和國固體廢物污染環境防治法》。

於報告期間，本集團並無接獲任何有關嚴重違反環境法律及法規的舉報或投訴(2024年：無)。

OUR ENVIRONMENT

The Group is acutely aware of the risks presented by climate change and the pivotal role that collective endeavours play in managing these risks on a global level. We are resolutely committed to conducting our business operations with environmental responsibility as a top priority, making strenuous efforts to mitigate the environmental impact of our operations. This dedication to sustainability is an inherent part of our corporate mission and exemplifies our commitment to being a responsible corporate citizen, actively contributing to the global environmental well-being.

During the Reporting Period, the Group is committed to the compliance of, and had complied with, significant environmental laws and regulations in the PRC, which include:

- Air Pollution Control Ordinance (Chapter 311 of the Laws of Hong Kong).
- Waste Disposal Ordinance (Chapter 354 of the Laws of Hong Kong).
- Water Pollution Control Ordinance (Chapter 358 of the Laws of Hong Kong).
- Noise Control Ordinance (Chapter 400 of the Laws of Hong Kong).
- Environmental Protection Law of the PRC.
- Environmental Protection Tax Law of the PRC.
- Water Pollution Prevention and Control Law of the PRC.
- Law of the PRC on the Prevention and Control of Atmospheric Pollution.
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes.

The Group did not receive any report or complaint of any significant breaches of environmental laws and regulations during the Reporting Period (2024: Nil).

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

廢氣排放

由於我們的業務並不涉及工業生產，本集團的生產不會消耗直接燃燒燃料。於報告期間，直接排放的廢氣主要來自本集團車輛的使用。本集團於報告期間內所直接排放不同類別的廢氣量如下所示：

Air Emissions

As no industrial process involved in our business, the Group's production does not consume direct combustion fuel. Air emissions directly emitted were primarily attributed to the use of Group vehicles during the Reporting Period. The amounts of the different types of direct air emissions emitted during the Reporting Period by the Group were as follows:

直接廢氣排放量 ⁷	單位	2025年 2025		2024年 ⁶ 2024 ⁶	
		排放量 Emission amounts	排放密度 ⁸ Emission intensities ⁸	排放量 Emission amounts	排放密度 Emission intensities
氮氧化物(「氮氧化物」) Nitrogen Oxides (“NOx”)	千克 kg	0.21	<0.01	0.47	<0.01
硫氧化物(「硫氧化物」) Sulphur Oxides (“SOx”)	千克 kg	0.04	<0.01	0.05	<0.01
顆粒物(「顆粒物」) Particulate Matter (“PM”)	千克 kg	0.08	<0.01	0.17	<0.01
碳氧化物(「碳氧化物」) Carbon Oxide (“CO”)	千克 kg	5.77	0.01	12.73	0.02

⁶ 由於燃料統計方法及計算參考更新，2024年部分數據已予重列。

⁷ 直接廢氣排放量的計算方法參考中華人民共和國生態環境部頒佈的《道路機動車大氣污染物排放清單編製技術指南(試行)》。

⁸ 密度乃按於報告期末的相關排放量除以本集團僱員總數計算。

⁶ Some of data in 2024 is restated due to the update of fuel statistics methodology and calculation reference.

⁷ Direct air emissions are calculated with reference to “Technical Guidelines for the Compilation of Air Pollutant Emission of Motor Vehicles (Trial)” (道路機動車大氣污染物排放清單編製技術指南(試行)) issued by the Ministry of Ecology and Environment of the People's Republic of China (中華人民共和國生態環境部).

⁸ Intensity is measured by dividing the relevant emissions by the total employees of the Group at the end of the Reporting Period.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

廢棄物

於報告期間，我們於業務營運中並無產生有害廢棄物，亦無向水及土地排放有害廢棄物（2024年：無），因此被視為毋須為減少有害廢棄物設定目標。倘本集團的業務模式其後出現變動，令業務涉及產生有害廢棄物，本集團將進一步評估設定目標的需要。

無害廢棄物來自辦公室，主要為廢紙、辦公室用品及生活垃圾（如食物等）。由於無害廢棄物對本集團而言並不重大，故並無計劃制定減少無害廢棄物的目標。

Wastes

During the Reporting Period, we produced no hazardous waste in our business operation, no discharge of hazardous waste into water and land (2024: Nil) and thus it is deemed unnecessary to set a goal for the reduction of hazardous waste. If there is a subsequent change in the business model which involves the generation of hazardous waste, the Group will further evaluate the need to set target.

The non-hazardous wastes were generated from the offices, primarily wastepaper, office supplies, and domestic waste such as food stuffs, etc. As the non-hazardous wastes are insignificant to the Group, there is no plan to set a goal to reduce non-hazardous waste.

無害廢棄物	單位	2025年 2025 產生量 Generation amounts	2024年 2024 產生量 Generation amounts
Non-hazardous waste	Units		
辦公室廢棄物 ⁹ Office waste ⁹	噸 Tonnes	3.03	34.74

資源使用

於報告期間，按能源或資源種類劃分的消耗量如下：

Use of Resources

The amount of consumption by types of energy or resources during the Reporting Period was as follows:

能源／資源消耗	單位	2025年 2025		2024年 2024	
		消耗量 Consumption amounts	消耗密度 ¹⁰ Consumption intensities ¹⁰	消耗量 Consumption amounts	消耗密度 Consumption intensities
Energy/Resource consumption	Units				
電力 Electricity	千瓦時 kWh	452,986	785.07	479,051	827.38
無鉛汽油 Unleaded petrol	升 L	2,440	4.23	3,071	5.30
水資源 Water	噸 Tonnes	391	0.68	443	0.77

⁹ 廢棄物產生系數引自生態環境部宣傳教育中心發布的《典型辦公場所垃圾分類實踐及數據分析》。

¹⁰ 密度乃按於報告期末的相關排放量除以本集團僱員總數計算。

⁹ The waste generation factor is cited from "Practice and Data Analysis of Garbage Classification In Typical Office Space" published by Centre Environmental Education and Communications of Ministry of Environmental Protection.

¹⁰ Intensity is measured by dividing the relevant emissions by the total employees of the Group at the end of the Reporting Period.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

於報告期間，主要的能源使用來自辦事處使用從國家電網購買的電力，乃耗用於所使用的電器、一般照明、辦公室設備、桌上電腦／手提電腦及服務器等。其次主要的能源使用是本集團車輛所使用的汽油。誠如「氣候變化」一節所闡述，目前正常業務營運的電力消耗已處於低水平，而本集團將遵循2030年實現碳達峰及2060年實現碳中和的國家目標及措施。

於報告期間，耗水量維持穩定。此外，於報告期間，在求取適用水源方面並無任何問題。本公司通過優化流程及倡導員工節約用水，提高水資源的使用效率。由於我們為電商平台，因此我們在業務過程中沒有使用包裝材料。

為有效落實我們的ESG策略，並以可持續的方式將我們對環境的影響降至最低，本集團定期採納及檢討以下營運措施：

(1) 政策及意識

- 定期更新內部政策及指引，納入環境保護措施。
- 增強員工對環境責任的意識，並將其融入日常工作流程中。
- 鼓勵在打印電子郵件前三思而行，包括使用綠色電子郵件簽名模板（「愛護環境，減少打印」）。

(2) 能源效率

- 利用線上會議以減少商務旅行。
- 持續尋找提高電器設備（包括空調、照明及辦公室電器）能源效率的機會。
- 長時間不使用辦公室的電器設備時將其關掉。
- 在適合的辦公室區域安裝感應燈。

During the Reporting Period, the major use of energy was from electricity purchased from national grid utilised in the office, consumed in the use of electrical appliances, general lighting, office equipment, computer desktops/laptops and servers, etc. The next major use of energy was petrol which was used to by the Group's vehicles. As explained in the section headed "Climate Change", the electricity consumption currently is already at a low level of consumption for normal business operations, and the Group will adhere to the national goals and measures to achieve carbon peak in 2030 and carbon neutrality in 2060.

During the Reporting Period, the water consumption remains stable. Further, there were no issues in sourcing water that is fit for purpose during the Reporting Period. The Group improves the use efficiency of water resources through optimizing processes and advocating employees to conserve water. We are an e-commerce platform, hence we do not use packaging materials in the course of our business.

To effectively implement our ESG strategy and sustainably minimise our environmental footprint, the Group regularly adopts and reviews the following operational measures:

(1) Policy and Awareness

- Regularly updating internal policies and guidelines to include environmental protection practices.
- Enhancing employee awareness of environmental responsibilities and integrating these into daily workflows.
- Encouraging careful consideration before printing emails, including the use of green email signatures ("Please think green before printing").

(2) Energy Efficiency

- Utilising online conferencing to reduce business travel.
- Continually identifying opportunities to improve the energy efficiency of electrical equipment, including air conditioning, lighting, and office appliances.
- Switching off electrical equipment in offices when not in use for extended periods.
- Installing sensor-controlled lighting in suitable office areas.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

(3) 減廢及回收

- 透過推行無紙化作業，減少不必要的打印行為。
- 在符合個人資料私隱要求的前提下，重複使用已打印的紙張。
- 提供回收設施(如垃圾分類箱)，並積極推動員工使用該等設施。
- 制定清晰的電子及電腦廢棄物處置及回收程序，必要時委託專業的回收服務供應商處理。

(4) 節水

- 在可行的情況下安裝節水水龍頭，以減少水資源的浪費。

環境及天然資源

儘管我們日常的辦公室營運對環境及天然資源並無重大影響，惟本集團堅定致力於以負責任且具備環保意識的方式追求企業增長。該原則已深植於我們的營運程序中，引導我們持續努力減少碳排放。我們透過密切監察資源使用情況及嚴格遵守環境法規實現這一目標。

(3) Waste Reduction and Recycling

- Reducing unnecessary printing by promoting paperless practices.
- Reusing printed paper, subject to compliance with personal data privacy requirements.
- Providing recycling facilities such as waste separation bins, and actively promoting their use among employees.
- Implementing clear procedures for disposal and recycling of electronic and computer waste, engaging specialist recycling providers when required.

(4) Water Conservation

- Installing water-saving taps where feasible to reduce water wastage.

Environment and Natural Resources

Notwithstanding that our day-to-day office operations do not exert a material influence on the environment and natural resources, the Group is firmly committed to pursuing corporate growth in a responsible and environmentally aware fashion. This principle is ingrained in our operational procedures, steering our ongoing endeavours to curtail our carbon footprint. We achieve this by closely monitoring resource utilisation and strictly complying with environmental regulations.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

D部分：氣候變化

管治

鑒於氣候相關挑戰的重要性日益增加，以及董事會在監督氣候相關風險及機遇的管治方面所起的關鍵作用，本集團已建立自上而下的環境、社會及管治管理架構，作為其氣候變化管治架構。有關更多詳情，請參閱本報告「管治架構」一節。

戰略

本集團明白氣候變化對業務營運的影響，因此我們致力了解氣候相關風險及制定應對措施。根據氣候相關財務信息披露工作組（「TCFD」）的建議，氣候風險分為過渡風險（企業在政策、法律、技術及市場方面可能面臨的適應挑戰）及實體風險（極端天氣事件可能對企業產生的影響）。

Part D: Climate Change

Governance

Recognising the increasing importance of climate-related challenges and the critical role of the Board in overseeing the governance of climate-related risks and opportunities, the Group has already established a top-down ESG management structure as its climate change governance structure. For more details, please refer to the section headed “Governance Structure” in this report.

Strategy

The Group understands the impact of climate change on business operations, so we are committed to understanding climate-related risks and developing countermeasures. According to the recommendations of the Task Force on Climate-Related Financial Disclosures (“TCFD”), climate risks are divided into transition risks (the adaptation challenges that companies may face in terms of policies, laws, technologies, and markets) and physical risks (the impact that extreme weather events may have on companies).

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

風險類型 Type of Risk	風險描述 Risk Description	減緩措施 Mitigation Measures	財務影響 Financial Impact	嚴重程度 Severity	時間範圍 ¹¹ Time Horizon ¹¹	
實體風險 Physical Risk	急性實體風險 Acute Physical Risk	<p>暴雨、洪水、颱風及大雪等極端天氣事件可能會擾亂公司的業務運作，並在一定程度上影響生產能力。同時，由極端天氣引發的二次災害可能對人身安全及財產安全構成威脅</p> <p>Extreme weather events such as rainstorms, floods, typhoons and heavy snowfalls may disrupt the company's business operations and affect production capacity to a certain extent. Meanwhile, secondary disasters caused by extreme weather may pose threats to personal safety and property security</p>	<p>監測極端天氣的預警，並加強重點區域潛在安全隱患的檢查</p> <p>Monitor early warnings of extreme weather and strengthen inspections of potential safety hazards in key areas</p> <p>制定極端天氣應急預案，以明確災害發生時的程式和應對措施</p> <p>Formulate contingency plans for extreme weather to specify procedures and response measures in the event of disasters</p> <p>保持與地方政府的暢通溝通</p> <p>Maintain sound communication with local governments</p> <p>加強運營設施管理，根據當地氣候條件進行適當加固和定期維護</p> <p>Strengthen the management of operating facilities, carry out proper reinforcement and regular maintenance according to local climatic conditions</p>	<p>由於自然災害導致設施受損，資本成本增加</p> <p>Increased capital costs due to facility damage caused by natural disasters</p> <p>由於颱風、洪水等自然災害導致運營中斷，收入減少</p> <p>Reduced revenue from operational suspension caused by natural disasters including typhoons and floods</p> <p>現有資產的核銷及提前報廢(例如自然災害造成的資產損失)</p> <p>Write-off and early retirement of existing assets (e.g. asset damage from natural disasters)</p>	中等 Medium	中期 Medium-term
	慢性實體風險 Chronic Physical Risk	<p>溫度變化和降雨量變化等慢性自然災害可能會使本集團面臨運營威脅，包括水資源短缺和工作條件惡化。</p> <p>Chronic natural hazards such as temperature changes and rainfall variations may expose the Group to operational threats including water resource shortages and deteriorated working conditions.</p>	<p>實施節能環保舉措，提高能源效率，減少企業運營對自然環境的影響</p> <p>Implement energy conservation and environmental protection initiatives, enhance energy efficiency, and reduce the corporate's operational impact on the natural environment</p> <p>鼓勵員工採用地鐵、騎行及步行等綠色低碳出行方式</p> <p>Encourage employees to adopt green and low-carbon travel modes such as metro, cycling and walking</p>	<p>由於辦公場所對製冷和供暖的需求增加，運營成本上升</p> <p>Increased operating costs due to higher demand for cooling and heating in office premises</p> <p>由於氣溫上升引起員工健康問題導致生產力下降，以及由於氣候變化導致服務所需關鍵資源短缺造成的產出下降，收入減少</p> <p>Reduced productivity resulting from employee health issues caused by rising temperatures, and lower revenue from output decline due to scarcity of essential resources for services arising from climate change</p> <p>更高的資本成本，例如，空氣濕度高導致設備使用壽命縮短</p> <p>Higher capital costs (e.g. shortened service life of equipment due to high air humidity)</p>	低 Low	長期 Long-term

¹¹ 對本集團的核心業務計劃、社會低碳發展目標的時間框架、氣候相關披露標準及管理建議等進行綜合考慮後，我們將時間範圍定義如下：報告期間結束後2年(含)以內(短期)；報告期間結束後2至5年(含)(中期)；報告期間結束後超過5年(長期)，以便合理評估氣候相關事宜在不同時間段對業務發展的影響。

¹¹ After comprehensive consideration of the Group's core business plans, the timeframes of social low-carbon development goals, climate-related disclosure standards and management recommendations, and other areas, we have defined the time horizons as follows: within 2 years (inclusive) after the end of the Reporting Period (short-term); 2 to 5 years (inclusive) after the end of the Reporting Period (medium-term); and more than 5 years after the end of the Reporting Period (long-term), so as to conduct a reasonable assessment of the impact of climate-related issues on business development over different periods.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

風險類型 Type of Risk	風險描述 Risk Description	減緩措施 Mitigation Measures	財務影響 Financial Impact	嚴重程度 Severity	時間範圍 ¹¹ Time Horizon ¹¹
轉型風險 Transition Risk	<p>政策及監管風險 Policy and Regulatory Risk</p> <p>隨著環保法律法規日益嚴格及國內外監管力度加強，如果公司未能符合法定要求，可能面臨法律訴訟及處罰等合規風險。</p> <p>With increasingly stringent environmental protection laws and regulations and strengthened supervision at home and abroad, the company may face compliance risks including legal proceedings and penalties if it fails to meet statutory requirements.</p>	<p>緊貼行業經營所在國家和地區的環保、能源政策及法律法規</p> <p>Keep abreast of environmental, energy policies and laws and regulations in countries and regions where the industry operates</p> <p>推動上下游供應鏈協同節能減排</p> <p>Promote coordinated energy conservation and emission reduction across the upstream and downstream supply chain</p> <p>積極參與節能減排活動，進一步識別排放源，減少自身碳排放</p> <p>Take proactive part in energy conservation and emission reduction activities, further identify emission sources and reduce own carbon emissions.</p>	<p>產出要求(如廢物處理)變化導致生產成本增加</p> <p>Increased production costs due to changing output requirements (e.g. waste disposal)</p> <p>罰款和處罰導致成本上升</p> <p>Higher costs arising from fines and penalties</p> <p>環境政策趨嚴導致保險費用上漲</p> <p>Rising insurance premiums due to stricter environmental policies</p>	中等 Medium	中期 Medium-term
聲譽風險 Reputational Risk	<p>未能回應持份者的合理要求以及在節能減排方面管理不足，可能對公司的聲譽產生負面影響。</p> <p>Failure to address reasonable demands of stakeholders and insufficient management in energy conservation and carbon reduction may exert negative impacts on the company's reputation.</p>	<p>積極回應國家「碳達峰」和「碳中和」倡議，踐行綠色運營，支持低碳轉型</p> <p>Actively respond to the national "Carbon Peaking" and "Carbon Neutrality" initiatives, practise green operations and support low-carbon transformation</p> <p>與持份者保持高效和諧的溝通，逐步制定並披露減排目標</p> <p>Maintain efficient and harmonious communication with stakeholders, and gradually formulate and disclose emission reduction targets</p>	<p>在ESG表現不佳或發生影響聲譽的ESG事件時，可用資本可能減少</p> <p>Potential reduction in available capital in the event of poor ESG performance or reputation-impacting ESG incidents</p>	低 Low	長期 Long-term
市場風險 Market Risk	<p>隨著可持續發展在國內外受到越來越多的關注，客戶更傾向於低碳和綠色的技術、產品及服務。如果公司未能於其產品和服務中進一步增強節能減排技術的應用，可能會在競爭中處於劣勢。</p> <p>As sustainable development receives increasing attention domestically and internationally, customers prefer low-carbon and green technologies, products and services. The company may be at a competitive disadvantage if it fails to further enhance the application of energy-saving and emission-reduction technologies in its products and services.</p>	<p>及時監控市場需求，並調整產品和服務的發展路線圖</p> <p>Timely monitor market demand and adjust the roadmap of products and services</p>	<p>客戶流失和營業收入減少。</p> <p>Customer attrition and reduced operating income.</p>	低 Low	長期 Long-term

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

風險類型 Type of Risk	風險描述 Risk Description	減緩措施 Mitigation Measures	財務影響 Financial Impact	嚴重程度 Severity	時間範圍 ¹¹ Time Horizon ¹¹
技術風險 Technological Risk	<p>新技術投資失敗和低碳技術轉型成本上升可能導致研發支出增加、利潤下降，以及現有資產的核銷和提前報廢和資本投資增加。</p> <p>Failure of new technology investment and rising costs of low-carbon technology transformation may lead to increased R&D expenditure and reduced profits, as well as write-off and early retirement of existing assets and increased capital investment.</p>	<p>跟蹤低碳技術的發展動態，增加研發和創新投資，並探索低碳技術</p> <p>Keep track of developments in low-carbon technologies, increase investment in R&D and innovation, and explore low-carbon technologies</p>	研發支出增加 Increased R&D expenditure	低 Low	長期 Long-term

機遇類型 Type of Opportunity	機遇描述 Opportunity Description	減緩措施 Mitigation Measures
能源效率 Energy Efficiency	<p>提高能源效率，實施公司的綠色運營，增強應對氣候風險的韌性，並減少公司的自身碳排放</p> <p>Improve energy efficiency, implement green operations of the company, enhance resilience in addressing climate risks, and reduce the company's own carbon emissions</p>	<p>通過一系列措施提高能源效率，如推廣節能設備和技術及推出節能項目</p> <p>Improve energy efficiency through a series of measures such as promoting energy-saving equipment and technologies and launching energy-saving projects</p> <p>考慮採取購買綠色電力和在辦公樓安裝光伏設備等措施以減少化石能源消耗</p> <p>Consider measures such as purchasing green electricity and installing photovoltaic equipment in office buildings to reduce fossil energy consumption</p>
融資支持 Financing Support	<p>憑藉公司的低碳轉型，獲得優惠貸款或國家政策補貼。</p> <p>Access preferential loans or national policy subsidies due to the company's low-carbon transformation.</p>	<p>及時跟蹤外部政策和規定的變化，並定期向管理層匯報</p> <p>Timely track changes in external policies and requirements, and report to the management regularly</p>

對於上表所識別的氣候相關風險及機遇，並不存在將導致下一報告期間相關財務報表中所呈報的資產及負債賬面金額發生重要調整的重大風險。本集團於報告期間並無就氣候相關風險及機遇部署任何資本支出、融資或投資。

For the climate-related risks and opportunities identified in the table above, there is no significant risk of a material adjustment within the next reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. The Group has not deployed any capital expenditure, financing or investment towards climate-related risks and opportunities during the Reporting Period.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

鑒於本集團的規模及業務性質，氣候相關風險及機遇的當前及預期財務影響，對本集團整體財務狀況並不構成重大影響。此外，即便可能存在有關影響，其計量不確定性處於較高水平，且難以獨立辨識特定影響。本集團亦正建構內部能力，以編製有關預期財務影響的披露。因此，本集團根據環境、社會及管治守則的規定應用財務影響寬免及能力寬免(如適用)。該等寬免允許本集團省略有關氣候相關風險及機遇對當前及預期財務影響的詳細量化披露。因此，本集團並無提供相關披露。本集團已評估氣候相關風險及機遇的綜合財務影響，有關綜合影響的量化資料於現階段並無用處。

本集團亦深知情景分析在評估策略韌性、識別氣候相關風險及每年進行業務連續性計劃方面的重要性，惟尚未完成正式的氣候相關情景分析。本集團正建構內部能力並收集所需數據，以進行可靠的情景建模。因此，本集團根據環境、社會及管治守則的規定，就使用氣候相關情景分析，應用能力寬免及合理資料寬免。

Given the Group's scale and business nature, both current and anticipated financial effects of climate-related risks and opportunities are not considered material to the Group's overall financial position. Furthermore, where effects may exist, the level of measurement uncertainty is high and isolating specific impacts is difficult. The Group is also developing internal capabilities for preparing disclosures on anticipated financial effects. Accordingly, the Group has therefore applied the Financial Effects Relief and the Capabilities Relief (where applicable) as provided under the ESG Code. These reliefs allow the Group to omit detailed quantitative disclosures on the current and anticipated financial effects of climate-related risks and opportunities. The Group has therefore not provided such disclosures. Regarding the combined financial effects of climate-related risks and opportunities, the Group has assessed that quantitative information about these combined effects would not be useful at this stage.

The Group also recognises the importance of scenario analysis in assessing strategy resilience, identifying climate-related risks and conducting business continuity plan each year, but has not yet completed formal climate-related scenario analysis. The Group is developing internal capabilities and gathering the required data to conduct reliable scenario modelling. Accordingly, the Group has applied the Capabilities Relief and Reasonable Information Relief as provided under the ESG Code for use of climate-related scenario analysis.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

風險管理

本集團高度重視氣候變化所帶來的風險和機遇，正著手將氣候相關風險納入其風險管理體系。根據各部門的回饋，我們綜合考慮風險和機遇發生的可能性及其對公司的影響，對風險和機遇進行優次排列，並制定針對性的應對措施。於年內，我們未發現任何重大氣候相關風險，且風險管理流程在納入氣候風險後保持不變。

• 風險識別

本集團定期開展氣候相關風險和機遇的識別工作。其聘請外部專業顧問分析宏觀政策趨勢和行業發展趨勢，並通過內部溝通共同制定和更新氣候相關風險和機遇清單。

• 風險評估

對於已識別的風險和機遇，我們全面評估其發生的可能性及潛在影響的嚴重程度，以確定整體風險水平，從而確定氣候變化相關風險的優次排列，並突出重大風險。

• 風險應對

對於通過評估識別出的重大風險，本集團制定針對性的應對策略和行動計劃，通過消除、緩解或轉移的方式有效管理及控制風險，同時把握相關氣候機遇。

• 風險監控

我們持續跟蹤氣候風險和機遇的動態變化，定期審查和更新風險和機遇清單，並建立向管理層定期報告的機制，以確保董事會和管理層獲得及時的氣候相關資訊，從而支持決策。

Risk Management

The Group attaches great importance to the risks and opportunities brought by climate change and is integrating climate-related risks into its risk management system. Based on feedback from various departments, we comprehensively consider the likelihood of occurrence of risks and opportunities as well as their impact on the company, prioritise risks and opportunities, and formulate targeted response measures. During the year, we did not identify any material climate-related risks, and the risk management process remained unchanged with the addition of climate risks.

• Risk Identification

The Group regularly conducts identification of climate-related risks and opportunities. It engages external professional consultants to analyse macro policy trends and industry development trends, and jointly formulates and updates the list of climate-related risks and opportunities through internal communication.

• Risk Assessment

For the identified risks and opportunities, we comprehensively assess their likelihood of occurrence and potential severity of impact to determine the overall risk level, so as to determine the priority of climate change-related risks and highlight material risks.

• Risk Response

For the material risks identified through assessment, the Group formulates targeted response strategies and action plans to effectively manage and control risks by means of elimination, mitigation or transfer, while seizing relevant climate opportunities.

• Risk Monitoring

We continuously track the dynamic changes of climate risks and opportunities, regularly review and update the list of risks and opportunities, and establish a regular reporting mechanism to the management to ensure that the board of directors and management obtain timely climate-related information to support decision-making.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

指標及目標

於報告期間，按二氧化碳當量排放¹²(「CO₂e」)計不同種類溫室氣體的排放量如下：

Metrics and Targets

The amount of different types of GHG emissions in CO₂ equivalent emissions¹² (“CO₂e”) during the Reporting Period was as follows:

溫室氣體排放範圍	單位	2025年 2025		2024年 2024	
		排放量 Emission amounts	排放密度 ¹³ Emission intensities ¹³	排放量 Emission amounts	排放密度 Emission intensities
範圍一 — 直接排放 Scope 1 — Direct Emissions					
集團車輛 Group vehicles	噸二氧化碳當量 Tonnes of CO ₂ e	5.54	0.01	8.17	0.01
範圍二 — 能源間接排放 Scope 2 — Energy Indirect Emissions					
外購電力 Purchased electricity	噸二氧化碳當量 Tonnes of CO ₂ e	240.35	0.42	257.06	0.44
範圍三 — 其他間接排放 Scope 3 — Other Indirect Emissions					
商務差旅 Business Travel	噸二氧化碳當量 Tonnes of CO ₂ e	109.37	0.19	82.76	0.14
廢紙處理 Wastepaper Treatment	噸二氧化碳當量 Tonnes of CO ₂ e	14.52	0.03	14.98	0.03
總計 Total	噸二氧化碳當量 Tonnes of CO ₂ e	369.78	0.64	362.97	0.63

本集團按照《溫室氣體議定書：企業會計與報告標準(2004年)》計量及披露其溫室氣體排放。所採用的計量方法已載列於附註，旨在確保符合香港交易所的要求，並透過使用特定排放因子達致準確的地區代表性。於報告期間，本集團用以計算溫室氣體排放的計量方法、輸入數據或假設並無任何改變。

The Group measures and discloses its GHG emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). We have selected the measurement approaches mentioned in notes to ensure regulatory compliance with HKEX requirements, achieve accurate regional representation through specific emission factors. The Group made no changes to the measurement approach, inputs and assumptions used to measure its GHG emissions during the Reporting Period.

¹² 溫室氣體排放量的計算方法參考香港交易所發佈的「如何準備環境、社會及管治報告？— 附錄二：環境關鍵績效指標匯報指引」及國際民航組織碳排放計算器(ICAO Carbon Emissions Calculator (ICEC))。

¹³ 密度乃按於報告期末的相關排放量除以本集團僱員總數計算。

¹² GHG emissions are calculated with reference to the “How to prepare an ESG Report? — Appendix II: Reporting Guidance on Environmental KPIs” issued by the HKEX and ICAO Carbon Emissions Calculator (ICEC).

¹³ Intensity is measured by dividing the relevant emissions by the total employees of the Group at the end of the Report Period.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

關於減排方面，我們主要的溫室氣體排放為間接排放，能源方面的間接溫室氣體排放源是我們辦公室的用電，這是我們透過使用從國家電網購買的電力而間接產生。商務差旅及廢紙處理數據是我們範疇三溫室氣體排放中的兩大主要類別。

於報告期間，我們的總碳排放量上升1.88%，主要是由於我們商務差旅增加。展望未來，本集團將持續跟監察行業發展趨勢，積極探索內部碳定價可行性，逐步完善碳管理制度，確保在綠色低碳發展道路上穩步推進。

就減碳目標而言，本集團的目標為，以2024年作為基準年，於2030年前將全集團範圍一及範圍二溫室氣體排放密度降低15%。鑑於範圍三排放主要受供應鏈及僱員活動等外部因素影響，超出本集團的直接運營控制，現階段並無就範圍三設定具體減排目標。然而，本集團仍致力於改善數據收集，並物色機會與持份者合作，以提升整個價值鏈的可持續性。

短期而言，我們將對主要的範圍三排放進行全面盤查及評估，預計於2028年前完成。該舉措將有助於制定更具針對性的策略，以應對價值鏈的影響。長遠願景為於2060年前實現淨零排放。以與國家「雙碳」目標（即碳中和）保持一致。本集團的目標為實現範圍一及範圍二的淨零排放，屆時範圍一及範圍二的排放量將較基準年減少60%。鑑於我們的業務性質，行業減碳法並不適用。

我們的目標尚未經第三方外部驗證。本集團將每年在環境、社會及管治報告中檢討及披露該等氣候相關目標的表現，包括趨勢分析以及對任何重大變動或所遇挑戰的解釋。進度乃通過絕對溫室氣體排放量（噸二氧化碳當量）、可再生電力的使用百分比及其他相關關鍵績效指標等關鍵指標進行監察。本集團目前並無計劃使用碳信用來實現其減排目標。任何碳信用的未來計劃使用將按照環境、社會及管治報告守則的規定予以披露。有關本集團於相關氣候相關目標的表現及其分析，將於日後的環境、社會及管治報告內提供。

Regarding the emission reduction, our primary GHG emissions are indirect emission, the emission source of energy indirect GHG emissions is electricity consumption in our office, which was generated indirectly through our use of electricity purchased through national grid. The business travel and wastepaper treatment data are two main categories in our scope 3 GHG emissions.

During the Reporting Period, our total carbon emissions increased by 1.88%, primarily due to increment of business travel. Looking ahead, the Group will continue to monitor industry trends, actively explore the feasibility of internal carbon pricing, and steadily improve our carbon management system to ensure steady progress on the path of green and low-carbon development.

For decarbonisation target, the Group targets a whole group-level reduction in Scope 1 and Scope 2 GHG emission intensity of 15% by 2030, using 2024 as the base year. Given that Scope 3 emissions are primarily influenced by external factors such as supply chain and employee activities which are beyond the Group's direct operational control, no specific reduction target has been set for Scope 3 at this stage. However, the Group remains committed to improving data collection and identifying opportunities to work with stakeholders to enhance sustainability across the value chain.

In the short term, we will conduct a comprehensive inventory and assessment of key Scope 3 emissions, to be completed by 2028. This will enable more targeted strategies to address value chain impacts. The long-term vision is to achieve net-zero by 2060. To align with national "dual carbon" objectives of carbon neutrality. The Group targets net-zero emissions for Scope 1 and Scope 2, which will reduce 60% Scope 1 and Scope 2 emissions compared to the baseline year. Due to our business nature, the sectoral decarbonisation approach is not applicable.

Our targets have not yet been externally validated by a third party. The Group will review and disclose its performance against these climate-related targets annually in the ESG report, including trend analysis and explanations of any material changes or challenges encountered. Progress is monitored through the key metrics such as absolute GHG emissions (tCO₂e), percentage of renewable electricity usage and other relevant KPIs. The Group currently has no plan to use carbon credits to achieve its emissions reduction objectives. Any future planned use of carbon credits will be disclosed in accordance with ESG Code requirements. Information about the Group's performance against the relevant climate-related target and an analysis of the same shall be provided in the future ESG reports.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

可持續發展技術業務

本集團已戰略性地定位於新能源產業，致力於發展兩輪車電池換電及再利用業務，並建立一個強大的資產管理平台，用於追蹤鋰電池全生命週期數據。我們通過自主研发的智能電池管理平台，為兩輪車電池換電、電力再利用及儲能提供定制化解決方案。該平台能夠實時監控電池狀態，優化使用效率及循環壽命，並實現從生產校準、安全運營到資產管理、效率監控及回收追溯的全生命週期智能化管理。我們專注於兩輪車電池雲服務，旨在把握新能源市場中智能電池雲系統的發展趨勢。此策略不僅確保本集團的持續盈利能力，亦支持中國兩輪車電池換電行業的標準化發展。通過與國家「雙碳」目標(即碳達峰與碳中和)保持一致，我們助力低碳經濟轉型，將氣候韌性及價值創造融入長期業務戰略之中。

我們的社區

社區投資

作為一間對社會負責任的企業，本集團致力為其經營所在社區帶來正影響，並與當地社區保持緊密溝通及互動，為其發展作出貢獻。本集團亦鼓勵僱員自發參與當地社區各類活動。本集團亦會視乎(其中包括)資金的充足性及識別合適的慈善組織作出捐款(如適用)。

Sustainability Technology Business

The Group has strategically positioned itself within the new energy industry, directing efforts towards the development of two-wheeler battery replacement and re-utilisation, alongside the establishment of a robust asset management platform for traceable lithium battery life-cycle data. We provide tailored solutions for two-wheeler battery replacement, power re-utilisation, and energy storage, leveraging our proprietary smart battery management platform. This platform enables real-time monitoring of battery status, optimises usage efficiency and cycle life, and facilitates intelligent management across the entire battery life cycle — from production calibration and safe operation to asset management, efficiency oversight, and recycling traceability. Our focus on two-wheeler battery cloud services is designed to capitalise on the emerging trend of smart battery cloud systems in the new energy market. This strategy not only ensures sustained profitability for the Group but also supports the standardisation of China's two-wheeler battery replacement industry. By aligning with national “dual carbon” objectives of carbon peaking and neutrality, we contribute to the transition to a low-carbon economy, embedding climate resilience and value creation into our long-term business strategy.

OUR COMMUNITY

Community Investment

As a socially responsible enterprise, the Group endeavours to be a positive influence within the communities in which it operates, maintaining close communication and interaction with local communities and contributing to their development. The Group also encourages employees to volunteer to participate in a variety of local community activities and events. The Group may make donations as appropriate, subject to factors such as the adequacy of funds and the identification of a suitable charitable organisation.

環境、社會及管治報告(續) Environmental, Social and Governance Report (Continued)

附錄：報告期間適用之環境、社會及管治報告守則內容索引

APPENDIX: ESG REPORTING CODE CONTENT INDEX

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
A. 環境		
A. Environmental		
層面A1：排放物		
Aspect A1: Emissions		
一般披露 General Disclosure	有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： Information on: (a) 政策；及 (a) the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料。 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	我們的環境 Our Environment
KPI A1.1	排放物種類及相關排放數據。 The types of emissions and respective emissions data.	
KPI A1.3	所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	
KPI A1.4	所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	
KPI A1.5	描述所訂立的排放量目標及為達到這些目標所採取的步驟。 Description of emissions target(s) set and steps taken to achieve them.	

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
KPI A1.6	<p>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。</p> <p>Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.</p>	
<p>層面A2：資源使用 Aspect A2: Use of Resources</p>		
一般披露 General Disclosure	<p>有效使用資源(包括能源、水及其他原材料)的政策。</p> <p>Policies on the efficient use of resources, including energy, water and other raw materials.</p>	資源使用 Use of Resources
KPI A2.1	<p>按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。</p> <p>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).</p>	
KPI A2.2	<p>總耗水量及密度(如以每產量單位、每項設施計算)。</p> <p>Water consumption in total and intensity (e.g. per unit of production volume, per facility).</p>	
KPI A2.3	<p>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。</p> <p>Description of energy use efficiency target(s) set and steps taken to achieve them.</p>	
KPI A2.4	<p>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。</p> <p>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.</p>	
KPI A2.5	<p>製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量)。</p> <p>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.</p>	不適用於本公司業務 Not applicable to the Company's business

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、

一般披露及關鍵績效指標

**Subject Areas, Aspects,
General Disclosures and
KPIs**

描述

Description

章節

Section

層面A3：環境及天然資源

Aspect A3: The Environment and Natural Resources

一般披露

General Disclosure

減低發行人對環境及天然資源造成重大影響的政策。

Policies on minimising the issuer's significant impacts on the environment and natural resources.

環境及天然資源

Environment and Natural Resources

KPI A3.1

描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。

Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.

本公司的活動對環境及天然資源並無重大影響。

The Company's activities have no significant impacts on the environment and natural resources.

B. 社會

B. Social

僱傭及勞工常規

Employment and Labour Practices

層面B1：僱傭

Aspect B1: Employment

一般披露

General Disclosure

有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：
Information on:

我們的僱員

Our Employees

(a) 政策；及

(a) the policies; and

(b) 遵守對發行人有重大影響的相關法律及規例的資料。

(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

KPI B1.1

按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。

Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
KPI B1.2	按性別、年齡組別及地區劃分的僱員流失比率。 Employee turnover rate by gender, age group and geographical region.	
層面 B2：健康與安全 Aspect B2: Health and Safety		
一般披露 General Disclosure	有關提供安全工作環境及保障僱員避免職業性危害的： Information on: (a) 政策；及 (a) the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料。 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	健康與安全 Health and Safety
KPI B2.1	過去三年(包括匯報年度)每年因工亡故的人數及比率。 Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	
KPI B2.2	因工傷損失工作日數。 Lost days due to work injury.	
KPI B2.3	描述所採購的職業健康與安全措施，以及相關執法及監察方法。 Description of occupational health and safety measures adopted, and how they are implemented and monitored.	
層面 B3：發展及培訓 Aspect B3: Development and Training		
一般披露 General Disclosure	有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	發展與培訓 Development and Training
KPI B3.1	按性別及僱員類別(如高級管理層、中級管理層等)劃分的受訓僱員百分比。 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、
一般披露及關鍵績效指標
**Subject Areas, Aspects,
General Disclosures and
KPIs**

描述

章節

Description

Section

KPI B3.2 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。
The average training hours completed per employee by gender and employee category.

層面B4：勞工準則

Aspect B4: Labour Standards

一般披露 有關防止童工及強制勞工的：
General Disclosure Information on: 勞工準則
Labour Standards

(a) 政策；及
(a) the policies; and

(b) 遵守對發行人有重大影響的相關法律及規例的資料。
(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.

KPI B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工。
Description of measures to review employment practices to avoid child and forced labour.

KPI B4.2 描述在發現違規情況時消除有關情況所採取的步驟。
Description of steps taken to eliminate such practices when discovered.

營運慣例

Operating Practices

層面B5：供應鏈管理

Aspect B5: Supply Chain Management

一般披露 管理供應鏈的環境及社會風險政策。
General Disclosure Policies on managing environmental and social risks of the supply chain. 供應鏈管理
Supply Chain Management

KPI B5.1 按地區劃分的供應商數目。
Number of suppliers by geographical region.

KPI B5.2 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及相關執行及監察方法。
Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
KPI B5.3	<p>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。</p> <p>Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.</p>	
KPI B5.4	<p>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。</p> <p>Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.</p>	
<p>層面 B6：產品責任 Aspect B6: Product Responsibility</p>		
<p>一般披露 General Disclosure</p>	<p>有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：</p> <p>Information on:</p> <p>(a) 政策；及 (a) the policies; and</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p>	<p>投訴處理 Complaint Handling</p>
KPI B6.1	<p>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。</p> <p>Percentage of total products sold or shipped subject to recalls for safety and health reasons.</p>	
KPI B6.2	<p>接獲關於產品及服務的投訴數目以及應對方法。</p> <p>Number of products and service related complaints received and how they are dealt with.</p>	

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
KPI B6.3	描述與維護及保障知識產權有關的慣例。 Description of practices relating to observing and protecting intellectual property rights.	
KPI B6.4	描述質量檢定過程及產品回收程序。 Description of quality assurance process and recall procedures.	
KPI B6.5	描述消費者資料保障及私隱政策，以及相關執行及監察方法。 Description of consumer data protection and privacy policies, and how they are implemented and monitored.	
層面B7：反貪污 Aspect B7: Anti-corruption		
一般披露 General Disclosure	有關防止賄賂、勒索、欺詐及洗黑錢的： Information on: (a) 政策；及 (a) the policies; and (b) 遵守對發行人有重大影響的相關法律及規例的資料。 (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	反貪污 Anti-Corruption
KPI B7.1	於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。 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.	
KPI B7.2	描述防範措施及舉報程序，以及相關執行及監察方法。 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	
KPI B7.3	描述向董事會及員工提供的反貪污培訓。 Description of anti-corruption training provided to directors and staff.	

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

主要範疇、層面、 一般披露及關鍵績效指標 Subject Areas, Aspects, General Disclosures and KPIs	描述 Description	章節 Section
社區 Community		
層面 B8：社區投資 Aspect B8: Community Investment		
一般披露 General Disclosure	有關以社區參與來瞭解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	我們的社區 Our Community
KPI B8.1	專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	
KPI B8.2	在專注範疇所動用資源(如金錢或時間)。 Resources contributed (e.g. money or time) to the focus area.	

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

D部分：氣候相關披露

Part D: Climate-related Disclosures

類別 Category	子類別 Sub-category	描述 Description	章節 Section
管治 Governance	負責監督氣候相關風險和機遇的治理機構 Governance body responsible for overseeing climate-related risks and opportunities	負責監督氣候相關風險和機遇的治理機構。 The governance body responsible for overseeing climate-related risks and opportunities.	D部分：氣候變化—管治 Part D: Climate Change – Governance
管治 Governance	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。 Management's role in governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	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。 Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	D部分：氣候變化—管治 Part D: Climate Change – Governance
策略 Strategy	氣候相關風險和機遇 Climate-related risks and opportunities	<p>描述氣候相關風險和機遇，以讓人合理預期可能在短期、中期或長期影響發行人的現金流量、融資管道或資本成本。</p> <p>Description of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, access to finance or cost of capital in the short, medium or long term.</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實體風險或與氣候相關轉型風險。</p> <p>For each climate-related risk identified by the issuer, explanation of whether the risk is considered a climate-related physical risk or a climate-related transition risk.</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)。</p> <p>For each climate-related risk and opportunity identified by the issuer, specification of the time horizon (short, medium or long term) during which they could reasonably be expected to affect the issuer.</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> <p>Explanation of how the issuer defines short, medium and long term, and how such definitions are linked to the planning horizon of its strategic decisions.</p>	D部分：氣候變化—策略 Part D: Climate Change – Strategy

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

類別 Category	子類別 Sub-category	描述 Description	章節 Section
策略 Strategy	業務模式和價值鏈 Business model and value chain	<p>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。</p> <p>Description of current and anticipated impacts of climate-related risks and opportunities on the issuer's business model and value chain.</p> <p>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)。</p> <p>Description of where climate-related risks and opportunities are concentrated within the issuer's business model and value chain (e.g., geographic regions, facilities and asset types).</p>	D部分：氣候變化－策略 Part D: Climate Change – Strategy
策略 Strategy	策略和決策 Strategy and decision-making	<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。</p> <p>Information on how the issuer has addressed and plans to address material 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, as well as any targets required by laws or regulations.</p> <p>有關發行人當前及將來計劃如何為策略和決策中應對氣候相關風險和機遇的行動提供資源。</p> <p>Information on how the issuer currently and plans to resource actions to address material climate-related risks and opportunities in its strategy and decision-making.</p>	D部分：氣候變化－策略 Part D: Climate Change – Strategy 於年內，我們尚未全面實施氣候相關轉型計劃，此項工作正在進行中。 During the year, we have not fully implemented climate-related transition plans, and such work is in progress.
策略 Strategy	財務狀況、財務表現及現金流量－當前財務影響 Financial position, financial performance and cash flows – Current financial impacts	<p>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。</p> <p>How climate-related risks and opportunities have affected the issuer's financial position, financial performance and cash flows during the reporting period.</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賬面價值發生重要調整的重大風險時，關於如何識別影響發行人在匯報期的財務狀況、財務表現及現金流量的氣候相關風險和機遇的資訊。</p> <p>Information identifying climate-related risks and opportunities that have affected the issuer's financial position, financial performance and cash flows during the reporting period, where there are material risks that would result in significant adjustments to the carrying amounts of assets and liabilities in the financial statements for the next reporting year.</p>	D部分：氣候變化 Part D: Climate Change 財務影響寬免已採納 Financial Effects Relief Adopted

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

類別 Category	子類別 Sub-category	描述 Description	章節 Section
策略 Strategy	財務狀況、財務表現及現金流量－預期財務影響 Financial position, financial performance and cash flows – Expected financial impacts	<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> <p>How the issuer expects its financial performance to change in the short, medium and long term, having regard to its strategy for managing climate-related risks and opportunities and taking into account the following:</p> <p>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。 Based on the issuer's strategy for managing climate-related risks and opportunities, how its financial performance and cash flows are expected to change in the short, medium and long term.</p>	<p>財務影響寬免已採納 Financial Effects Relief Adopted</p> <p>能力寬免已採納 Capabilities Relief Adopted</p>
策略 Strategy	氣候韌性 Climate resilience	<p>發行人截至匯報日對其氣候韌性的評估。 The issuer's assessment of its climate resilience as at the reporting date.</p> <p>如何及何時進行氣候相關情景分析。 How and when climate-related scenario analysis is conducted.</p>	<p>合理資料寬免已採納 Reasonable Information Relief Adopted</p> <p>能力寬免已採納 Capabilities Relief Adopted</p>
風險管理 Risk Management	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 Processes and related policies used by the issuer to identify, assess, prioritize and monitor climate-related risks and opportunities	<p>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。 Processes and related policies used by the issuer to identify, assess, prioritize and monitor climate-related risks and opportunities.</p>	D部分：氣候變化－風險管理 Part D: Climate Change – Risk Management
風險管理 Risk Management	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） Processes used by the issuer to identify, assess, prioritize and monitor climate-related risks and opportunities (including information on whether and how the issuer may use climate-related scenario analysis to identify climate-related opportunities)	<p>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）。 Processes used by the issuer to identify, assess, prioritize and monitor climate-related risks and opportunities, including information on whether and how the issuer may use climate-related scenario analysis to identify climate-related opportunities.</p>	D部分：氣候變化－風險管理 Part D: Climate Change – Risk Management

環境、社會及管治報告(續)

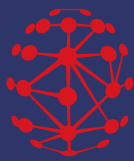
Environmental, Social and Governance Report (Continued)

類別 Category	子類別 Sub-category	描述 Description	章節 Section
風險管理 Risk Management	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 How the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into the issuer's overall risk management process, and the extent of such integration	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。 How the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into the issuer's overall risk management process, and the extent of such integration.	D部分：氣候變化－風險管理 Part D: Climate Change – Risk Management
指標及目標 Metrics and Targets	溫室氣體排放 Greenhouse gas emissions	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： The issuer shall disclose total absolute greenhouse gas emissions during the reporting period (expressed in tonnes of carbon dioxide equivalent), broken down into: (a) 範圍1溫室氣體排放： Scope 1 GHG emissions; (b) 範圍2溫室氣體排放；及 Scope 2 GHG emissions; and (c) 範圍3溫室氣體排放 Scope 3 GHG emissions.	關鍵績效指標概要 Summary of Key Performance Indicators 合理資訊寬免已採納 Reasonable Information Relief Adopted
指標及目標 Metrics and Targets	氣候相關轉型風險 Climate-related transition risks	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。 The issuer shall disclose the amount and percentage of assets or business activities exposed to climate-related transition risks.	合理資訊寬免已採納 Reasonable Information Relief Adopted
指標及目標 Metrics and Targets	氣候相關實體風險 Climate-related physical risks	發行人須披露容易受氣候相關實體風險影響的資產或業務活動的金額及百分比。 The issuer shall disclose the amount and percentage of assets or business activities exposed to climate-related physical risks.	合理資訊寬免已採納 Reasonable Information Relief Adopted
指標及目標 Metrics and Targets	氣候相關機遇 Climate-related opportunities	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。 The issuer shall disclose the amount and percentage of assets or business activities involved in climate-related opportunities.	合理資訊寬免已採納 Reasonable Information Relief Adopted
指標及目標 Metrics and Targets	資本運用 Capital deployment	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。 The issuer shall disclose the amount of capital expenditure, financing or investment allocated to climate-related risks and opportunities.	D部分：氣候變化－指標及目標 Part D: Climate Change – Metrics and Targets

環境、社會及管治報告(續)

Environmental, Social and Governance Report (Continued)

類別 Category	子類別 Sub-category	描述 Description	章節 Section
指標及目標 Metrics and Targets	內部碳定價 Internal carbon pricing	<p>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)。</p> <p>Whether and how the issuer applies carbon pricing in its decision-making (e.g., investment decisions, transfer pricing and scenario analysis).</p> <p>發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。</p> <p>The price per tonne of GHG emissions used by the issuer to estimate the cost of its GHG emissions; or an appropriate negative statement confirming that the issuer does not apply carbon pricing in its decision-making.</p>	<p>於年內，我們在內部決策中沒有應用內部碳定價機制。</p> <p>During the year, we have not applied an internal carbon pricing mechanism in internal decision-making.</p>
指標及目標 Metrics and Targets	薪酬 Remuneration	<p>發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。</p> <p>The issuer shall disclose whether and how climate-related considerations are incorporated into remuneration policies, or provide an appropriate negative statement.</p>	<p>集團尚未將ESG貢獻納入董事及高級管理層的薪酬考量中。</p> <p>The Group has not yet incorporated ESG contributions into the remuneration considerations for directors and senior management.</p>
指標及目標 Metrics and Targets	行業指標 Industry metrics	<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。</p> <p>The Exchange encourages issuers to disclose industry metrics related to one or more specific business models and activities, or characteristics common to participation in relevant industries.</p>	<p>於年內，我們尚未參考其他行業披露指引披露行業指標，相關工作仍在進行中。</p> <p>During the year, we have not disclosed industry metrics by reference to other industry disclosure guidelines, and relevant work is still in progress.</p>
指標及目標 Metrics and Targets	氣候相關目標 Climate-related targets	<p>發行人須披露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。</p> <p>The issuer shall disclose qualitative and quantitative climate-related targets it has set to monitor progress towards its strategic goals, as well as any targets required to be achieved by laws or regulations, including any greenhouse gas emission targets.</p> <p>發行人須披露其設定及審核每項目標的方法，以及如何監察達標進度。</p> <p>The issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target.</p> <p>發行人亦須披露其在各項氣候相關目標方面的表現，並對其表現趨勢或變化進行分析。</p> <p>The 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>D部分：氣候變化—指標及目標</p> <p>Part D: Climate Change — Metrics and Targets</p>



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INGDAN, INC.

硬蛋創新

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 00400