



# SANDMARTIN INTERNATIONAL HOLDINGS LIMITED

## 聖馬丁國際控股有限公司\*

INCORPORATED IN BERMUDA WITH LIMITED LIABILITY  
於百慕達註冊成立之有限公司

STOCK CODE 股份代號：482



# 2025

## ENVIRONMENTAL SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

\* For identification purpose only  
僅供識別

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# About Sandmartin

## 關於聖馬丁

Sandmartin International Holdings Limited (the “**Company**”) and its subsidiaries<sup>1</sup> (collectively, “**Sandmartin**” or the “**Group**”) is involved in the research, development, production and sales of high quality communications related precision products and accessories as well as the development of digital technology products. The products of Sandmartin include media entertainment platform related products, other multimedia products and satellite TV equipment and antenna products, such as low noise blocking down converters (“**LNBS**”), high-definition multimedia interface (“**HDMI**”) cable, ultraviolet light smartphone sanitizers, ancillary chargers, external batteries, retractable chargers, wireless mobile phone chargers for vehicles and other electronic and multimedia accessories. The Group’s operations are located in China and other Asia regions, Europe, North America, South America and Middle East, which is no longer just a manufacturer, but a platform operator, and actively builds mutual relationships with local administrations, financial groups and telecommunication companies.

### Our Vision

- Leadership position in global market for operator platform
- Digital Entertainment Platform
- Long-term Brand Opportunities

For more information about Sandmartin, please refer to our 2025 Annual Report.

聖馬丁國際控股有限公司（「**本公司**」）及其附屬公司（統稱「**聖馬丁**」或「**本集團**」）參與研發、生產及銷售高質素通訊相關精密產品及配件，以及開發數碼科技產品。聖馬丁的產品包括媒體娛樂平台相關產品、其他多媒體產品以及衛星電視設備及天線產品，例如低雜訊降頻器（「**LNBS**」）、高清多媒體介面（「**HDMI**」）連接線、紫外線智能手機消毒器、輔助充電器、外置電池、伸縮充電器、車載無線手機充電器及其他電子及多媒體配件。本集團的營運遍佈中國及亞洲其他地區、歐洲、北美洲、南美洲及中東，現已不再僅為製造商，而是平台營運商，並積極與當地政府、金融集團及電訊公司建立互惠關係。

### 我們的願景

- 在全球營運商平台市場的領導地位
- 數碼娛樂平台
- 長遠品牌機遇

有關聖馬丁的更多資料，請參閱我們的2025年年報。

<sup>1</sup> The two representative subsidiaries are Sandmartin (Zhongshan) Electronic Co., Ltd.\* and Zhongshan Chengfu Electronics Technology Co., Ltd.

<sup>1</sup> 兩間具代表性的附屬公司為聖馬丁（中山）電子有限公司\* 及中山晟富电子科技有限公司。

## ABOUT THE REPORT

This is the ninth Environmental, Social and Governance Report (the “**Report**”) issued by Sandmartin, summarizing the Group’s policies, measures and performance in environment, social and governance (or “**ESG**”) aspects during the period from 1 January 2025 to 31 December 2025 (the “**Year**”) in order to allow stakeholders to understand the Group’s progress and development direction in sustainability. This Report was prepared in both Chinese and English versions and is available on the websites of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and of the Company ([www.sandmartin.com.hk](http://www.sandmartin.com.hk)).

## REPORTING SCOPE

The Report focuses on the Group’s operation of the manufacturing and sales business of “satellite TV equipment and antenna products”, “media entertainment platform related products” and “other multimedia products”. The scope of the Report covers the manufacturing plants of the two representative subsidiaries<sup>1</sup> of the Group located in Zhongshan City, Guangdong Province (which are the Zhongshan manufacturing plant and the Pro Brand Technology, Inc. (“**PBT**”) manufacturing plant) and the relevant business of the operation in India<sup>2</sup> (collectively the “**manufacturing business**” or “**manufacturing plants**”), as well as the key operating location<sup>3</sup> in the United States (“**distribution business**”). The Group will continue to regularly review the reporting scope and gradually expand the scope of disclosure in the future to ensure that investors and other stakeholders are provided with comprehensive and accurate information.

## 關於本報告

此乃聖馬丁發佈的第九份環境、社會及管治報告（「**本報告**」），總結本集團於2025年1月1日至2025年12月31日期間（「**本年度**」）在環境、社會及管治（或「**ESG**」）方面的政策、措施及表現，旨在讓持份者了解本集團在可持續發展方面的進展及發展方向。本報告備有中英文版本，並登載於香港聯合交易所有限公司（「**聯交所**」）及本公司網站（[www.sandmartin.com.hk](http://www.sandmartin.com.hk)）。

## 報告範圍

本報告聚焦於本集團「衛星電視設備及天線產品」、「媒體娛樂平台相關產品」及「其他多媒體產品」製造及銷售業務的營運。本報告的範圍涵蓋本集團位於廣東省中山市的兩間具代表性附屬公司的製造廠（即中山製造廠及Pro Brand Technology, Inc.（「**PBT**」）製造廠）及位於印度的營運相關業務（統稱「**製造業務**」或「**製造廠**」），以及位於美國的主要營運地點（「**分銷業務**」）。本集團將繼續定期檢討報告範圍，並於未來逐步擴大披露範圍，以確保向投資者及其他持份者提供全面及準確的資訊。

<sup>2</sup> Vivaan Electronic Technology Private Limited is the related subsidiary of the operation location in India. Vivaan Electronic Technology Private Limited

<sup>3</sup> Pro Brand Technology, Inc. is the related subsidiary of the key operating location in the U.S.. Pro Brand Technology, Inc.

<sup>2</sup> 為印度營運地點之相關附屬公司。

<sup>3</sup> 為美國主要營運地點之相關附屬公司。

# About the Report (Continued)

## 關於本報告 (續)

### REPORTING STANDARDS

The Report is prepared in accordance with the Appendix C2 Environmental, Social and Governance Reporting Code of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. For details of specific compliance, readers may refer to the last two chapters of this report – “Report Content Index” and “Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework”.

The Report adheres to the four principles of materiality, quantitative, balance and consistency as its principles of preparation:

### 報告標準

本報告乃根據香港聯合交易所有限公司證券上市規則附錄C2《環境、社會及管治報告指引》編製。有關具體合規詳情，讀者可參閱本報告最後兩章——「報告內容索引」及「香港交易所匯報框架下氣候信息披露實施指引」。

本報告秉承重要性、量化、平衡及一致性四大原則作為其編製原則：

Reporting principles 匯報原則	The Group's application 本集團的應用
Materiality 重要性	The Group invites internal and external stakeholders through survey to help assess the significant impact of its operations on the environment and society as well as environmental, social and governance issues that are material to stakeholders, which will be reviewed and confirmed by the Board. 本集團透過問卷調查邀請內部及外部持份者協助評估其營運對環境及社會的重大影響，以及對持份者具重要性的環境、社會及管治議題，並由董事會審閱及確認。
Quantitative 量化	Where feasible, the Group records and calculates environmental and social quantitative information and provides a track record for comparison. 在可行的情況下，本集團記錄及計算環境及社會的量化資訊，並提供往績記錄以供比較。
Balance 平衡	The Group prepares the Report in an accurate, objective and fair manner to have a faithful reflection of the performance of the Group in sustainability. 本集團以準確、客觀及公平的方式編製本報告，以如實反映本集團在可持續發展方面的表現。
Consistency 一致性	In the Report, information disclosure is made in a consistent manner. Should there be any change that may affect comparison with previously reported information and performance will be explained accordingly. 本報告採用一致的方式披露資訊。如可能影響與過往報告資訊及表現比較的任何變更，將作出相應解釋。

## About the Report (Continued) 關於本報告 (續)

### CONFIRMATION AND APPROVAL

All information cited herein is derived from the official documents and statistical data of the Group, as well as the management and operational information collected according to the system of the Group, with a view to ensure the accuracy and reliability of information presented in this Report. The Report was confirmed and approved by the board of directors of the Company (the “**Board**”) before publication.

### OPINION AND FEEDBACK

If you have any comment and suggestion regarding the Report and the sustainability performance of the Group, please contact the Group via email: [smt@sandmartin.com.hk](mailto:smt@sandmartin.com.hk).

### 確認及批准

本報告所引用的所有資料均來自本集團的正式文件及統計數據，以及根據本集團系統收集的管理及營運資訊，旨在確保本報告所呈列資訊的準確性及可靠性。本報告於刊發前已獲本公司董事會（「**董事會**」）確認及批准。

### 意見及反饋

閣下如對本報告及本集團的可持續發展表現有任何意見及建議，請透過電郵與本集團聯絡：[smt@sandmartin.com.hk](mailto:smt@sandmartin.com.hk)。

## Message from the Board 董事會致辭

Sandmartin remains committed to the principles of sustainable development “Commercial Success, Environmental Protection, and Social Responsibility” and actively promotes sustainable operations to create long-term value. The Board oversees the Group’s ESG matters through a top-down governance approach and assumes overall responsibility for the Group’s ESG strategy and reporting. The Group has identified and evaluated material ESG issues, developed corresponding strategies and measures, and addressed both existing and potential ESG-related risks. It also regularly collects and updates information on ESG developments to stay aligned with the latest regulatory and market requirements and to prepare for emerging trends.

Sandmartin has identified and assessed environmental and social risks that may significantly impact its business and operations and is committed to integrating these considerations into its existing risk management policies. In addition, the Group places great importance on stakeholder engagement, aiming to enable stakeholders to express their views openly through extensive and effective communication channels. As in the previous year, the Group collected stakeholder feedback through questionnaires and conducted a materiality assessment to identify sustainability issues most relevant to the Group’s business and its stakeholders. The results support the Board in determining priorities and strategies for managing sustainable development.

聖馬丁始終致力於「商業成功、環境保護及社會責任」的可持續發展原則，並積極推動可持續營運以創造長遠價值。董事會透過自上而下的管治方針監督本集團的ESG事宜，並對本集團的ESG策略及匯報承擔整體責任。本集團已識別及評估重大ESG議題，制定相應的策略及措施，並應對現有及潛在的ESG相關風險。本集團亦定期收集及更新有關ESG發展的資訊，以緊貼最新的監管及市場要求，並為新興趨勢作好準備。

聖馬丁已識別及評估可能對其業務及營運產生重大影響的環境及社會風險，並致力將該等考量因素納入其現有的風險管理政策中。此外，本集團高度重視持份者參與，旨在讓持份者透過廣泛及有效的溝通渠道公開表達意見。與往年一樣，本集團透過問卷調查收集持份者的反饋，並進行重要性評估，以識別與本集團業務及其持份者最相關的可持續發展議題。有關結果為董事會釐定管理可持續發展的優先次序及策略提供支持。

## Message from the Board *(Continued)* 董事會致辭 (續)

Based on the results of the risk assessment and materiality assessment, the Board has formulated and enhanced existing policies and guidelines applicable across the Group in relation to ESG matters. These cover areas including environmental protection, operational management, employment practices, and community investment, with the aim of strengthening the Group's overall corporate governance standards. In addition, the Board regularly reviews the adequacy of resources allocated by the management team to ESG-related matters.

Looking ahead, the Group will continue to enhance its management strategies and measures across all ESG aspects, including strengthening the management of social and environmental risks and climate change within the supply chain. By establishing medium-and long-term sustainable development objectives, the Group aims to achieve corporate sustainability while contributing positively to society and the environment.

基於風險評估及重要性評估的結果，董事會已制定及完善適用於全集團的ESG相關現有政策及指引。該等政策及指引涵蓋環境保護、營運管理、僱傭常規及社區投資等範疇，旨在提升本集團的整體企業管治水平。此外，董事會定期檢討管理團隊就ESG相關事宜所分配的資源是否充足。

展望未來，本集團將繼續加強所有ESG層面的管理策略及措施，包括強化供應鏈中的社會及環境風險以及氣候變化管理。透過建立中長期可持續發展目標，本集團旨在實現企業可持續發展，同時對社會及環境作出積極貢獻。

By order of the Board  
**Sandmartin International Holdings Limited**  
**Kuo Jen Hao**  
*Chairman*

承董事會命  
**聖馬丁國際控股有限公司**  
主席  
**郭仁豪**

# Sustainability Governance

## 可持續發展管治

The establishment of a sustainability governance structure can clearly define the responsibilities of the Board and each functional department in the ESG area and establish effective communication.

建立可持續發展管治架構能清晰界定董事會及各職能部門在ESG領域的職責，並建立有效的溝通。

### SUSTAINABILITY GOVERNANCE STRUCTURE AND APPROACH TO SUSTAINABILITY

### 可持續發展管治架構及可持續發展方針

The ESG structure is currently divided into two tiers, namely the Board and the ESG team, and its responsibilities are as follows:

目前的ESG架構分為兩層，即董事會及ESG團隊，其職責如下：

Board of Directors:

The Board serves as the highest level in the sustainability governance structure, plays a supervisory role to ensure that the business operations are conducted in accordance with the principles of prudent corporate governance for the long-term benefit of shareholders and the Group.

董事會：

- Formulating sustainability strategy
- Supervising and improving ESG policies, practices and performance, and reviewing and improving various policies and measures on annually basis
- Responding and managing various climate and sustainability related risks and opportunities
- Reviewing the adequacy of resources devoted to ESG matters

董事會作為可持續發展管治架構的最高層，發揮監督作用，確保業務營運按照審慎的企業管治原則進行，以符合股東及本集團的長遠利益。

- 制定可持續發展策略
- 監督及改善ESG政策、常規及表現，並定期檢討及完善各項政策及措施
- 應對及管理各項氣候及可持續發展相關的風險與機遇
- 檢討投入於ESG事宜的資源是否充足

ESG team:

In terms of execution, the management of the Group is responsible for the formulation and implementation of sustainability strategies at the Group level and reports to the Board on a regular basis. The Group has an ESG team, comprising senior management, representatives from different departments and manufacturing sites of the Group:

ESG團隊：

- Implementing sustainability measures and tracking the effectiveness of measures
- Gathering ESG data

在執行方面，本集團管理層負責在集團層面制定及實施可持續發展策略，並定期向董事會匯報。本集團設有ESG團隊，由高級管理層、本集團不同部門及製造廠的代表組成：

- 實施可持續發展措施並追蹤措施的成效
- 收集ESG數據

The Board will annually review and enhance the effectiveness of the sustainability development governance structure to further improve the sustainability governance of the Group. In order to strengthen our Board's knowledge and capabilities in addressing climate and sustainability related matters, internal discussions, training sessions and knowledge-sharing activities focused on sustainability topics were hosted by the Group.

董事會將定期檢討及提升可持續發展管治架構的成效，以進一步改善本集團的可持續發展管治。為加強董事會在應對氣候及可持續發展相關事宜的知識及能力，本集團舉辦了以可持續發展議題為重點的內部討論、培訓課程及知識分享活動。

# Sustainability Governance (Continued)

## 可持續發展管治 (續)

### RISK MANAGEMENT

The market is concerned about the identification, mitigation and management of sustainability-and climate-related risks and opportunities, including the assessment of the level of exposure and the current and future management measures. The Group has a well-developed risk management and internal control system in place, and has confirmed to the Audit Committee and management about the effectiveness of the measures to be taken during the year while summarizing the corresponding measures during the year, based on the findings of ESG risk assessment in prior years. The key risks identified by the Group are set out below:

### 風險管理

市場關注可持續發展及氣候相關風險與機遇的識別、緩解及管理，包括評估風險敞口水平以及當前與未來的管理措施。本集團已建立完善的風險管理及內部監控系統，並基於過往年度的ESG風險評估結果，向審核委員會及管理層確認年內所採取措施的有效性，同時總結年內的相應措施。本集團識別的主要風險如下：

Type of ESG risk ESG風險類型	Description of risk 風險描述	Corresponding measures 相應措施
Climate change 氣候變化	The risks of changes in the climate are categorized into physical risks and transitional risks. The Group's business is subject to the effects of extreme weather events in the short to long term. As for the transitional risk, enterprises are required to prepare for the transition into a low-carbon economy, which is reflected in policies, regulations and technology, in order to cope with the increase in operating costs and the risk of reputation. 氣候變化的風險分為實體風險及轉型風險。本集團的業務在短期至長期內均受極端天氣事件影響。至於轉型風險，企業須為向低碳經濟轉型作好準備（反映於政策、法規及技術上），以應對營運成本增加及聲譽風險。	The Group has formulated the Climate Change Policy and evaluates the impacts of risks and opportunities of climate change on its business in order to formulate corresponding actions. 本集團已制定《氣候變化政策》，並評估氣候變化風險與機遇對其業務的影響，以制定相應行動。

## Sustainability Governance (Continued)

### 可持續發展管治 (續)

Type of ESG risk ESG風險類型	Description of risk 風險描述	Corresponding measures 相應措施
Environmental management 環境管理	Faced with a shortage of environmental and natural resources and tightened requirements for environmental protection by countries and regions, the operating and compliance costs will increase.  面對環境及天然資源短缺，以及各國及地區收緊環保要求，營運及合規成本將會增加。	The Group has formulated the Environmental and Natural Resource Management Policy and the Environmental Management System and relevant staff duties. The management of the Group is responsible for ensuring compliance and implementing, monitoring and reviewing the relevant environmental policies, and reporting to the Board regularly. The Environmental Management Office is responsible for managing and monitoring the environmental performance of all the plants. The Group aims to improve and enhance performance by setting medium to long-term sustainability targets.  本集團已制定《環境及天然資源管理政策》、《環境管理體系》及相關員工職責。本集團管理層負責確保合規，並實施、監察及檢討相關環境政策，以及定期向董事會匯報。環境管理辦公室負責管理及監察所有廠房的環境表現。本集團旨在透過設定中長期可持續發展目標以改善及提升表現。
Waste management 廢棄物管理	The Group needs to ensure that hazardous and non-hazardous waste are handled in a proper and compliant manner to avoid from exposing a higher level of regulatory penalties and risks. As for markets, the needs of waste reduction in operation and value chain from enterprise is increasing, the Group needs to rethink its business model and to consider the life cycle management of products comprehensively to remain competitive.  本集團須確保以妥善及合規的方式處理有害及無害廢棄物，以避免面臨更高的監管處罰及風險。市場方面，企業在營運及價值鏈中減少廢棄物的需求日益增加，本集團須重新思考其業務模式，並全面考慮產品的生命週期管理以保持競爭力。	The Group has formulated the Solid Waste Management Procedures which sets out the treatment methods and procedures for various types of waste.  本集團已制定《固體廢棄物管理程序書》，訂明各類廢棄物的處理方法及程序。

## Sustainability Governance (Continued) 可持續發展管治 (續)

Type of ESG risk ESG風險類型	Description of risk 風險描述	Corresponding measures 相應措施
Health and Safety 健康與安全	<p>Failure to protect the health and safety of our employee will affect the Group's staff turnover and reputation. The Group needs to invest in establishing safety management system, safety training and improvement measures after risk assessment, etc.</p> <p>未能保障員工的健康與安全將影響本集團的員工流失率及聲譽。本集團須在風險評估後投入資源建立安全管理體系、安全培訓及改善措施等。</p>	<p>The Group has formulated the Employee Health and Safety Policy. The Group has undertaken to provide its employees with a healthy and safe working environment by upholding the "safety first, prevention-oriented" production safety policy.</p> <p>本集團已制定《員工健康與安全政策》。本集團承諾秉持「安全第一、預防為主」的安全生產方針，為員工提供健康及安全的工作環境。</p>
Supply chain management 供應鏈管理	<p>The Group is exposed to internal and external supply chain risks, for example, climate change affects the stability of the supply chain, or it may be necessary to strictly monitor the risk of supply chain in its operation, environment and society, thus reducing the damage to reputation. In addition, the current combination of precious metals and rare earth procurement for electronic products, together with the impact of geopolitics, may lead to higher procurement costs.</p> <p>本集團面臨內部及外部供應鏈風險，例如氣候變化影響供應鏈的穩定性，或須嚴格監控其營運、環境及社會方面的供應鏈風險，從而減少對聲譽的損害。此外，目前電子產品採購貴金屬及稀土的組合，加上地緣政治的影響，可能導致採購成本上升。</p>	<p>The Group has formulated the Procurement and Supply Chain Management Policy which provides procurement guidelines and guidance for all business units. The Group has also regularly communicated with suppliers to ensure that the raw materials used meet the production requirements, and worked with suppliers to develop conflict minerals compliance plans to actively prevent violence, human right infringement and environmental damage from mining activities.</p> <p>本集團已制定《採購及供應鏈管理政策》，為各業務單位提供採購準則及指引。本集團亦定期與供應商溝通，確保所使用的原材料符合生產要求，並與供應商合作制定衝突礦產合規計劃，積極防止採礦活動涉及暴力、侵犯人權及破壞環境。</p>

## Sustainability Governance (Continued)

### 可持續發展管治 (續)

Type of ESG risk ESG風險類型	Description of risk 風險描述	Corresponding measures 相應措施
Product quality management 產品質量管理	Product quality risk can be divided into four aspects: procurement, production, testing and sales. In case of insufficient controls in any one of the aspect, the Group may be exposed to product quality risks and damages to its reputation. 產品質量風險可分為四個方面：採購、生產、測試及銷售。若任何一個方面的控制不足，本集團可能面臨產品質量風險及其聲譽受損。	The Group has implemented the GB/T 19001-2016/ISO9001:2015 certified quality management system in all the plants, and has developed a series of procedures and standards in respect of materials acquisition, production, assembly, inspection and storage. 本集團已在所有廠房實施經GB/T 19001-2016/ISO9001:2015認證的質量管理體系，並就物料採購、生產、裝配、檢驗及儲存制定了一系列程序及標準。

# Compliance Management 合規管理

The Group is committed to comply with relevant laws and regulatory requirements, and ensures that it operates in compliance through the formulation of various business ethics policies and employees codes, including the “Business Ethics Regulations”, “Code of Conduct” and “Employee Handbook”. To reduce operational, reputational and financial risks, Sandmartin has identified relevant laws and regulations that are considered material to the Group’s operations and has established policies to ensure compliance, including but not limited to the following laws and regulations:

本集團致力遵守相關的法律及監管規定，並透過制定各種商業道德政策及員工守則（包括《商業道德規定》、《行為準則》及《員工手冊》），確保其營運符合合規要求。為降低營運、聲譽及財務風險，聖馬丁(Sandmartin)已識別對本集團營運被視為具重要性的相關法律及法規，並已制定政策以確保合規，包括但不限於以下法律及法規：

Aspect 層面	Relevant laws and regulations that are considered material to the Group’s operations 對本集團營運被視為具重要性的相關法律及法規
A1 emission	“Environmental Protection 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 Water Pollution” “Law of the PRC on Prevention and Control of Environmental Noise Pollution” “Law of the PRC on Prevention and Control of Environmental Pollution by Solid Waste” “US Toxic Substances Control Act” “The Environment (Protection) Act, 1986 (India)”
A1排放物	《中華人民共和國環境保護法》 《中華人民共和國大氣污染防治法》 《中華人民共和國水污染防治法》 《中華人民共和國環境噪聲污染防治法》 《中華人民共和國固體廢物污染防治法》 《美國有毒物質控制法》 《1986年印度環境保護法》

## Compliance Management (Continued)

### 合規管理 (續)

Aspect 層面	Relevant laws and regulations that are considered material to the Group's operations 對本集團營運被視為具重要性的相關法律及法規
B1 Employment B4 Labour Standards	"Labour Law of the PRC" "Labour Contract Law of the PRC" "Social Insurance Law of the PRC" "Fair Labor Standards Act" "Indian labor laws, such as the Industrial Disputes Act, 1947, Shops and Establishments Act, Minimum Wages Act, 1948, Employees' Provident Fund and Miscellaneous Provisions Act, 1952, Employees' State Insurance Act, 1948, etc."
B1 僱傭 B4 勞工準則	《中華人民共和國勞動法》 《中華人民共和國勞動合同法》 《中華人民共和國社會保險法》 《公平勞動標準法》 印度勞動法，如《1947年勞動糾紛法》、《商店及商業機構法》、《1948年最低工資法》、《1952年僱員公積金條例及其附則》、《1948年僱員國家保險法》等
B2 Health and safety	"Production Safety Law of the PRC" "Law of the PRC on the Prevention and Treatment of Occupational Diseases" "Regulation on Work-Related Injury Insurance" "Factories Act, 1948 (India)"
B2 健康與安全	《中華人民共和國安全生產法》 《中華人民共和國職業病防治法》 《中華人民共和國工傷保險條例》 印度《1948年工廠法》

## Compliance Management (Continued) 合規管理 (續)

Aspect 層面	Relevant laws and regulations that are considered material to the Group's operations 對本集團營運被視為具重要性的相關法律及法規
B6 Product Responsibilities B6 產品責任	"Product Quality Law of the PRC" "Contract Law of the PRC" "Advertising Law of the PRC" "Tort Law of the PRC" "Trademark Law of the PRC" "Conflict Minerals Rules" "Privacy Act" "Consumer Protection Act, 2019 (India)" 《中華人民共和國產品質量法》 《中華人民共和國合同法》 《中華人民共和國廣告法》 《中華人民共和國侵權責任法》 《中華人民共和國商標法》 《美國披露衝突礦產的規則》 《美國隱私權法》 印度《2019年消費者保護法》
B7 Anti-corruption B7 反貪污	"Criminal Law of the PRC" "Anti-Money Laundering Law of the PRC" "Anti-Unfair Competition Law of the PRC" "Bidding Law of the PRC" "Foreign Corrupt Practices Act" "The Lokpal and Lokayuktas Act, 2013 (India)" 《中華人民共和國刑法》 《中華人民共和國反洗錢法》 《中華人民共和國反不正當競爭法》 《中華人民共和國招標投標法》 《美國海外反貪腐法》 印度《2013年公民監督與監察使法》

During the Year, the Group was not aware of any material non-compliance with environmental and social laws and regulations. The Group will continue to review the laws and regulations that have a significant impact on the Group's business operations in different regions, and other circumstances in which material impact may cause to the Group.

年內，本集團並無發現任何嚴重違反環境及社會相關法律及法規的情況。本集團將繼續審視對本集團於不同地區的業務營運有重大影響的法律及法規，以及其他可能對本集團造成重大影響的情況。

# Stakeholder Engagement

## 持份者參與

The Group attaches great importance to the opinions and expectations raised by key stakeholders. After collecting and considering their opinions, the feasible opinions will be incorporated into daily operations to promote the Group's business development and sustainable development. During the Year, the Group actively established communication channels to regularly contact key stakeholders, including employees, shareholders and investors, customers, partners, contractors, regulators and the community.

本集團高度重視主要持份者提出的意見及期望。在收集及考慮彼等的意見後，切實可行的意見將被納入日常營運中，以促進本集團的業務發展及可持續發展。年內，本集團積極建立溝通渠道，定期與主要持份者（包括員工、股東及投資者、客戶、合作夥伴、承包商、監管機構及社區）進行交流。

Key stakeholders 主要持份者	Major engagement channels 主要溝通渠道
Employees 員工	<ul style="list-style-type: none"> <li>Collect employee opinions through emails, regular meetings, employee suggestion boxes, etc.</li> <li>Employee performance appraisal</li> <li>Internal training program</li> <li>透過電郵、定期會議、員工意見箱等方式收集員工意見</li> <li>員工績效評核</li> <li>內部培訓計劃</li> </ul>
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> <li>Convene annual general meeting. In addition, shareholders and investors can find information about the Group on the website of the Group and the Stock Exchange</li> <li>Annual and interim reports</li> <li>Announcements, notices of meeting and circulars</li> <li>召開股東週年大會。此外，股東及投資者可於本集團及聯交所網站查閱本集團的資訊</li> <li>年度及中期報告</li> <li>公告、會議通告及通函</li> </ul>
Customers 客戶	<ul style="list-style-type: none"> <li>Understand customers' opinions and feedback on the Group through the annual survey and the establishment of a customer complaint handling mechanism</li> <li>Business meetings</li> <li>Trade exhibitions</li> <li>透過年度調查及設立客戶投訴處理機制，了解客戶對本集團的意見及反饋</li> <li>業務會議</li> <li>貿易展覽</li> </ul>

## Stakeholder Engagement (Continued) 持份者參與 (續)

Key stakeholders 主要持份者	Major engagement channels 主要溝通渠道
Partners and Contractors 合作夥伴及承包商	<ul style="list-style-type: none"> <li>Conduct annual assessments of suppliers to ensure that they are performing in line with the Group's environmental, social and governance objectives</li> <li>Procurement process</li> <li>Supplier meetings</li> <li>對供應商進行年度評估，確保其表現符合本集團的環境、社會及管治目標</li> <li>採購流程</li> <li>供應商會議</li> </ul>
Regulators 監管機構	<ul style="list-style-type: none"> <li>Regulators enquiries</li> <li>Cooperating with regulators to monitor compliance</li> <li>Participating in public consultation</li> <li>監管機構查詢</li> <li>配合監管機構以監察合規情況</li> <li>參與公眾諮詢</li> </ul>

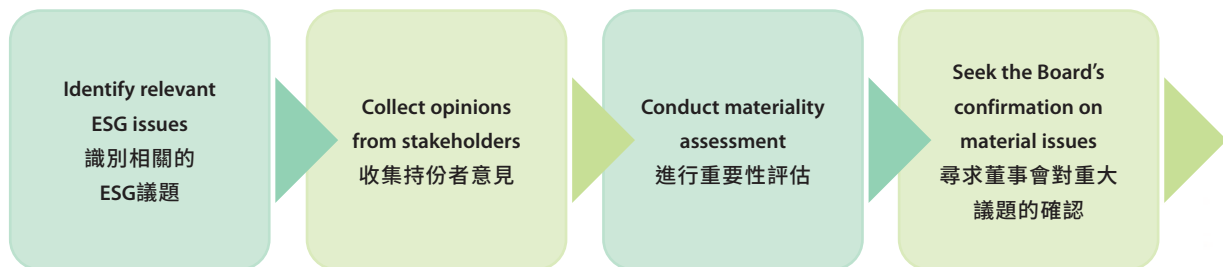
### MATERIALITY ASSESSMENT

During the Year, the Group conducted a materiality assessment to collect opinions from both internal and external stakeholders on ESG issues related to the Group. Material environmental, social and governance issues for the Year were identified and determined by taking the following four steps.

### 重要性評估

年內，本集團進行了重要性評估，以收集內部及外部持份者對本集團相關ESG議題的意見。本年度重大的環境、社會及管治議題透過以下四個步驟進行識別及釐定。

#### Steps of communication with stakeholders: 與持份者溝通的步驟：

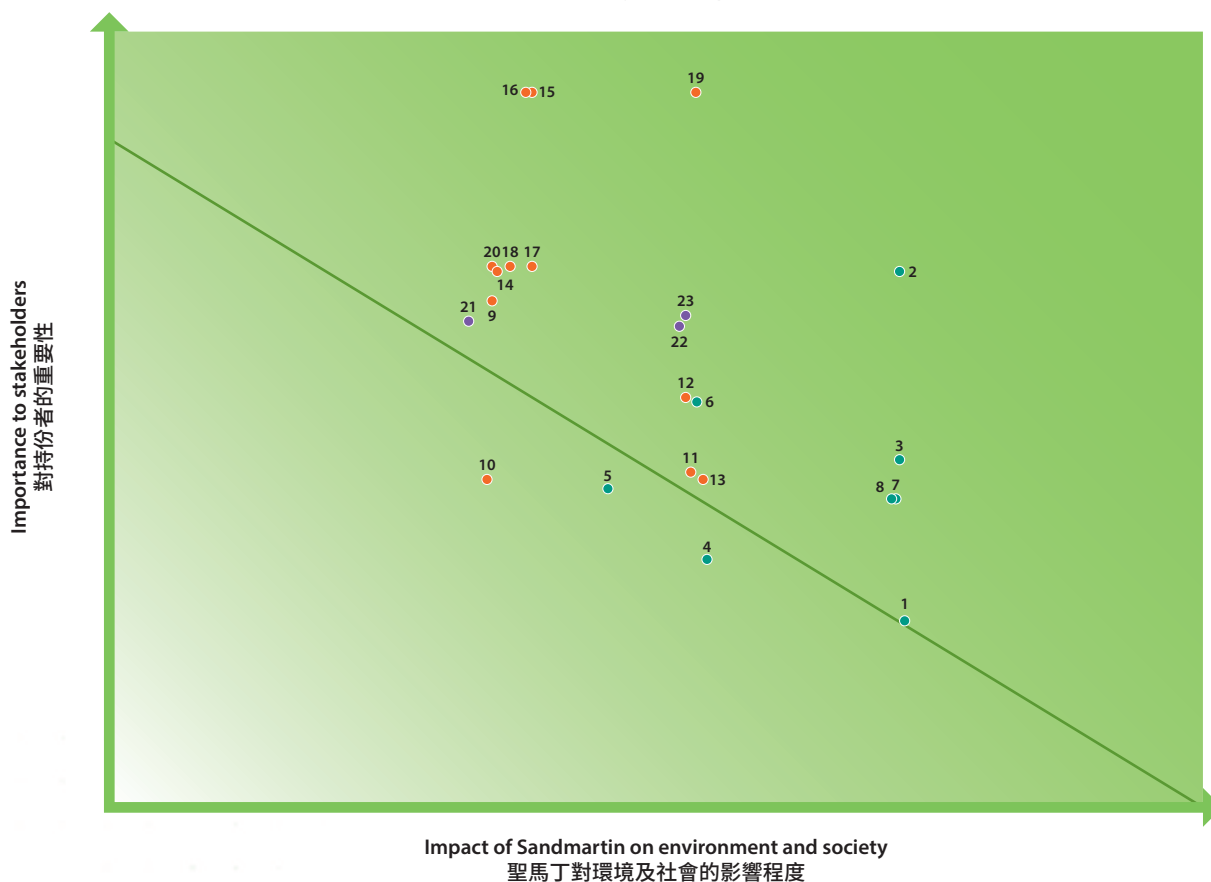


## Stakeholder Engagement (Continued) 持份者參與 (續)

The Company summarizing 23 related ESG issues based on reporting standards, industry standards, sustainability trends, etc. These issues include ESG governance and compliance management in the governance area. The Group invited both internal and external stakeholders to rate the issues by way of questionnaires. The Company analysed with a materiality matrix based on the results of the assessment, which contains 19 issues that have material impacts on the Group. The results of the materiality assessment have been discussed internally and confirmed by the Board, and issues identified as having a material impact will be disclosed in this report.

本公司根據報告準則、行業標準、可持續發展趨勢等，總結出23項相關的ESG議題。該等議題涵蓋管治領域中的ESG管治及合規管理。本集團邀請了內部及外部持份者透過問卷方式對議題進行評分。本公司根據評估結果以重要性矩陣進行分析，當中包含19項對本集團有重大影響的議題。重要性評估的結果已於內部進行討論並獲董事會確認，而被識別為具有重大影響的議題將於本報告中予以披露。

2025 Environmental, Social and Governance Report – Materiality Assessment  
2025環境、社會及管治報告－重要性評估



## Stakeholder Engagement (Continued) 持份者參與 (續)

Types 類別	ESG issues (Arranged in descending order of importance): 環境、社會及管治議題 (按重要性由高至低排列)
Scope: ● Environmental ● Social ● Governance 範疇: ● 環境 ● 社會 ● 管治	
Environmental issues 環境議題	1 Greenhouse gas and air pollutants management 溫室氣體及空氣污染物管理 2 Wastewater management 污水管理 3 Waste management 廢棄物管理 4 Energy management 能源管理 5 Water resources management 水資源管理 6 Packaging material management 包裝材料管理 7 Management of impact of operations on the environment and natural resources 營運對環境及天然資源的影響管理 8 Coping with climate change 應對氣候變化
Social issues 社會議題	9 Employment management system 僱傭管理制度 10 Diversity, equal opportunity and elimination of discrimination 多元化、平等機會及消除歧視 11 Safety and Health 安全與健康 12 Training and development 培訓與發展 13 Prevent child labour or forced labour 防止童工或強制勞工 14 Supply chain management 供應鏈管理 15 Product quality management 產品質量管理 16 Fair and responsible marketing 公平及負責任營銷 17 Product after-sales management 產品售後管理 18 Protection of customer privacy 保障客戶私隱 19 Protection of intellectual property rights 保護知識產權 20 Anti-corruption 反貪污 21 Caring for the community 關懷社區
Governance Issues 管治議題	22 ESG Governance ESG管治 23 Compliance management 合規管理

# Operational Responsibility

## 營運責任

Operating responsibilities include supply chain management, product responsibility and anti-corruption. The Group implements the concept of rational management and creates a win-win situation through carrying out standardized regulation through relevant policies and measures in line with the vision of the Group's long-term brand opportunities.

### PRODUCT RESPONSIBILITY

#### Product quality

Ensuring the quality of products is the priority task of manufacturers, which at the same time can improve satisfaction and protect health and safety. The Group has established stringent control over the quality of its products and services, including a quality management system certified by the GB/T 19001/2016/ISO9001: 2015 at each plant and regulated procedures and standards governing the material acquisition, production, assembly, inspection and storage. The Group also regularly liaises with suppliers to ensure that the raw materials used meet the production requirements.

Each plant has a quality management department, which is responsible for conducting regular quality inspection on raw materials and finished products in the course of production to ensure that all products meet the quality safety standards and requirements. For materials which are stored for too long or which are packed with damaged materials, the relevant authorities will also conduct quality tests again to ensure that they are in good condition before being delivered to the customers.

As the Group is involved in the distributed business, the distribution products are tested for quality control before entering the distribution point to ensure that all the products meet the local standards and requirements for quality safety, and that the non-qualified products are not sold to the customers.

None of the Group's products were required to be recalled due to safety and health reasons during the year. In terms of product recalls for other reasons, the Group convened quality meetings when necessary to analyze and formulate improvement measures for the products, so as to reduce the recurrence of similar incidents.

營運責任包括供應鏈管理、產品責任及反貪污。本集團貫徹合理管理的理念，並配合本集團長遠品牌機遇的願景，透過相關政策及措施進行標準化規範，從而創造雙贏局面。

### 產品責任

#### 產品質量

確保產品質量是製造商的首要任務，這同時能提升客戶滿意度並保障健康與安全。本集團對其產品及服務的質量實施嚴格控制，包括各廠房均已獲得GB/T 19001/2016/ISO9001: 2015認證的質量管理體系，並設有規範物料採購、生產、組裝、檢驗及儲存程序與標準。本集團亦定期與供應商溝通，確保所使用的原材料符合生產要求。

各廠房均設有質量管理部門，負責在生產過程中對原材料及製成品進行定期質量檢驗，以確保所有產品符合質量安全標準及要求。對於儲存過久或包裝受損的物料，相關部門亦會再次進行質量測試，確保其狀況良好後方會交付予客戶。

由於本集團涉足分銷業務，分銷產品在進入分銷點前會進行質量控制測試，以確保所有產品符合當地的質量安全標準及要求，並確保不合格的產品不會出售予客戶。

年內，本集團概無任何產品因安全及健康理由而須予以回收。至於因其他原因而導致的產品回收，本集團會在必要時召開質量會議，對產品進行分析並制定改善措施，以減少類似事件再次發生。

## Operational Responsibility (Continued) 營運責任 (續)

### After-sales management and customer service

Each year, the Group sends satisfaction questionnaires to its customers to understand their opinions on the products and services. Clients may also lodge complaints and send their opinions to the business personnel through fax or e-mail within a complaint mechanism. If a complaint is received, the Group's Quality Management Department will follow up and investigate in a systematic manner in accordance with the Rule for Handling and Managing Customers' Complaints, and shall within three working days reply to the customer and discuss with the customer on the solution, including product recall, replacement or repair.

The Group received a total of 41 complaints from customers during the Year, mainly related to the terms of service in the customer agreement. Follow-up of such complaints were completed during the Year.

### Protecting intellectual property and customer privacy

The Group respects intellectual property rights and protects the privacy of its customers. The Group's policies such as the Business Ethics Regulations, the Code of Conduct and the Employee Handbook provide procedures for the handling and use of confidential information, including requiring employees to ensure that confidential information of customers and suppliers is kept confidential and strictly prohibiting unauthorized disclosure of such confidential information to third parties. Suppliers are also required to sign confidentiality agreements and commit to complying with the relevant privacy protection policies. Cyber and information security cannot be overlooked. The Group has installed firewalls, anti-virus and anti-malware programs in the internal information systems and has also established a cyber security incident reporting mechanism in the distribution business to prevent and reduce operational risks arising from cyber attacks. Our employees are required to collect and process customer data in accordance with our procedures to ensure that the customers' data does not leak.

### 售後管理與客戶服務

本集團每年向客戶發送滿意度問卷，以了解彼等對產品及服務的意見。客戶亦可透過投訴機制，以傳真或電郵向業務人員提出投訴及發表意見。若接獲投訴，本集團的質量管理部將根據《客戶投訴處理及管理守則》進行系統性的跟進及調查，並須於三個工作天內回覆客戶，與客戶商討解決方案，包括產品回收、更換或維修。

年內，本集團共接獲41宗客戶投訴，主要涉及客戶協議中的服務條款。該等投訴的跟進工作已於年內完成。

### 保護知識產權及客戶私隱

本集團尊重知識產權並保障客戶私隱。本集團的《商業道德規定》、《行為準則》及《員工手冊》等政策訂明了處理及使用機密資料的程序，包括要求員工確保客戶及供應商的機密資料予以保密，並嚴禁未經授權向第三方披露該等機密資料。供應商亦須簽署保密協議，並承諾遵守相關的私隱保護政策。網絡及資訊安全同樣不容忽視。本集團已於內部資訊系統安裝防火牆、防毒及反惡意軟件程式，並於分銷業務中建立網絡安全事件匯報機制，以預防及降低因網絡攻擊而產生的營運風險。我們的員工須按照既定程序收集及處理客戶數據，以確保客戶數據不會外洩。

## Operational Responsibility (Continued)

### 營運責任 (續)

#### Fair and responsible marketing

In terms of product marketing and promotion, the Group ensures that the published contents of the advertising and promotion materials are scientifically evident, without misrepresentation, exaggeration and misleading information, and more importantly comply with the requirements of local laws and regulations through strict guidelines and internal control. The Group's Business Ethics Regulations provides procedural guidelines for employees that are responsible for marketing and promotion, and requires strict review before launching of the content of advertisements and promotions. The marketing content shall truthfully describe the effectiveness of the product and provide the proper use of it, enabling consumers to make decisions of appropriate choices.

#### ANTI-CORRUPTION

The Group has always upheld the highest standards of corporate integrity and business ethics. The Group adopts a zero-tolerance attitude towards bribery, extortion, fraud and money laundering. The Group has established the Business Ethics Regulations, the Code of Conduct and the Employee Handbook, requiring employees not to accept or solicit gifts and benefits from customers or business partners that undermine the interests and integrity of the Company and not to take actions violating laws and regulations. In addition, the Group also has an Inside Information Policy in place to provide guidance and training to directors and employees in handling and disclosing inside information, so as to ensure that inside information is disclosed to the public promptly in accordance with the Listing Rules. The Group has a whistleblowing system in place to encourage employees to report any misconduct such as commercial bribery through the whistleblowing channel. During the Year, the Group did not receive any corruption-related litigation cases filed and closed against the enterprise or employees.

To enhance the understanding of anti-corruption and corporate integrity culture, the Group provided employees with anti-corruption and employees' code of conduct training during the Year on how to avoid misconduct such as the transfer of benefits and the use of false documents. The Group also produced posters and translated the contents into Vietnamese language for local employees to better understand the contents. The Group also regularly distributes anti-corruption training materials to the Board, which focus on integrity management, anti-corruption laws in Hong Kong and the integrity and due care of the Directors.

#### 公平及負責任營銷

在產品營銷及推廣方面，本集團透過嚴格的指引及內部控制，確保廣告及推廣材料的發佈內容具備科學根據，絕無失實陳述、誇大及誤導性資料，更重要的是符合當地法律及法規的要求。本集團的《商業道德規定》為負責營銷及推廣的員工提供程序指引，並要求在推出廣告及推廣內容前進行嚴格審批。營銷內容須如實描述產品的功效並提供正確的使用方法，讓消費者能作出合適的選擇決定。

#### 反貪污

本集團一向秉持最高標準的企業誠信及商業道德。本集團對賄賂、勒索、欺詐及洗黑錢採取零容忍態度。本集團已制定《商業道德規定》、《行為準則》及《員工手冊》，要求員工不得接受或向客戶或業務合作夥伴索取損害本公司利益及誠信的禮物及利益，亦不得採取違反法律及法規的行動。此外，本集團亦設有《內幕消息政策》，為董事及員工在處理及披露內幕消息方面提供指引及培訓，以確保內幕消息能根據《上市規則》及時向公眾披露。本集團設有舉報制度，鼓勵員工透過舉報渠道舉報商業賄賂等任何不當行為。年內，本集團並無接獲任何針對企業或員工提出並已審結的貪污相關訴訟案件。

為加深對反貪污及企業誠信文化的了解，本集團於年內為員工提供反貪污及員工行為準則培訓，內容涵蓋如何避免利益輸送及使用虛假文件等不當行為。本集團亦製作海報並將內容翻譯成越南語，以便當地員工更易理解。本集團亦定期向董事會派發反貪污培訓資料，重點涵蓋誠信管理、香港反貪污法例以及董事的誠信及應盡職責。

# Operational Responsibility (Continued)

## 營運責任 (續)

### SUPPLY CHAIN MANAGEMENT

The Group engages suppliers in accordance with the policies such as the Procurement Procedures and the Third Party Management Procedures. The strategic suppliers defined by Sandmartin is a third party capable of providing qualified raw materials and processing materials in a long-term and stable manner to ensure that the products purchased or outsourced meet the production requirements. Sandmartin requires potential new third party manufacturers to provide information and arrange evaluation. The evaluation criteria include quality, price, reputation, cooperation case and environmental and social performance.

The Group places emphasis on responsible procurement and the management of environmental and social risk in the supply chain. The Group has formulated the Procurement and Supply Chain Management Policy to provide procurement criteria and guidelines for each business unit. The Group has been working closely with its suppliers on production matters to ensure that the procured raw materials meet the Group's requirements, such as the requirement to check compliance with toxic chemicals. Meanwhile, the Group also adopted the Climate Change Policy<sup>4</sup>, incorporating climate change as a factor to be taken into account in procurement and using low-carbon and energy-efficient products and materials as far as practicable. Suppliers are required to sign the Commitment Letter of Suppliers' Business Ethics and Commitment Letter of Suppliers' Compliance with Social Responsibility.

As a responsible enterprise, the Group makes reasonable efforts to avoid the procurement of conflict minerals<sup>5</sup> obtained by illegal or unethical means. The Group has implemented a conflict minerals compliance plan with suppliers, actively prevent any violence, infringement of human rights and environmental damage involved in mining processes. At the same time, when entering into agreements with suppliers, the Group will also include business ethics clauses and production quality requirements and require suppliers to comply with the Group's procurement policies. The Group considers the following five areas in selecting suitable suppliers:

<sup>4</sup> Please refer to the section headed Climate Change under Environmental Protection for a discussion of the consideration of green procurement under the "Climate Change Policy".

<sup>5</sup> Conflict minerals refer to the minerals mined in situations of armed conflicts and human rights violations, especially from the four minerals of tin, gold, tantalum and tungsten produced in the Democratic Republic of the Congo and its neighboring countries.

### 供應鏈管理

本集團根據《採購程序》及《第三方管理程序》等政策聘用供應商。聖馬丁定義的策略性供應商是指能夠長期穩定地提供合資格原材料及加工物料的第三方，以確保所採購或外判的產品符合生產要求。聖馬丁要求潛在的新第三方製造商提供資料並安排評估。評估準則包括質量、價格、聲譽、合作案例以及環境與社會表現。

本集團重視負責任採購以及供應鏈中的環境及社會風險管理。本集團已制定《採購及供應鏈管理政策》，為各業務單位提供採購準則及指引。本集團一直與供應商在生產事宜上緊密合作，確保所採購的原材料符合本集團的要求，例如檢查有毒化學品合規性的要求。同時，本集團亦採納了《氣候變化政策》，將氣候變化納入採購時的考量因素，並盡量使用低碳及節能的產品與物料。供應商須簽署《供應商商業道德承諾書》及《供應商遵守社會責任承諾書》。

作為一家負責任的企業，本集團盡合理努力避免採購透過非法或不道德手段取得的衝突礦產。本集團已與供應商實施衝突礦產合規計劃，積極防止採礦過程中涉及的任何暴力、侵犯人權及破壞環境的行為。同時，本集團在與供應商訂立協議時，亦會加入商業道德條款及生產質量要求，並要求供應商遵守本集團的採購政策。本集團在挑選合適供應商時會考慮以下五個範疇：

<sup>4</sup> 有關在《氣候變化政策》下對綠色採購之考量的討論，請參閱「環境保護」下「氣候變化」一節。

<sup>5</sup> 衝突礦產是指在武裝衝突及侵犯人權的情況下開採的礦產，特別是產自剛果民主共和國及其鄰國的錫、金、鈹及鎢四種礦物。

## Operational Responsibility (Continued)

### 營運責任 (續)

Environmental protection 環境保護	Corporate Governance and Ethics 企業管治與道德	Labour and work place management 勞工及工作場所管理	Occupational health and safety 職業健康與安全	Supply chain management and production quality 供應鏈管理與產品質量
environmental management system, environmental objectives, climate change, treatment of hazardous substances, impact on the surrounding environment 環境管理體系、環境目標、氣候變化、有害物質處理、對周邊環境的影響	corporate integrity culture, duty of confidentiality, complaint mechanism 企業誠信文化、保密責任、投訴機制	remuneration, working hours, child labour, forced labour, social security, employee training 薪酬、工作時間、童工、強制勞工、社會保障、員工培訓	production equipment safety, protective equipment, workplace safety, emergency plan 生產設備安全、防護裝備、工作場所安全、應急預案	quality management system, production facilities 質量管理體系、生產設施

The suppliers are required to fulfill the same corporate social responsibility approach as the Group by submitting relevant management plans and policies to identify their risks, so as to assist the Group in assessing and reviewing the suppliers. If the suppliers fail to meet such requirements, the Group will require them to make improvements and conduct on-site examination and provide guidance to the suppliers in order to improve its operational performance. The Group will also strive to provide training and guidance to third parties to simultaneously improve supply chain management and management of environment and social risks.

During the Year, the Group had a total of 265 suppliers, which were mainly located across Hong Kong, the PRC, Taiwan, India, Vietnam and the U.S. and provided LNBS, electronics and hardware raw materials and accessories, network accessories, certain chemical products, power sockets, packaging materials, wires and chemical products, etc. The Group engaged the suppliers in accordance with the above practices.

供應商須透過提交相關管理計劃及政策以識別其風險，履行與本集團相同的企業社會責任方針，從而協助本集團對供應商進行評估及審查。若供應商未能符合該等要求，本集團將要求其作出改善，並進行實地審查及向供應商提供指導，以改善其營運表現。本集團亦將致力向第三方提供培訓及指導，以同步提升供應鏈管理以及環境與社會風險管理。

年內，本集團共有265名供應商，主要分佈於香港、中國內地、台灣、印度、越南及美國，提供低雜訊降頻器(LNBS)、電子及五金原材料與配件、網絡配件、若干化學產品、電源插座、包裝材料、線材及化學產品等。本集團乃根據上述慣例聘用供應商。

## Caring for Employees 關懷員工

The Group recognises the dedication and contribution of employees and strives to create a good working atmosphere and to build a healthy and safe working environment in order to enhance their involvement and satisfaction with the work. In addition to offering competitive remuneration and benefits to employees, the Group also provides opportunities for personal development.

### EMPLOYMENT AND LABOUR STANDARDS

The Group ensures compliance with employment-related laws and regulations and continually evaluates and improves human resources strategy to ensure that the views of the employees are respected and in line with the market trend. The Group's Employee Handbook sets out policies and measures in relation to remuneration and dismissal, recruitment and promotion, working hours, holidays, equal opportunities, anti-discrimination and welfare and benefits.

本集團肯定員工的付出與貢獻，並致力營造良好的工作氛圍，建立健康安全的工作環境，以提升彼等對工作的投入度及滿意度。除向員工提供具競爭力的薪酬及福利外，本集團亦提供個人發展機會。

### 僱傭及勞工準則

本集團確保遵守與僱傭相關的法律及法規，並持續評估及完善人力資源策略，以確保員工的意見受到尊重並緊貼市場趨勢。本集團的《員工手冊》訂明有關薪酬及解僱、招聘及晉升、工作時間、假期、平等機會、反歧視以及福利及津貼的政策及措施。

## Caring for Employees (Continued)

### 關懷員工 (續)

The following are some of the employment measures that have been implemented during the Year: 以下為年內已實施的部分僱傭措施：

#### Remuneration and Benefits

##### 薪酬與福利

- Offers fair and competitive remuneration and benefits.
- Provides salary compensation according to the length of service of employees.
- Provides performance bonuses for different types of employees.
- 提供公平及具競爭力的薪酬及福利。
- 根據員工的服務年資提供薪金補償。
- 為不同類型的員工提供績效獎金。

#### Employment and Promotion

##### 僱傭與晉升

- Adheres to the principle of “fair in competition, survival of the best” to select the most suitable candidates and promote employees with good performance.
- Employees shall receive pre-entry training to understand the administrative and personnel system of the Group, so as to integrate into the group culture and working environment.
- 秉持「公平競爭、擇優而錄」的原則，挑選最合適的人選並晉升表現良好的員工。
- 員工須接受入職前培訓以了解本集團的行政及人事制度，從而融入集團文化及工作環境。

#### Working Hours and Holidays

##### 工作時間與假期

- Stipulates the working days and time arrangement of employees.
- Apart from statutory holidays, all employees are entitled to various paid leaves, such as annual leave, maternity leave and paternity leave
- 訂明員工的工作日及時間安排。
- 除法定假日外，所有員工均享有各種有薪假期，如年假、產假及侍產假。

#### Diversification and Equal Opportunity

##### 多元化與平等機會

- Formulates the Diversity Policy and commits to not treating employees and job seekers unfairly due to personal factors such as age, gender, race, religion, marital status, sexual orientation or disability, etc.
- Formulates and adopts a board diversity policy to extend diversity to the Board.
- Distribution office has ethnic minority employees
- 制定《多元化政策》，承諾不會因年齡、性別、種族、宗教、婚姻狀況、性取向或殘疾等個人因素而對員工及求職者給予不公平對待。
- 制定及採納董事會多元化政策，將多元化延伸至董事會。
- 分銷辦事處聘有少數族裔員工。

## Caring for Employees (Continued) 關懷員工 (續)

### Anti-Discrimination and Complaint System

#### 反歧視與投訴機制

- Prohibits all forms of discrimination and harassment.
- In response to suspected misconducts or violations, a staff grievance system is in place for staff to make written or verbal complaints.
- Complaints will be handled in confidence. Once a complaint is verified, the offender will be subject to disciplinary action, including warning, suspension and dismissal.
- 嚴禁任何形式的歧視及騷擾。
- 針對涉嫌不當行為或違規事件，設有員工申訴制度，供員工提出書面或口頭投訴。
- 投訴將保密處理。投訴一經查實，違規者將受到紀律處分，包括警告、停職及解僱。

### Staff Communication

#### 員工溝通

- Various channels are in place to maintain effective communication with employees and disseminate updates to employees on the latest developments of the Group through bulletins, internal publications and intranet.
- Staff may make any comments and suggestions to the Group in our opinion boxes.
- 設有各種渠道與員工保持有效溝通，並透過佈告欄、內部刊物及內聯網向員工發佈本集團最新發展的資訊。
- 員工可透過意見箱向本集團提出任何意見及建議。

### Labour Standards

#### 勞工準則

- Prohibits any form of child labour and forced labour to ensure that employees are employed voluntarily.
- Employees can enjoy the freedom to organize and join the trade union to protect their own rights and interests.
- During the recruitment process, the Human Resources Department has to verify the identity document of job seekers. If any child labour is employed by mistake, the Group will implement remedial plans and understand the cause of misemployment to prevent re-occurrence of such event.
- Negotiation will be made with employees when overtime work is required for production purposes.
- 嚴禁任何形式的童工及強制勞工，以確保員工乃自願受聘。
- 員工可享有組織及加入工會的自由，以保障自身權益。
- 在招聘過程中，人力資源部須核實求職者的身份證明文件。若誤聘任何童工，本集團將實施補救方案並了解誤聘原因，以防同類事件再次發生。
- 因生產需要而須加班時，將與員工進行協商。

### Performance Assessment System

#### 績效評估制度

- Establishes a comprehensive performance interview and assessment system in place. Department heads conduct regular performance assessments and interviews with employees to review their performance and review opportunities for improvement.
- Performance assessment results will also serve as the basis for determination of future salary adjustments, promotions and rewards for employees.
- 建立完善的績效面談及評估制度。部門主管定期與員工進行績效評估及面談，以檢討其表現並探討改善空間。
- 績效評估結果亦將作為日後釐定員工薪酬調整、晉升及獎勵的依據。

## Caring for Employees (Continued)

### 關懷員工 (續)

#### HEALTH AND SAFETY

The Group has established the Employee Health and Safety Policy to create a healthy and safe working environment for staff and regulate the safety of work. In terms of operations of manufacturing plant, the Group takes the “safety first, prevention-oriented” approach to Management Procedures”, covering six major areas as follows:

#### 健康與安全

本集團已制定《員工健康與安全政策》，為員工創造健康安全的工作環境並規範工作安全。在製造廠房的營運方面，本集團採取「安全第一、預防為主」的方針落實管理程序，涵蓋以下六大範疇：

##### Risk Management

##### 風險管理

- Each factory has established a safety committee to oversee the health and safety related matters of each factory and to report on a regular basis.
- Conduct risk assessment at least once a year to identify the health and safety hazards in the factory and propose rectification measures to be implemented strictly by the staff to ensure that the staff follow the safety system work.
- Cooperate with internal and external regular and/or irregular safety reviews, such as environmental, hygiene, food and health and safety, fire safety, etc.
- 各廠房已成立安全委員會，監督各廠房的健康與安全相關事宜並定期匯報。
- 每年至少進行一次風險評估，以識別廠房內的健康與安全隱患，並提出整改措施，由員工嚴格執行，確保員工遵循安全制度工作。
- 配合內部及外部的定期及／或不定期安全審查，如環境、衛生、食品與健康安全、消防安全等。

##### Safety Guidelines

##### 安全指引

- Staff are required to comply with safety practices.
- Staff are instructed to wear proper personal protective equipment such as masks, goggles, gloves and ear plugs.
- Our Group is required to purchase, inspect and replace personal protective supplies on a regular basis.
- 員工須遵守安全守則。
- 指導員工佩戴合適的個人防護裝備，如口罩、護目鏡、手套及耳塞。
- 本集團須定期採購、檢查及更換個人防護用品。

## Caring for Employees (Continued) 關懷員工 (續)

### Safe Production Facilities

#### 安全生產設施

- Selecting safer specialised production equipment and conducting regular inspections and maintenance.
- Protective devices are installed on machinery, equipment and electrical appliances.
- 挑選較安全的專用生產設備，並進行定期檢查及維護。
- 於機械、設備及電器上安裝防護裝置。

### Emergency Plan

#### 應急預案

- Formulate emergency plans for different contingencies, e.g. fire, chemical leakage, LPG explosion.
- Conduct regular emergency drills.
- Handle work-related injuries and/or deaths according to the management procedures of work-related injuries and occupational diseases.
- 針對不同突發事件 (如火災、化學品洩漏、石油氣爆炸) 制定應急預案。
- 定期進行應急演習。
- 根據工傷及職業病管理程序處理工傷及／或死亡事件。

### Safety Training

#### 安全培訓

- Pre-employment and on-the-job occupational health and safety training is provided to staff on a regular basis, and assessments are conducted to ensure that staff have adequate safety knowledge.
- Specialised safety training are provided to staff in specific fields.
- Educate staff on workplace safety, occupational disease prevention and on-site first aid through publicity.
- 定期為員工提供職前及在職職業健康與安全培訓，並進行考核以確保員工具備足夠的安全知識。
- 為特定領域的員工提供專門的安全培訓。
- 透過宣傳教育員工有關工作場所安全、職業病預防及現場急救的知識。

### Health and Wellbeing

#### 健康與福祉

- Develop procedures for prevention, periodic examination, diagnosis, treatment and insurance of work-related injuries and occupational diseases.
- Arrange pre-employment, on-the-job and post-employment body check-up for staff.
- 制定工傷及職業病的預防、定期檢查、診斷、治療及保險程序。
- 為員工安排職前、在職及離職後的身體檢查。

During the Year, there was no work-related fatality and injuries. In view of the above, the Group organized "once and for all" safety training, strengthening on site safety education, strengthening the safety awareness for employees and requiring them to strictly implement safety procedures practices.

年內，概無發生任何因工死亡及受傷事件。有見及此，本集團舉辦了「一勞永逸」安全培訓，加強現場安全教育，提升員工的安全意識，並要求彼等嚴格執行安全程序守則。

## Caring for Employees (Continued)

### 關懷員工 (續)

#### TRAINING AND DEVELOPMENT

The Group has established a Training and Development Policy to formulate an annual training programme according to the needs of each business unit to enhance their work skills and industry knowledge and maintain their overall competitiveness. Training covers code of staff, staff and production safety, environmental management, quality assurance and customer complaint handling. We provide induction training to new staff to ensure that they are able to adapt to the working environment and perform their duties independently after initial training and practice. In addition, the Group also operates an external training subsidy scheme to encourage employees to receive external training.

During the Year, the Group received training from a total of 625 employees, representing a training rate of 98.27%.

#### 培訓與發展

本集團已制定《培訓與發展政策》，根據各業務單位的需求制定年度培訓計劃，以提升其工作技能及行業知識，並保持整體競爭力。培訓涵蓋員工守則、員工及生產安全、環境管理、質量保證及客戶投訴處理。我們為新員工提供入職培訓，確保彼等於初步培訓及實踐後能適應工作環境並獨立履行職務。此外，本集團亦設有外部培訓資助計劃，鼓勵員工接受外部培訓。

年內，本集團共有625名員工接受培訓，受訓比率為98.27%。

# Environmental Management 環境管理

The Group is actively promoting the development of a green office, with a view to minimizing the consumption of environmental resources and minimizing the potential impact on the surrounding environment during its operation. The Group has established the following policies to incorporate a good and sustainable practices into its ordinary and usual course of business to operate in an environmentally friendly manner.

本集團積極推動綠色辦公室的發展，旨在盡量減少消耗環境資源，並將營運對周邊環境的潛在影響減至最低。本集團已制定以下政策，將良好及可持續的常規納入日常業務過程中，以環保的方式營運。

<b>Emissions management</b>  <b>排放物管理</b>	<ul style="list-style-type: none"> <li>• Emissions Management Policy</li> <li>• Exhaust Emission Management Operating Guidelines</li> <li>• Guidelines for Wastewater Discharge Management</li> <li>• Solid Waste Management Procedures</li> </ul>
<b>Resource management</b>  <b>資源管理</b>	<ul style="list-style-type: none"> <li>• 《排放物管理政策》</li> <li>• 《廢氣排放管理作業指導書》</li> <li>• 《廢水排放管理作業指導書》</li> <li>• 《固體廢棄物管理程序書》</li> </ul>
<b>Climate Change</b>  <b>氣候變化</b>	<ul style="list-style-type: none"> <li>• Environmental and Natural Resource Management</li> <li>• Guidelines for Resource-conserving and Energy</li> <li>• 《環境及天然資源管理政策》</li> <li>• 《節約資源能源作業指導書》</li> </ul>
	<ul style="list-style-type: none"> <li>• Climate Change Policy</li> <li>• 《氣候變化政策》</li> </ul>

The Group's management is responsible for implementing, monitoring and reviewing the environmental policies and reports regularly to the Board. The duties and code of conduct of the relevant staff are regulated by the Environmental Management System. The Environmental Management Office is responsible for managing and monitoring the environmental performance of all the plants, including "three wastes" emissions and use of resources. For manufacturing business, all the manufacturing plants have put environmental management systems in place and obtained the GB/T 24001-2016/ISO14001:2015 certification.

本集團管理層負責實施、監察及檢討環境政策，並定期向董事會匯報。相關員工的職責及行為準則受環境管理體系規管。環境管理辦公室負責管理及監察所有廠房的環境表現，包括「三廢」排放及資源使用。就製造業務而言，所有製造廠房均已建立環境管理體系並獲得GB/T 24001-2016/ISO14001:2015認證。

# Environmental Management (Continued)

## 環境管理 (續)

### EMISSION MANAGEMENT

#### Air Emissions

The Group's air pollutants are mainly generated from the use of production equipment and motor vehicles. The following is the performance of air pollutants for the Year:

Air pollutants ('000 grams)	空氣污染物 (千克)	Manufacturing Business 製造業務	Distribution Business 分銷業務	Total 總計
Nitrogen oxides	氮氧化物	93.27	0.47	93.74
Sulphur oxides	硫氧化物	0.093	0	0.093
Respirable particulate matters	可吸入懸浮粒子	9.18	0	9.18

The manufacturing plants strictly follow the Exhaust Emission Management Operating Guidelines in treating air pollutants emitted during the production process, use of vehicles and facilities to ensure that exhaust emissions meet the standards in which each plant operates. In respect of production processes, the Group is committed to operating electric welding and tin furnaces in a well-ventilated environment with ventilation facilities switching on, and adopting the "collection, water spray and cyclone dust removal" treatment process when polishing the surface of aluminum products to control dust emissions. In terms of the use of vehicle, the Group's company vehicles use low sulphur or unleaded fuel and idling engines are required to be switched off.

### 排放物管理

#### 廢氣排放

本集團的空氣污染物主要來自生產設備及汽車的使用。以下為年內空氣污染物的表現：

製造廠房在處理生產過程、使用車輛及設施時排放的空氣污染物，嚴格遵守《廢氣排放管理作業指導書》，確保廢氣排放符合各廠房營運所在地的標準。在生產過程方面，本集團致力在通風良好的環境下操作電焊及錫爐並開啟通風設施，並在對鋁產品表面進行拋光時採用「收集、水噴淋及旋風除塵」的處理工藝，以控制粉塵排放。在車輛使用方面，本集團的公司車輛使用低硫或無鉛燃料，並要求停車熄火。

## Environmental Management (Continued) 環境管理 (續)

### Greenhouse Gas Emissions

The Group calculate and assesses the GHG emissions from its operations for the Year based on national and international standards such as the "Guidelines for Accounting and Reporting Greenhouse Gas Emissions – Electronic Equipment Production Enterprise" issued by the National Development and Reform Commission, and the GHG Protocol.

### 溫室氣體排放

本集團根據國家發展和改革委員會發佈的《電子設備製造企業溫室氣體排放核算方法與報告指南》及《溫室氣體盤查議定書》(GHG Protocol)等國家及國際標準，計算及評估年內營運產生的溫室氣體排放量。

GHG emissions (tonnes of CO <sub>2</sub> -e)	溫室氣體排放量 (噸二氧化碳當量)	Manufacturing Business 製造業務	Distribution Business 分銷業務	Total 總計
Scope 1 – Direct emissions	範圍1 – 直接排放	15.92	15.54	31.40
Scope 2 – Energy indirect emissions	範圍2 – 能源間接排放	5,054.13	49.03	5,103.16
Scope 3 – Other indirect emissions	範圍3 – 其他間接排放	5.95	6.20	12.15
Total GHG emission	總溫室氣體排放量	5,076.00	70.76	5,146.76
GHG emissions intensity (by area per square metre, i.e. tonnes of CO <sub>2</sub> -e/square metre)	溫室氣體排放密度 (按每平方米面積計，即 噸二氧化碳當量/平方米)	0.039	0.034	0.039

During the Year, the Group's GHG emissions were attributable to the purchased electricity of Scope 2 emissions, accounting for approximately 99.15% of total emissions. The remaining emissions were fugitive emissions of production facilities in manufacturing plants, company vehicles and refrigerants of manufacturing plants of Scope 1 emissions and emissions related to business travel flights of Scope 3 emissions. Total GHG emissions have increased by approximately 113.52% when compared with that of the previous year. The main reason is in 2025 to include operation in India.

年內，本集團的溫室氣體排放主要來自範圍2排放的外購電力，佔總排放量約99.15%。其餘排放為範圍1排放中製造廠房生產設施的無組織排放、公司車輛及製造廠房的製冷劑，以及範圍3排放中與商務差旅航班相關的排放。總溫室氣體排放量較去年增加約113.52%。主要原因是2025年將印度的營運納入計算範圍。

## Environmental Management (Continued)

### 環境管理 (續)

<b>Scope 1</b>	<ul style="list-style-type: none"> <li>Choose the refrigerant with lower global warming potential while overseeing safety and skill levels leakage of refrigerant</li> <li>Use of more environmentally friendly refrigerators in factory canteens</li> </ul>
<b>範圍1</b>	<ul style="list-style-type: none"> <li>選擇全球暖化潛能值較低的製冷劑，同時監察安全及技術水平以防製冷劑洩漏</li> <li>在工廠食堂使用更環保的雪櫃</li> </ul>
<b>Scope 2</b>	<ul style="list-style-type: none"> <li>Increase the use of renewable energy and reduce carbon footprint</li> <li>To encourage the Group's businesses and suppliers to use renewable energy as far as practicable</li> </ul>
<b>範圍2</b>	<ul style="list-style-type: none"> <li>增加使用可再生能源並減少碳足跡</li> <li>鼓勵本集團的業務及供應商盡量使用可再生能源</li> </ul>
<b>Scope 3</b>	<ul style="list-style-type: none"> <li>Find alternative solutions for business travel, encourage colleagues to choose low carbon business methods, such as railways</li> <li>Increase in use of video conference</li> </ul>
<b>範圍3</b>	<ul style="list-style-type: none"> <li>尋找商務差旅的替代方案，鼓勵同事選擇低碳的商務出行方式，如鐵路</li> <li>增加使用視像會議</li> </ul>

In addition, our distribution offices adopt a combination of customer orders and arrangements for the transportation of goods by different suppliers to reduce unnecessary delivery, which in turn reduces the amount of greenhouse gas emissions in transportation.

The Group will continue to evaluate, record and disclose annual greenhouse gas emissions and other environmental data to review the effectiveness of the current measures to facilitate the formulation of emission reduction targets in the future.

此外，我們的分銷辦事處採取合併客戶訂單及安排不同供應商運輸貨物的方式，以減少不必要的送貨，從而減少運輸過程中的溫室氣體排放量。

本集團將繼續評估、記錄及披露年度溫室氣體排放量及其他環境數據，以檢討現有措施的成效，從而協助未來制定減排目標。

# Environmental Management (Continued)

## 環境管理 (續)

### WASTE MANAGEMENT

In accordance with the Solid Waste Management Procedures, the Group ensures that the waste generated is disposed of in a compliant and proper manner. The treatment process for each type of waste is as follows:

### 廢棄物管理

根據《固體廢棄物管理程序書》，本集團確保所產生的廢棄物以合規及妥善的方式處置。各類廢棄物的處理程序如下：

Types of waste 廢棄物種類	Waste collected during the year 年內收集的廢棄物	Waste treatment procedures 廢棄物處理程序
<b>Recyclable waste</b> 可回收廢棄物	<ul style="list-style-type: none"> <li>Waste paper, waste carton boxes and waste plastic</li> <li>廢紙、廢紙箱及廢塑膠</li> </ul>	<ul style="list-style-type: none"> <li>Pass to recyclers for recycles after sorting</li> <li>分類後交予回收商進行回收</li> </ul>
<b>General non-hazardous waste</b> 一般無害廢棄物	<ul style="list-style-type: none"> <li>Office and domestic waste</li> <li>辦公室及生活垃圾</li> </ul>	<ul style="list-style-type: none"> <li>Collect and dispose of at public refuse transfer stations</li> <li>收集並棄置於公共垃圾中轉站</li> </ul>
<b>Hazardous waste</b> 有害廢棄物	<ul style="list-style-type: none"> <li>Dust collected by dust removal equipment</li> <li>Sludge from sewage treatment plant</li> <li>Waste fluorescent tubes, waste batteries and waste electronic equipment</li> <li>Water-based cleaners and absolute ethyl alcohol</li> <li>除塵設備收集的粉塵</li> <li>污水處理廠的污泥</li> <li>廢光管、廢電池及廢電子設備</li> <li>水性清潔劑及無水乙醇</li> </ul>	<ul style="list-style-type: none"> <li>Engage licensed hazardous waste handler to dispose of the waste and fill in hazardous waste transfer orders as required by the local Environmental Protection Bureau for record</li> <li>Exchange certain hazardous waste containers with suppliers during the transfer of waste to reuse and reduce the use of containers</li> <li>Part of the production process is contracted by the contractor, each factory only needs to carry out degreasing, aluminum surface adjustment, and aluminum coating treatment process for a small number of products such as aluminum alloy shell. The amount of hazardous waste, such as acid-base sludge, produced in the process is relatively low.</li> <li>聘用持牌有害廢棄物處理商處置廢棄物，並按當地環保局要求填寫有害廢棄物轉移聯單作記錄</li> <li>在轉移廢棄物期間與供應商交換部分有害廢棄物容器，以重複使用並減少容器的使用</li> <li>部分生產工序由承包商承包，各廠房僅需對小部分產品（如鋁合金外殼）進行脫脂、鋁表面調整及鋁塗層處理工序。過程中產生的有害廢棄物（如酸鹼污泥）數量相對較低。</li> </ul>

## Environmental Management (Continued) 環境管理 (續)

We explore measures to reduce waste at source, including reducing the use of plastic, increasing the use of renewable energy and recycling alternatives, or introducing reusable or recyclable products. We are discussing with our suppliers on ways to change packaging to enhance recyclable and reduce packaging waste, and to inform our customers of our efforts to reduce the use of plastic, reuse and recycling in order to generate synergies to drive the industry to change packaging.

During the Year, the Group generated a total of 0.51 tonnes of hazardous waste and 44.40 tonnes of non-hazardous waste, with a combined intensity of hazardous and nonhazardous waste being 0.34 tonnes per thousand of square metre. Hazardous waste data shows an decrease in 86.62% as compared with last year, due to the continuous optimisation of hazardous waste handling processes at manufacturing sites, including reduced use of chemical and refrigerant materials and better segregation and recycling management.

### RESOURCE MANAGEMENT

#### Energy

The Group strives to adopt the following energy conservation measures in its operations:

我們積極探索從源頭減廢的措施，包括減少使用塑膠、增加使用可再生能源及回收替代品，或引入可重複使用或可回收的產品。我們正與供應商商討改變包裝的方法，以提升可回收性及減少包裝廢棄物，並向客戶傳達我們在減少使用塑膠、重用及回收方面的努力，以產生協同效應，推動業界改變包裝。

年內，本集團共產生0.51噸有害廢棄物及44.40噸無害廢棄物，有害及無害廢棄物的合併密度為每千平方米0.34噸。有害廢棄物數據顯示較去年減少86.62%，歸因於製造廠房持續優化有害廢棄物處理流程，包括減少使用化學品及製冷劑物料，以及改善分類及回收管理。

#### 資源管理

##### 能源

本集團致力於營運中採取以下節能措施：

	Manufacturing business (Manufacturing plants) 製造業務 (製造廠房)	Distribution business (Office) 分銷業務 (辦公室)
Energy	<ul style="list-style-type: none"> <li>• Purchase equipment with higher energy efficiency</li> <li>• Adjust the number of switches and timing of equipment used according to production needs</li> <li>• Conduct regular inspection and maintenance of poorly-functioning equipment and monitor energy consumption</li> </ul>	<ul style="list-style-type: none"> <li>• Change computer settings to enable standby power saving mode and automatic turn off of display when the computer is inactive for a prolonged time</li> <li>• Set air-conditioners to a more eco-friendly mode</li> <li>• Conduct online meetings with customers</li> </ul>
能源	<ul style="list-style-type: none"> <li>• 採購能源效益較高的設備</li> <li>• 根據生產需要調整開關數量及設備使用時間</li> <li>• 對運作不良的設備進行定期檢查及維護，並監察能源消耗</li> </ul>	<ul style="list-style-type: none"> <li>• 更改電腦設定，在電腦長時間閒置時啟用待機省電模式及自動關閉顯示屏</li> <li>• 將冷氣機設定為更環保的模式</li> <li>• 與客戶進行線上會議</li> </ul>

## Environmental Management (Continued) 環境管理 (續)

During the Year, the Group's energy consumption was 7,756.89MWh and the energy density was 0.059MWh per square metre.

年內，本集團的能源消耗量為7,756.89兆瓦時，能源密度為每平方米0.059兆瓦時。

Energy Use	能源使用	Manufacturing Business 製造業務	Distribution Business 分銷業務	Total 總計
Petrol (MWh)	汽油 (兆瓦時)	61.24	0	61.24
Natural gas (MWh)	天然氣 (兆瓦時)	0	85.72	85.72
Purchase of electricity (MWh)	外購電力 (兆瓦時)	7,470.077	139.60	7,609.68
Solar energy (MWh)	太陽能 (兆瓦時)	0.25	0	0.25
Total energy consumption (MWh)	總能源消耗量 (兆瓦時)	7,531.57	225.32	7,756.89
Energy density (by area per square metre, i.e. MWh/square metre)	能源密度 (按每平方米面積計，即兆瓦時/平方米)	0.058	0.11	0.059

- The manufacturing business decreased the use of company-owned vehicles, hence the petrol and diesel consumption decreased.
- Due to business needs, the distribution business slightly increased the consumption of natural gas.
- Due to reduction in operating areas, the purchased electricity of the distribution business decreased.

Our U.S. office of distribution business and the operation location in India have also installed solar panels to generate electricity on its own and generated 0.25 MWh of electricity for use in the office this Year. Our goal is to reduce emissions from traditional combustion engines used in our vehicles through electrification, the use of alternative fuels, advanced technology and state-of-the-art operations.

- 製造業務減少了公司車輛的使用，因此汽油及柴油消耗量有所下降。
- 因應業務需要，分銷業務的天然氣消耗量輕微上升。
- 由於營運面積減少，分銷業務的外購電力有所下降。

我們分銷業務的美國辦事處及印度的營運地點亦已安裝太陽能板自行發電，並於年內產生0.25兆瓦時的電力供辦公室使用。我們的目標是透過電氣化、使用替代燃料、先進技術及最先進的營運方式，減少車輛使用傳統內燃機所產生的排放。

## Environmental Management (Continued) 環境管理 (續)

### Water Consumption

Water shortage is an ever-growing problem and we seek to manage our activities by way of protecting and cherishing our water resources. In addition, The Group sourced water from municipal supply system and faced no issue in sourcing water fit for purpose. The following measures are taken for water consumption management:

	Manufacturing business (manufacturing plant) 製造業務 (製造廠房)	Distribution business (office) 分銷業務 (辦公室)
<b>Water Consumption</b>	<ul style="list-style-type: none"> <li>Use water efficient taps</li> <li>Conduct regular check on water pipes and taps for leaks and repair in a timely manner</li> </ul>	<ul style="list-style-type: none"> <li>Monitor water consumption and check for in water pipes and taps when water consumption exceeds expectations, and carry out repairs necessary</li> </ul>
<b>耗水量</b>	<ul style="list-style-type: none"> <li>使用節水水龍頭</li> <li>定期檢查水管及水龍頭有否漏水，並及時維修</li> </ul>	<ul style="list-style-type: none"> <li>監察耗水量，當耗水量超出預期時檢查水管及水龍頭，並進行必要的維修</li> </ul>

### 耗水量

水資源短缺是一個日益嚴重的問題，我們尋求透過保護及珍惜水資源的方式來管理我們的活動。此外，本集團的水源來自市政供水系統，在獲取適用水源方面並無遇到任何問題。本集團採取以下耗水量管理措施：

The total water consumption of the Group was 10,167.78 cubic meters and the water consumption intensity is 0.077 cubic metres per square metre of area. The water consumption of the manufacturing business increased by 64.13% as compared with previous year mainly due to a significant increase in production volume and extended equipment operating hours. The Group will continue to implement water-saving measures and effective maintenance of water systems.

本集團的總耗水量為10,167.78立方米，耗水密度為每平方米面積0.077立方米。製造業務的耗水量較去年增加64.13%，主要由於產量大幅增加及設備運作時間延長所致。本集團將繼續實施節水措施及有效維護供水系統。

		Manufacturing Business	Distribution Business	Year ended on 31 December 2025 截至2025年12月31日止年度
Water Consumption (m <sup>3</sup> )	耗水量 (立方米)	製造業務	分銷業務	
Total water consumption	總耗水量	9,956.78	211.00	10,167.78
Water consumption intensity (by area per square metre, i.e. cubic metre/square metre)	耗水密度 (按每平方米面積計，即立方米/平方米)	0.077	0.10	0.077

# Environmental Management (Continued)

## 環境管理 (續)

### Wastewater Management

Wastewater produced by the Group mainly comes from industrial wastewater from the operations of our plants, and the domestic wastewater generated from the operation of our offices. There was no relevant record on wastewater generation of the Group during the Year. Our plants have obtained the discharge permit issued by the Zhongshan Environmental Protection Bureau, and have formulated the Guidelines for Wastewater Discharge Management to standardize the process of wastewater treatment in the plants that all the sewage to be discharge shall meet the discharge standard before it can be discharged into municipal sewers. In order to reduce the amount of wastewater discharge, each workshop will recycle the sewage to cool off wastewater, and design a clean wastewater treatment plan.

### Environment and Natural Resources

The Group pays attention to the impact of its business operations on the surrounding environment and natural resources and is aware of possible serious environmental incidents, such as air pollution, soil and water contamination, as a result of chemical spills, liquefied petroleum gas explosions and fires in the course of its operations. To this end, the manufacturing plants have formulated the Environmental and Safety Emergency Plan and implemented various emergency and preventive measures, including strict control of chemicals and liquefied gas cylinders in the plants and regular inspections, as well as training and emergency drills for employees using the relevant chemicals, so as to ensure that employees are adequately equipped to deal with potential accidents and safety hazards.

### 污水管理

本集團產生的污水主要來自廠房營運產生的工業廢水，以及辦公室營運產生的生活污水。年內，本集團並無有關產生污水的相關記錄。我們的廠房已取得中山市環境保護局核發的排污許可證，並制定了《廢水排放管理作業指導書》以規範廠房的污水處理流程，確保所有排放的污水在排入市政下水道前均符合排放標準。為減少污水排放量，各車間將回收污水作冷卻用途，並設計清潔的污水處理方案。

### 環境及天然資源

本集團關注其業務營運對周邊環境及天然資源的影響，並深知在營運過程中，化學品洩漏、石油氣爆炸及火災等事件可能引發嚴重的環境事故（如空氣污染、土壤及水質污染）。為此，製造廠房已制定《環境與安全應急預案》，並實施多項應急及預防措施，包括嚴格管控廠房內的化學品及液化氣瓶並進行定期檢查，以及為使用相關化學品的員工提供培訓及應急演習，確保員工具備足夠能力應對潛在事故及安全隱患。

## Environmental Management (Continued) 環境管理 (續)

In order to fulfil our corporate environmental responsibility, the manufacturing plants and distribution business have implemented the following resource saving and energy efficiency measures to reduce operating costs while minimizing the impact on the environment. The manufacturing plants have established the guidelines for “Three Wastes” emissions management and the Guidelines for Resource-conserving and Energy-saving Operation” to provide guidance to all units and employees to ensure effective implementation of those measures. Green office management requirements and environmental awareness training are provided to employees at the manufacturing plants and distribution business. Environmental messages are also conveyed to employees through internal newsletters to enhance their awareness of environmental protection. For example, in terms of the common use of paper and raw materials by employees, the Group encourages employees not to print or adopt double-side printing to save the production of paper, and use electronic communication and electronic archiving, prioritize environmentally friendly products or materials during procurement process and reuse internal document folder whenever possible.

### CLIMATE CHANGE

Climate change not only affects our environment but also may affect the normal routine of the Group working conditions. The Group has implemented relevant policies, including but not limited to the Climate Change Policy and the Contingency Plan for Coping Typhoons and Floods, to outline the Group’s commitment to protecting the environment and reducing the environmental impact of its business.

Identifying and managing the associated opportunities and risks is vital to the Group’s business operation. The Group review all top enterprise risks including climate related risks and opportunities, and prioritise the risks and opportunities based on the impact to the Group and the likelihood of occurrence. Magnitude of impact is measured on various aspects, including environmental, supply chain, employee health and safety, and financial, with severity levels ranging from insignificant to substantial. The likelihood of occurrence is assessed on a scale from rare to certain.

為履行企業環保責任，製造廠房及分銷業務已實施以下節約資源及提升能源效益的措施，以降低營運成本，同時將對環境的影響減至最低。製造廠房已制定「三廢」排放管理指引及《節約資源能源作業指導書》，為各部門及員工提供指引，確保該等措施得以有效落實。我們為製造廠房及分銷業務的員工提供綠色辦公室管理要求及環保意識培訓。本集團亦透過內部通訊向員工傳達環保信息，以提升彼等的環保意識。例如，在員工日常使用紙張及原材料方面，本集團鼓勵員工避免列印或採用雙面列印以減少紙張消耗，並使用電子通訊及電子存檔；在採購過程中優先選擇環保產品或物料，並盡可能重複使用內部文件夾。

### 氣候變化

氣候變化不僅影響我們的環境，亦可能影響本集團工作環境的日常運作。本集團已實施相關政策，包括但不限於《氣候變化政策》及《應對颱風及暴雨的應急預案》，以概述本集團對保護環境及減少業務對環境影響的承諾。

識別及管理相關機遇與風險對本集團的業務營運至關重要。本集團審閱所有重大企業風險（包括氣候相關風險及機遇），並根據其對本集團的影響程度及發生可能性對風險及機遇進行優先排序。影響程度的衡量涵蓋環境、供應鏈、員工健康與安全及財務等多個方面，嚴重程度由微不足道至重大不等。發生可能性的評估則由罕見至必然發生分為不同等級。

## Environmental Management (Continued) 環境管理 (續)

To address climate-related physical risks, the Group monitors real-time weather conditions to ensure employee safety and uninterrupted operations. Given our exposure to typhoons, floods, and extreme temperatures, we have secured comprehensive insurance for our warehouses, offices, and employees to mitigate potential financial losses. Additionally, we have diversified our supplier base regionally and engaged in proactive communication with vendors to enhance climate resilience across the supply chain, ensuring long-term operational stability.

Regarding transition risks, the Group closely monitors updates on carbon regulations and ESG disclosure rules to maintain full compliance. We implement energy-saving technologies to reduce operating costs and adopt recyclable packaging materials to improve our environmental image. Furthermore, we plan to leverage our manufacturing expertise to explore low-carbon and high-tech product innovations, aligning our business model with the global sustainable development trend.

The Group possesses the capacity to adapt its strategy and business model to climate change risks across short, medium, and long-term horizons through proactive measures such as ongoing scenario analysis and investment in resilient operations. This ensures our continued ability to implement effective mitigation approaches as needed.

The Group reviews and identifies the climate-related risk annually while conducting the risk assessment. We have considered the potential climate-related risks in respect of the recommendations of the Task Force on Climate related Financial Disclosure ("TCFD") and the Intergovernmental Panel on Climate Change (IPCC) Representative Concentration Pathways (RCPs) to assess physical risks such as extreme weather conditions and transition risks such as regulatory change on environmental matters. Our business strategy prioritises the key climate-related risks to establish key performance indicators (KPIs) for relevant departments to implement risk management measures.

為應對氣候相關的實體風險，本集團密切監察實時天氣狀況，以確保員工安全及營運不中斷。鑑於我們面臨颱風、暴雨及極端氣溫的威脅，我們已為倉庫、辦公室及員工購買全面的保險，以減輕潛在的財務損失。此外，我們已在不同地區實現供應商基礎多元化，並主動與供應商溝通，以提升整個供應鏈的氣候適應能力，確保長期的營運穩定性。

在轉型風險方面，本集團密切監察碳法規及ESG披露規則的最新動態，以保持全面合規。我們採用節能技術以降低營運成本，並使用可回收包裝物料以提升我們的環保形象。此外，我們計劃利用自身的製造專長，探索低碳及高科技產品創新，使我們的業務模式與全球可持續發展趨勢保持一致。

本集團具備透過持續的情境分析及投資於具韌性的營運等積極措施，在短期、中期及長期內調整其策略及業務模式以應對氣候變化風險的能力。這確保我們能夠在需要時持續實施有效的緩解方案。

本集團在進行風險評估時，每年審閱及識別氣候相關風險。我們已參考氣候相關財務披露工作小組（「TCFD」）的建議及政府間氣候變化專門委員會（IPCC）的代表性濃度路徑（RCPs），以評估實體風險（如極端天氣狀況）及轉型風險（如環境法規變更）等潛在氣候相關風險。我們的業務策略優先處理關鍵的氣候相關風險，為相關部門制定關鍵績效指標（KPIs），以落實風險管理措施。

# Environmental Management (Continued)

## 環境管理 (續)

Details of the analytic choices in the scenarios are listed below<sup>6</sup>:

情境分析的具體選擇詳情如下<sup>6</sup>：

<b>Pathways</b>	Aggressive Action, RCP 2.6 Limited Action, RCP 8.5
<b>路徑</b>	積極行動，RCP 2.6 有限行動，RCP 8.5
<b>Time Horizons</b>	Short-term: current reporting period Medium-term: 1-3 years Long-term: 4-10 years
<b>時間跨度</b>	短期：當前報告期 中期：1-3年 長期：4-10年

Physical risk	實體風險	Extreme Heat 極端酷熱				Heavy Rainfall 暴雨				Tropical Cyclone 熱帶氣旋			
		RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5		RCP 2.6		RCP 8.5	
Scenario	情境	S	L	S	L	S	L	S	L	S	L	S	L
Location/Timeframe*	地點/時間跨度*	S	L	S	L	S	L	S	L	S	L	S	L
Guangdong Province – Mainland China	中國內地 – 廣東省												
United States	美國												
India	印度												

\* S: Short-term, L: Long-term

\* 短：短期，長：長期



<sup>6</sup> For physical risk assessment, this analysis leverages Coupled Model Inter-comparison Project Phase 6 data to ensure the predictive accuracy. The analysis utilises past GHG emission data, projected to cover the long-term time frame with internal reduction targets to assess the potential impact of transition risks and is not intended as market forecasts.

<sup>6</sup> 就實體風險評估而言，本分析採用耦合模式比較計劃第六階段 (Coupled Model Inter-comparison Project Phase 6, CMIP6) 的數據，以確保預測的準確度。本分析利用過往的溫室氣體排放數據，並結合內部減排目標推算至長期時間範圍，以評估轉型風險的潛在影響，且不擬作市場預測之用。

## Environmental Management (Continued) 環境管理 (續)

Risk Type	Risks	Potential Financial Impact	Short-term	Medium-term	Long-term	Mitigation Strategies, business model enhancements and opportunities
風險類型	風險	潛在財務影響	短期	中期	長期	緩解策略、業務模式提升及機遇
Physical Risks	<ul style="list-style-type: none"> <li><b>Acute risks:</b> Extreme weather (typhoons, floods, storms) affecting</li> <li><b>Chronic risks:</b> Rising temperatures, water scarcity, sea-level rise impacting industrial assets &amp; logistics</li> </ul>	<ul style="list-style-type: none"> <li>Reduced revenue from business and supply chain disruptions</li> <li>Increased repair/recovery costs for damaged facilities/equipment</li> <li>Higher logistics costs due to rerouting/delays</li> <li>Increased costs related to the rising need for cooling</li> <li>Currently, the Group is not aware of any assets or business activities that are vulnerable to climate related physical risks</li> </ul>	✓	✓	✓	<ul style="list-style-type: none"> <li>Located our offices and warehouses in cities where the occurrences of extreme weather conditions are relatively rare, maintaining our business continuity under climate change</li> <li>Established adverse weather condition policy</li> <li>Adopted energy conservation measures</li> <li>Purchased relevant insurance for warehouses, offices, and employees</li> <li>Diversify supplier base across regions to reduce single-point failure</li> <li>Upgrade logistics infrastructure for climate resilience</li> <li>Explore climate-resilient industrial property redevelopment</li> <li>To invest in sustainable business solutions with allocated internal resources</li> </ul>
實體風險	<ul style="list-style-type: none"> <li><b>急性風險：</b>極端天氣（颱風、暴雨、風暴）造成影響</li> <li><b>慢性風險：</b>氣溫上升、水資源短缺、海平面上升影響工業資產及物流</li> </ul>	<ul style="list-style-type: none"> <li>業務及供應鏈中斷導致收入減少</li> <li>受損設施／設備的維修／恢復成本增加</li> <li>更改路線／延誤導致物流成本上升</li> <li>製冷需求增加導致相關成本上升</li> <li>目前，本集團並未發現任何資產或業務活動易受氣候相關實體風險影響</li> </ul>	✓	✓	✓	<ul style="list-style-type: none"> <li>將辦公室及倉庫設於極端天氣狀況發生率較低的城市，在氣候變化下維持業務連續性</li> <li>制定惡劣天氣狀況政策</li> <li>採取節能措施</li> <li>為倉庫、辦公室及員工購買相關保險</li> <li>跨地區分散供應商基礎，減少單點故障風險</li> <li>升級物流基礎設施以增強氣候適應能力</li> <li>探索具氣候韌性的工業物業重建</li> <li>分配內部資源投資於可持續業務解決方案</li> </ul>

## Environmental Management (Continued)

### 環境管理 (續)

Risk Type	Risks	Potential Financial Impact	Short-term	Medium-term	Long-term	Mitigation Strategies, business model enhancements and opportunities
風險類型	風險	潛在財務影響	短期	中期	長期	緩解策略、業務模式提升及機遇
Transition Risks	<ul style="list-style-type: none"> <li><b>Policy and legal risks:</b> Carbon pricing, energy efficiency mandates, ESG disclosure rules</li> <li><b>Market and reputation risks:</b> Decline in satellite TV equipment demand, shift to green procurement, ESG investor pressure</li> <li><b>Technology risks:</b> low-carbon manufacturing capacity need to be strengthened</li> </ul>	<ul style="list-style-type: none"> <li>Higher operating costs to adopt more stringent regulations</li> <li>If not transformed promptly, risks of losing market share or brand – value decline may occur.</li> <li>Currently, the Group is not aware of any assets or business activities that are vulnerable to climate related transition risks</li> </ul>		✓	✓	<ul style="list-style-type: none"> <li>Our group has limited company vehicle use to necessary meetings and reduced energy consumption by implementing energy conservation measures</li> <li>Closely monitor the regulatory updates to meet the regulatory requirements</li> <li>Gradually phase out high-carbon production lines, invest in energy-efficient manufacturing</li> <li>Diversify product portfolio to low-carbon/IPTV/5G-related electronics</li> <li>Adopt recyclable packaging and low-carbon supply chain practices</li> <li>Engage investors on ESG strategy to maintain access to capital</li> </ul>
轉型風險	<ul style="list-style-type: none"> <li><b>政策及法律風險：</b>碳定價、能源效益強制規定、ESG披露規則</li> <li><b>市場及聲譽風險：</b>衛星電視設備需求下降、轉向綠色採購、ESG投資者壓力</li> <li><b>技術風險：</b>低碳製造能力有待加強</li> </ul>	<ul style="list-style-type: none"> <li>為適應更嚴格的法規而導致營運成本上升</li> <li>若未能及時轉型，可能面臨流失市場份額或品牌價值下降的風險</li> <li>目前，本集團並未發現任何資產或業務活動易受氣候相關轉型風險影響</li> </ul>		✓	✓	<ul style="list-style-type: none"> <li>本集團已將公司車輛的使用限制於必要的會議，並透過實施節能措施減少能源消耗</li> <li>密切監察法規更新，以符合監管要求</li> <li>逐步淘汰高碳生產線，投資於節能製造，將產品組合多元化，拓展至低碳/IPTV/5G相關電子產品</li> <li>採用可回收包裝及低碳供應鏈常規</li> <li>就ESG策略與投資者溝通，以維持融資渠道</li> </ul>

# Community Investment 社區投資

The Group is committed to supporting community development, encouraging employees to participate in volunteer services and charitable activities, and making a positive impact in the communities where it operates. Through the formulation of the Community Investment and Donation Policy, the Group commits to promote a responsible corporate culture and sets the direction and framework of the Group for community investment, sponsorship and donation. The Group pays particular attention to four areas of youth education and development, community development, culture and arts and the environment which focused on contribution.

本集團致力支持社區發展，鼓勵員工參與義工服務及慈善活動，並對其營運所在社區產生積極影響。透過制定《社區投資及捐贈政策》，本集團承諾推廣負責任的企業文化，並為本集團的社區投資、贊助及捐贈訂立方向與框架。本集團特別關注青年教育與發展、社區發展、文化與藝術以及環境四大重點貢獻領域。

<b>Youth Education and Development</b> <b>青年教育與發展</b>	<b>Wholesome Development of Community</b> <b>社區全面發展</b>
Provide knowledge and skills training for young people to foster future leaders to cope with the complicated environment and challenges ahead 為青年提供知識及技能培訓，培育未來的領袖，以應對未來複雜的環境及挑戰	Support the vulnerable groups in society and improve in the community 支持社會弱勢社群，改善社區環境
<b>Culture and art</b> <b>文化與藝術</b>	<b>Environment</b> <b>環境</b>
Support the development of art, encourage creative thinking and facilitate cultural exchange 支持藝術發展，鼓勵創意思維及促進文化交流	Achieve the commitment to the community in terms protection, and support projects and programs that awareness on environmental protection 履行對社區環境保護的承諾，支持提升環保意識的項目及計劃

# Key Performance Indicator Summary

## 關鍵績效指標摘要

### Environmental performance

#### 環境表現

	2025 二零二五年	2024 二零二四年
<b>Air emissions and GHG emissions</b>		
<b>廢氣排放及溫室氣體排放</b>		
Nitrogen oxides (kg) 氮氧化物 (千克)	93.75	544.60
Sulphur oxides (kg) 硫氧化物 (千克)	0.093	8.30
Respirable suspended particulates (kg) 可吸入懸浮粒子 (千克)	9.18	15.40
Scope 1. Direct GHG emissions (tonnes of CO <sub>2</sub> -e) 範圍1—直接溫室氣體排放量 (噸二氧化碳當量)	31.45	268.00
Scope 2. Energy indirect GHG emissions (tonnes of CO <sub>2</sub> -e) <sup>7</sup> 範圍2—能源間接溫室氣體排放量 (噸二氧化碳當量) <sup>7</sup>	5,103.16	2,054.70
Scope 3 – Other indirect GHG emissions (tonnes of CO <sub>2</sub> -e) <sup>8</sup> 範圍3—其他間接溫室氣體排放量 (噸二氧化碳當量) <sup>8</sup>	12.15	87.70
Total GHG emissions (tonnes of CO <sub>2</sub> -e) 總溫室氣體排放量 (噸二氧化碳當量)	5,146.76	2,410.40
GHG emissions intensity (by area, i.e. tonnes of CO <sub>2</sub> -e/square metre) 溫室氣體排放密度 (按面積計, 即噸二氧化碳當量/平方米)	0.039	0.13
Total hazardous waste (by tonnes) 總有害廢棄物 (噸)	0.51	0.53
Hazardous waste intensity (by area of manufacturing plant, i.e. tonne/1,000 square metre) 有害廢棄物密度 (按製造廠房面積計, 即噸/千平方米)	0.0039	0.029
Total non-hazardous waste (by tonnes) 總無害廢棄物 (噸)	44.40	67.10
Non-hazardous waste intensity (by area, i.e. tonnes/1,000 square metre) 無害廢棄物密度 (按面積計, 即噸/千平方米)	0.34	3.48

<sup>7</sup> According to "Notice Regarding Proper Work Related to Carbon Emission Reporting and Investigation and Delivery of the List of Major Emission Units of the Power Generation Industry in 2019", the calculation of the GHG emissions of electricity purchased during the Year is using a location-based approach which the national grid average emission factor is used.

<sup>8</sup> Scope 3 emissions are calculated in accordance with the Greenhouse Gas (GHG) Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Emissions are calculated based on activity data collected from internal systems and suppliers.

<sup>7</sup> 根據《關於做好2019年度發電行業碳排放報告與核查及發電行業重點排放單位名單報送相關工作的通知》，本年度外購電力之溫室氣體排放量計算採用地域基準法 (location-based approach)，並使用全國電網平均排放因子。

<sup>8</sup> 範圍3排放量乃根據《溫室氣體(GHG)核算體系：企業價值鏈(範圍3)核算與報告標準》計算。排放量乃根據從內部系統及供應商收集的活動數據計算得出。

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

	2025 二零二五年	2024 二零二四年
<b>Energy Usage</b>		
<b>能源使用</b>		
Petro (MWh) 汽油 (兆瓦時)	61.24	93.50
Diesel (MWh) 柴油 (兆瓦時)	–	128.20
Propane (MWh) 丙烷 (兆瓦時)	–	3.00
Natural gas (MWh) 天然氣 (兆瓦時)	85.72	82.10
Purchased electricity (MWh) 外購電力 (兆瓦時)	7,609.68	2,474.20
Solar energy (MWh) 太陽能 (兆瓦時)	0.25	12
Total energy consumption (MWh) 總能源消耗量 (兆瓦時)	7,756.89	2,793.00
Energy intensity (by area, i.e. MWh/square metre) 能源密度 (按面積計, 即兆瓦時/平方米)	0.059	0.11
<b>Water</b>		
<b>水資源</b>		
Total water consumption (cubic metre) 總耗水量 (立方米)	10,167.78	6,195.00
Water intensity (by area, i.e. cubic metre/square metre) 耗水密度 (按面積計, 即立方米/平方米)	0.077	0.32
<b>Packaging materials</b>		
<b>包裝物料</b>		
Packaging materials – cardboard (tonnes) 包裝物料—紙板 (噸)	79.43	95.42
Packaging materials – wood (tonnes) 包裝物料—木材 (噸)	21.33	28.13
Packaging materials – plastic film (tonnes) 包裝物料—塑料膜 (噸)	1.67	3.32
Packaging materials – others (tonnes) 包裝物料—其他 (噸)	–	0.20
Total packaging materials (tonnes) 總包裝物料 (噸)	102.43	127.21
Packaging material intensity (by area of manufacturing plant, i.e. tonne/1,000 square metre) 包裝物料密度 (按製造廠房面積計, 即噸/千平方米)	0.78	6.59

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

Social Performance 社會表現		2025 二零二五年	2024 二零二四年
<b>Number of Employees<sup>9</sup></b> 員工人數 <sup>9</sup>			
<b>Total number of employees</b> 總員工人數		636	717
Male to female employee ratio 男女員工比例		1.13:1	0.85:1
By gender 按性別劃分	Male 男性	337	330
	Female 女性	299	387
By region 按地區劃分	The PRC 中國內地	88	163
	India 印度	536	539
	The US 美國	12	15
By age 按年齡劃分	<31 31歲以下	195	387
	31-40 31-40歲	246	179
	>40 40歲以上	195	151

<sup>9</sup> Total number of employee of the Group as at the end of the Reporting Period.

<sup>9</sup> 於報告期末本集團的員工總數。

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

		2025 二零二五年	2024 二零二四年
By position 按職級劃分	Management 管理層	101	127
	General staff 一般員工	535	590
By employment type 按僱傭類型劃分	Full time 全職	636	717
	Part-time 兼職	0	0
By academic qualification 按學歷劃分	College or above 大專或以上	130	135
	High school or below 高中或以下	506	582
<b>Employee turnover rate<sup>10</sup></b> <b>員工流失率<sup>10</sup></b>			
By region 按地區劃分	The PRC 中國內地	97.73%	23.90%
	India 印度	10.45%	0.70%
	The U.S. 美國	25.00%	6.70%

<sup>10</sup> Employee turnover rate (%) = number of employee turnover of that category/total number of employees of that category as at the end of the Reporting Period.

<sup>10</sup> 員工流失率(%)=該類別流失的員工人數/於報告期末該類別的員工總數x 100%。

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

		2025 二零二五年	2024 二零二四年
Manufacturing business 製造業務		22.76%	5.60%
By gender 按性別劃分	Male 男性	18.48%	2.40%
	Female 女性	27.55%	3.10%
By age 按年齡劃分	<31 31歲以下	13.40%	0.90%
	31-40 31-40歲	19.51%	2.60%
	>40 40歲以上	36.96%	2.10%
Distribution business 分銷業務		25.00%	0%
By gender 按性別劃分	Male 男性	42.86%	0%
	Female 女性	0%	0%
By age 按年齡劃分	< 31 31歲以下	0%	0%
	31-40 31-40歲	0%	0%
	> 40 40歲以上	27.27%	0%

## Key Performance Indicator Summary (Continued) 關鍵績效指標摘要 (續)

	2025 二零二五年	2024 二零二四年
<b>Occupational health and safety</b> <b>職業健康與安全</b>		
Number of work-related fatalities of employees <sup>11</sup> 員工因工死亡人數 <sup>11</sup>	0	0
Number of work-related injuries of employees 員工因工受傷人數	0	3
Rate of work-related injuries (per 100 employees) <sup>12</sup> 因工受傷比率 (每百名員工) <sup>12</sup>	0	0.43
Number of lost days due to work-related injury of employees 員工因工受傷損失工作日數	0	102
Number of work-related fatalities of workers 工人因工死亡人數	0	0
Number of work-related injuries of workers 工人因工受傷人數	0	0
Rate of work-related injury of workers (per 100 workers) <sup>13</sup> 工人因工受傷比率 (每百名工人) <sup>13</sup>	0	0

<sup>11</sup> There is no work-related fatality in each of the past three years including the year ended 31 December 2025.

<sup>12</sup> Rate of work-related injury (per 100 employees) = total number of employees injured at work/total number of employees as at the end of the Reporting Period X 100%.

<sup>13</sup> Rate of work-related injury (per 100 employees) = total number of employees injured at work/total number of employees as at the end of the Reporting Period X 100%

<sup>11</sup> 在過去三年 (包括截至2025年12月31日止年度), 概無發生因工死亡事件。

<sup>12</sup> 因工受傷比率 (每百名員工) = 因工受傷的員工總數 / 於報告期末的員工總數 x 100%。

<sup>13</sup> 因工受傷比率 (每百名員工) = 因工受傷的員工總數 / 於報告期末的員工總數 x 100%。

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

	2025 二零二五年	2024 二零二四年
Number of lost days due to work-related injuries of workers 工人因工受傷損失工作日數	0	0
Total number of occupational health and safety training sessions 職業健康與安全培訓總次數	2	2
Total number of participants of occupational health and safety training 參與職業健康與安全培訓總人數	88	240
Total number of hours of occupational health and safety training <sup>14</sup> 職業健康與安全培訓總時數 <sup>14</sup>	88	240
<b>Employee training</b> <b>員工培訓</b>		
Total number of employees receiving training 接受培訓的總員工人數	625	942
Total number of hours on training for employees 員工培訓總時數	1,698	3,282
Percentage of employees receiving training <sup>15</sup> 接受培訓的員工百分比 <sup>15</sup>	98.27%	100%
By gender 按性別劃分		
Male 男性	99.70%	100%
Female 女性	96.66%	100%
By position 按職級劃分		
Management 管理層	90.10%	100%
General staff 一般員工	99.81%	100%

<sup>14</sup> Refers to the total hours of all training activities.

<sup>15</sup> Percentage of employees receiving training (%) = number of employees receiving training of that category/total number of employees of that category as at the end of the Reporting Period x 100%.

<sup>14</sup> 指所有培訓活動的總時數。

<sup>15</sup> 接受培訓的員工百分比(%)=該類別接受培訓的員工人數／於報告期末該類別的員工總數x 100%。

## Key Performance Indicator Summary (Continued) 關鍵績效指標摘要 (續)

		2025 二零二五年	2024 二零二四年
Average training hours per employee <sup>16</sup> 每名員工平均培訓時數 <sup>16</sup>		2.62	3.10
By gender 按性別劃分	Male 男性	2.74	3.10
	Female 女性	2.59	3.30
By position 按職級劃分	Management 管理層	1.10	3.00
	General staff 一般員工	2.97	3.20

<sup>16</sup> Average training hours per employee = training hours for employees of that category/total number of employees of that category as at the end of the Reporting Period.

<sup>16</sup> 每名員工平均培訓時數=該類別員工的培訓時數／於報告期末該類別的員工總數。

## Key Performance Indicator Summary (Continued)

### 關鍵績效指標摘要 (續)

		2025 二零二五年	2024 二零二四年
<b>Number of suppliers (and percentage of suppliers where the engagement practices are being implemented)</b>			
<b>供應商數目 (及實施相關聘用常規的供應商百分比)</b>			
By country or region 按國家或地區劃分	Mainland China and Taiwan 中國內地及台灣	241	138
	Hong Kong 香港	5	5
	Vietnam 越南	2	2
	The US 美國	3	2
	India 印度	14	2

# Report Content Index

## 報告內容索引

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>Mandatory disclosure provisions</b> 強制披露規定		
Governance structure  管治架構	<ul style="list-style-type: none"> <li>(i) Disclosure of the Board's supervision on ESG matters.</li> <li>(ii) The Board's ESG policies and strategies, including the process for assessing, prioritizing and managing important ESG matters (including risks to the issuer's business).</li> <li>(iii) How the Board reviews the progress against ESG targets and explains how they relate to the issuer's business.</li> </ul> <ul style="list-style-type: none"> <li>(i) 披露董事會對ESG事宜的監管。</li> <li>(ii) 董事會的ESG政策及策略，包括評估、優先處理及管理重要ESG事宜（包括對發行人業務的風險）的過程。</li> <li>(iii) 董事會如何按ESG目標檢討進度，並解釋該等目標如何與發行人業務相關。</li> </ul>	<p>Message from the Board Sustainability Governance</p> <p>Message from the Board Sustainability Governance</p> <p>Message from the Board Sustainability Governance</p> <p>董事會致辭 可持續發展管治</p> <p>董事會致辭 可持續發展管治</p> <p>董事會致辭 可持續發展管治</p>
Reporting principles  匯報原則	<p><b>Materiality:</b> The ESG report should disclose: (i) the process for identifying important ESG factors and the standards for selecting them; (ii) If the issuer has undertaken stakeholder participation, the description of the identified significant stakeholders as well as the process and outcome of the issuer's stakeholder participation.</p> <p><b>Quantitative:</b> The report shall disclose the information on the criteria, methods, assumptions and/or calculation tools used to report emissions/energy consumption (if applicable) and the sources of the conversion factors used.</p> <p><b>Consistency:</b> The issuer should disclose changes in statistical methods or key performance indicators (if any) or any other relevant factors affecting meaningful comparisons in the ESG report</p> <p><b>重要性：</b>ESG報告應披露：(i)識別重要ESG因素的過程及挑選該等因素的準則；(ii)如發行人曾進行持份者參與，識別重大持份者的描述，以及發行人持份者參與的過程及結果。</p> <p><b>量化：</b>報告應披露有關用作匯報排放物／能源耗用（如適用）的準則、方法、假設及／或計算工具，以及所使用的轉換系數來源的資料。</p> <p><b>一致性：</b>發行人應在ESG報告中披露統計方法或關鍵績效指標的變更（如有），或任何其他影響有意義比較之相關因素。</p>	<p>About the Report</p> <p>About the Report</p> <p>About the Report</p> <p>關於本報告</p> <p>關於本報告</p> <p>關於本報告</p>
Reporting Scope  報告範圍	<p>The issuer shall explain the scope of the ESG report and describes the process in which entities or businesses are selected into the ESG report. In case of any change in the reporting scope, the issuer shall explain the difference and the reason for the change</p> <p>發行人應解釋ESG報告的範圍，並描述挑選哪些實體或業務納入ESG報告的過程。若報告範圍出現任何變更，發行人應解釋有關差異及變更原因。</p>	<p>About the Report</p> <p>關於本報告</p>

# Report Content Index (Continued)

## 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>The “comply or explain” clause 「不遵守就解釋」條文</b>		
<b>A. Environment A. 環境</b>		
<b>A1: Emissions A1：排放物</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Compliance management Emission Management 合規管理 排放物管理
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emission Management Environmental performance 排放物管理 環境表現
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and (if applicable) intensity. 直接 (範圍1) 及能源間接 (範圍2) 溫室氣體排放量及 (如適用) 密度。	Emission Management Environmental performance 排放物管理 環境表現
A1.3	Total hazardous waste produced and (if applicable) intensity 所產生的有害廢棄物總量及 (如適用) 密度。	Emission Management Environmental performance 排放物管理 環境表現
A1.4	Total non-hazardous waste produced and (if applicable) intensity. 所產生的無害廢棄物總量及 (如適用) 密度。	Emission Management Environmental performance 排放物管理 環境表現
A1.5	Description of emissions targets being set and the steps taken to achieve those targets. 描述所訂立的排放量目標及為達到該等目標所採取的步驟。	Emission Management Environmental performance 排放物管理 環境表現
A1.6	Description of how hazardous and non-hazardous waste is handled, and description of waste reduction targets being set and the steps taken to achieve those targets. 描述處理有害及無害廢棄物的方法，以及描述所訂立的減廢目標及為達到該等目標所採取的步驟。	Emission Management 排放物管理

## Report Content Index (Continued) 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>A2: Use of Resources</b>		
<b>A2 : 資源使用</b>		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源 (包括能源、水及其他原材料) 的政策。	Resource Management 資源管理
A2.1	Policies on the efficient use of resources, including energy, water and other raw materials.  按類型劃分的直接及／或間接能源 (如電、氣或油) 總耗量及 (如適用) 密度。	Resource Management Environmental Performance 資源管理 環境表現
A2.2	Total water consumption and intensity.  總耗水量及密度。	Resource Management Environmental Performance 資源管理 環境表現
A2.3	Description of energy use efficiency targets being set and the steps taken to achieve those targets. 描述所訂立的能源使用效益目標及為達到該等目標所採取的步驟。	Resource Management 資源管理
A2.4	Description of whether there is any issue on sourcing water that is fit for purpose, and the water use efficiency targets being set and the steps taken to achieve those targets. 描述求取適用的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該等目標所採取的步驟。	Resource Management 資源管理
A2.5	Total packaging materials used for finished products (in tonnes) and (if applicable) and per unit produced. 製成品所用包裝物料的總量 (以噸計算) 及 (如適用) 每生產單位佔量。	Environmental Performance 環境表現
<b>A3: Environment and Natural Resources</b>		
<b>A3 : 環境及天然資源</b>		
General Disclosure 一般披露	Policies on minimizing the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment and natural resources 環境及天然資源
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environment and natural resources 環境及天然資源

## Report Content Index (Continued)

### 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>A4: Climate Change</b> <b>A4 : 氣候變化</b>		
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Climate change 氣候變化
A4.1	Description of the significant climate-related issues which have impacted, and may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及已採取應對有關事宜的行動。	Climate change 氣候變化
<b>B. Social</b> <b>B. 社會</b>		
<b>B1: Employment</b> <b>B1 : 僱傭</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest days, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、休息假期、平等機會、多元化、反歧視以及其他待遇及福利：	Compliance Management Employment and labour standards 合規管理 僱傭及勞工準則
B1.1	Total number of employees by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的員工總數。	Social performance 社會表現
B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的員工流失率。	Social performance 社會表現

## Report Content Index (Continued)

### 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>B2: Health and Safety</b>		
<b>B2 : 健康與安全</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Compliance Management Health and safety
一般披露	有關提供安全工作環境及保障員工避免職業性危害： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	合規管理 健康與安全
B2.1	Number and rate of work-related fatalities each year for the last three years (including the reporting year). 過去三年 (包括匯報年度) 每年因工死亡的人數及比率。	Health and safety Social performance 健康與安全 社會表現
B2.2	Lost days due to work injury 因工傷損失的工作日數。	Health and safety Social performance 健康與安全 社會表現
B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and safety 健康與安全
<b>B3: Development and Training</b>		
<b>B3 : 發展及培訓</b>		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Training and development
一般披露	有關提升員工履行工作職責的知識及技能的政策。描述培訓活動。	培訓與發展
B3.1	The percentage of trained employees by gender and employee category 按性別及僱員類別劃分的受訓員工百分比。	Social performance 社會表現
B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名員工完成受訓的平均時數。	Social performance 社會表現

## Report Content Index (Continued)

### 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>B4: Labour Standards</b>		
<b>B4 : 勞工準則</b>		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Compliance management Employment and labour standards 合規管理 僱傭及勞工準則
B4.1	Description of measures to review recruitment practices to avoid child labour and forced labour 描述檢討招聘常規的措施以避免童工及強制勞工。	Employment and labour standards 僱傭及勞工準則
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Employment and labour standards 僱傭及勞工準則
<b>B5: Supply Chain management</b>		
<b>B5 : 供應鏈管理</b>		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply chain management 供應鏈管理
B5.1	Number of suppliers by geographical region 按地區劃分的供應商數目。	Supply chain management Social performance 供應鏈管理 社會表現
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的常規，向其執行有關常規的供應商數目，以及相關執行及監察方法。	Supply chain management Social performance 供應鏈管理 社會表現
B5.3	Description of practices relating to identifying environmental and social risks in every part along supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的常規，以及相關執行及監察方法。	Supply chain management 供應鏈管理
B5.4	Description of practices on procuring frequent use of environmentally friendly products and services during the selection of suppliers, and how they are implemented and monitored 描述在揀選供應商時促使多用環保產品及服務的常規，以及相關執行及監察方法。	Supply chain management 供應鏈管理

## Report Content Index (Continued) 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>B6: Product Responsibility</b> <b>B6 : 產品責任</b>		
General Disclosure 一般披露	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided, and how they are remedied. 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： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Compliance management Product responsibility 合規管理 產品責任
B6.1	Percentage of total products sold or shipped subject to recall due to safety and health issues. 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。	Product quality 產品質量
B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	After-sales management and customer service 售後管理及客戶服務
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的常規。	Protecting intellectual property and customer privacy 保護知識產權及客戶私隱
B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product quality 產品質量
B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Protecting intellectual property and customer privacy 保護知識產權及客戶私隱

## Report Content Index (Continued)

### 報告內容索引 (續)

Material Aspects 重大範疇	Description 描述	Reference Section 參考章節
<b>B7: Anti-corruption</b>		
<b>B7 : 反貪污</b>		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact the issuer relating to bribery, extortion, fraud and money laundering.	Compliance management Anti-corruption
一般披露	有關防止賄賂、勒索、欺詐及洗黑錢： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	合規管理 反貪污
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其員工提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污
B7.3	Description of anti-corruption training provided to directors and employees. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污
<b>B8: Community Investment</b>		
<b>B8 : 社區投資</b>		
General Disclosure	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.	Community Investment
一般披露	有關以社區參與來了解發行人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。	社區投資
B8.1	Focus areas of contribution 專注貢獻的範疇。	Community Investment 社區投資
B8.2	Resources utilised on focus areas. 在專注範疇所動用的資源。	Community Investment 社區投資

# Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework

## 香港交易所匯報框架下氣候信息披露實施指引

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
<b>Governance 管治</b>		
19	<p>An issuer shall disclose information about: 發行人應披露以下資料：</p> <p>(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險及機遇的管治機構 (可包括董事會、委員會或同等機構) 或個人的資料。具體而言，發行人應識別該等機構或個人，並披露以下資料：</p> <p>(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities. 該等機構或個人如何釐定是否具備或將會發展適當的技能及能力，以監督旨在應對氣候相關風險及機遇的策略。</p> <p>(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities. 該等機構或個人獲悉氣候相關風險及機遇的方式及頻率。</p> <p>(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities. 該等機構或個人在監督發行人策略、其就重大交易的決定以及其風險管理過程及相關政策時，如何將氣候相關風險及機遇納入考量，包括該等機構或個人有否考慮與該等風險及機遇相關的權衡取捨。</p> <p>(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 該等機構或個人如何監督氣候相關風險及機遇目標的設定及監察其進展 (見第37至40段)，包括相關績效指標是否及如何納入薪酬政策 (見第35段)；及</p>	<p>Sustainability Governance 可持續發展管治</p> <p>Sustainability Governance 可持續發展管治</p> <p>Risk Management 風險管理</p> <p>Climate Change 氣候變化</p>

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework *(Continued)* 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<p>(b) An issuer shall disclose information about management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:</p> <p>發行人應披露管理層在用於監察、管理及監督氣候相關風險及機遇的管治過程、監控及程序中的角色，包括以下資料：</p> <p>(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否轉授至特定的管理層職位或管理層委員會，以及如何對該職位或委員會行使監督；及</p> <p>(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層是否使用監控及程序以支持對氣候相關風險及機遇的監督，若是，該等監控及程序如何與其他內部職能整合。</p>	<p>Sustainability Governance 可持續發展管治</p>

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
<b>Strategy</b> 策略		
20	<p>An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall:</p> <p>發行人應披露資料，以便了解合理預期在短期、中期或長期內會影響發行人現金流、其融資渠道或資本成本的氣候相關風險及機遇。具體而言，發行人應：</p> <ul style="list-style-type: none"> <li>(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期在短期、中期或長期內會影響發行人現金流、其融資渠道或資本成本的氣候相關風險及機遇；</li> <li>(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人識別的每項氣候相關風險，解釋發行人認為該風險屬氣候相關實體風險還是氣候相關轉型風險；</li> <li>(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人識別的每項氣候相關風險及機遇，具體說明每項氣候相關風險及機遇的影響合理預期會在哪個時間跨度（短期、中期或長期）內發生；及</li> <li>(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義「短期」、「中期」及「長期」，以及該等定義如何與發行人用於策略決策的規劃時間跨度相連繫。</li> </ul>	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
21	<p>An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:</p> <p>發行人應披露資料，以便了解氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響。具體而言，發行人應披露：</p> <p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險及機遇對發行人業務模式及價值鏈的當前及預期影響；及</p> <p>(b) a description of where in the issuer's business model and value chain climate related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets). 描述氣候相關風險及機遇集中在發行人業務模式及價值鏈的哪些部分 (例如地理區域、設施及資產類型)。</p>	Climate Change 氣候變化
22	<p>An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:</p> <p>發行人應披露資料，以便了解氣候相關風險及機遇對其策略及決策的影響。具體而言，發行人應披露：</p> <p>(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about:</p> <p>關於發行人在其策略及決策中如何應對及計劃應對氣候相關風險及機遇的資料，包括發行人計劃如何實現其已設定的任何氣候相關目標，以及法律或法規要求其達到的任何目標。具體而言，發行人應披露以下資料：</p> <p>(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 發行人業務模式的當前及預期變更 (包括其資源分配)，以應對氣候相關風險及機遇；</p> <p>(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 當前及預期的適應及緩解工作 (無論直接或間接)；</p>	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<p>(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; 發行人制定的任何氣候相關轉型計劃 (包括制定其轉型計劃時使用的關鍵假設，以及發行人轉型計劃所依賴的依存關係)，或若發行人並無氣候相關轉型計劃，則作出適當的負面聲明；</p> <p>(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any), described in accordance with paragraphs 37 to 40; and 發行人計劃如何實現任何氣候相關目標 (包括根據第37至40段描述的任何溫室氣體排放目標 (如有))；及</p> <p>(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 關於發行人如何為根據第22(a)段披露的活動提供資源及計劃提供資源的資料。</p>	<p>The Group will formulate the ESG targets in the future 本集團將於未來制定 ESG 目標。</p> <p>Climate Change 氣候變化</p>

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 發行人應根據第22(a)段披露以往報告期內所披露計劃的進展資料。	Environmental Management 環境管理
24	An issuer shall disclose qualitative and quantitative information about: 發行人應披露以下定性及定量資料：  (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險及機遇如何影響其於報告期內的財務狀況、財務表現及現金流；及  (b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 第24(a)段所識別的氣候相關風險及機遇中，在下一個年度報告期內對相關財務報表所呈報的資產及負債賬面值存在重大調整風險的項目。	Climate Change 氣候變化
25	The issuer shall provide qualitative and quantitative disclosures about: 發行人應提供以下定性及定量披露：  (a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 鑑於發行人管理氣候相關風險及機遇的策略，預期其財務狀況在短期、中期及長期內將如何變化，並考慮：  (i) its investment and disposal plans; and 其投資及處置計劃；及  (ii) its planned sources of funding to implement its strategy; and 其計劃用於實施策略的資金來源；及  (b) how the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 鑑於發行人管理氣候相關風險及機遇的策略，預期其財務表現及現金流在短期、中期及長期內將如何變化。	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
26	<p>An issuer shall disclose information that enables an understanding of the resilience of the issuer’s strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer’s identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer’s circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose:</p> <p>發行人應披露資料，以便了解發行人的策略及業務模式對氣候相關變化、發展及不確定性的韌性，並考慮發行人已識別的氣候相關風險及機遇。發行人應使用氣候相關情境分析，以與發行人情況相稱的方法評估其氣候韌性。在提供定量資料時，發行人可披露單一金額或一個範圍。具體而言，發行人應披露：</p> <p>(a) the issuer’s assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人於報告日對其氣候韌性的評估，該評估應有助於了解：</p> <p>(i) the implications, if any, of the issuer’s assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的評估對其策略及業務模式的影響 (如有)，包括發行人需要如何應對氣候相關情境分析中識別的影響；</p> <p>(ii) the significant areas of uncertainty considered in the issuer’s assessment of its climate resilience; and 發行人在評估其氣候韌性時考慮的重大不確定性領域；及</p> <p>(iii) the issuer’s capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 發行人在短期、中期或長期內調整或適應其策略及業務模式以應對氣候變化的能力；</p>	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework *(Continued)* 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<p>(b) how and when the climate-related scenario analysis was carried out, including: 氣候相關情境分析的進行方式及時間，包括：</p> <p>(i) information about the inputs used, including: 關於所用輸入數據的資料，包括：</p> <p>(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情境及該等情境的來源；</p> <p>(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否包含多種不同的氣候相關情境；</p> <p>(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析中使用的氣候相關情境是與氣候相關轉型風險還是氣候相關實體風險相關；</p>	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework *(Continued)* 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<ul style="list-style-type: none"> <li>(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情境中是否使用了與最新國際氣候變化協議一致的氣候相關情境；</li> <li>(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 為何發行人認為其選擇的氣候相關情境與評估其對氣候相關變化、發展或不確定性的韌性相關；</li> <li>(6) time horizons the issuer used in the analysis; and 發行人在分析中使用的時間跨度；及</li> <li>(7) what scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis); 發行人在分析中使用的營運範圍 (例如分析中使用的營運地點及業務單位)；</li> <li>(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中作出的關鍵假設；及</li> <li>(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情境分析的報告期。</li> </ul>	

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
<b>Risk Management</b> 風險管理		
27	<p>An issuer shall disclose information about: 發行人應披露以下資料：</p> <p>(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 其用於識別、評估、優先處理及監察氣候相關風險的過程及相關政策，包括以下資料：</p> <ul style="list-style-type: none"> <li>(i) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人是否及如何使用氣候相關情境分析來協助識別氣候相關風險；</li> <li>(ii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估該等風險影響的性質、可能性及程度(例如發行人是否考慮定性因素、定量門檻或其他準則)；</li> <li>(iii) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人是否及如何將氣候相關風險相對於其他類型風險進行優先排序；</li> <li>(iv) how the issuer monitors climate-related risks; and 發行人如何監察氣候相關風險；及</li> <li>(v) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 發行人是否及如何更改其與以往報告期相比所使用的過程；</li> </ul> <p>(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 發行人用於識別、評估、優先處理及監察氣候相關機遇的過程(包括發行人是否及如何使用氣候相關情境分析來協助識別氣候相關機遇的資料)；及</p> <p>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 識別、評估、優先處理及監察氣候相關風險及機遇的過程在多大程度上及如何整合至發行人的整體風險管理過程並為其提供參考。</p>	Climate Change 氣候變化

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
<b>Metrics and Targets</b> 指標及目標		
28	<p>An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO<sub>2</sub> equivalent, classified as:</p> <p>發行人應披露其在報告期內產生的絕對溫室氣體總排放量（以公噸二氧化碳當量表示），分類為：</p> <ul style="list-style-type: none"> <li>(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；</li> <li>(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及</li> <li>(c) Scope 3 greenhouse gas emissions 範圍3溫室氣體排放。</li> </ul>	Key Performance Indicator Summary 關鍵績效指標摘要
29	<p>An issuer shall:</p> <p>發行人應：</p> <ul style="list-style-type: none"> <li>(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions; 根據《溫室氣體核算體系：企業核算與報告標準》（2004年）計量其溫室氣體排放量，除非司法管轄區機構或發行人上市的其他交易所要求使用不同的方法計量溫室氣體排放；</li> <li>(b) disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法，包括： <ul style="list-style-type: none"> <li>(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 發行人用於計量溫室氣體排放的計量方法、輸入數據及假設；</li> <li>(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 發行人選擇該計量方法、輸入數據及假設以計量溫室氣體排放的原因；及</li> </ul> </li> </ul>	Key Performance Indicator Summary 關鍵績效指標摘要

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework *(Continued)* 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<p>(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 發行人在報告期內對計量方法、輸入數據及假設作出的任何變更以及該等變更的原因；</p> <p>(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就根據第28(b)段披露的範圍2溫室氣體排放而言，披露其基於地點的範圍2溫室氣體排放，並提供任何必要的合約工具資料，以了解發行人的範圍2溫室氣體排放；及</p> <p>(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就根據第28(c)段披露的範圍3溫室氣體排放而言，根據《溫室氣體核算體系企業價值鏈(範圍3)核算與報告標準》(2011年)中描述的範圍3類別，披露發行人計量範圍3溫室氣體排放所包含的類別。</p>	

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
30	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 發行人應披露易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	Climate Change 氣候變化
31	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 發行人應披露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。</p>	
32	<p>An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 發行人應披露與氣候相關機遇一致的資產或業務活動的金額及百分比。</p>	The Group will assess the feasibility to disclose in the future 本集團將評估未來披露的可行性。
33	<p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 發行人應披露部署於氣候相關風險及機遇的資本開支、融資或投資金額。</p>	
34	<p>An issuer shall disclose: 發行人應披露：</p> <p>(a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and 解釋發行人是否及如何在決策中(例如投資決策、轉讓定價及情境分析)應用碳定價；及</p> <p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放價格；</p> <p>or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或作出適當的負面聲明，說明發行人並未在決策中應用碳定價。</p>	Carbon pricing is currently not a part of our decision-making. We will explore the use of internal carbon pricing in the future. 碳定價目前並非我們決策的一部分。我們將在未來探討內部碳定價的應用。

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
35	<p>An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).</p> <p>發行人應披露是否及如何將氣候相關考慮因素納入薪酬政策，或作出適當的負面聲明。這可構成第19(a)(iv)段披露的一部分。</p>	Climate Change 氣候變化
36	<p>An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.</p> <p>鼓勵發行人披露與一種或多種特定業務模式、活動或標誌著參與某一行業的其他共同特徵相關的行業指標。在釐定發行人披露的行業指標時，鼓勵發行人參考並考慮《IFRS S2實施氣候相關披露的行業指引》中描述的與披露主題相關的行業指標，以及其他國際ESG匯報框架下規定的其他行業披露要求的適用性。</p>	SASB Reporting Indices SASB匯報索引

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
37	<p>An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <p>發行人應披露(a)發行人為監察實現其策略目標的進展而設定的定性及定量氣候相關目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。就每項目標而言，發行人應披露：</p> <ul style="list-style-type: none"> <li>(a) the metric used to set the target; 用於設定目標的指標；</li> <li>(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的 (例如緩解、適應或符合基於科學的倡議)；</li> <li>(c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); 目標適用的發行人部分 (例如目標是適用於發行人整體，還是僅適用於發行人的某一部分，如特定業務單位或地理區域)；</li> <li>(d) the period over which the target applies; 目標適用的期間；</li> <li>(e) the base period from which progress is measured; 衡量進展的基準期；</li> <li>(f) milestones or interim targets (if any); 里程碑或中期目標 (如有)；</li> <li>(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 若目標為定量目標，該目標是絕對目標還是密度目標；及</li> <li>(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新國際氣候變化協議 (包括由該協議產生的司法管轄區承諾) 如何為該目標提供參考。</li> </ul>	<p>The Group will formulate the ESG targets in the future 本集團將於未來制定 ESG 目標。</p>

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
38	<p>An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 發行人應披露有關其設定及檢討每項目標的方法，以及其如何監察每項目標進展的資料，包括：</p> <ul style="list-style-type: none"> <li>(a) whether the target and the methodology for setting the target has been validated by a third party; 目標及設定目標的方法是否已由第三方驗證；</li> <li>(b) the issuer's processes for reviewing the target; 發行人檢討目標的過程；</li> <li>(c) the metrics used to monitor progress towards reaching the target; and 用於監察實現目標進展的指標；及</li> <li>(d) any revisions to the target and an explanation for those revisions. 對目標的任何修訂及該等修訂的解釋。</li> </ul>	<p>The Group will formulate the ESG targets in the future 本集團將於未來制定 ESG 目標。</p>
39	<p>An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 發行人應披露有關其在每項氣候相關目標上的表現資料，並分析發行人表現的趨勢或變化。</p>	<p>The Group will formulate the ESG targets in the future 本集團將於未來制定 ESG 目標。</p>
40	<p>For each greenhouse gas emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 就根據第37至39段披露的每項溫室氣體排放目標，發行人應披露：</p> <ul style="list-style-type: none"> <li>(a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；</li> <li>(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；</li> <li>(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 該目標是溫室氣體總排放目標還是溫室氣體淨排放目標。若發行人披露溫室氣體淨排放目標，發行人亦須單獨披露其相關的溫室氣體總排放目標；</li> <li>(d) whether the target was derived using a sectoral decarbonisation approach; and 該目標是否使用行業脫碳方法得出；及</li> </ul>	<p>The Group will formulate the ESG targets in the future 本集團將於未來制定 ESG 目標。</p>

## Implementation Guidance for Climate Disclosures Under HKEX Reporting Framework (Continued) 香港交易所匯報框架下氣候信息披露實施指引 (續)

Climate-related Disclosures 氣候相關披露		2025 Response 2025年回應
	<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用額來抵銷溫室氣體排放以實現任何溫室氣體淨排放目標的情況。在解釋其計劃使用碳信用額時，發行人應披露：</p> <p>(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; 實現任何溫室氣體淨排放目標在多大程度上及如何依賴使用碳信用額；</p> <p>(ii) which third-party scheme(s) will verify or certify the carbon credits; 哪些第三方計劃將核實或認證該等碳信用額；</p> <p>(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用額的類型，包括潛在的抵銷是基於自然還是基於技術的碳移除，以及潛在的抵銷是透過減少碳排放還是移除碳來實現；及</p> <p>(iii) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 任何其他有助於了解發行人計劃使用的碳信用額的可信度及完整性的必要因素 (例如關於碳抵銷持久性的假設)。</p>	<p>We currently have not purchased carbon credits to offset our emissions. The Company is committed to optimising the business operations for energy efficiency and climate resilience. We will keep evaluating the necessity of purchasing carbon credits in the future. 我們目前並未購買碳信用額來抵銷我們的排放。本公司致力優化業務營運以提升能源效益及氣候韌性。我們將未來持續評估購買碳信用額的必要性。</p>

# SASB Reporting Indices

## SASB匯報索引

The Group included SASB disclosures where similar information is provided in our Sustainability Report. Below is a list of the SASB disclosures for the Hardware Industry and our responses.

本集團在可持續發展報告中提供了類似資料的地方納入了SASB披露。以下是硬件行業的SASB披露清單及我們的回應。

Topic 主題	Metric 指標	Code 代碼	Section 章節
Employee Diversity & Inclusion 員工多元化與共融	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees (a)執行管理層、(b)非執行管理層、(c)技術員工及(d)所有其他員工中(1)性別及(2)多元化群體代表的百分比	TC-HW-330a.1	Key Performance Indicator Summary 關鍵績效指標摘要
Materials Sourcing 物料採購	Description of the management of risks associated with the use of critical materials 描述與使用關鍵物料相關的風險管理	TC-HW-440a.1	Supply Chain Management 供應鏈管理



**SANDMARTIN INTERNATIONAL  
HOLDINGS LIMITED**

聖馬丁國際控股有限公司\*