

North Asia Strategic Holdings Limited 北亞策略控股有限公司 *

(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 : 8080)

2025/26

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

* For identification purpose only 僅供識別

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

BOARD STATEMENT

On behalf of the board (the **“Board”**) of directors (the **“Directors”**) of the North Asia Strategic Holdings Limited (the **“Company”**) and its subsidiaries (collectively, the **“Group”** or **“we”** or **“us”**), I hereby present to you the 2025/26 Environmental, Social and Governance (**“ESG”**) Report (the **“Report”**), providing an overview of the Group’s approach, performance and commitment on material corporate sustainability issues that have impacts on our operation.

During the Reporting Period, the Group received several prestigious awards in the field of ESG, reflecting broad recognition of our sustainability efforts. In June 2025, we were honoured with the 14th Junzi Corporation Award presented by the Hang Seng University of Hong Kong, recognising our outstanding performance in corporate social responsibility. Subsequently in December, we received the Outstanding ESG Awards (Listed Company) Gold Award in the ESG Achievement Awards 2024/2025 from the Institute of ESG & Benchmark, further validating our efforts and achievements in ESG practices. These accolades not only highly recognise our sustainability efforts but also demonstrate our commitment to actively creating positive social and environmental impact through our business operations. Beyond our ESG achievements, the Group has maintained an unwavering commitment to operational excellence. Our subsidiary, AMT, has earned significant customer recognition for its innovative technology solutions. Through continuously optimised systems and responsive technical support, AMT helps partners enhance production efficiency, receiving multiple customer accolades. By establishing trust-based partnerships, AMT works hand-in-hand with clients to achieve steady progress.

The world currently faces dual challenges posed by climate change and geopolitical conflicts. The climate crisis has led to an increasing frequency of extreme weather events, while the instability in international affairs has resulted in economic uncertainty. These have underscored the critical importance of integrating sustainability into our long-term business strategy. Accordingly, the Group puts the sustainable development of its business as the top priority of its long-term development goals. The Group has identified the climate-related risks and opportunities relevant to our business and set clear emission reduction targets. As the most important leading role of the Group, the Board has the sole responsibility to oversee, manage and monitor the Group’s ESG issues and progress directly.

董事會聲明

本人謹代表北亞策略控股有限公司(「本公司」)及其附屬公司(統稱為「本集團」、「集團」或「我們」)的董事會(「董事會」)，欣然提呈2025/26年度環境、社會及管治(「ESG」)報告(「本報告」)，概述本集團對影響我們營運的重要企業可持續發展議題的方針、表現和承諾。

回顧報告期內，本集團在ESG領域屢獲殊榮，充分體現了各界對我們可持續發展工作的認可。2025年6月，我們榮獲由香港恒生大學頒發的第14屆君子企業獎，以表彰我們在企業社會責任方面的卓越表現。緊接在12月，我們獲環境社會及企業管治基準學會頒發的環境、社會及企業管治成就大獎2024/2025中的傑出環境、社會、企業管治大獎(上市公司)金獎。這項殊榮進一步印證了本集團在ESG實踐方面的努力和成果。這些榮譽不僅是對本集團可持續發展工作的高度肯定，更體現我們銳意通過業務營運積極創造正面的社會和環境影響的承諾。除了在ESG方面的成就之外，本集團始終堅持追求卓越營運。我們旗下的美亞科技憑藉創新技術解決方案獲得客戶高度認可，以持續優化的系統與即時的技術支援，協助合作夥伴提升生產效能，屢獲客戶嘉許殊榮。透過建立以相互信任為基礎的合作夥伴關係，美亞科技與客戶攜手合作，共同穩步向前發展。

當前，全球正面臨著氣候變化和地緣政治衝突帶來的雙重挑戰。氣候危機導致的極端天氣事件頻發，以及國際局勢動蕩造成的經濟不確定性，都提醒我們將可持續性納入我們的長期業務戰略規劃至關重要。有鑑於此，集團將業務的可持續發展作為其長期發展目標的首要任務。本集團已識別與業務相關的氣候風險及機遇，及已制定明確的減排目標。作為集團最重要的領導角色，董事會負責直接監督、管理和監察集團有關ESG議題和進度。



The Group has set clear short-term and long-term sustainable development vision and goals to achieve ongoing emission reduction according to governmental requirements of different countries and regions progressively, establish relevant emission reduction targets and corresponding strategies, and incorporate sustainable development factors into the Group's strategic planning, business model and other decision-making processes. To strengthen ESG governance and oversight, the Group has established a dedicated Board-level ESG Committee that reports directly to the Board and plays a pivotal role in steering the organisation's ESG strategies. This board-level Committee provides strategic direction on ESG issues, including climate-related risks and opportunities. The Committee also regularly monitors and reviews the effectiveness of management approach, including reviewing the Group's ESG performance and adjusting corresponding action plans. By embedding ESG oversight at the Board level, this governance structure enhances the Group's commitment to ESG and drives continuous improvement.

Effective implementation of ESG policies relies on the collaboration of different departments. Following the recommendations given by the Stock Exchange, the Group has established an inter-departmental ESG Working Group under the supervision of the Board-level ESG Committee. This dedicated Working Group facilitates the coordination of different departments and enhances their mutual co-operation, ensuring consistent work performance which could be aligned with the stakeholders' expectations.

集團制定了明確的短期與長期可持續發展願景及目標，根據不同國家和地區政府要求逐步達成持續減排，並建立相關的減排目標和相應策略，將可持續發展因素納入集團的戰略規劃、商業模式和其他決策過程。為加強ESG管治與監督，本集團成立了董事級的ESG委員會，直接向董事會匯報，在制定集團ESG策略方面發揮關鍵作用。該董事級委員會負責提供ESG議題的戰略指導，包括氣候相關風險與機遇。同時，委員會定期監察及檢討管理方針的成效，包括審視集團ESG表現並調整相應行動計劃。透過將ESG監督職能提升至董事會層面的管治架構，有效提高集團對ESG的承擔，並推動持續改進。

ESG政策的有效實施有賴於不同部門的通力合作。根據聯交所的建議，本集團已成立一個跨部門的ESG工作小組，由董事級ESG委員會監督。此專責工作小組有助不同部門之間的協調，加強他們之間的合作，確保工作表現一致，以符合持份者的期望。

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The Group strives to ensure the establishment of appropriate and effective risk management and internal control systems for supervision of the identification and assessment of ESG and climate-related risks and opportunities, and to respond to the challenges and impacts of different times. In response we have worked with external consultants to conduct ESG and climate-related risk assessment. Looking ahead, the Board will continue to review and monitor the Group's ESG performance, providing stakeholders with reliable, consistent and comparable material ESG information, actively promoting sustainable development. Last but not least, I would like to thank our stakeholders, customers and business partners for their support. I would also like to express the sincere gratitude to the management team and all of our staff for their dedication and contribution towards the Group's success.

For and on behalf of the Board

Zhang Yifan

Chairlady

North Asia Strategic Holdings Limited

Hong Kong, 25 June 2026

集團努力確保建立適當和有效的風險管理和內部監控制度，以監督ESG和氣候相關風險和機遇的識別和評估，並應對不同時期的挑戰和影響。為此，我們與外部顧問合作進行了ESG和氣候相關的風險評估。展望未來，董事會將持續審查和監測本集團的ESG表現，向持份者提供可靠、一致及具可比性的重要ESG資訊，積極推動可持續發展。最後，我要感謝我們的持份者、客戶和商業夥伴的支持，同時為管理團隊及所有員工對集團成就所付出和貢獻表達衷心的感謝。

代表董事會

主席

張一帆

北亞策略控股有限公司

香港，2026年6月25日



ABOUT THIS REPORT

The Group publishes ESG Report annually. This Report covers environmental and social performance of the Group to demonstrate our continuous commitment to sustainability. Additional information in relation to the Group's corporate governance and financial performance can be found in our 2025/26 Annual Report.

Reporting Period

This Report covers the period from 1 April 2025 to 31 March 2026 (the “**Reporting Period**”, “**2025/26**”). The Reporting Period aligns with the Group's financial year.

Reporting Scope and Boundary

The scope of the environmental aspect of this Report covers the operating activities of the Company and the principal operating activities of the Group's Hi-Tech Distribution and Services Division in Hong Kong and in the People's Republic of China (the “**PRC**”), including our wholly-owned subsidiaries, American Tec Company Limited (“**AMT**”) and American Tec (Shenzhen) Co Limited (“**Amtec Shenzhen**”), which accounted for approximately 95% of the Group's total revenue in the Reporting Period. The scope of social aspect of this Report covers the whole Group. Other than the exclusion of Shanghai premises in the reporting scope this year, there is no significant change in the scope of this Report from that of the 2024/25 ESG Report. If the scopes and boundaries of the specific contents vary, they are noted in the relevant sections of this Report. Although this Report does not cover all the operations of the Group, we are committed to improving internal data collection procedures and gradually expanding the scope of the disclosure.

With reference to the definition stated in the ESG Reporting Code, the presentation of this Report will divide those aspects and key performance indicators (“**KPI(s)**”), which are considered to be relevant and material to the Group's businesses and operations, into four subject areas: Environmental, Employment and Labour Practices, Operating Practices and Community.

關於本報告

本集團每年刊發 ESG 報告。本報告涵蓋本集團的環境及社會表現，以展示我們對可持續發展的持續承諾。有關本集團企業管治及財務表現的其他資料請參閱 2025/26 年報。

報告期

本報告之報告期為 2025 年 4 月 1 日至 2026 年 3 月 31 日（「**報告期**」，「**2025/26**」）。報告期與集團的財政年度一致。

報告範圍及邊界

本報告現時有關環境方面的範圍包括本公司之營運活動及本集團高科技產品分銷及服務部門在香港及中華人民共和國（「**中國**」）的主要營運活動，包括我們的全資子公司美亞電子科技有限公司（「**美亞科技**」）和北亞美亞電子科技（深圳）有限公司（「**美亞深圳**」），這些活動佔本集團在報告期內總收入約 95%。本報告有關社會方面的內容涵蓋整個集團。除本年度將上海辦公室從披露範圍排除之外，本報告的範圍與 2024/25 年 ESG 報告的範圍沒有重大變化。若特定內容涵蓋的範圍及邊界不同，則已在本報告的相關部分特別註明。本報告雖然並未涵蓋本集團的所有營運，但我們矢志改善內部數據收集程序並逐步擴大披露範圍。

參照《環境、社會及管治報告守則》中的定義，本報告將那些被認為與本集團的業務和營運相關和重要的方面和關鍵績效指標（「**KPI**」）分為四個主要範疇：環境、僱傭及勞工常規、營運慣例和社區。

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Reporting Basis and Principal

The Company is listed on the GEM Board of the Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) under the stock code “8080”, headquartered in Hong Kong. This Report is prepared in accordance with Rule 17.103 and the ESG Reporting Code under Appendix C2 of the GEM Listing Rules of the Stock Exchange, with reference to the Global Reporting Initiative (“**GRI**”) Standards, the Task Force on Climate-related Financial Disclosure (“**TCFD**”) Recommendations, the Sustainable Development Goals (“**SDGs**”) and the Guidance for Enterprise ESG Disclosure of the PRC. This Report has complied with “comply or explain” provisions of the ESG Reporting Code and the following four reporting principles underpinning the preparation of this Report: materiality, quantitative, balance and consistency.

- “**Materiality**” Principle:

The Group determines relevant ESG issues through stakeholder engagement and materiality assessment. Details are set forth in the sections headed “Stakeholder Engagement” and “Materiality Assessment”. For the purpose of Part D of the ESG Reporting Code, the Group discloses information about climate-related risks and opportunities that could reasonably be expected to affect its cash flows, its access to finance or cost of capital over the short, medium or long term.

- “**Quantitative**” Principle:

The Group’s disclosure of KPIs related to historical data can be measured and the Group is committed to disclosing information on standards, methods, assumptions or calculation tools used in quantitative data and the source of conversion factors used when feasible.

- “**Balance**” Principle:

The Group’s disclosure avoids selections, omissions or presentation formats that may inappropriately affect a decision or judgment by the Report reader. This Report identifies both the achievements and challenges faced by the Group.

匯報基礎及原則

本公司於香港聯合交易所有限公司(「**聯交所**」)創業板上市，股份代號「8080」，總部位於香港。本報告乃根據聯交所的《創業板上市規則》第17.103條、附錄C2所載《環境、社會及管治報告守則》，並參考全球報告倡議組織(「**GRI**」)準則、氣候相關財務信息披露工作組(「**TCFD**」)建議、可持續發展目標(「**SDGs**」)及中國企業ESG披露指南而編製。本集團已遵守《環境、社會及管治報告守則》所載的「不遵守就解釋」規定及當中列明的四大報告準則編製本報告，包括：重要性、量化、平衡及一致性。

- 「**重要性**」準則：

本集團透過持份者參與及重要性評估釐定有關ESG議題。有關詳情請參閱本報告中的「持份者參與」及「重要性評估」章節。就《環境、社會及管治報告守則》D部分而言，本集團披露合理預期可能影響其短期、中期或長期現金流量、融資渠道和資本成本的氣候相關風險和機遇。

- 「**量化**」準則：

本集團披露有關歷史數據之KPI可予計量，並致力於可行情況下披露量化資料所用之標準、方法、假設或計算工具的資料及以及所使用的轉換因子的來源。

- 「**平衡**」準則：

本報告避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式，並已識別本集團之成就及所面臨的挑戰。

- **“Consistency” Principle:**

The Group is committed to using consistent disclosure methodologies for meaningful comparisons of ESG data provided in previous reports and describe any changes that may affect them.

The information contained herein is derived from official documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's internal management systems. Complete lists of indexes in compliance with the ESG Reporting Code and with reference to the GRI Standards, TCFD recommendations, SDGs and the Guidance for Enterprise ESG Disclosure are also available at the end of this Report for reference. This Report is prepared and published in both Chinese and English and is available on the website of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.nasholdings.com). In the event of contradiction or inconsistency between the Chinese version and the English version, the English version shall prevail.

The English translation of Chinese names or terms in this Report are included for information purpose only, and should not be regarded as its official English translation of such Chinese names or terms.

Review and Approval

The Board acknowledges its responsibility for ensuring the accuracy and completeness of this Report and to the best of their knowledge, this Report has addressed all relevant material issues and has fairly presented the ESG performance of the Group during the Reporting Period. This Report was reviewed and approved by the Board on 25 June 2026.

Information and Feedback

We are committed to maintaining a long-term partnership with our stakeholders and are actively engaged in addressing their concerns with timely follow-up actions. If you, as one of our stakeholders, have any questions about the content of this Report or comment on the Group's sustainability issues, please contact us via enquiry@nasholdings.com.

- **「一致性」準則：**

本集團沿用了一致的數據統計及換算方式，對之前報告中提供的ESG數據進行有意義的比較，並描述可能影響這些數據的任何變化。

本報告所載資料來自本集團的官方文件和統計數據，以及由附屬公司依循本集團內部管理系統提供的監測、管理和營運資料整合匯總。本報告末亦有完整的環境、社會及管治報告守則、GRI準則、TCFD建議、SDGs及企業ESG披露指南內容索引，以供參考。本報告以中英文編寫並在聯交所網站(www.hkexnews.hk)和本公司網站(www.nasholdings.com)上發佈。倘若本報告之中英文版本有任何抵觸或不符之處，概以英文版本為準。

本報告中的中文名稱或術語的英文譯文僅供參考，不應被視為該等中文名稱或術語的官方英文翻譯。

審閱與批核

董事會知悉其對確保本報告準確性及完整性的責任，而就其所深知，本報告已闡述所有相關重要議題，並公平呈列本集團於報告期間ESG的表現。本報告於2026年6月25日經董事會審閱及批准。

反饋意見

我們致力於與我們的持份者保持長期的夥伴關係，並積極參與解決他們所關注的問題，及時採取後續行動。作為我們的持份者之一，如果您對本報告的內容有任何疑問或對集團的可持續發展問題有任何意見，請通過以下方式與我們聯絡：enquiry@nasholdings.com。

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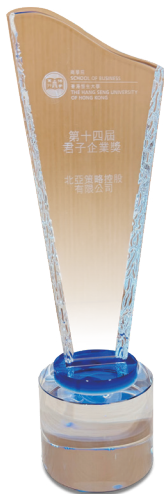
AWARDS AND RECOGNITIONS

Our Key ESG Achievements

At the Group, we are proud to drive meaningful change through our unwavering commitment to ESG excellence. Our recent recognitions, including receiving the Junzi Award and the ESG Achievement Awards, highlight our holistic approach to sustainability. These accolades reflect our dedication to innovation, responsible governance, and sustainability.

Journey towards Sustainability: Our ESG Milestones 邁向可持續發展：我們的 ESG 里程碑

June 2025
2025 年 6 月



Junzi Award
君子企業獎

The Group always emphasises the significance of business ethics, in which we have been practising the “Five Virtues” of Confucianism (i.e. “Benevolence”, “Righteousness”, “Propriety”, “Wisdom” and “Trustworthiness”) through our business and community services. During the Reporting Period, the Group was awarded the 14th Junzi Corporation Award presented by the Hang Seng University of Hong Kong. The award accentuates our outstanding performance in corporate social responsibility fulfilment and high engagement in ethical business activities.

集團一直強調商業道德的重要性，不斷通過我們的業務和社區服務實踐儒家思想的「五德」（即「仁」、「義」、「禮」、「智」和「信」）。報告期內，本集團榮獲由香港恒生大學頒發的第十四屆君子企業獎。該獎項突顯我們在履行企業社會責任和高度參與道德商業活動方面的傑出表現。

獎項及榮譽

我們主要的 ESG 成就

本集團秉持對 ESG 卓越表現的堅定承諾，致力於推動具意義的變革。我們近期榮獲多項殊榮，包括榮獲「君子企業獎」和「環境、社會及企業管治成就大獎」，都突顯了我們對可持續發展的全面關注。這些榮譽反映了我們在創新、負責任管治和可持續發展方面的貢獻。

Journey towards Sustainability: Our ESG Milestones

邁向可持續發展：我們的 ESG 里程碑

December 2025
2025 年 12 月



ESG Achievement Awards

環境、社會及企業管治成就大獎

The Group was honoured with the Outstanding ESG Awards (Listed Company) Gold Award in the ESG Achievement Awards 2024/2025 by the Institute of ESG & Benchmark. The Award assessed aspects of “Sustainability Strategy”, “Corporate Governance”, “Social”, “Environment” and the Group’s “Overall Disclosure and Communication”. The theme of the Awards: “Future-Forward Visionaries: Technology Driving Sustainable Transformation” reflects the Group’s efforts in acting as catalysts for positive transformation through their sustainable practices.

本集團榮獲由環境社會及企業管治基準學會頒發的環境、社會及企業管治成就大獎2024/2025中的傑出環境、社會、企業管治大獎（上市公司）金獎。該獎項從「可持續發展策略」、「企業管治」、「社會責任」、「環境保護」以及集團的「整體披露及溝通」等方面進行評估。獎項的主題是「未來前瞻者：科技驅動可持續轉型」，反映了集團通過可持續發展實踐推動積極變革的努力。

Winning Customer Accolades

With the constant efforts in maintaining relationships with our customers and company reputation, our subsidiary, AMT, has received the “SMT Outstanding Sales Award” from our business partner Pemtron for our outstanding service quality and professional competence during the Reporting Period. These recognitions reflect our clients’ high recognition of AMT’s solutions and technical services. These achievements inspire us to continue pursuing excellence and drive us to innovate constantly, better meeting the needs and expectations of our customers.

獲客戶嘉許殊榮

經過不斷努力維繫與客戶的關係和公司的聲譽，報告期內，我們旗下的美亞科技憑藉卓越的服務品質與專業能力，獲得了合作夥伴奔創頒發的「SMT傑出銷售獎」，充分體現了客戶對美亞科技所提供解決方案及技術服務的高度認可。這些成就將激勵我們持續追求卓越，同時促使我們不斷創新，更好地滿足客戶的需求和期望。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Recognition from our Customers: Our Driving Force for Improvement

客戶表揚：我們前行的動力

January 2026
2026年1月



SMT Outstanding Sales Award SMT傑出銷售獎

AMT was awarded the “SMT Outstanding Sales Award” by Pemtron. Since the establishment of our partnership, both parties have maintained efficient and seamless communication, working together with a proactive and pragmatic approach to drive market expansion and customer service. From equipment delivery to on-site support, the seamless integration of our respective technical expertise has ensured that we can provide customers with more reliable and optimised production advice and technical support. This honour not only recognises the professional capabilities of our sales team but also stands as a testament to the trust and synergy fostered throughout our collaboration.

美亞科技榮獲奔創頒發的「SMT傑出銷售獎」。自建立合作以來，雙方始終保持著高效、順暢的溝通，以積極、務實的態度共同推進市場拓展與客戶服務，從設備交付到現場支援，雙方技術力量的無縫銜接，確保了我們能為客戶提供更可靠、更優化的生產建議與技術保障。這份榮譽不僅是對我們銷售團隊專業能力的認可，更是雙方合作過程中信任與默契的見證。

Honouring Our Team

We take pride in our subsidiary, AMT team's steadfast commitment to customer-centric service excellence, delivering exceptional service and high-quality products with unwavering dedication. Several employees from different departments have received formal commendation letters from customers for their patience, attentiveness and professional knowledge in solving customers' inquiries and problems. With their photos and job position shown to all employees through internal mass email to the whole Group, it is hoped that their good work will set an example for every employee to deliver products and services with excellent quality. In addition, we also presented awards at our annual dinner to employees recognised by our clients, in appreciation of their efforts and achievements.

表彰我們的團隊

我們為旗下的美亞科技團隊始終秉持「以客為本」的服務精神深感自豪，堅定不移地承諾為客戶提供卓越服務與高品質產品。來自不同部門的多位員工因耐心、細心及以其專業知識解決客戶的查詢和問題而收到客戶的正式表揚信。他們的照片和工作崗位通過內部郵件群發到整個集團，希望他們出色的工作表現能為每位員工樹立榜樣，以提供優質的產品和服務。此外，我們亦在公司年度晚會上向獲得客戶認可的員工頒發獎項，以表彰他們的努力和成就。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Customer-Centric Automation Solutions, Software Solutions, and Other Products and Services

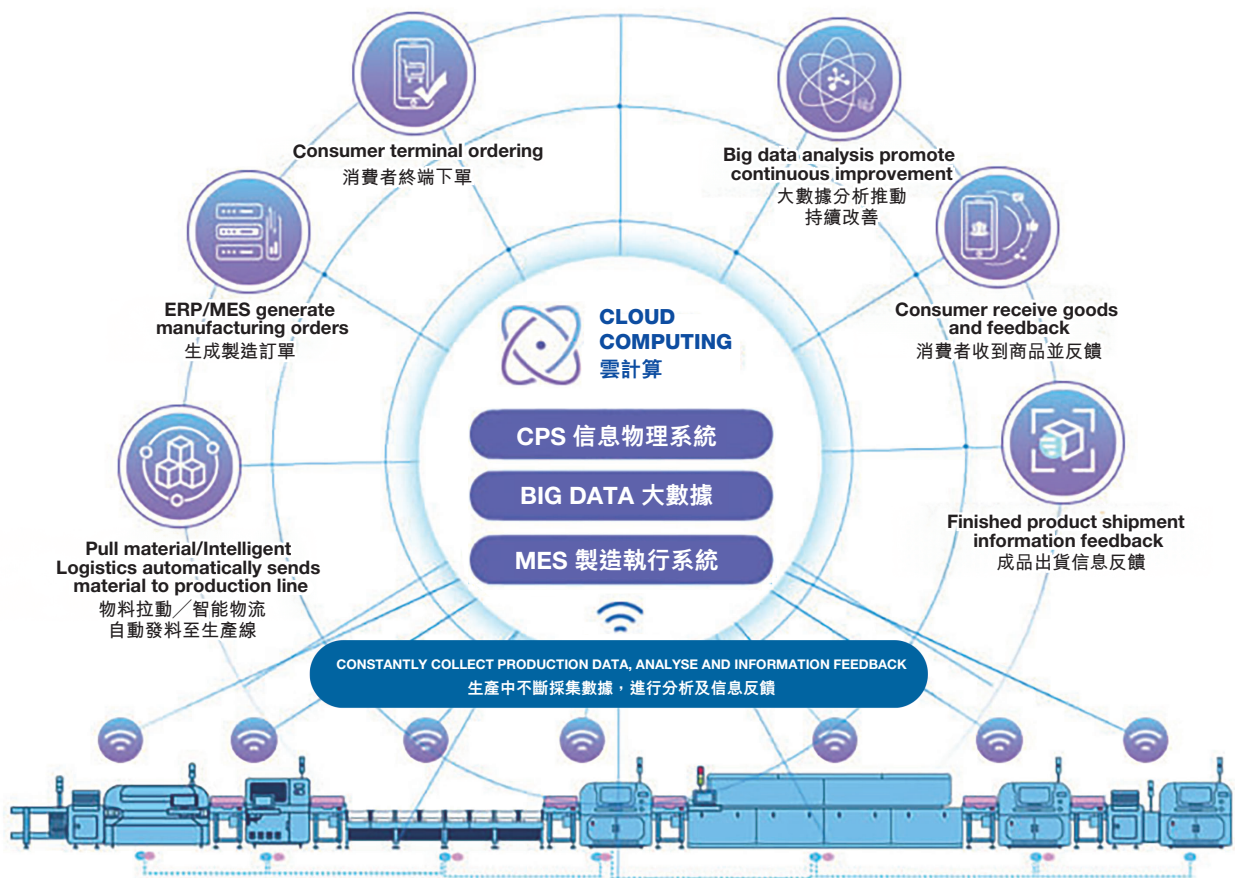
AMT consistently prioritises customer needs. The team is committed to delivering optimal and highly competitive automation solutions, software solutions, and other products and services. Our products and services have received widespread recognition and praise from customers, which not only reflects our professional capabilities but also demonstrates our unwavering commitment to quality and innovation.

Automation Solutions

以客為本的自動化解決方案、軟件解決方案及其他產品和服務

美亞科技始終將客戶的需求放在首位。我們的團隊致力於為客戶提供最優化及最具競爭力的自動化解決方案、軟件解決方案及其他產品和服務。我們的產品與服務贏得了客戶的廣泛認可與讚譽，這不僅反映了我們的專業能力，也證明了我們對品質和創新的不懈追求。

自動化解決方案





ATS3000 – Striving for Eliminating the Last Human Factor

With the continuous advancement of automation, the increasing demand for SMT automation, it has become imperative to eliminate the uncertainty on the SMT automated line due to the human factor. Meanwhile, current shielding cover placement processes still heavily rely on manual labour, which involves high-intensity work and poses risks of finger injuries for operators. This has led to frequent staff turnover and high attrition rates in these roles, resulting in significant labour costs for manufacturers. The ATS3000 solution offered by AMT enhances the automation level of production lines by not only reducing the need for labour but also minimising human-related inconsistencies in the production process. This has successfully delivered substantial benefits to customers while showcasing its technological advantages. Furthermore, this automation solution significantly lowers the risk of work-related injuries caused by high-intensity and repetitive tasks.

End-to-End Inspection Solution – Striving for Efficient Manufacturing

In recent years, manufacturing enterprises have faced severe labour shortages and increasingly fierce market competition. Traditional SMT production lines typically require 3-5 inspection operators per line, who are often occupied with various maintenance and inspection tasks to address quality issues in production. AMT's integrated inspection solution has already demonstrated success in reducing labour while improving efficiency during pilot phases, enabling leaner production and higher detection accuracy. This ensures consistent process quality while reducing inspection workloads, leading to better cost control and a substantial boost in competitiveness for our clients.

ATS3000 – 致力於消除最後的人為因素

隨著自動化技術的不斷推進，SMT自動化需求的日益增加，消除SMT自動化生產線上因人為因素造成的不確定性已成為當務之急。同時，現有的屏蔽蓋貼裝製程依舊需要依賴大量人力的參與，且涉及高強度工作，存在造成操作員手指受傷的風險，從而導致該崗位換崗以及離職人數居高不下，為企業帶來了高昂的人力成本。美亞科技提供的ATS3000提高了生產線的自動化水平，不僅減少了人力需求，還降低了生產過程中的人為不確定性，成功為客戶帶來實質的益處，並展示了其技術優勢。此外，自動化解決方案能降低操作人員因高強度重複性工作而受傷的風險。

整線檢測方案 – 追求高效生產

近年來，製造企業面臨著嚴重的勞動力短缺以及日益嚴峻的市場競爭環境。每條傳統的SMT生產線約需3-5名檢測操作人員，且這些操作人員時常忙於應對各種維修與檢查，以排除生產中的品質問題。美亞科技提供的整線檢測方案，在項目評估階段已成功實現減員增效，促進精益生產和高效檢測能力，從而保障生產工藝的品質，同時減少檢測所需的工作量。這將能更有效地控制成本，大幅提升客戶的競爭力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GETECH GAR1200 – A Halogen-free PCB Cutting Machine with Higher Productivity

Halogen-free PCB materials are more brittle than the commonly used fragile FR4 material, and the difficulty stems from the copper layers in the cutting area being too close together. Although high-speed cutting can increase throughput, deep cracks can lead to instability in the cutting process. However, if the cutting speed is reduced, cutting quality improves, but throughput is halved compared to high-speed cutting. The GETECH GAR1200 halogen-free cutting system provided by AMT achieves optimal throughput by balancing the ideal cutting speed with excellent cut quality, eliminating deep cracks or fragmentation. It not only improves quality and provides near-dust-free control, but also doubles the UPH during the cutting process, thereby boosting productivity. Furthermore, this higher-throughput halogen-free PCB cutting reduces operator loading preparation time to less than one minute, effectively boosting productivity without the need for additional labour or space costs.

DMS System – Helping Automotive Electronics Clients Achieve Comprehensive Traceability and Digitalised Production Control

The Digital Manufacturing System (DMS) is an integrated platform that combines manufacturing operational data, management solutions and corporate information, assisting a wide range of electronics manufacturing enterprises in achieving management objectives such as zero-defect production, lean manufacturing, comprehensive traceability, quality management, smart logistics and ERP integration. The system is designed to comply with numerous international standards, including ISO/TS 16949, FDA and SEMI E10, and can be integrated with a wide range of electronic devices to achieve automated and digitalised manufacturing execution management objectives. AMT's DMS solution enhances production management processes, thereby boosting overall production capacity and market competitiveness.

GETECH GAR1200 – 更高產能的無鹵PCB切割

切割無鹵PCB物料比常用的易破碎物料FR4更加易碎，其困難來自於切割部分的銅層距離太近。高速切割雖然可提升產能，但深層的裂縫也會導致切割過程的不穩定性。然而，若降低切割速度，切割品質會有所提高，但產能會比高速切割減少一半。美亞科技提供的GETECH GAR1200無鹵切割通過最佳的切割速度與良好的切割品質，實現最佳產能，同時消除深層裂痕或碎裂問題。不僅改善品質並達到無塵控制，還能把切割過程中的UPH加倍，從而提高生產力。此外，更高產能的無鹵PCB切割可將操作員的備料時間縮短至一分鐘以內，在無需要增加額外人力和空間成本的情況下，有效提升產能。

DMS系統 – 助力汽車電子客戶成功實現全方位追溯與生產管控信息化

信息化製造系統(DMS)是製造營運數據、管理解決方案與企業信息的整合平台，協助廣大的電子製造企業達至零缺陷生產、精益製造、全方位追溯、品質管理、智能物流、ERP集成等管理目標，其系統設計符合多個國際規範，包括ISO/TS16949、FDA及SEMI E10等，並可與多種電子設備進行整合，實現自動化與信息化的製造執行管理目標。美亞DMS解決方案加強生產製造管理流程，從而提升整體生產能力和市場競爭力。

Software Solutions

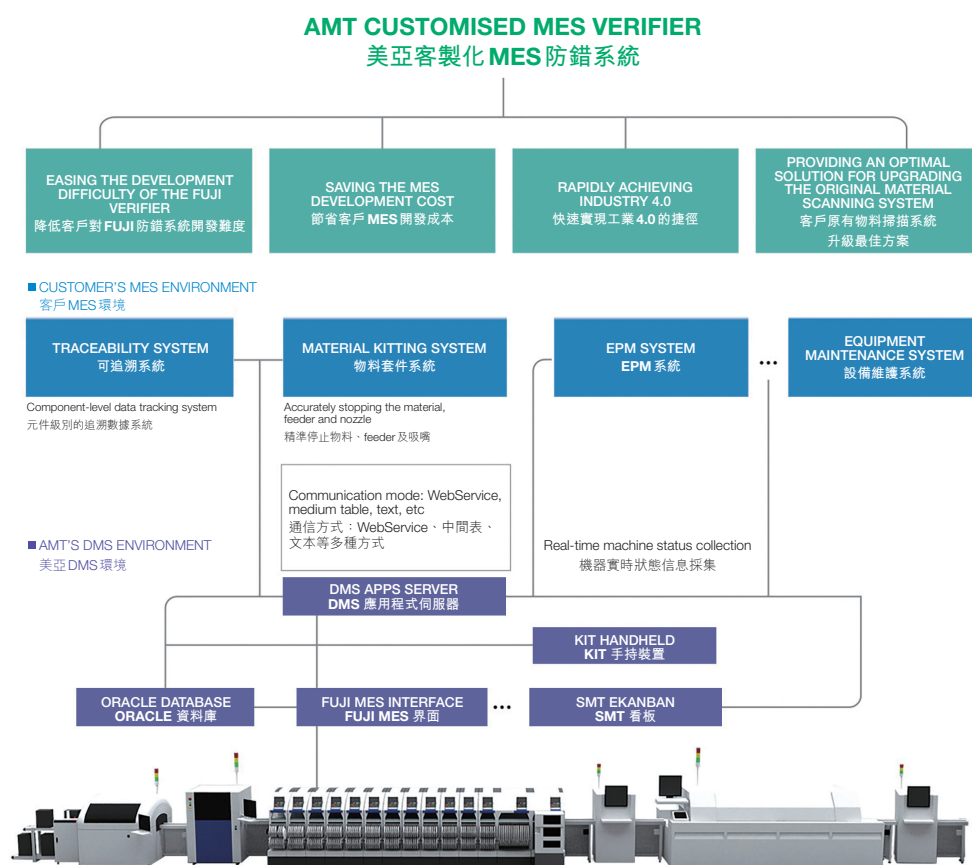
Customised MES Verifier

To accelerate the implementation progress of the customer's Industry 4.0 objective, AMT launches the customised MES verifier. FUJI Feeder has a unique code (FeederID). When the Feeder is inserted into the machine, the tools retrieve its FeederID through MES Interface. The material code pre-associated with the Feeder can be checked against the current program's material table. A correct match allows production to proceed, and any mismatch will disable the Feeder. In addition, each Feeder (more than the second generation) has a metal feeding sensor, which can be used for feeding error prevention. MES fault-proof is based on the program's material table, the material on the Feeder and the limited conditions of MES. Scanning system needs to scan Feeder Bar Code (FeederID) and Material Code (FeederID) to achieve error-proof feeding. Metal feeding belt is used for midway feeding and feeding scanning is carried out. Material that has not been scanned will stop feeding with a sensor in the metal feeder belt.

軟件解決方案

客製化MES防錯系統

為加快客戶的工業4.0的實施進度，美亞推出了客製化MES防錯系統。FUJI的Feeder均設有一個唯一編碼(FeederID)。當它插入機器時，系統可透過MES介面擷取其FeederID，將Feeder上預先關聯的物料編碼與當前程式的物料表進行比對。若比對結果相符，生產即可繼續進行；若出現不符，則Feeder將被停用。此外，每支Feeder(二代以上)均配備金屬接料感應器，可用於接料防錯。MES防錯機制是基於程序物料表、Feeder上的物料及MES的限制條件來運作。掃描系統需掃描Feeder編碼(FeederID)和物料編碼(FeederID)，以實現上料防錯。中途接料時，採用金屬接料帶並進行接料掃描。未經掃描的物料，將由金屬送料帶中的感應器停止其供料。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

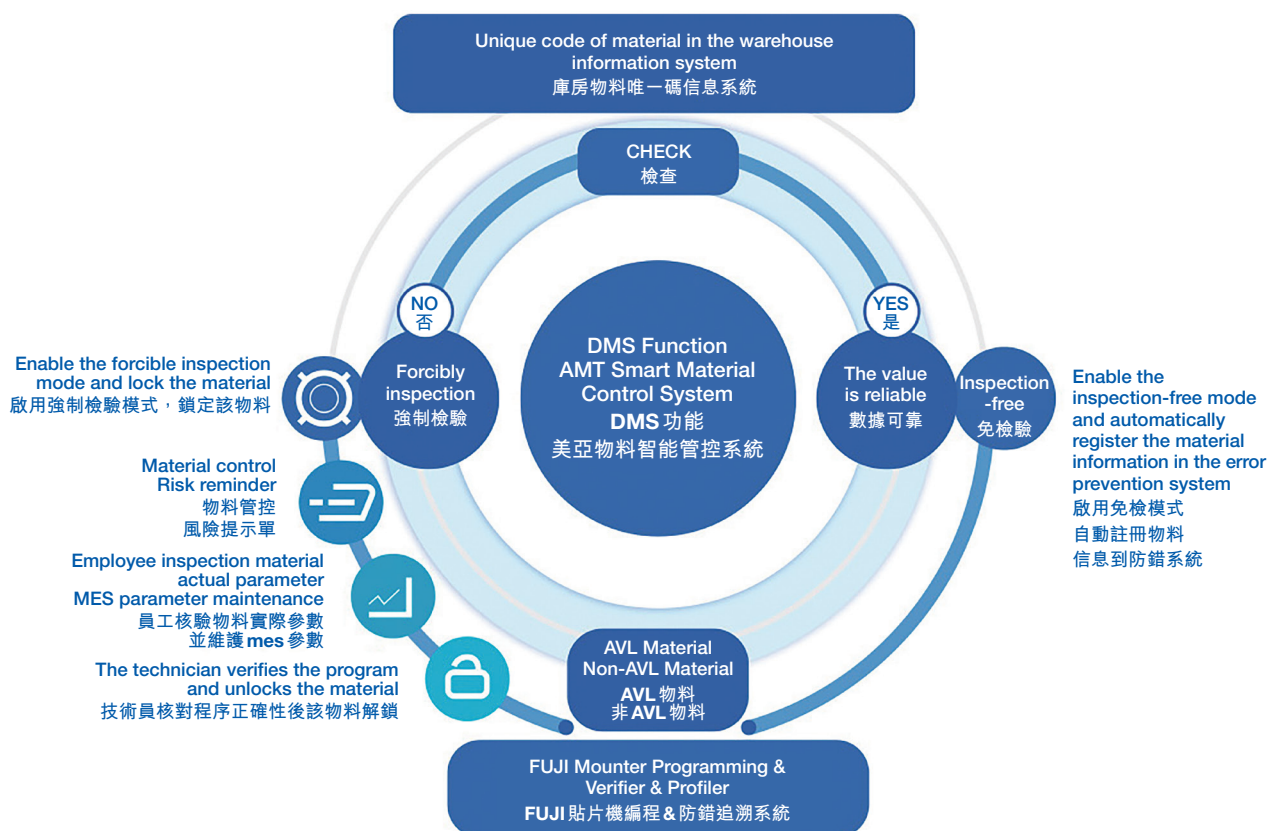
環境、社會及管治報告

AMT Smart Material Control System

The AMT Smart Material Control System integrates the MES material packaging information system, warehouse unique material code information system, and SMT programming & material scanning system. MES material packaging information system stores packaging information of materials provided by each supplier, for example, Feeder dimensions, material angle and material step, with a check flag and an AVL material flag. For MES material packaging information system, a unique code is assigned to each volume of materials for warehousing. Information such as material code, supplier code and material quantity is recorded in the MES system. Mounter programming and material scanning system automatically creates SMT information of materials based on the MES material packaging information. Unchecked materials are not used temporarily. After the parameters of materials are verified on site, the system automatically creates the SMT information according to the material information maintained by the MES and releases the materials for production. The system supports the inspection-free and forcible inspection modes.

美亞物料智能管控系統

美亞物料智能管控系統貫通了MES物料包裝信息系統、庫房物料唯一碼信息系統、貼片機編程及物料掃描系統。MES物料包裝信息系統儲存了各供應商所提供的物料包裝資訊，如Feeder尺寸、物料角度、物料步距，並設有一個檢核標記和AVL物料標記。庫房物料唯一碼信息系統會在每卷物料入庫時都指定一組唯一編碼，並在MES系統中記錄其物料編碼、供應商代碼、物料數量等信息。貼片機編程及物料掃描系統基於MES的物料包裝信息自動創建物料貼片信息。對於未經檢核的物料將先暫時禁用，待現場確認核對其參數後，系統便會依據MES所維護的物料資訊自動產生物料貼片資訊，並將物料釋出供生產使用。系統支援免檢和強檢兩種檢驗模式。



Other Products and Services

AFS-1800 – SMT Intelligent Anti-Error Feeding Inspection System

SMT enterprises have long faced challenges in the manufacturing process, such as low re-feeding success rates on production lines and high turnover of production operators. Furthermore, as components become increasingly integrated, the adoption of dust-sized micro-components has made traditional quality inspection methods insufficient. To address these issues, AMT has launched the AFS-1800 Intelligent Anti-Error SMT Feeding Inspection System, which significantly improves production efficiency whilst ensuring product quality. Key features of AFS-1800 include intelligent barcode scanning for error prevention, intelligent visual recognition, intelligent measurement assessment, automatic tape splicing and MES closed-loop error prevention. The system's visual recognition of tape-mounted components supports intelligent specification identification, missing component alerts and recognition of multiple tape types. Testing components of different specifications requires no manual switching. The machine intelligently identifies and assesses them, thereby eliminating human error. Tape-mounted components can be automatically detected, with the system intelligently determining 8mm/12mm/16mm tape specifications prior to feeding. It supports automatic tape splicing, improving splicing success rates and reducing reliance on skilled operators, with a splicing success rate of over 99.5%. The equipment offers multiple operating modes for customers to choose from, including single splicing mode, single measurement mode, and a hybrid measurement and splicing mode. The error-proofing system employs multi-code integration and comparison (e.g. station position, preceding and subsequent batch numbers) to provide multi-level safeguards. An optional connection to an MES system is available to enable more intelligent data management. The system supports mobile operation and can be flexibly configured according to production line requirements. Furthermore, operation of this system is straightforward, and operators can become proficient after 30 minutes of training, reducing reliance on skilled workers.

其他產品和服務

AFS-1800 – SMT智能防錯上料檢測儀

表面貼裝技術(SMT)企業在製造環節長期面臨挑戰，例如生產線續料通過率低，以及生產操作人員流失的問題。另外，隨著元件逐步集成化，對如塵埃般微小器件的應用越加廣泛，以往傳統的品質檢測方法已無法應對。為解決此問題，美亞科技推出了SMT智能防錯上料檢測系統AFS-1800，在大幅提高生產效率的同時，確保生產品質。AFS-1800的產品特點包括智能掃碼防錯、智能視覺識別、智能測值判定、自動粘合續料、以及MES閉環防錯。該系統透過對料帶器件的視覺識別，支援規格智能識別、空料警報、多種料帶類型識別。不同規格器件測試無需人工切換，機器可智能識別並進行判定，從而避免人為失誤。料帶器件可自動檢測，系統可在上料前智能判定8mm/12mm/16mm紙帶膠帶規格，並支援自動續料，提高續料通過率，其續料成功率可達99.5%以上，亦同時可降低對熟練操作員的依賴。設備提供多功能模式供客戶選擇，包括單續料模式、單測值模式、測值及續料混合模式。防錯系統採用多碼合一對比(如站位、前後料號等)多層保障，並可選連接MES系統，以實現數據更智能化管理。該系統支援移動作業，並可根據產線需求靈活配置。此外，系統的操作簡單，操作員經30分鐘培訓即可上手操作，從而減少對熟練人員的依賴。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

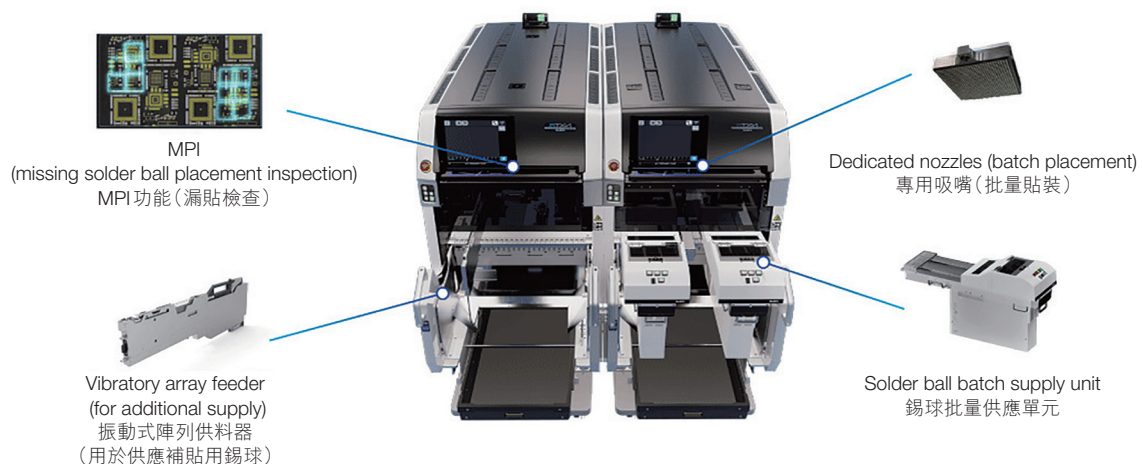
環境、社會及管治報告

Solder Ball Placement Solution – Enabling “Solder Ball Placement” on SMT Equipment

In recent years, companies within the electronics manufacturing industry (EMS and electronics manufacturers) have begun to favour in-house production of BGAs (Ball Grid Array) rather than sourcing them externally. This is primarily due to the high cost of dedicated solder ball placement machines, as well as the need to use SPI inspection machines (solder ball inspection machines) to check for missing or misplaced solder balls. To address these issues, FUJI has introduced a “Solder Ball Placement Solution” that eliminates the need for dedicated solder ball placement machines. FUJI’s solder ball placement process simply involves installing specialised equipment onto the NXTR S model, providing a one-stop solution for the batch placement, inspection and rework of solder balls, thereby eliminating the need for dedicated solder ball placement machines. Our solder ball placement solution utilises a solder ball supply unit and dedicated nozzles to pick up and place solder balls in bulk. The NXTR’s MPI function automatically inspects for the missing solder balls, and a Vibrating Array Feeder (VAF) subsequently places individual replacement balls into those positions. This solution ensures high quality through inspection and rework, minimises initial investment costs by eliminating the need for specialised equipment, and can be integrated with standard production lines to maximise utilisation rates.

錫球貼裝解決方案 — 實現在SMT設備上「貼裝錫球」

近年來，電子製造業內的企業（電子製造服務和電子產品製造商）逐漸傾向於自主生產球柵陣列封裝（「Ball Grid Array」或「BGA」），而非從外部進行採購。這主要是由於錫球貼裝專用機價格昂貴，而且還需通過SPI檢查機（錫球檢查機）來檢查錫球有否缺漏或偏移。為了解決這些問題，FUJI推出了無需錫球專用貼裝機的「錫球貼裝解決方案」。FUJI的錫球貼裝工藝只需將專用設備安裝到NXTR S機型上，即可實現錫球的批量貼裝、檢查和補貼的一站式解決方案，從而無需使用錫球貼裝專用機。我們的錫球貼裝解決方案使用錫球供應單元和專用吸嘴，以批量吸取和貼裝錫球。通過NXTR的MPI功能可自動檢查錫球是否漏貼，針對缺少錫球的位置，振動式陣列進料器（VAF）隨後將分別進行錫球補貼。這個方案通過檢查與補缺來確保高品質，無需專用設備，從而最大限度地降低引進成本，同時可與標準生產線整合，實現運轉率最大化。



Step 1: Batch supply and placement
第一步：錫球補貼

Step 2: Placement inspection
第二步：貼裝檢查

Step 3: Additional placement
第三步：錫球批量供應和貼裝



Multi Job Line Balancer – Minimising Changeovers in Multi-product Production to Boost Productivity

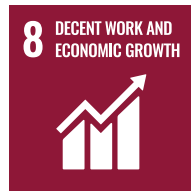
The Multi Job Line Balancer groups production processes with high material compatibility to create standardised feeder configurations, thereby reducing the number of changeovers by automatically adjusting the production sequence. Set-up changes can be performed either on a feeder-by-feeder basis or in a single operation using a feeder trolley. To improve utilisation rates, the feeders required for the next product are loaded onto the machine during production using the AB-mode feeder changeover. If the number of feeders loaded onto each placement machine is limited, the AB-mode feeder changeover can be used to improve utilisation rates. This involves dividing the feeder platform into two zones: one for production and the other for changeovers. As the feeders required for the next product can be pre-loaded onto the machine whilst it is running, line downtime losses are reduced.

This contributes to the SDG 8: achieve higher levels of economic productivity through technological upgrading and innovation and 9: Industry, Innovation and Infrastructure.

Multi Job Line Balancer – 將多品種生產的換線減至最少限度以提高生產率

Multi Job Line Balancer將物料通用度較高的生產程序分組後，創建標準化供料器配置，通過自動調整生產順序的方式來減少換線次數。換線作業可逐一供料器進行，亦可使用供料器台車一次性完成。為提高設備運轉率，可在生產過程中使用AB模式供料器更換功能，將下一項產品所需要的供料器搭載到機器上。如每台貼裝機上搭載的供料器數量較少，則可通過AB模式供料器更換功能來提高運轉率，即將供料器平台劃分為兩個區域：一區用於生產，另一區用於更換。由於可在運轉過程中將下一個產品所需的供料器預先搭載到機器上，因此可減少停線損失。

這有助於實現可持續發展目標8：通過技術升級和創新實現更高水平的經濟生產力，以及可持續發展目標9：工業、創新和基礎設施。



SDG 8: 體面工作和經濟增長



SDG 9: 產業、創新和基礎設施

Our Innovations on Display

AMT continues to leverage industry exhibition platforms to showcase innovative solutions and present cutting-edge equipment technologies, further deepening engagement with clients and industry partners. Through our professional expertise and services, we have consistently earned high acclaim from customers and industry recognition at multiple trade events. These events not only serve as a stage to display the latest technologies and products but also mark important moments that highlight AMT's technical capabilities. Through face-to-face interactions with customers at these exhibitions, we gain deeper insights into market demands and customer expectations, continuously strengthening our partnerships with clients.

展示我們的創新成果

美亞科技持續透過行業展會平台，展示我們的創新解決方案及尖端設備技術，進一步深化與客戶及業界的互動交流。憑藉卓越的專業實力與服務，我們在多個展會上屢獲客戶的高度肯定及業界的認可。這些展會不僅是展示最新技術和產品的舞台，更是見證美亞科技技術實力的重要時刻。透過與客戶在展會上面對面的交流，我們能更深入了解市場需求及客戶期望，持續強化與客戶的合作夥伴關係。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Nepcon Asia 2025

During 28-30 October 2025, AMT participated in the Nepcon Asia 2025 at the Shenzhen World Exhibition & Convention Centre. In the exhibition, AMT presented several advanced equipment models, allowing guests to closely experience the charm of intelligent manufacturing technology through providing detailed explanations and live demonstrations by our specialists. This also attracted many clients and industry professionals to visit and engage in discussions. Furthermore, through face-to-face in-depth communication with clients and industry professionals, this exhibition not only deepened the mutual understanding and trust but also laid a solid foundation for future collaboration.



2025 亞洲電子生產設備暨微電子工業展覽會 (Nepcon Asia 2025)

2025年10月28日至30日，美亞科技參加了於深圳國際會展中心舉辦的2025亞洲電子生產設備暨微電子工業展覽會(Nepcon Asia 2025)。在展會期間，美亞科技展出多款先進設備，透過專業人員的詳細解說與實機操作演示，讓來賓近距離體驗智能製造技術的優勢，同時吸引了眾多客戶與業內人士前來參觀交流。透過在展會中與客戶及業內人士的深入面談，不僅加深了雙方互信及了解，更為未來的合作奠定了堅實的基礎。

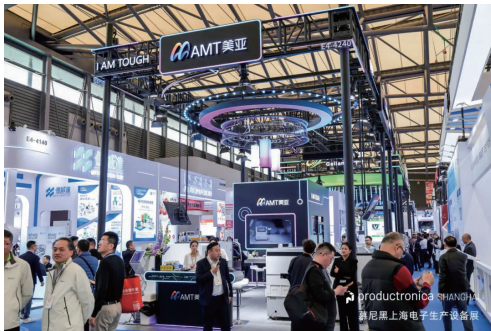


Productronica China 2026 & Semicon China 2026

During 25-27 March 2026, AMT participated in Productronica China 2026 & Semicon China 2026 at the Shanghai New International Expo Centre, strengthening customer relationships through professional technology demonstrations. During the exhibition, we showcased our latest smart manufacturing solutions and core products. In the core equipment display area, our sales and engineering teams used live demonstrations to address visitors' technical questions regarding product performance and process parameters. They explained the technical advantages and application scenarios of the equipment in a clear and accessible manner, giving visiting clients a more intuitive understanding of AMT's product capabilities. Addressing clients' specific needs, such as efficiency bottlenecks and smart upgrades encountered in actual production, our sales team drew on their industry experience to provide practical and bespoke solutions. Our professional analysis and sincere service earned high praise from our clients.

2026 慕尼黑上海電子生產設備展及2026 中國國際半導體展 (Productronica China 2026 & Semicon China 2026)

美亞科技於2026年3月25日至27日參加了於上海新國際博覽中心舉辦的2026慕尼黑上海電子生產設備展及2026中國國際半導體展(Productronica China 2026 & Semicon China 2026)展會，藉此機會透過展示專業技術強化客戶關係。我們在展會中展示了最新的智能製造解決方案與核心產品。在核心設備展示區，我們的銷售和工程師團隊透過結合現場演示，為來訪人士解答對產品性能、工藝參數等方面的技術提問，深入淺出地講解了設備的技術優勢與應用場景，讓來訪客戶對美亞的產品實力有了更直觀的認識。針對客戶在實際生產中遇到的效率瓶頸、智能化升級等具體需求，我們的銷售團隊結合行業經驗，提供了切實可行的客製化方案。我們的專業分析力與真誠的服務態度，贏得了客戶的高度讚揚。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG GOVERNANCE STRUCTURE

The Group is committed to integrating ESG factors (including climate-related factors) into its operations, creating sustainable value for our stakeholders and the wider community, and fulfilling its responsibilities as a corporate citizen. In 2021, the Group established an ESG Working Group (the “**Working Group**”), which is composed of core members from different departments of the Group and is responsible for managing ESG-related matters under the supervision and guidance of the board-level ESG Committee. The main responsibilities of the Working Group include communicating with external consultants and collecting various ESG data, as well as holding meetings regularly to identify ESG issues and opportunities and to provide recommendations on ESG-related matters. Additionally, the Working Group regularly reports to the board-level ESG Committee and management on the implementation of ESG measures and performance of the business units, ensuring the effective execution and continuous improvement of our ESG initiatives. During the Reporting Period, the Working Group held two meetings.

Under a systematic ESG management approach, the Board leads and oversees the execution of ESG policies within the Group and assumes ultimate responsibility for the ESG Report. The Board-level ESG Committee, together with management, oversees the implementation of relevant policies and provides clear direction for the establishment of corporate sustainability goals and metrics. During the Reporting Period, the ESG Committee held one meeting and reported to the Board on ESG matters, with progress and execution effectiveness regularly communicated through emails and meetings. Based on stakeholder feedback and market developments, the Board oversees business risks and opportunities and makes informed decisions accordingly.

ESG 管治架構

本集團致力於將ESG因素(包括氣候相關因素)納入其營運，為持份者及社會各界創造可持續價值，並履行其作為企業公民的責任。在2021年，本集團成立了ESG工作小組(「**工作小組**」)，由來自集團不同部門的核心成員組成，並在董事級ESG委員會的監督和指導下負責管理ESG相關事宜。工作小組的主要職責包括與外部顧問溝通和收集各項ESG數據，並定期召開會議，以識別ESG議題和機遇以及就ESG相關事宜提出建議。此外，工作小組還定期向董事級ESG委員會和管理層報告ESG措施的執行情況及各業務單位的表現，確保我們有效執行和持續改進ESG措施。報告期內，工作小組共舉行了兩次會議。

在系統化的ESG管理方針下，董事會負責領導及監督集團內ESG政策的執行，並對ESG報告承擔最終責任。董事級ESG委員會與管理層監督相關政策的實施，並為企業可持續發展目標及指標的制定提供明確方向。於報告期內，ESG委員會舉行了一次會議，並向董事會匯報ESG事宜，目標進度及執行成效，同時定期透過電郵及會議溝通。董事會亦根據持份者反饋及市場發展，監督業務風險與機遇，並作出知情決策。

The terms of reference include the following:

職責範圍包括以下內容：



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

United Nations' Sustainable Development Goals

The Group is committed to integrating sustainable development into its business operations, supporting and actively responding to the United Nations Sustainable Development Goals (SDGs), which are crucial for tackling climate change and addressing a range of social needs.

As a responsible corporate citizen, we acknowledge the emerging global trends outlined in the SDGs and are committed to contribute to tackling the sustainability challenges.

We believe that 11 of the SDGs are relevant to our business operations and corporate policies, including:

聯合國可持續發展目標

本集團致力於將可持續發展融入業務營運中，支持和積極響應聯合國可持續發展目標，這些目標對應對氣候變化和滿足一系列社會需求至關重要。

作為負責任的企業公民，我們關注可持續發展目標中概述的新興全球趨勢，致力於為應對可持續發展挑戰作出貢獻。

我們認為可持續發展目標其中 11 個目標與我們的業務營運和企業政策相關，其中包括：



STAKEHOLDER ENGAGEMENT

The Group recognises that the views and expectations of our stakeholders are vital to the Group. In order to define the issues that are relevant and material to our business with respect to sustainability, the Group actively engages with our stakeholders to understand what issues they are most concerned with. In our daily operation, we actively exchange information with our stakeholders through our transparent platform while devoting to continuous improvement of our communication system.

Stakeholder engagement helps the Group's business strategies which meet the needs and the expectations of the stakeholders, thereby reduces the potential risks, and strengthens the important relationships. The Group actively communicates with its identified key stakeholders through various channels, as set forth below:

持份者參與

本集團知悉持份者的觀點和期望對本集團至關重要。為了界定與我們業務有關和重要的可持續發展議題，本集團積極與我們的持份者溝通，了解他們所關注的議題。在我們的日常營運中，本集團通過透明的平台積極與持份者交流資訊，同時致力於持續改進我們的溝通機制。

持份者的參與有助於集團制定滿足持份者需求與期望的業務策略，從而減低潛在風險，並鞏固重要關係。本集團透過以下各種渠道積極與已識別的關鍵持份者進行溝通。

Stakeholders 持份者	Expectations and Concerns 期望與關注	Communication Channels 溝通渠道
Government and Regulatory Authorities 政府及監管機構	- Compliance with laws and regulations 遵守法律和法規 - Anti-corruption policies 反貪污政策 - Contribution to the local economy 對當地經濟的貢獻	- Supervision and inspection 監督和檢查 - Annual reports, interim reports, ESG reports and other public information 年度報告、中期報告、ESG 報告和其他公開資訊
Shareholders and Investors 股東和投資者	- Return on investments 投資回報 - Corporate governance 公司管治 - Business ethics 商業道德	- Annual general meetings and other general meetings 年度股東大會和其他股東會議 - Company website 公司網站 - Press releases/announcements 新聞發佈／公告 - Annual reports, interim reports, ESG reports and other public information 年度報告、中期報告、ESG 報告和其他公開資訊

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Stakeholders 持份者	Expectations and Concerns 期望與關注	Communication Channels 溝通渠道
Employees 僱員	- Employees' remuneration and benefits 員工的薪酬和福利 - External and internal training and development opportunities 外部與內部培訓和發展機會 - Health and safety in the workplace 工作場所的健康和安全	- Performance appraisals 績效評估 - Regular meetings and trainings 定期會議和培訓 - Emails, notice boards and team building activities 電子郵件、通知欄以及團隊建設活動
Customers 客戶	- Product and service quality assurance 產品和服務質量的保證 - Protection of customers' privacy and rights 保護客戶的私隱和權利 - Continuous promotion of reliable products/services to customers 持續向客戶推廣可靠的產品／服務	- Customers' satisfaction surveys 客戶的滿意度調查 - Face-to-face meetings and onsite visits to customers 面對面會議和現場訪問客戶 - Customer service hotline and emails 客戶服務熱線和電子郵件
Suppliers 供應商	- Fair and open procurement 公平、公開的採購 - Win-win cooperation 合作雙贏	- Contracts and agreements 合同和協議 - Suppliers' satisfaction assessment 供應商的滿意度評估 - Meetings and site visits 會議和現場訪問 - Telephone discussions 電話討論 - Emails 電子郵件 - Respond to suppliers on customer and market news 就客戶和市場消息向供應商作出回應
General Public 一般公眾	- Involvement in communities 參與社區活動 - Code of conduct 行為準則 - Environmental protection awareness 環境保護意識	- Public welfare activities 公益活動 - Company website 公司網站 - Enquiry mailbox 查詢信箱

MATERIALITY ASSESSMENT

Focusing on the most important ESG issues can help the Group better utilise its resources to address issues and reduce associated risks. In preparing the ESG Report, the Group directly engaged with stakeholders as part of the materiality assessment process to identify and prioritise the issues to be included in this ESG Report. The Board and management final review the issues that would have significant impact on the Group's business and its stakeholders. Moreover, climate-related risks and opportunities are also critical issues which could reasonably be expected to affect the Group's capital and financial performance over the short, medium or long term.

重要性評估

關注最重要的ESG議題可以幫助集團更好地利用其資源來應對議題並降低相關風險。在編寫ESG報告的過程中，作為重要性評估過程的一環，集團直接與持份者溝通，以確定將列入ESG報告的議題並將其進行優次排序。董事會及管理層會就這些可能對集團的業務及其持份者產生重大影響的議題進行最終審議。此外，氣候相關風險和機遇也是關鍵議題，並可合理預期它們將在短期、中期或長期影響本集團的資本和財務表現。

Stage 1 - Identification 第一階段 - 識別

A selection of ESG issues that may reasonably be considered important for the Group and its stakeholders from various sources, including listing rules requirement, internationally recognised standards, industry trends and internal policies. 28 issues were identified and grouped into 4 categories: Environmental, Employment and Labour Practices, Operating Practices and Community.
從不同的來源，包括上市規則要求、國際認可的標準、行業趨勢和內部政策，選擇可能被合理地認為對集團及其持份者重要的ESG議題。我們總共識別了28個議題，並將其歸為4個類別：環境、僱傭及勞工常規、營運慣例和社區。

Stage 2 - Prioritisation 第二階段 - 確定優先 次序

Conducted online surveys to rate the importance of each issue from the perspective of a stakeholder and the Group using a scale of 1 to 5. Developed the materiality matrix based on the scores of the surveys, set the threshold for materiality (i.e. at a score of average) and prioritised a list of sustainability issues.
我們進行線上調查，從持份者和集團的角度對每個議題的重要性進行評分，評分標準為1至5。根據調查的分數制定了重要性矩陣，設定了重要性的門檻（即平均分），並確定了可持續性議題的優先次序。

Stage 3 - Identification 第三階段 - 驗證

Management reviewed the materiality matrix and the threshold for materiality. ESG issues, with a score of average or above from the perspective of a stakeholder and the Group, were prioritised as the most important sustainability issues for the Group to address and report on.
管理層審查了重要性矩陣和重要性的門檻。從持份者和集團的角度來看，ESG議題的得分在平均分或以上，將被優先列為集團要處理和報告的最重要可持續發展議題。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Materiality Matrix

Based on the result of the materiality assessment, the Board believes that the most pertinent sustainability issues which are material to both the Group and its stakeholders include the following:

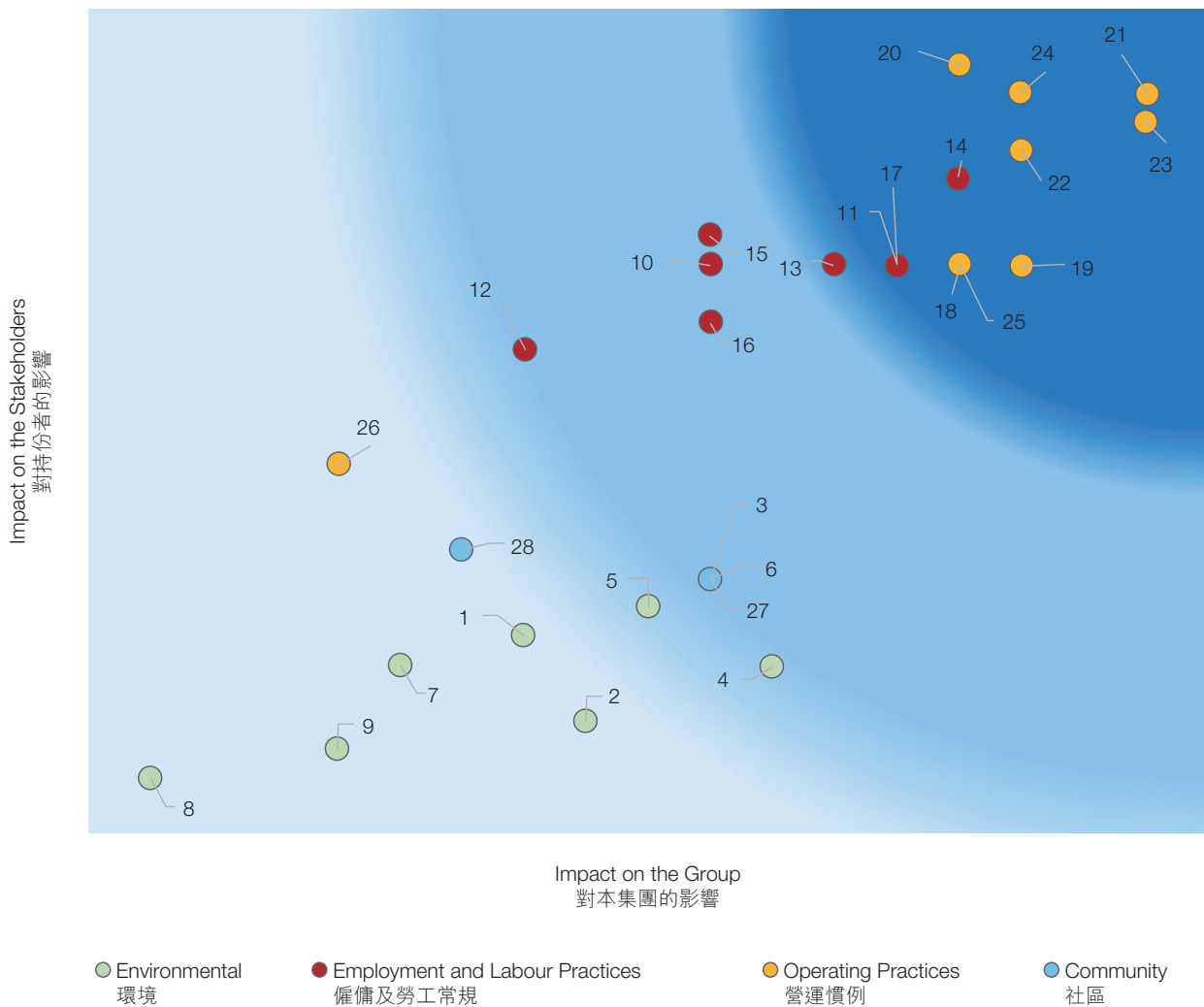
重要性矩陣

根據重要性評估的結果，董事會認為對集團及其持份者最重要且最相關的可持續性議題包括如下：



The feedback collected from the internal and external assessments was reviewed and analysed. For the issues that fall within the top right-hand corner of the matrix, they have relatively high importance to both stakeholders and the Group's business. The result of the materiality assessment is illustrated below:

審查和分析了從內部和外部評估中收集的反饋。位於矩陣右上角的議題均對持份者及本集團業務具有相對較高的重要性。重要性評估的結果如下圖所示：



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Environmental 環境		Employment and Labour Practices 僱傭及勞工常規		Operating Practices 營運慣例		Community 社區	
1	Air emissions management 大氣污染物排放管理	10	Employment practices 僱傭措施	18	Responsible supply chain management 負責任的供應鏈管理	27	Contributions to the society 社區貢獻
2	Greenhouse gas ("GHG") emissions management 溫室氣體排放管理	11	Talent attraction and retention 人才吸引與留任	19	Compliance with regulations on marketing, product and service labelling 遵守市場推廣及產品和服務標籤的法規	28	Communication and connection with local community 與當地社區的交流和聯繫
3	Waste management 廢棄物管理	12	Diversity and equal opportunities 多元化及平等機會	20	Customers' privacy and confidentiality 客戶的私隱和保密		
4	Energy management 能源管理	13	Anti-discrimination 反歧視	21	Customer satisfaction 顧客滿意度		
5	Water and effluent management 用水及污水管理	14	Occupational health and safety 職業健康與安全	22	Intellectual property 知識產權		
6	Use of materials 材料使用	15	Staff development and training 僱員發展與培訓	23	Safety and quality of projects/services/products 項目／服務／產品安全及質量		
7	Use of natural resources 天然資源使用	16	Human rights in the workplace 工作場所人權	24	Business ethics 商業道德		
8	Biodiversity 生物多樣性	17	Prohibition of child labour or forced labour 禁止使用童工或強制勞工	25	Anti-corruption 反貪污		
9	Climate change 氣候變化			26	Public policy 公共政策		

COMMUNITY INVESTMENT

The Group believes that community contribution is important for sustainable development as it helps to establish a harmonious society. To address social challenges together, we aim to develop long-term relations with our stakeholders based on mutual trust, respect and integrity. In recognition of our social duty as a responsible corporate citizen, the Group is committed to investing in different focus areas in a diverse manner, involving aspects such as well-being and inclusiveness and education and caring. Through diverse community engagement, this Group is dedicated to promoting to build a more resilient and inclusive society, and contributing to the following sustainable development goals:



Hand in Hand, Building an Inclusive Future

The Group has consistently adopted the United Nations Sustainable Development Goals as the core philosophy of our community investment, with a particular focus on SDG 4 (Quality Education) and SDG 10 (Reduced Inequalities). We aim to enhance educational opportunities through providing training programs and voluntary educational assistance, and actively social integration projects to eliminate discrimination against people with special needs. In the past, the Group supported the Guangxi Charity Federation's "1+1" Love Fund by donation, offering comprehensive assistance, including rehabilitation, skills training and employment support to people with disabilities and those with special needs. These principles have been embedded into our day-to-day operations and management. Looking ahead, we will participate in various charitable initiatives as appropriate, joining forces with all sectors of society to convey care and concern, committing to fostering an equal and inclusive social environment, fulfilling our social responsibilities through concrete actions and creating long-term social value.

社區投資

本集團深信社區貢獻對可持續發展至關重要，因為它有助於建立一個和諧的社會。我們的目標是在相互信任、尊重和誠信的基礎上與我們的持份者建立長期關係，共同應對社會挑戰。作為一個負責任的企業公民，我們深知本集團的社會責任，致力於以多樣化的方式投資於不同的重點領域，包括福祉與包容性、教育與關愛等方面。通過多樣化的社區參與，本集團致力於推動構建更具韌性與包容性的社會，為以下可持續發展目標作出貢獻：

攜手共建包容未來

本集團始終以聯合國可持續發展目標作為社區投資的核心理念，重點關注可持續發展目標4（優質教育）與可持續發展目標10（減少不平等）。我們的目標是透過提供培訓學習和助學義教，提升教育機會，並積極推動社會融合項目，以消除對有特殊需要人士的歧視。過往，本集團曾捐款支持廣西慈善總會「1+1」愛心基金，為殘疾人士及有特殊需要人士提供康復、技能培訓及就業支援等全方位援助。這些原則已融入我們的日常營運與管理之中。展望未來，我們將適時參與各類公益項目，聯合社會各界傳遞關懷，致力於營造平等包容的社會環境，以實際行動履行社會責任、創造長遠社會價值。

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ENVIRONMENTAL PROTECTION

Corporate Environmental Policy

We pledge to reduce our environmental impact throughout our operation. We are accountable to protect the earth and to build a sustainable future for our future generations. The Group is committed to upholding high environmental standards to fulfil relevant requirements under applicable laws or ordinances during the operation of the business. The Group has obtained ISO 9001:2015 Quality Management System and ISO 14001:2015 Environmental Management System certifications for its standardised management systems in monitoring environmental performance.

The Group has set clear emission reduction targets. In short-term, we are aiming to reduce GHG emissions intensity, emissions intensity regarding air pollutants, waste and wastewater, energy consumption and resources consumption by 3% before 2026 from the 2022 baseline. In mid-term, we are aiming to reduce GHG emissions intensity, emissions intensity regarding air pollutants, waste and wastewater, energy consumption and resources consumption by 9% before 2036 from the 2022 baseline. These emissions reduction and energy conservation targets are reviewed dynamically by the Board. The Group's long-term goal aligns with the sustainability goals of the Hong Kong Government to achieve carbon neutrality before 2050.

The Group has engaged a 3rd party consultant to conduct a sustainability assessment and develop a net-zero roadmap for the Group. The consultant performed a review of the Group's ESG Policy and Strategy using their In-house Sustainability Assessment Tool, covering aspects such as "Risk Management", "Labours and Employment", "Resources and Pollution", "Community", "Land", "Biodiversity", "Indigenous People" and "Cultural Heritage". Additionally, the consultant reviewed the available GHG emissions data of the Group and utilised their In-house Net-Zero Trajectory model to develop a net-zero roadmap for the Group, referencing the "Practical Net-Zero Guide for Business" published by the Hong Kong Stock Exchange and the "SBTi Corporate Net-Zero Standard" published by the Science Based Targets initiative. The Group is considering the recommendations from consultant to enhance the Group's ESG performances in the future.

環境保護

企業環境政策

我們承諾在整個營運過程中減少對環境的影響。我們有責任保護地球，為我們的後代建立一個可持續的未來。本集團致力於維持高環境標準，在業務營運期間符合適用法律或條例的相關要求。於報告期內，本集團已為其監管環境績效之標準化管理系統取得ISO 9001:2015質量管理體系及ISO 14001:2015環境管理體系認證。

本集團制定了明確的減排目標。在短期而言，我們的目標是在2026年之前將溫室氣體排放強度、空氣污染物排放強度、廢物和廢水排放強度、能源消耗強度和資源消耗強度在2022年的基礎上減少3%。在中期而言，我們的目標是在2036年之前，將溫室氣體排放強度、空氣污染物排放強度、廢物和廢水排放強度、能源消耗強度和資源消耗強度在2022年基線的基礎上減少9%。這些減排和節能目標由董事會動態審查。本集團的長遠目標與香港政府在2050年前實現碳中和的可持續發展目標一致。

本集團已聘請了一家第三方顧問公司進行可持續發展評估，並為集團制定了淨零排放路線圖。該顧問利用其內部可持續發展評估工具對集團的ESG政策和戰略，包括「風險管理」、「勞工和就業」、「資源和污染」、「社區」、「土地」、「生物多樣性」、「原住民」和「文化遺產」等方面進行了審查。此外，顧問審查了集團現有的溫室氣體排放數據，並利用其內部淨零排放軌跡模型，為集團制定了淨零排放路線圖，同時參考了聯交所發佈的《企業淨零排放實用指南》和科學目標倡議組織發佈的《SBTi企業淨零排放標準》。集團正考慮顧問的建議，以提升集團未來在ESG方面的表現。

Our Environmental Management System and emission reduction target align with SDG 12 and SDG 14.

我們的環境管理系統和減排目標與可持續發展目標 12 和可持續發展目標 14 保持一致。



SDG 12: 負責任消費和生產



SDG 14: 水下生物

Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations regarding air and GHG emissions, wastewater discharge, noise, waste generation and disposal, as set out in the countries and regions where the Group operates, including but not limited to:

Hong Kong

- Air Pollution Control Ordinance (Cap. 311);
- Waste Disposal Ordinance (Cap. 354);
- Water Pollution Control Ordinance (Cap. 358); and
- Noise Control Ordinance (Cap. 400).

PRC

- The Environmental Protection Law of the PRC;
- Law of the PRC on Environmental Impact Assessment;
- Law of the PRC on the Prevention and Control of Atmospheric Pollution;
- Law of the PRC on the Prevention and Control of Environmental Pollution by Solid Wastes;
- Law of the PRC on Prevention and Control of Water Pollution; and
- Law of the PRC on Prevention and Control of Environmental Noise Pollution.

相關法律和法規的合規資訊

本集團嚴格遵守於經營所在國家和地區的有關空氣污染物和溫室氣體排放、廢水排放、噪音、廢物產生和處置的所有適用法律法規，包括但不限於：

香港

- 《空氣污染管制條例》(第 311 章)；
- 《廢物處置條例》(第 354 章)；
- 《水污染管制條例》(第 358 章)；及
- 《噪音管制條例》(第 400 章)。

中國

- 《中華人民共和國環境保護法》；
- 《中華人民共和國環境影響評價法》；
- 《中華人民共和國大氣污染防治法》；
- 《中華人民共和國固體廢物污染環境防治法》；
- 《中華人民共和國水污染防治法》；及
- 《中華人民共和國環境噪聲污染防治法》。

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During the Reporting Period, the Group complied with all the relevant laws and regulations and did not receive any fine, complaint or warning related to any material non-compliance in this regard.

Emission Management

The major focus of the Group's emission management strategy is to limit its emissions by reducing energy consumptions within our operation. Specific measures have already been taken in place, which include maintaining indoor temperature at an optimal level for comfort, installing LED lighting system in offices, encouraging the employees to switch off the computers and monitors when not utilised, setting office machines such as copiers and TV monitors to switch off automatically after office hours, avoiding unnecessary travel arrangement by utilising modern telecommunication system, planning driving routes and sustainable air travel, and putting up signage emphasising the importance of energy saving at offices.

Our environmental management strategy aligns with SDG 8, SDG 11 and SDG 12.



Air emissions

Based on our assessment, the Group's main source of air pollutant emissions during the Reporting Period was generated from the vehicle fleets that consumed unleaded petrol. In 2025/26, decrease in company vehicle usage was driven by enhanced route planning and the adoption of digital alternatives, which reduced overall demand. These measures contributed to a measurable decrease in fuel consumption and the corresponding air pollutant emissions in 2025/26.

在報告期內，本集團遵守所有相關法律法規，並未因重大違規而受到任何罰款、投訴或警告。

排放管理

本集團的排放管理策略主要是通過減少營運的能源消耗來限制我們的排放。我們已採取具體措施，包括將室內溫度保持在最佳舒適度、在辦公室安裝LED燈照明系統、鼓勵員工在不使用電腦和顯示器時關閉裝置、在複印機和電視等辦公設備設置在辦公時間後的自動關閉模式、充分利用現代電訊系統以避免不必要的行程安排、規劃行車路線和可持續航空旅行、並在辦公室張貼強調節能重要性的標誌。

我們的環境管理策略與可持續發展目標8、可持續發展目標11和可持續發展目標12保持一致。

空氣排放物

根據我們的評估，於報告期內，本集團大氣污染物排放的主要來源是消耗無鉛汽油的車隊。於2025/26年度，公司車輛使用量有所下降，主要由於路線規劃的優化以及數位替代方案的採用，從而降低了整體需求。這些措施導致2025/26年度的燃油消耗量及相應的空氣污染物排放量大幅減少。

The Group's air pollutant emissions data during the Reporting Period are tabulated below:

報告期內，本集團大氣污染物排放數據如下表：

		Unit	2025/26	2024/25	2023/24
截至3月31日的					
Air Pollutant Data ¹ as at 31 March	大氣污染物數據 ¹	單位			
Nitrogen Oxides (NO _x)	氮氧化物(NO _x)	kg 千克	3.12	4.31	6.56
Sulphur Oxides (SO _x)	硫氧化物(SO _x)	kg 千克	0.11	0.15	0.26
Particulate Matters (PM)	懸浮粒子 (PM)	kg 千克	0.24	0.33	0.52

GHG emissions

溫室氣體排放

The Group's direct GHG emissions (Scope 1) were mainly generated from the vehicle fleets that consumed unleaded petrol during the Reporting Period. The Group's indirect GHG emissions were mainly generated from purchased electricity of Scope 2, and the purchased goods and services, fuel- and energy-related activities (not included in Scope 1 or Scope 2), waste generated in operations and business air travel of Scope 3.

在報告期內本集團的直接溫室氣體排放(範圍1)主要來自消耗的無鉛汽油的車隊。本集團的間接溫室氣體排放主要來自範圍2的外購電力，以及範圍3的採購的產品和服務、燃料與能源相關活動(不包括在範圍1或範圍2中)、營運過程產生的廢棄物和商務航空旅行。

¹ Emissions from mobile source fuel consumption of the Group are covered. Air emissions are calculated using methodologies and emission factors based on i) "How to prepare an ESG Report?" and its appendix "Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) the "Technical Guide for Compilation of Emission Inventory of Air Pollutants from Road Motor Vehicles (Trial)" and the "Technical Guide for Compilation of Emission Inventory of Air Pollutants from Non-road Mobile Sources (Trial)" issued by the Ministry of Ecology and Environment of the PRC ("MEE"); and iii) the "Energy Statistics Manual" and "Oil information: database documentation (April 2026 edition)" issued by the International Energy Agency ("IEA").

¹ 涵蓋了本集團移動源燃料消耗的排放。空氣排放物的計算方法和排放因子基於一)聯交所發佈的《如何準備環境、社會及管治報告》及其附錄《附錄二：環境關鍵績效指標匯報指引》；二)中華人民共和國生態環境部發佈的《道路機動車大氣污染物排放清單編製技術指南(試行)》和《非道路移動源大氣污染物排放清單編製技術指南(試行)》；及三)國際能源署發佈的《能源統計手冊》和《石油資訊：資料庫文件(2026年4月版)》。

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During the Reporting Period, the total GHG emission intensity remained broadly unchanged compared to the previous financial year. In terms of Scope 1 emissions, the use of company vehicles and fuel consumption decreased as a result of optimised route planning and reduced demand driven by the widespread adoption of digital alternatives, leading to a reduction of approximately 27% in Scope 1 emissions in 2025/26. Meanwhile, our consolidation of multiple previous offices into a single office during the previous financial year significantly reduced electricity consumption from air conditioning systems, lighting and shared facilities, leading to a reduction of about 36% in Scope 2 emissions in 2025/26. However, with regard to Scope 3 emissions, an increase in business air travel during the Reporting Period resulted in a rise of approximately 31% in Scope 3 emissions in 2025/26.

Looking ahead, the Group strives to enhance the data collection system to provide a more comprehensive environmental data disclosure, especially for Scope 3 emissions. Our GHG reduction target will be reviewed regularly as our data collection systems continue to improve, ensuring that our reduction commitments are comparable.

報告期內，溫室氣體總排放強度與上一財政年度相比大致相同。在範圍1排放方面，由於我們優化了路線規劃，並因數位替代方案的普及而降低了需求，公司車輛使用量及燃料消耗量因而減少，導致2025/26年度的範圍1排放量減少約27%。同時，我們於上一財政年度將原先多處辦公地點合併為單一辦公地點，有效減少空調系統、照明設備及公共設施的用電量，從而帶動2025/26年度的範圍2排放量下降約36%。惟範圍3排放方面，本年度商務航空旅行次數上升，導致2025/26年度的範圍3排放量增加約31%。

展望未來，集團致力於優化數據收集系統，以提供更全面的環境數據披露，尤其是範圍3排放。隨著我們的數據收集系統不斷改進，我們將定期檢視溫室氣體減排目標，確保我們的減排承諾具可比性。

The Group's GHG emissions data during the Reporting Period are 報告期內，本集團溫室氣體排放數據如下表：
tabulated below:

GHG Emissions Data as at 31 March ² 截至3月31日的溫室氣體排放數據 ²	Sources 來源	Unit 單位	2025/26	2024/25	2023/24
Scope 1 ³ 範圍 1 ³	Vehicle Fuel Combustion and Heating 汽車燃料及供暖	tonnes CO ₂ -equivalent 公噸二氧化碳當量	19.91	27.13	45.39
Scope 2 ⁴ (location-based) 範圍 2 ⁴ (地域為基準)	Purchased Electricity 外購電力	tonnes CO ₂ -equivalent 公噸二氧化碳當量	58.85	92.04	222.42
Scope 3 ⁵ 範圍 3 ⁵	Purchased Goods and Services 採購的產品和服務	tonnes CO ₂ -equivalent 公噸二氧化碳當量	1.39	1.64	4.09
	Fuel- and Energy-related Activities 燃料與能源相關活動	tonnes CO ₂ -equivalent 公噸二氧化碳當量	21.59	31.86	49.25
	Waste Generated in Operations 營運過程產生的廢棄物	tonnes CO ₂ -equivalent 公噸二氧化碳當量	0.93	0.85	1.27
	Business Air Travel 商務航空旅行	tonnes CO ₂ -equivalent 公噸二氧化碳當量	158.97	105.21	84.73
	Sub-total 小計	tonnes CO ₂ -equivalent 公噸二氧化碳當量	182.88	139.56	139.33
Total 總計		tonnes CO ₂ -equivalent 公噸二氧化碳當量	261.65	258.73	407.14
Intensity 強度		tonnes CO ₂ -equivalent per employee ⁶ 每位員工公噸二氧化碳當量 ⁶	1.11	1.09	1.54

² GHG emissions from direct and indirect emission of the Group's business operations in the PRC and Hong Kong are covered. GHG emissions are calculated using methodologies, emission factors and global warming potential rates based on i) "How to prepare an ESG Report?" and its appendix "Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) "General Guideline of the Greenhouse Gas Emissions Accounting and Reporting for Industrial Enterprises (Trial)" issued by the National Development and Reform Commission of the PRC; iii) "2022 Carbon Dioxide Emission Factors for Electricity" jointly released by the MEE and the National Bureau of Statistics of the PRC; iv) "ICAO Carbon Emissions Calculator" developed by the International Civil Aviation Organisation ("ICAO"); v) the "Energy Statistics Manual" and "Oil information: database documentation (April 2026 edition)" issued by the IEA; vi) "Synthesis Report of the Sixth Assessment Report" issued by the Intergovernmental Panel on Climate Change ("IPCC"); vii) "Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6" issued by the U.S. Environmental Protection Agency; viii) "Greenhouse gas reporting: conversion factors 2023" issued by the U.K. Department for Environment Food & Rural Affairs; ix) "Life cycle Upstream Emission Factors 2023 (Pilot Edition)" issued by the IEA; and x) HK Electric 2025 Sustainability Report. Carbon dioxide (CO₂), methane (CH₄) and nitrous oxides (N₂O) are included in GHG calculations. As numbers have been subject to rounding, there are discrepancies between the total shown and the sum of the amounts listed.

³ Scope 1: Direct emission resulting from the business operations owned or controlled by the Group, such as emissions from unleaded petrol consumption by vehicles.

⁴ Scope 2: Indirect emissions resulting from the generation of purchased electricity consumed within the Group.

⁵ Scope 3: Other indirect emissions that occur outside the Group, including emissions from business air travel, purchased goods and services, fuel- and energy-related activities, and waste generated in operations.

⁶ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2025/26, 2024/25 and 2023/24 were 235, 237 and 265 respectively.

² 涵蓋本集團在中國及香港的業務營運所產生的直接及間接溫室氣體排放。溫室氣體排放量的計算方法、排放因子和全球變暖潛能值基於一) 聯交所發布的《如何準備環境、社會及管治報告》及其附錄《附錄二：環境關鍵績效指標匯報指引》；二) 中華人民共和國國家發展和改革委員會發布的《工業企業溫室氣體排放核算與報告通用指南(試行)》；三) 中華人民共和國生態環境部和國家統計局聯合發布之《2022年電力二氧化碳排放因子》；四) 國際民用航空組織開發的「國際民用航空組織碳排放計算器」；五) 國際能源署發布的《能源統計手冊》和《石油資訊：資料庫文件(2026年4月版)》；六) 政府間氣候變化專門委員會發布的《第六次評估報告綜合報告》；七) 美國國家環境保護局發布的《按NAICS-6分類的供應鏈溫室氣體排放係數 v1.3》；八) 英國環境、食品及農村事務部發布的《溫室氣體報告：2023年轉換係數》；九) 國際能源署發布的《2023年生命週期上游排放係數(試驗版)》；及十) 《港燈2025年可持續發展報告》。溫室氣體計算中包括二氧化碳(CO₂)、甲烷(CH₄)和一氧化二氮(N₂O)。由於數字經進位調整，因此顯示的總數與所列數據的總和之間存在差異。

³ 範圍 1：集團擁有或控制的業務營運產生的直接排放，例如由車輛消耗無鉛汽油所產生的排放。

⁴ 範圍 2：集團外購電力產生的間接排放。

⁵ 範圍 3：發生在集團外部的其他間接排放，包括商務航空旅行、採購的產品和服務、燃料與能源相關活動以及營運過程產生的廢棄物。

⁶ 於2025/26、2024/25及2023/24財政年度末，集團在中國及香港業務營運的僱員總數分別為235人、237人及265人。

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Hazardous and non-hazardous Wastes

During the Reporting Period, the amount of ink cartridges used for general office printers is insignificant, and it was the only type of hazardous waste identified by the Group. All of them were collected and recycled by suppliers and did not cause any negative impact to the environment.

The generation of non-hazardous waste results principally from the paper consumption for administrative work, and we are therefore committed to reducing the use of paper. In order to effectively reduce the amount of paper used, the Group promotes “Green Office” and “Paperless” initiatives in the workplace. Employees are encouraged to view and handle documents on computers and e-platforms as practicable as possible. On the other hand, the Group handles and recycles hard copies of historical and expired documents carefully by employing trusted service provider. The Group also promotes other environmentally friendly measures to reduce the disposal of used paper throughout the entire operation. As part of our environmental protection campaigns, we encourage our employees to reduce paper usage by using double-sided copying and by a more frequent use of electronic information systems for material sharing or internal administrative documents handling (such as the implemented e-leave application system) to further reduce paper usage. In the 2025/26 financial year, non-hazardous waste from paper increased slightly by approximately 9% compared to the previous financial year. This was due to a return to normal office working practices, with staff working centrally in the office, which led to a recovery in the demand for day-to-day document printing and a consequent increase in paper consumption. The Group also committing to promoting wastepaper recycling initiatives to minimise its environmental impact.

The Group has participated in the Food Waste Collection Programme organised by the landlord. During the Reporting Period, we collected a total of 0.12 tonnes of food waste through this program. The process begins with filtering the collected food waste and subsequently placed into a food waste decomposer for processing. Inside the decomposer, microorganisms break down the food waste, achieving solid waste reduction effectively. By actively participating in this program, we have promoted waste classification and recycling while practicing source reduction, showcasing our efforts in environmental protection.

有害和無害廢棄物

於報告期內，一般辦公室打印機的墨盒為本集團唯一識別出的有害廢棄物類別，其使用量並不顯著。所有廢棄墨盒均經由供應商收集回收，因此未對環境造成任何負面影響。

無害廢棄物的產生主要來自行政工作的紙張消耗，因此我們致力於減少用紙。為了有效降低紙張使用量，本集團於工作場所內推廣「綠色辦公室」與「無紙化」倡議，鼓勵僱員於可行情況下儘量在電腦及電子平台上閱覽及處理文件。另一方面，本集團亦會聘用可信的服務供應商小心處理和回收過期及舊有文件的列印本。本集團亦推行了其他環保措施以減少在整個營運過程中產生的廢紙。作為我們環境保護行動的一環，我們鼓勵員工通過使用雙面複印，並更頻繁地使用電子系統進行資料共享或處理內部行政文件（例如已實施的電子休假申請系統），以進一步減少使用紙張。在2025/26年度，源自用紙的無害廢棄物比上一財政年度輕微上升了約9%。此現象源於辦公室工作模式恢復常態，員工集中於辦公室辦公，導致日常文件列印需求回升，進而使紙張消耗量增加。本集團亦致力於推動廢紙回收計劃，以盡量降低對環境的影響。

本集團參加了由業主組織的「廚餘收集計劃」。在報告期內，我們通過該計劃共收集了0.12公噸廚餘。計劃首先將收集的廚餘進行過濾，隨後放入廚餘分解機作處理。這些廚餘在分解機內經由微生物進行分解，從而有效減少固體廢物。透過積極參與該計劃，我們促進了廢物分類回收，並實踐源頭減廢，展示我們為環境保護作出的努力。



The Group's non-hazardous waste data during the Reporting Period are tabulated below:

報告期內，本集團無害廢棄物數據如下表：

Waste Data ⁷ as at 31 March 截至3月31日的廢棄物數據 ⁷	Source 來源	Unit 單位	2025/26	2024/25	2023/24
Non-hazardous Waste 無害廢棄物	Used Paper 用紙	tonnes 公噸	0.80	0.73	1.09
	Food Waste 廚餘	tonnes 公噸	0.12	0.14	0.13
Intensity 強度		tonnes per employee ⁸ 每位員工公噸 ⁸	0.004	0.004	0.005

Use of Resources

資源使用

We are committed to improving the efficiency of energy and resource usage, which not only helps reduce operational costs but also minimises environmental impact. By advocating for resource conservation, optimising processes and enhancing energy efficiency, we strive to reduce our environmental footprint, minimise energy and resources wastage, and improve energy performance and resource utilisation. This aligns with SDG 8, SDG 11 and SDG 12.

我們致力於提高能源和資源使用的效益，不僅有助於降低營運成本，還能減少對環境的影響。通過倡導節約資源、優化流程和提高能源效益，我們努力減低環境足跡，減少浪費能源和資源，並提升相關能源和資源使用的表現。這與可持續發展目標8、可持續發展目標11和可持續發展目標12保持一致。



⁷ Non-hazardous waste generated by paper consumption in daily office administration work in the PRC and Hong Kong during the Reporting Period are covered. The paper consumption data in publication was obtained cannot be quantified in the financial year 2023/24, and there was no paper consumption in publication in the financial year 2024/25 and 2025/26.

⁷ 涵蓋報告期內中國及香港日常辦公行政工作中因用紙產生的無害廢物。2023/24財政年度出版物的紙張消耗數據無法量化，而2024/25及2025/26財政年度則沒有出版用紙。

⁸ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2025/26, 2024/25 and 2023/24 were 235, 237 and 265 respectively.

⁸ 於2025/26、2024/25及2023/24財政年度末，集團在中國及香港業務營運的僱員總數分別為235人、237人及265人。

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Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates, regarding use of energy and resources, including but not limited to the Energy Conservation law of the PRC and other laws and regulations.

Energy consumption

During the Reporting Period, the Group's direct energy consumption included unleaded petrol consumed by our vehicle fleet, while indirect energy consumption consisted of purchased electricity. Direct and indirect energy consumption accounted for around 38% and 62% respectively. The Group reduced the total energy consumption reduction of about 32% in 2025/26 by optimising route planning and utilising digital alternatives to reduce vehicle fuel consumption, as well as implementing office consolidation measures to reduce electricity consumption.

相關法律和法規的合規資訊

本集團嚴格遵守所在經營的國家和地區關於能源和資源使用的所有適用法律法規，包括但不限於《中華人民共和國能源節約法》及其他法律法規。

能源消耗

在報告期內，本集團的直接能源消耗包括車隊所使用的無鉛汽油，而間接能源消耗則包括外購電力。直接和間接能源消耗分別約佔38%及62%。本集團透過優化路線規劃和使用數位替代方案減少車輛能源消耗，以及實施辦公室整合措施，減少電力消耗，使2025/26年度的總能源消耗量減少約32%。

The Group's energy consumption data during the Reporting Period are tabulated below:

在報告期內，本集團能源消耗數據如下表：

Energy Consumption Data as at 31 March ⁹ 截至3月31日的能源消耗數據 ⁹	Sources 來源	Unit 單位	2025/26	2024/25	2023/24
Direct Energy Consumption 直接能源消耗	Subtotal 小計	kWh in '000s (GJ) 千個千瓦時(千兆焦耳)	73.13 (263.28)	99.45 (358.02)	169.15 (608.93)
	Unleaded Petrol 無鉛汽油	litre 公升	7,621.30	10,345.73	17,646.14
Indirect Energy Consumption 間接能源消耗	Purchased Electricity 外購電力	kWh in '000s (GJ) 千個千瓦時(千兆焦耳)	119.21 (429.17)	184.95 (665.80)	284.31 (1,023.50)
Total Energy Consumption 能源消耗總量		kWh in '000s (GJ) 千個千瓦時(千兆焦耳)	192.35 (692.45)	284.39 (1,023.82)	453.45 (1,632.43)
Intensity 強度		kWh in '000s per employee (GJ per employee)¹⁰ 每位員工千個千瓦時 (每位員工千兆焦耳) ¹⁰	0.82 (2.95)	1.20 (4.32)	1.71 (6.16)

⁹ Data of direct and indirect energy consumption of the Group's offices in the PRC and Hong Kong are covered. The energy consumptions are calculated using methodologies and emission factors based on i) "How to prepare an ESG Report?" and its appendix "Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange; ii) "General Guideline of the Greenhouse Gas Emissions Accounting and Reporting for Industrial Enterprises (Trial)" issued by the National Development and Reform Commission of the PRC; iii) the "China Energy Statistical Yearbook 2023" published by the National Bureau of Statistics of the PRC; and iv) the "Energy Statistics Manual" and "Oil information: database documentation (April 2026 edition)" issued by the IEA. As numbers have been subject to rounding, there are discrepancies between the total shown and the sum of the amounts listed.

¹⁰ The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2025/26, 2024/25 and 2023/24 were 235, 237 and 265 respectively.

⁹ 涵蓋集團在中國和香港辦公室的直接和間接能源消耗數據。能源消耗的計算方法和排放因子基於一)聯交所發佈的《如何編備環境、社會及管治報告》及其附錄《附錄二：環境關鍵績效指標匯報指引》；二)中華人民共和國國家發展和改革委員會發佈的《工業企業溫室氣體排放核算與報告通用指南(試行)》；三)中華人民共和國國家統計局出版之《中國能源統計年鑑2023》；及四)國際能源署發佈的《能源統計手冊》和《石油資訊：資料庫文件(2026年4月版)》。由於數字經進位調整，因此顯示的總數與所列數據的總和之間存在差異。

¹⁰ 於2025/26、2024/25及2023/24財政年度末，集團在中國及香港業務營運的僱員總數分別為235人、237人及265人。

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Water usage

Water resources are mainly used in the offices in Hong Kong and the PRC for domestic purposes of basic cleaning and sanitation. Although the existing water supply meets our daily operational needs and there is no issue in sourcing water for the Group's operations, we strive to conserve water and manage water usage responsibly by adopting a wide range of measures actively. We regularly check on faucets to avoid unnecessary leakage. Additionally, we educate employees on water conservation by posting water saving reminders to raise water conservation awareness among our employees. The Group completed the integration of offices which not only improved operational efficiency but also significantly reduced water consumption. Compared to the previous financial year, water usage in 2025/26 decreased by 75%.

The Group's water usage data during the Reporting Period are tabulated below:

Water Consumption Data as at 31 March¹¹

截至3月31日的耗水量數據¹¹

	Unit	2025/26	2024/25	2023/24
	單位			
Water Consumption	m³ (megalitre)	101.00	403.05	1,111.90
耗水量	立方米(兆升)	(0.10)	(0.40)	(1.11)
Intensity	m³ per employee¹²	0.43	1.70	4.20
強度	每位員工立方米 ¹²			

Packaging material

Given the business nature of the Group, we do not involve any significant usage of packaging materials. We advocate efficient use of material in our daily office operations.

用水量

水資源主要用於香港和中國辦公室的基本清潔和衛生的家居用途。雖然現有的供水足以滿足我們的日常營運需要，在尋找水源方面亦沒有對集團營運造成問題，但我們也通過積極採取多種措施努力節約用水，以負責任的方式管理用水情況。我們會定期檢查水龍頭，以避免不必要的洩漏。我們亦教育員工節約用水，透過張貼節水提示，提高員工的節水意識。隨著本集團完成辦公室整合，在提升營運效率的同時，大大減少辦公室的用水量。與上一財政年度相比，2025/26年度的耗水量大幅減少了75%。

在報告期內，本集團用水量數據如下表所示：

包裝材料

鑑於本集團的業務性質，我們並無大量使用包裝材料。我們提倡在日常辦公室營運中有效利用材料。

¹¹ The data on water consumption of the Group's business operations in the PRC and Hong Kong during the Reporting Period are covered.

¹² The Group's total number of employees in the business operations of the PRC and Hong Kong as at the end of the financial year 2025/26, 2024/25 and 2023/24 were 235, 237 and 265 respectively.

¹¹ 涵蓋報告期內本集團在中國和香港的業務用水量數據。

¹² 於2025/26、2024/25及2023/24財政年度末，集團在中國及香港業務營運的僱員總數分別為235人、237人及265人。



The Environment and Natural Resources

As an environmentally conscious company, the Group recognises climate change as the most significant environmental impact to its business activity. The Group promotes sustainable use and management of resources and promotes adaptation to climate change. We encourage our employees to perform following actions in order to reduce energy consumption and material wastage as a green office:

Waste Management

- Promote “Paperless” initiative in the workplace;
- Collect and recycle used toner or ink cartridges;
- Reuse office stationery (e.g. envelops, files and folders);
- Evaluate the usage of material to avoid overstocking;
- Encourage employees to print and photocopy on both sides of paper;
- Communicate and disseminate information by electronic means;
- Set double-sided printing and toner save mode as default for printers and photocopiers;
- Purchase paper with recycled content;
- Reduce paper towel consumption by installing electric hand dryers;
- Send electronic greeting cards instead of paper ones at festive seasons; and
- Encourage recycling by placing waste sorting bins/devices for different recyclable materials (e.g. waste paper and plastics).

環境及天然資源

作為一家具有環保意識的公司，集團將氣候變化視為對其業務活動最重要的環境影響。本集團促進資源的可持續利用和管理，促進適應氣候變化。我們鼓勵我們的員工採取以下行動，以減少能源消耗和材料浪費以打造綠色辦公室：

廢物管理

- 於工作場所內推廣「無紙化」倡議；
- 收集和回收用過的碳粉或墨水匣；
- 重複使用辦公室文具（例如信封、文件和文件夾）；
- 評估材料的使用量以避免庫存過剩；
- 鼓勵員工在紙張的兩面打印和複印；
- 通過電子方式交流和傳播資訊；
- 設置打印機和複印機默認雙面打印和省墨模式；
- 購買含有可回收成分的紙張；
- 通過安裝電動乾手器以減少紙巾消耗；
- 在節日期間發送電子賀卡代替紙質賀卡；及
- 通過放置用於不同可回收材料（例如廢紙和塑料）的廢物分類箱／設備來鼓勵回收。

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環境、社會及管治報告

Use of Resources

- Heating and Cooling System Management;
- Set the minimum air-conditioning temperature at 25.5°C;
- Turn off air-conditioning units when not using the office;
- Lower window blinds and curtains before leaving office to reduce direct sunlight;
- Avoid air-conditioners being directly exposed to the sun;
- Clean the air conditioner filters and fan coil units regularly to maintain efficient operation;
- Apply ultraviolet (UV) light protection film to windows in order to reduce heat absorption;
- Use low-emissivity glass to block ultraviolet from heat generation;
- Adopt water-cooled air conditioning system;
- Use split-type air conditioners that have obtained Grade 1 energy label; and
- Allow employees to dress lightly to minimise the use of air conditioning in hot months.

Lighting System Management

- Turn off the lights when not using the office;
- Utilise natural daylight as much as possible;
- Keep lighting fixtures clean in order to optimise their energy efficiency;
- Set up independent lighting switches in different light areas; and
- Adopt high-efficiency lighting units (e.g. LED lighting).

資源使用

- 加熱和冷卻系統管理；
- 將最低空調溫度設置為25.5°C；
- 不使用辦公室時關閉空調；
- 離開辦公室前放下百葉窗和窗簾，以減少陽光直射；
- 避免冷氣機直接暴露在陽光下；
- 定期清潔空調過濾器和風機盤管，以保持高效運行；
- 在窗戶上貼上紫外線保護膜，以減少熱量吸收；
- 使用低輻射玻璃來阻擋紫外線產生的熱量；
- 採用水冷空調系統；
- 使用獲得一級能源標籤的分體式空調；及
- 允許員工穿著輕便，以盡量減少在炎熱月份使用空調。

照明系統管理

- 不使用辦公室時關燈；
- 盡可能利用自然光；
- 保持照明設備清潔以優化其能源效率；
- 在不同的照明區域設置獨立的照明開關；及
- 採用高效照明裝置（例如LED照明）。



Water Resources Management

- Put up water saving reminders in washrooms;
- Turn off the faucets;
- Check for hidden water leaks regularly;
- Repair dripping faucets immediately once discovered;
- Install dual flush toilets; and
- Reduce water pressure to the lowest possible level.

General Electronic Equipment Management

- Set the computers to go into power-saving mode when sitting idle;
- Turn off electronic equipment during non-working hours;
- Purchase electronic equipment with energy labels; and
- Use multi-functional printers instead of independent printers and photocopiers in order to save energy.

The Environment and Natural Resources

- Green up the office area with plants;
- Encourage employees to participate in environmental protection activities organised by environmental groups; and
- Promote and educate employees to reduce emissions and save energy through emails, posters and intranet.

We encourage employees to understand more about the Group's policies in order to enhance our environmental performances and build up the employees' knowledge on the environmental awareness.

水資源管理

- 在洗手間張貼節水提示；
- 關閉水龍頭；
- 定期檢查隱藏的漏水情況；
- 水龍頭滴水一經發現立即修復；
- 安裝雙沖水馬桶；及
- 將水壓降低到盡可能低的水平。

通用電子設備管理

- 將電腦設置在空間時進轉為省電模式；
- 在非工作時間關閉電子設備；
- 購買帶有能源標籤的電子設備；及
- 使用多功能打印機代替獨立的打印機和複印機，以節省能源。

環境及天然資源

- 用植物綠化辦公區；
- 鼓勵員工參與環保團體組織舉辦的環保活動；及
- 通過電子郵件、海報和內聯網促進和教育員工減少排放和節約能源。

我們鼓勵員工更多地了解本集團的政策，以提升我們的環保表現並建立員工對環保意識的知識。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate Change

Climate change is considered as one of the major challenges of our time. The pace of change has expedited around the world and it has underscored the importance for the Group to accelerate its transition to a low-carbon economy.

As more stakeholders concerned about climate-related issues and the impact of those issues to our operation, we further make our efforts in improving our practices and disclosure on ESG and climate-related issues. The Group made reference to the TCFD recommendations on identifying and disclosing the potential impacts of climate-related risks and opportunities on the business and aligns with SDG 13.



SDG 13: 氣候行動

Climate Change Policy

Our climate change policy aims to build a considerable resilience approach in facing the global climate change so as to adapt and to mitigate the impact of the climate change on the operations. It has incorporated the predictable climate change and extreme weather events into the current business continuity plans to monitor and to review the impact of climate change on the operations. Action on climate change is embedded in the Group business strategy and reflected in the governance and management processes of the Group.

Climate-related Risks and Opportunities

The Group understands that climate change may have significant impacts on our operations and present risks to our staff, offices and business. To better understand the potential impacts of climate change on our business operation, we have engaged external consultants to conduct climate scenario analysis and climate-related risk assessment that are aligned with the TCFD recommendations.

氣候變化

氣候變化被視為是當今面臨的主要挑戰之一。世界各地的變革步伐加快，突顯了集團加快向低碳經濟轉型的重要性。

隨著愈來愈多的持份者關注氣候相關議題以及這些議題對我們營運的影響，我們進一步努力改進我們在ESG和氣候相關議題上的做法和披露。本集團參考了TCFD關於識別及披露氣候相關風險和機遇對業務的潛在影響的建議，並與可持續發展目標13保持一致。

氣候變化政策

我們的氣候變化政策旨在建立一個具備足夠抗禦力的措施來應對全球氣候變化，以適應和減輕氣候變化對營運的影響。政策將可預測的氣候變化和極端天氣事件納入當前的業務連續性計劃，以監測和審查氣候變化對營運的影響。應對氣候變化的行動亦包含在集團的業務戰略中，並反映在公司的管治和管理流程中。

氣候相關的風險和機遇

本集團了解到氣候變化可能對我們的營運產生重大影響，並會為我們的員工、辦公室和業務帶來風險。為了更好地了解氣候變化對我們業務營運的潛在影響，我們聘請了外部顧問根據TCFD建議進行氣候情景分析和氣候相關風險評估。

During the Reporting Period, the Group identified and assessed the physical and transition risks that may have financial implications for the Group with two time horizons: medium-term (2030) and long-term (2050). Six suitable scenarios are chosen from the Representative Concentration Pathways (“**RCP(s)**”) and Shared Socio-Economic Pathways (“**SSP(s)**”) of the IPCC, the Global Energy and Climate Model from the IEA. The details of the scenarios used are as follows:

Aggressive mitigation scenarios

IPCC RCP 2.6

- a stringent mitigation scenario which is in line with the Paris Agreement’s target (i.e. warming of less than 2°C by 2100);

IPCC SSP1 Sustainability

- a scenario of the world shifting gradually towards a sustainable path;

IEA Net Zero Emissions by 2050 Scenario

- a scenario which sets out a pathway for the global energy sector to achieve net-zero CO₂ emissions by 2050; and

Business-as-usual scenarios

IPCC RCP 8.5

- a high GHG emission scenario which is consistent with a future with no policy changes to reduce emissions (i.e. warming in excess of 4°C by 2100);

IPCC SSP5 Fossil-fuelled Development

- a scenario that the world places increasing faith in competitive markets and is coupled with the exploitation of abundant fossil fuel resources;

IEA Stated Policies Scenario

- a scenario which reflects current policy settings based on a sector-by-sector and country-by-country assessment of the specific policies that are in place.

報告期間，本集團已識別及評估了於兩個時間範圍：中期（二零三零年）和長期（二零五零年）可能對本集團產生財務影響的物理風險和轉型風險。六種合適的情景選自政府間氣候變化專門委員會（「**IPCC**」）的代表性濃度路徑（「**RCP**」）及共享社會經濟路徑（「**SSP**」）、國際能源署（「**IEA**」）的全球能源和氣候模型。使用的情景詳情如下：

積極進取的緩解情景

IPCC RCP 2.6

- 與《巴黎協定》的目標符合（即於二一零零年前升溫不超過2°C）的嚴格減緩情景；

IPCC SSP1 可持續性

- 全球逐漸朝可持續道路前進的情景；

IEA 2050淨零排放情景

- 為全球能源行業設定到二零五零年實現淨零排放路徑的情景；及

一切照常的情景

IPCC RCP 8.5

- 與未執行氣候政策的未來（即於二一零零年前升溫超過4°C）一致的高溫室氣體排放情景；

IPCC SSP5 仰賴化石燃料

- 全球對競爭市場的信任越來越大，並伴隨著豐富的化石燃料資源開採的情景；

IEA 既定政策情景

- 基於按行業及按國家評估之其具體既定政策而設而反映現行政策設置之情景。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Based on the Group business nature, we have identified the following parameters that are most relevant to our operations.

- (a) Renewable energy – The proportion of renewable energy used by the Group affects the amount of carbon offset required and GHG emissions;
- (b) Electric vehicles (EV) – The cost required for replacing existing fleets with EVs and the cost-savings brought by EVs; and
- (c) Extreme weather – The increase in the frequency of extreme weather (e.g. heavy rainstorm and typhoons) may affect the business operations of the Group and the future income.

Physical Risks

With the business-as-usual scenarios we expected that the sustainability policies of the governments are not in place to limit the increases of greenhouse gas emissions. The average global temperature is projected to increase around 4°C. The likelihood and frequency of extreme weather events such as typhoons and heavy rainfall would increase, which may impose health and safety risks to our employees and the risks of equipment and infrastructure damage, resulting in the increase of capital investment on maintenance and repairment. In response to the risks, the Group has established contingency plan for extreme weather events and well delivered to the employees via the Group's Staff Handbook. The Group would also monitor the resilience level of our assets and offices.

Transition Risks

With the aggressive mitigation scenarios assuming the transition to a low-carbon economy, we are expecting policy actions around climate changes to continue to evolve. The global governments may reach a consensus on a market-based strategy to reduce GHG emissions in the medium- to long-term, which introduces carbon pricing or carbon tax to the industry. With the IEA Net Zero Emissions by 2050 Scenario, it is predicted that the carbon prices could reach USD90/tonne in 2030 and USD200/tonne in 2050 at our regions of operation. These policies could affect our business by imposing extra operational cost and expenditure in the future. The Group will gradually increase the usage of renewable energy and it is expected that EVs will dominate the global cars by 2060. In the future,

根據集團的業務性質，我們確定了以下與我們的營運最相關的參數。

- (a) 可再生能源 – 集團使用可再生能源的比例會影響所需的碳抵消量和溫室氣體排放量；
- (b) 電動汽車 – 用電動汽車取代現有汽車所需的成本以及電動汽車帶來的成本節約；及
- (c) 極端天氣 – 極端天氣頻率增加（如暴雨及颱風）可能會影響本集團的業務營運及未來收入。

物理風險

在一切照常的情景中，我們預計政府的可持續性政策並未到位以限制溫室氣體排放量的增加。全球平均氣溫預計將升高4°C左右。颱風、強降雨等極端天氣事件發生的可能性和頻率增加，有機會對我們的員工造成健康和 safety 風險以及設備和基礎設施損壞的風險，從而導致維護和維修的資金投入增加。為應對此等風險，集團制定了極端天氣事件的應急預案，並通過集團《員工手冊》妥善傳達給員工。本集團亦持續監控我們的資產和辦公室的韌性水平。

轉型風險

隨著假設向低碳經濟過渡的積極進取的緩解情景，我們預計圍繞氣候變化的政策行動將會繼續演變。全球各國政府可能就中長期減少溫室氣體排放的市場化戰略達成共識，向行業引入碳定價或碳稅。根據IEA 2050淨零排放情景，預計我們營運地區的碳價將在2030年達到90美元／公噸，在2050年達到200美元／公噸。這些政策可能會在未來增加額外的營運成本和支出，從而影響我們的業務。集團將逐步增加可再生能源的使用，預計到2060年電動汽車將主導全球汽車。未來，集團擁有的大部分私家車將轉向電動汽車。本集團亦已在設施門口安裝新



most of the private cars owned by the Group will be shifted to EVs, and the Group has already installed new energy electric vehicle charging piles next to the gate of the facilities and the Group will encourage the employees to use new energy electric vehicles for traveling.

Furthermore, regarding the evolving regulatory requirement, particularly in ESG reporting disclosure, the Group acknowledges that although the climate-related disclosure requirements under Part D of the HKEX ESG Code are currently voluntary for GEM-listed issuers, the regulatory landscape is expected to evolve over time. As international sustainability standards (e.g. IFRS S2) continue to gain traction and market expectations for climate transparency intensify, it is likely that certain climate-related disclosure obligations may become a reporting requirement for GEM board companies in the future. To proactively manage this transition risk, the Group is planning to enhance our internal data collection and reporting capabilities, with a particular focus on identifying and assessing climate-related risks and opportunities. In parallel, we monitor regulatory developments closely and engage external consultant to ensure readiness for potential mandatory disclosure requirements. By taking these preparatory measures, we aim to ensure that the Group remains adaptable and compliant, and is well-positioned to respond efficiently to any future enhancement in climate-related disclosure obligations.

Climate-related Opportunities

The Group believes that, through effective and proactive management, climate-related risks can be transformed into strategic opportunities. With our continuous effort on the research and development of our equipment, we could seize the opportunities of offering energy-efficient or low-carbon products and services to our customers, reducing our carbon footprints along with building up reputations among the industry by working as a pioneer to transition to a low carbon economy. By embedding sustainability into our product innovation and business strategy, NAS seeks to create long-term value for stakeholders while contributing to broader climate resilience and environmental responsibility.

能源電動汽車充電樁，鼓勵員工使用新能源電動汽車出行。

此外，針對不斷演變的監管要求，特別是ESG報告披露方面，本集團留意到聯交所ESG守則D部分所載的氣候相關披露要求現階段對創業板上市發行人而言屬自願性質，但預期監管環境將隨時間推移而演變。隨著國際可持續發展標準（例如《國際財務報告準則》S2）逐步落地普及，以及市場對氣候資訊透明度的期望日益提高，氣候相關的披露未來很可能成為創業板上市公司須遵守的報告要求。為主動管理此轉型風險，本集團計劃加強內部數據收集及報告能力，並特別著重於識別及評估與氣候相關的風險與機遇。與此同時，我們密切關注監管動態，並聘請外部顧問，以確保能為潛在的強制性披露要求做好準備。透過採取這些準備措施，我們旨在確保本集團保持靈活應變及合規，並能有效應對未來任何與氣候相關披露要求的進一步提升。

氣候相關機遇

本集團相信，通過有效且積極的管理，我們可以將氣候相關風險轉化為機遇。通過持續的設備研發，我們可以抓住機遇，為客戶提供節能或低碳的產品和服務，減少我們的碳足跡，樹立行業口碑，成為向低碳經濟轉型的行業先驅。北亞致力於將可持續發展融入產品創新與商業策略，旨在為持份者創造長期價值，同時為提升氣候韌性及履行環境責任作出貢獻。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Putting Our Environmental Investment Principle into Practice: How Acquisition of Jarvix Embodies Our Environmental Commitment

實踐我們的環境投資原則：

收購 Jarvix 如何體現我們在環境上的承諾

jarvix



Jarvix HK's mission is to build a more efficient and widely applicable payment and financial ecosystem, making it easy and efficient for businesses of all sizes to collect payments and obtain credit services, making it easy for everyone to grow their business.

Jarvix HK的使命是建立一個更高效且廣泛適用的支付與金融生態系統，讓各規模企業都能輕鬆高效地收取款項並獲得信貸服務，使每人都能輕鬆拓展業務。

Compared to traditional paper based and cheque payments, electronic payments deliver environmental benefits. By eliminating the need for paper invoices, forms and cheque stock, they directly reduce deforestation pressure, lower water and energy consumption associated with pulp manufacturing, and decrease chemical waste from printing processes. Furthermore, the elimination of physical transportation of paper documents and cheques cuts fuel use and vehicle emissions, contributing to cleaner air and reduced greenhouse gas output. This fully reflects the Group's environmental philosophy and innovative mindset to drive digital low carbon transition.

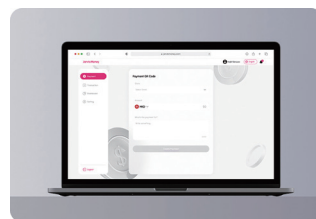
相較於傳統的紙本及支票支付，電子支付能帶來環境效益。透過消除對紙本發票、表格及支票存貨的需求，電子支付能直接減輕森林砍伐壓力，降低製漿過程相關的水資源與能源消耗，並減少印刷工序產生的化學廢棄物。此外，免除紙本文件與支票的實體運輸，可減少燃料消耗及車輛排放，有助於改善空氣品質並降低溫室氣體排放。這充分體現了本集團推動數位低碳轉型所秉持的環保理念與創新思維。



1,000,000+
Existing Users
現有用戶



12+
Electronic Payment Method
電子支付方式



5+
Support Currencies
支援貨幣

EMPLOYMENT AND LABOUR PRACTICES

Employment

Corporate Policy of Employment and Labour

The Group aims to be the ideal employer for talents. We are committed to providing a desirable workplace, continuous training programs and prospective career opportunities to our employees in order to attract and retain highly qualified employees. The Group believes that a strong and loyal team is invaluable to maintain a robust business performance and growth.

The Group aims to uphold a fair and equitable human resource policy, in which quality and merit of the candidates are the most important elements to be assessed during the recruitment and promotion processes. The Group offers equal employment opportunities to different genders, age groups and nationalities such that a sound of diversity of human resources can be achieved.

These policies contribute to SDG 5 which achieves gender equality, SDG 8 which protects labour rights and SDG 10 which reduces inequality.

僱傭及勞工常規

僱傭

企業僱傭及勞工政策

本集團銳意成為各方人才的理想僱主。我們致力於為員工提供一個理想的工作場所、持續的培訓計劃和潛在的職業發展，以吸引和保留高質素的員工。本集團相信，擁有一個強大而忠誠的團隊對於保持穩健理想的業務表現和增長至關重要。

本集團秉持公平和公正的人力資源政策，在招聘和晉升過程中，候選人的質素和能力是最重要的評估因素。本集團提供平等的就業機會給予不同性別、年齡和國籍的人士，以實現人力資源的多元化。

這些政策有助於實現以性別平等為目標的可持續發展目標5、保護勞工權利的可持續發展目標8及減少不平等的可持續發展目標10。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Compensation Strategy, Talent Attraction and Retention

The Group puts great emphasis on attracting and retaining talent. Our approach is to position the Group in a strongly competitive position in our local markets recognising growing globalisation of the skill market. We offer competitive remuneration with a wide range of benefits. All compensations are targeted to attract, reward and retain talented, highly skilled and motivated team members by rewarding individual and team accomplishments.

We emphasise variable portion of pay to closely tie rewards with corporate business objectives, unit goals and individual performance. Employees' bonuses are disbursed based on individual performance. Remuneration formulation and distribution are based on the principles of fairness, impartiality, openness, motivation, and competitiveness, and balance the relationship between efficiency and fairness. We continuously track our competitiveness by market benchmarking and dynamically reviewing our remuneration.

The Group provides special leaves beyond the statutory requirement such as examination leave and marriage leave. We have also established mandatory retirement plan to retain high quality employees. The Group also offers life insurance, health care, disability and invalidity coverage, parental leave, retirement provision, stock ownership and others benefit for full-time employees but not to temporary or part-time employees in Hong Kong and PRC to retain our full-time employees.

Dismissal

Either the Group or an employee giving the appropriate period of notice in writing or payment in lieu can bring about the termination of employment. The Group reserves the right to dismiss any team member for serious misconducts. At the time of termination, employee may be requested to participate in an exit interview for collection of feedback on operational norms and practices for the Group to address concerns and implement retention measure. The feedback will be kept confidential if required.

薪酬策略、人才吸引及留存

本集團高度重視吸引和挽留人才。有見人才市場全球化的趨勢，我們致力於確保在本地市場保持強勁競爭優勢，以吸引和挽留人才。我們提供具有競爭力的薪酬和多項福利。所有薪酬都是通過獎勵個人和團隊的成就，吸引、獎勵和留住有才能、高技能和積極的團隊成員為目標。

我們強調薪酬的可變部分，將獎勵與公司業務目標、單位目標和個人業績緊密連結。員工的獎金是根據個人表現而發放。薪酬制定和分配以公平、公正、公開、激勵和競爭為原則，並平衡效率與公平的關係。我們通過市場基準的對比和薪酬制度的動態審查不斷提升我們的競爭力。

除法定要求外，本集團還提供考試假、婚假等特別假期。我們亦制定了強制性退休計劃，以留住高質素的員工。為了挽留全職員工，集團還為全職員工提供人壽保險、醫療保健、殘疾和傷殘保險、育兒假、退休準備金、員工持股計劃等其他福利，但不包括香港和中國的臨時或兼職員工。

解僱

無論是集團還是員工，只要給予適當的書面通知或支付代通知金，便可以終止僱傭關係。本集團保留解僱任何有嚴重不當行為的團隊成員的權利。在終止僱傭關係時，員工可能會被要求參加離職面談，以收集有關本集團營運規範和做法的反饋，以解決問題並實施留任措施。如有需要，反饋將被保密。



Promotion

At the time of annual performance progress review, employees are encouraged to work with their Head of Department to establish a documented career plan as well outline the competencies, development plan and aspirations for career growth within the Group. In selecting movement to a new role or new position, we consider availability of an appropriate vacancy, employees' contributions, performance history, competencies, aspirations and motivations for the role, experiences and potential.

Working Hours and Rest Periods

Normal working hours for full-time employees are from 9:00 a.m. to 6:00 p.m. from Monday to Friday, with a one-hour break for lunch each day. We follow a five-day work week with two days' time off. The starting and finishing time of working may be modified or changed by the team leader depending on country practice and business needs.

The Group believes that work-life balance is essential for the employees' well-being and productivity. The Group provides employees time off in the form of paid annual leave and other personal leave, allowing them with sufficient time to recharge and rest as well as spend time with families either on holiday or to attend to personal activities.

Equal Employment Opportunity

Equal Employment Opportunity means treating each team member (or potential team member) as an independent individual, making no assumptions or subjective judgments-based generalisations associated with his/her personal characteristics. The Equal Employment Opportunity policy of the Group aims to establish and maintain structures, practices and behaviours that have the effect of treating employees on the basis of their ability and potential so that all team members and potential team members can have equal employment opportunity in the workplace irrespective of these personal characteristics. In summary, personal characteristics should not affect an applicant's chance of accessing employment, promotion or

晉升

在進行年度績效評估時，我們鼓勵員工與他們的部門主管一起建立一個書面的職業規劃，並概述員工能力、發展計劃和在集團內的職業發展期望。在選擇新角色或新職位時，我們會考慮到是否有合適的空缺，員工的貢獻、過往工作表現、能力、職位意向與動機、經驗和發展潛力。

工作和休息時間

全職員工的正常工作時間為周一至周五的上午9:00至下午6:00，每天有一小時的午膳時間。我們遵循每周五天的工作制，並有兩天的休息時間。根據國家慣例和業務需要，工作的開始和結束時間可以由該團隊領導進行修改或變更。

本集團相信工作與生活的平衡對於員工的福祉和生產力至關重要。本集團為員工提供帶薪年假和其他個人假期形式的休息時間，能為他們提供充足的充電和休息的時間，以及與家人度假或參加個人活動的時間。

平等就業機會

平等就業機會意味著將每位團隊成員（或潛在的團隊成員）視為獨立個體，絕不基於其個人特徵作出相關的假設或基於概括性的主觀判斷。本集團的平等就業機會政策旨在建立及維護相關制度、規範及行為準則，確保所有僱員及潛在僱員均能基於其能力與潛力獲得平等就業機會，而不會因其個人特徵而受到任何差別待遇。總括而言，申請人的個人特徵絕不應影響其獲得就業、晉升或培訓的機會。本集團致力於制定和實施平等就業機會原則和計劃，以確保所有團隊成員和潛在團隊成員享有公平、公正

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training opportunities. The Group is committed to the development and implementation of Equal Employment Opportunity principles and programs, which ensure fair, and equitable employment practices and conditions of service for all team members and potential team members, regardless of their personal characteristics. We uphold our non-discriminatory employment practices which embrace individuals regardless of disability, age, gender, marital status, family responsibilities or pregnancy, religion, political affiliation, race, or ethnic origin.

The Group consistently adheres to the rules of natural justice. Employees will be given a fair hearing to voice their concerns when they have a grievance. Any offensive behaviour that fails to respect individual rights, interferes with work effectiveness are grounds for termination.

Open Door Policy

Good communication is integral to our success. The Group is committed to facilitating direct communications and fostering a transparent, timely, open and honest way for open exchange of information and opinions in a two-way manner. The Group's Open Door Policy provides channels for employees to raise questions, complaints, suggestions and challenges to management for the better understanding of employees' needs. We will continue to strive to create a respectful work environment throughout the Group that encourages effective communication by fostering open dialogue, ensuring our employees feel valued. This is the necessary breeding ground for creativity and innovation.

的僱傭政策和服務條件，不受任何個人特徵影響。我們秉持一視同仁的用人原則，不因殘疾、年齡、性別、婚姻狀況、家庭責任或懷孕、宗教、政治派別、種族或民族出身而歧視個人。

本集團恪守自然公正原則。當員工提出申訴時，我們將提供公平的聆訊機會，讓他們表達自己的意見。任何不尊重個人權利、妨礙工作效率的冒犯行為，均構成解僱的理由。

開門政策

良好的溝通是我們成功不可或缺的一部分。集團致力於直接溝通，並建立透明、及時、公開和誠實的雙向溝通渠道，以交流資訊和意見。集團的開門政策為員工提供了向管理層提出問題、投訴、建議和挑戰的渠道，以更好地了解員工的需求。我們將繼續努力在整個集團內營造一個互相尊重的工作環境，通過促進公開對話來鼓勵有效溝通，讓員工感到被重視。這是孕育創造力和創新的必要基礎。

Compliance information for relevant laws and regulations

Our employees are mainly located in Hong Kong and the PRC. The Group safeguards the rights of our employees by strictly complying with the requirements of the Labour Law of Hong Kong and the Labour Law of the PRC, including but not limited to:

Hong Kong

- Employment Ordinance (Cap. 57);
- Employees' Compensation Ordinance (Cap. 282);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485); and
- Minimum Wage Ordinance (Cap. 608).

The PRC

- Labour Contract Law of the PRC;
- Social Insurance Law of the PRC; and
- Provisions on the Prohibition of Using Child Labour.

In the PRC, we have participated in welfare schemes concerning pension insurance, unemployment insurance, maternity insurance, occupational injury insurance and medical insurance in accordance with the applicable regulations including the Regulations on the Administration of Housing Provident Funds and the Social Insurance Law of the PRC. In Hong Kong, we provide medical insurance, disability and invalidity coverage, maternity leave, incentive and bonus etc. to all our full-time employees. We have also participated in the Mandatory Provident Fund (MPF) Scheme, prescribed by the Mandatory Provident Fund Schemes Ordinance. During the Reporting Period, the Group was not aware of any significant non-compliance issues in this regard.

相關法律和法規的合規資訊

我們的員工主要分布在香港和中國。本集團通過嚴格遵守香港《僱傭條例》和中國《勞動法》的要求來保障員工的權利，包括但不限於：

香港

- 《僱傭條例》(第 57 章)；
- 《僱員補償條例》(第 282 章)；
- 《強制性公積金計劃條例》(第 485 章)；及
- 《最低工資條例》(第 608 章)。

中國

- 《中華人民共和國勞動合同法》；
- 《中華人民共和國社會保險法》；及
- 《禁止使用童工規定》。

在中國，我們根據《住房公積金管理條例》和《社會保險法》等適用法規，參加了養老保險、失業保險、生育保險、工傷保險和醫療保險等福利計劃。在香港，我們為所有全職員工提供醫療保險、殘疾和傷殘保險、產假、獎勵和獎金等。此外，我們參加了《強制性公積金計劃條例》規定的強制性公積金計劃。在報告期內，本集團沒有發現相關方面的任何重大違規事件。

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Employee Profile

The Group's employee data of business operations in the PRC and Hong Kong by type are tabulated below:

僱員概況

本集團在中國和香港地區業務營運的員工數據如下表所示：

Workforce as at 31 March 截至3月31日的僱員人數		2025/26	2024/25	2023/24
Employee Number 僱員人數	Total number 總計	235	237	265
	By Gender 按性別劃分			
	Male 男性	176	177	194
	Female 女性	59	60	71
	By Age Group 按年齡組別劃分			
	Below 30 30歲以下	18	23	30
	30-50 30至50歲	182	189	216
	Above 50 50歲以上	35	25	19
	By Employee Category 按員工類別劃分			
	Top management 高級管理層	18	16	11
	Middle management 中級管理層	34	36	45
	General staff 普通員工	183	185	209
	By Employment Type 按僱傭類型劃分			
	Full-time 全職	235	237	265
	Part-time 兼職	0	0	0
	Permanent 長期	235	237	265
	Temporary 臨時	0	0	0
	By Geographical Region 按地區劃分			
	Hong Kong 香港	34	35	36
	PRC 中國	201	202	229



New Employee Hires ¹³ as at 31 March 截至3月31日的新僱員入職人數 ¹³	2025/26	2024/25	2023/24
Overall Number (new hire rate) 總人數 (新僱員入職率)	18 (8%)	20 (8%)	23 (9%)
By Gender 按性別劃分			
Male (new hire rate) 男性 (新僱員入職率)	10 (6%)	7 (4%)	9 (5%)
Female (new hire rate) 女性 (新僱員入職率)	8 (14%)	13 (22%)	14 (20%)
By Age Group 按年齡組別劃分			
Below 30 (new hire rate) 30歲以下 (新僱員入職率)	11 (61%)	11 (48%)	10 (33%)
30-50 (new hire rate) 30-50歲 (新僱員入職率)	5 (3%)	8 (4%)	13 (6%)
Above 50 (new hire rate) 50歲以上 (新僱員入職率)	2 (6%)	1 (4%)	0 (0%)
By Geographical Region 按地區劃分			
Hong Kong (new hire rate) 香港 (新僱員入職率)	11 (32%)	10 (29%)	10 (28%)
PRC (new hire rate) 中國 (新僱員入職率)	7 (3%)	10 (5%)	13 (6%)

¹³ New employee hires percentage = Number of new employees hired (of the specified category) during the corresponding year/total number of employees (of the specified category) of the corresponding year.

¹³ 新僱員入職率 = 該年度新僱員入職人數 (指定類別) / 該年度僱員人數 (指定類別)。

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Employee Turnover ¹⁴ as at 31 March 截至3月31日的僱員流失率 ¹⁴	2025/26	2024/25	2023/24
Overall Number (turnover rate) 總人數 (流失率)	20 (9%)	48 (20%)	84 (32%)
By Gender 按性別劃分			
Male (turnover rate) 男性 (流失率)	11 (6%)	24 (14%)	53 (27%)
Female (turnover rate) 女性 (流失率)	9 (15%)	24 (40%)	31 (44%)
By Age Group 按年齡組別劃分			
Below 30 (turnover rate) 30歲以下 (流失率)	8 (44%)	16 (70%)	20 (67%)
30-50 (turnover rate) 30-50歲 (流失率)	11 (6%)	31 (16%)	61 (28%)
Above 50 (turnover rate) 50歲以上 (流失率)	1 (3%)	1 (4%)	3 (16%)
By Geographical Region 按地區劃分			
Hong Kong (turnover rate) 香港 (流失率)	12 (35%)	11 (31%)	9 (25%)
PRC (turnover rate) 中國 (流失率)	8 (4%)	37 (18%)	75 (33%)

¹⁴ Employee turnover percentage = Number of employees (of the specified category) left during the corresponding year/total number of employees (of the specified category) of the corresponding year.

¹⁴ 僱員流失率 = 該年度離職僱員人數 (指定類別) / 該年度僱員人數 (指定類別)。

Employee Parental Leave¹⁵ as at 31 March
截至3月31日的僱員育嬰假¹⁵

2025/26

2024/25

2023/24¹⁶

Took parental leave

實際使用育嬰假

Total number of employees	4	4	3
總員工人數			
Male	2	3	1
男性			
Female	2	1	2
女性			

Returned to work after parental leave ended

休完育嬰假後復職

Total number of employees	3	4	3
總員工人數			
Male	2	3	1
男性			
Female	1	1	2
女性			
Return to work rate ¹⁷	75%	100%	100%
復職率 ¹⁷			

**Returned to work after parental leave ended and were still employed
12 months after returning to work**

休完育嬰假且復職後十二個月仍在職

Total number of employees	4	2	–
總員工人數			
Male	3	1	–
男性			
Female	1	1	–
女性			
Retention rate ¹⁸	100%	67%	–
留任率 ¹⁸			

¹⁵ All employees are entitled to parental leave upon fulfilling certain criteria set out in the relevant policies.

¹⁵ 凡符合相關政策所訂明之特定條件，所有員工均有權享有育嬰假。

¹⁶ The data for the financial year 2023/24 only includes data from the Group's operations in Hong Kong.

¹⁶ 2023/24財政年度之數據僅包含集團在香港業務營運的數據。

¹⁷ Return to work rate = Total number of employees that did return to work after parental leave during the corresponding year/total number of employees due to return to work after taking parental leave of the corresponding year.

¹⁷ 復職率 = 該年度育嬰假後實際復職的員工總數 / 該年度育嬰假後應該復職的員工總數。

¹⁸ Retention rate = Total number of employees retained 12 months after returning to work following a period of parental leave during the corresponding year/total number of employees returning from parental leave in the prior year.

¹⁸ 留任率 = 該年度休完育嬰假復職後十二個月仍在職的員工總數 / 上年度休完育嬰假後復職的員工總數。

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Health and Safety

Corporate Policy of Health and Work Safety

The Group has been attaching great importance to provide a safe working environment and protecting our employees from occupational hazards, which align with the SDG 3: Good Health and Well-being and SDG 8: Decent Work and Economic Growth.



For individual workstations, adjustable chairs and monitor screens for eye protection are provided. Additional occupation safety guidelines including proper working postures and posters of proper lifting method were accessible on the intranet and were put up at appropriate locations in offices respectively to raise the safety awareness among employees. We have also developed health and safety policies including prohibition of smoking in workplace, abuse of alcohol and drugs, identification and prevention of risks and hazards in the working area, and emergency actions for accidents or personal injuries. We require our employees to strictly adhere to and comply with such policies, which are set out in our Staff Handbook.

Workers shall report work-related hazards and hazardous situations. They have the right to remove themselves from work situations that they believe could cause injury or ill health, and they will also be protected against reprisals. Meanwhile, the Group investigates work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system. All the above procedures are in accordance with the labour law. There were no significant work-related hazards that pose a risk of high-consequence injury based on the Group's operation.

健康及安全

企業健康和安全管理政策

本集團一直非常重視提供安全的工作環境、保護員工免受職業危害，這與可持續發展目標3：良好健康與福祉及可持續發展目標8：體面工作和經濟增長一致。

在個人工作間，我們提供了可調較的座椅和護眼的顯示屏幕設備。其他的職業安全指引包括正確的工作姿勢和正確搬運物件方法的海報，除了在內部網站上找到外，亦分別張貼在辦公室的適當位置，以提高員工的安全意識。我們還制定了健康和安全管理政策，包括禁止在工作場所吸煙，禁止酗酒和吸毒，識別和預防工作區域的風險和危險，以及事故或人身傷害的緊急措施。我們要求員工嚴格遵守這些政策，這些政策在我們的員工手冊中亦有所規定。

工人應報告與工作有關的危害和危險情況。他們有權離開他們認為可能導致傷害或健康不良的工作環境，並受到保護和免遭報復。同時，集團會對與工作有關的事故進行調查，包括識別危害和評估與事故有關的風險、利用危害控制等級來確定糾正措施、以及確定職業健康與安全管理系統所需的改進。上述所有程序均符合勞動法的規定。根據集團的營運情況，集團營運不存在構成高後果傷害風險的重大工作危害。

As part of its commitment to promote employee well-being, the Group has equipped the occupational health services, such as the medical plan covering a wide range of categories. The medical plan in Hong Kong is provided by a professional insurance company. The staff of the insurance company can communicate easily with the Group's employees in the same language.

Employee mental health is the key to creating a vibrant work environment. We place great importance on the overall well-being of our employees and are committed to fostering a positive, energetic, and enjoyable work atmosphere that enhances mental health of our employees, allowing each employee to perform at their best and achieve their personal aspirations, in a state of physical and mental well-being. Through various activities, we encourage employees to support one another, creating an atmosphere of collaboration and care, while also helping them relax and reduce work-related stress. During the Reporting Period, our subsidiary, AMT, held annual company dinner and activities to strengthen team cohesion and promote communication and cooperation among colleagues.

作為對促進員工健康承諾的一部分，集團提供了職業健康服務，如涵蓋多個類別的醫療計劃。香港的醫療計劃由一家專業保險公司提供。這家保險公司的員工與集團員工能夠用相同的語言進行流暢的溝通。

員工的心理健康是創造充滿活力的工作環境的關鍵。我們非常重視員工的整體福祉，致力於營造一個充滿正能量、積極愉快的工作環境，以提升員工的心理健康，讓每位員工都能在身心健康的狀態下發揮所長並實現個人抱負。通過舉辦各類活動，我們鼓勵員工互相支持，營造彼此協作及關愛的氛圍，同時讓員工放鬆身心，減輕工作壓力。在報告期內，我們旗下的美亞科技舉辦了公司年度晚會及活動，以增強團隊的凝聚力，促進彼此之間的交流與合作。



2026 AMT Annual Dinner
2026 美亞科技年度晚會



2026 AMT Company Activities
2026 美亞科技公司活動

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Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates, regarding health and safety, including but not limited to:

Hong Kong

- Occupational Safety and Health Ordinance (Cap. 509).

PRC

- Law of the PRC on the Prevention and Control of Occupational Diseases;
- Fire Prevention Law of the PRC; and
- Labour Law of the PRC.

During the Reporting Period, the Group was not aware of any significant non-compliance issues in this regard. We did not have any fatality cases or major accidents/issues concerning the health and safety of our employees, and thus no losses in working days resulted from work-related injuries occurred in each of the past three years, including the reporting year.

Development and Training

Corporate Policy of Training and Recruitment

The Group believes competency development is a basic driver of organisational capabilities and high performance. We anticipate that every position has its unique professional and technical needs and therefore, we ensure that every new joiner receives proper orientation training and mentoring in order to help them swiftly adapt to the new working environment. Continuous training programs are offered by the Group in different ways including internal training courses, comprehensive training for specific skill development, and professional training for relevant employees. Through investing in education and training, we can nurture the employees to elevate their personal qualities, reinforce their skillsets and keep up with the most advanced professional knowledge that their position may require. Meanwhile, this ensures a sustainable future for the company and the industry, laying a solid foundation for the long-term development of the business.

相關法律和法規的合規資料

本集團嚴格遵守集團經營所在國家和地區規定有關健康和安全的適用法律和法規，包括但不限於：

香港

- 《職業安全及健康條例》(第509章)。

中國

- 《中華人民共和國職業病防治法》；
- 《中華人民共和國消防法》；及
- 《中華人民共和國勞動法》。

在報告期內，本集團沒有發現相關方面的任何重大違規事件。在過去三年（包括本報告年度），我們沒有任何涉及員工健康和安全的死亡事故或重大意外／事件，因此也沒有因工傷而導致的工作日損失。

發展及培訓

企業培訓和招聘

集團相信能力發展是企業效能與卓越表現的基本驅動力。我們深知每個職位都有其獨特的專業和技術需求，因此，我們確保每個新加入的員工都能得到適當的指導及培訓，以幫助他們迅速適應新的工作環境。本集團以不同的方式提供持續性的培訓項目，包括內部培訓課程、針對特定技能發展的綜合培訓以及針對相關員工的專業培訓。通過投資於教育和培訓，我們不僅能夠培養員工提升個人素質、加強技能，幫助他們掌握其職位所需要的最新專業知識，同時亦確保公司及行業的可持續未來，為企業的長期發展奠定了堅實基礎。

Sense of belonging and morale of the employees drive the healthy growth of the Group. The Group constantly encourages open and direct communication between employees and management to enhance the harmonious spirit throughout the Group.

Our commitment to SDG 4 is demonstrated through our promotion in development-oriented policies that support productive activities and employee training.

員工的歸屬感和士氣促進本集團的健康成長。本集團不斷鼓勵員工和管理層之間進行公開和直接的溝通，以提高集團和諧共融的精神。

我們對可持續發展目標4的承諾體現在我們以發展為導向的政策，這些政策支持本集團具生產力的活動及僱員的培訓。



SDG 4: 優質教育

Performance and Career Development Review Record

The Group's employee data of receiving regular performance and career development review in the PRC and Hong Kong by type are tabulated below:

績效與職業發展評核記錄

本集團在中國和香港地區定期接受績效和職業發展評核的員工數據如下表所示：

Employees Receiving Regular Performance and Career Development Review ¹⁹ as at 31 March 截至3月31日定期接受績效和職業發展評核的僱員人數及百分比 ¹⁹	2025/26	2024/25	2023/24
Overall Number 整體	232 (99%)	235 (99%)	265 (100%)
By Gender 按性別劃分			
Male 男性	175 (99%)	176 (99%)	194 (100%)
Female 女性	57 (97%)	59 (98%)	71 (100%)

¹⁹ Employees receiving regular performance and career development review percentage = Number of employees receiving regular performance and career development review (of the specified category) during the corresponding year/ total number of employees (of the specified category) of the corresponding year.

¹⁹ 定期接受績效和職業發展評核的僱員百分比 = 該年度定期接受績效和職業發展評核的僱員人數(指定類別) / 該年度僱員人數(指定類別)。

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環境、社會及管治報告

Employees Receiving Regular Performance and Career Development Review¹⁹ as at 31 March

截至3月31日定期接受績效和職業發展評核的僱員人數及百分比¹⁹

2025/26

2024/25

2023/24

By Employee Category

按員工類別劃分

Top management

18 (100%)

16 (100%)

11 (100%)

高級管理層

Middle management

34 (100%)

35 (97%)

45 (100%)

中級管理層

General staff

180 (98%)

184 (99%)

209 (100%)

普通員工

Training records

培訓紀錄

To support the professional and personal growth of our employees, we are committed to providing diverse training programs that help them enhance their professional skills and respond to the rapid changes in market demands. We are actively preparing more training courses and activities tailored to meet future skill requirements, which align with employees' career development goals, enabling them in showcasing their strengths in their roles and promoting their professional growth.

為支持員工的專業和個人成長，我們一直致力於為員工提供多樣化的培訓，幫助他們提升專業技能，應對市場需求的快速變化。我們正積極籌備更多針對未來技能需求的培訓課程和活動，進一步滿足員工未來的職業發展目標，協助他們在工作崗位上盡展所長，促進專業成長。

The Group's employee training data of business operations in the PRC and Hong Kong by type are tabulated below:

本集團在中國和香港地區業務的員工培訓數據如下表所示：

Training Data as at 31 March 截至3月31日的培訓數據		2025/26	2024/25	2023/24
Number of Trained Employee and Percentage²⁰ 受訓僱員人數及百分比 ²⁰	Overall 整體	93 (40%)	143 (60%)	187 (71%)
	By Gender 按性別劃分			
	Male 男性	71 (40%)	122 (69%)	154 (79%)
	Female 女性	22 (37%)	21 (35%)	33 (46%)
	By Employee Category 按員工類別劃分			
	Top management 高級管理層	8 (44%)	12 (75%)	0 (0%)
	Middle management 中級管理層	16 (47%)	12 (33%)	31 (69%)
	General staff 普通員工	69 (38%)	119 (64%)	156 (75%)
	Overall 整體	4.07	3.36	5.46
	By Gender 按性別劃分			
Average Training Hours (hour/employee)²¹ 平均受訓時數(小時/僱員) ²¹	Male 男性	4.28	4.00	6.76
	Female 女性	3.44	1.49	1.90
	By Employee Category 按員工類別劃分			
	Top management 高級管理層	5.36	1.34	0.00
	Middle management 中級管理層	4.16	3.94	5.10
	General staff 普通員工	3.93	3.42	5.82

²⁰ Percentage of trained employee = number of employees received training (of the specified category) of the corresponding year/total number of employees (of the specified category) of the corresponding year.

²⁰ 受訓僱員百分比=該年度受訓僱員人數(指定類別)／該年度僱員人數(指定類別)。

²¹ Average training hours = number of training hours (of the specified category) of the corresponding year/total number of employees (of the specified category) of the corresponding year.

²¹ 平均受訓時數=該年度培訓時數(指定類別)／該年度僱員人數(指定類別)。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Labour Standards

Human Rights

The Group is committed to maintaining high labour standards in our business operations. The Group conducts its business in a manner which respects all internationally recognised human rights in accordance with the United Nations Guiding Principles on Business and Human Rights, International Bill of Human Rights and the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work. We strictly oppose and prohibit any form of child and forced labour. Our actions contribute to SDG 8: taking effective measures to eradicate forced labour and child labour and SDG 10: reducing inequalities among employees.

勞工準則

人權

本集團致力於在我們的業務營運中維持高勞工標準。本集團根據《聯合國工商企業與人權指導原則》、《國際人權公約》和《國際勞工組織關於工作中的基本原則和權利宣言》，以尊重所有國際公認人權的方式進行業務。我們堅決反對和禁止任何形式的童工和強制勞工。我們的行動有助於實現可持續發展目標8：採取有效措施消除強迫勞動和童工現象，以及可持續發展目標10：減少員工之間的不平等現象。



To avoid forced and child labour, Human Resources and Administration Department performs detailed interview screening procedures on each candidate. A thorough background check is conducted to verify the authenticity of personal data stated on the application forms and curriculum vitae, including but not limited to the examination of the applicants' original identity card, obtaining satisfactory references and making detailed inquiries to ensure that no child labour should be employed. Any false information provided by a candidate would result in immediate withdrawal of an employment offer.

If the management discovered any child labour, we would immediately terminate the contract and investigate the incident. Forced labour is strictly prohibited by the Group with zero tolerance. We shall take disciplinary actions against any staff members who are accountable for the causes of the incident. During the Reporting Period, there is no significant non-compliance case relating to child labour on both ours and our suppliers' operations.

為避免強制勞工和童工，人力資源和行政部對每位候選人進行詳細的面試篩選程序，進行徹底的背景調查以核實申請表和簡歷中所列個人資料的真實性，包括但不限於檢查申請人的身份證原件，取得滿意的參考資料並進行詳細查詢，以確保沒有童工被僱用。候選人提供的任何虛假信息將導致即時撤回聘用。

如果管理層發現任何童工，我們會立即終止合同，並對事件進行調查。本集團嚴格禁止強制勞工，對其絕不容忍。我們會對任何對有關事件有責任的員工採取紀律處分。報告期內，本集團沒有發現我們和供應商的業務與童工有關的重大違規案例。

Prior to the implementation of significant operational changes, the Group will provide a minimum of one month's notice to the substantially affected employees and their representatives. All of our employees have the right and freedom to form and join trade unions.

Compliance information for relevant laws and regulations

Our business operations in the PRC and Hong Kong are subject to the labour laws and regulations, which are stated in the section headed "Employment" in this Report, and also relevant international conventions under the International Labour Standards in relation to product safety, labour (including the use of child labour), working environment and conditions. The Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

OPERATING PRACTICES

Supply Chain Management

As a responsible corporate citizen, one of our missions is to integrate sustainability into our core business, which aligns with the SDG 12: Responsible Consumption and Production.



SDG 12: 負責任消費和生產

During our selection process for suppliers and contractors, not only do we consider economical and commercial factors in the selection processes but also make a serious assessment of their compliance with all the applicable laws and regulations; safeguard workers' health and safety; and mitigate environmental impacts. ESG related factors are also considered in the new supplier selection process to ensure quality of suppliers and potentially mitigate the environmental and social risks in supply chain. No supplier was identified with significant social impact during the Reporting Period.

在實施重大營運變動之前，集團將至少提前一個月通知受重大影響的員工及僱員代表。我們所有的員工都有權組建以及加入工會的自由。

相關法律和法規的合規資訊

我們在中國和香港的業務營運受本報告「僱傭」一節所述的勞工法律和法規，以及國際勞工標準下有關產品安全、勞工（包括使用童工）、工作環境和條件的相關國際慣例所限。報告期內，本集團沒有發現相關方面的任何重大違規事件。

營運慣例

供應鏈管理

作為一個負責任的企業公民，我們的使命之一是將可持續性納入我們的核心業務，與可持續發展目標 12：負責任消費和生產一致。

在我們選擇供應商和承包商的過程中，我們不僅要考慮挑選過程中的經濟和商業因素，還要審慎評估他們是否遵守所有適用的法律和法規、保障工人的健康和 safety、以及減輕環境影響。在選擇新供應商的過程中，我們也考慮了與 ESG 相關的因素，以確保供應商的質量，並降低供應鏈中的環境和社會風險。報告期內，本集團沒有發現供應商對社會方面產生重大影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

To ensure the quality of our suppliers, a Supplier Regular Assessment Form is required to be filled on regular basis to assess different aspects of the suppliers by rating scores, including but not limited to quality of product, after-sales services, communication during procurement stage, compliance to contract terms, registered capital and logistic capability. We impose strict requirements on suppliers and refuse to work with suppliers who violate environmental and social labour laws and regulations in the region where the Group operates, so as to reduce environmental and social risks in the supply chain and help to maintain the stability of our business operations. We recognise the importance of promoting environmentally friendly products and services; therefore, whenever feasible, we incorporate green procurement into our supplier selection process to promote sustainable development and support responsible sourcing practices.

There were in total 199 suppliers during the Reporting Period. To maintain a good corporate control and governance, the Group has developed a series of management systems and procedures to be aligned with the Corporate Governance required by the Stock Exchange. The Group encourages all business partners to develop energy-saving and consumption-reducing policies in order to work together in our pursuit of sustainable development goals.

The number of suppliers of business operations in the PRC and Hong Kong by location are tabulated below:

Number of Suppliers as at 31 March	截至3月31日的供應商數目	2025/26	2024/25	2023/24
PRC	中國	129	96	81
Hong Kong	香港	20	17	14
Other regions	其他地區	50	32	20
Total	總計	199	145	115

Product Responsibility

The Group is committed to maintaining high standards of product responsibility, ensuring that our products and services meet customer expectations and needs. We firmly believe that quality products and excellent services are the foundation for earning customer trust and long-term support.

為了確保供應商的質量，我們要求供應商定期填寫《供應商定期評價表》，以對供應商的各方面進行評分，包括但不限於產品質量、售後服務、採購階段的溝通、合同條款的遵守情況、註冊資本和物流能力。我們對供應商有非常嚴格的要求，拒絕與違反集團業務所在地區的環境和社會勞動法律法規的供應商合作，以減少供應鏈中的環境和社會風險，有助於保持我們業務營運的穩定性。我們深知推廣環保產品和服務的重要性，因此在可行的情況下，我們將環保採購納入供應商選擇流程，以促進可持續發展並支持負責任採購實踐。

在報告期內，我們總共有199家供應商。為了保持良好的企業控制和管治，本集團已經制定了一系列的管理制度和程序，以符合聯交所要求的企業管治。此外，本集團鼓勵所有商業夥伴制定節能和減少消耗的政策，共同努力實現可持續發展的目標。

按地區劃分在中國和香港經營業務的供應商數量如下表所示：

產品責任

本集團致力於維持高標準的產品責任，確保我們的產品和服務符合客戶的期望和需求。我們深信，優質的產品和卓越的服務是贏得客戶信任和長期支持的基石。



Product/Service Quality Management

The Group is committed to enhancing the product and service quality for our customers. In recognition of our international-level management, we have obtained the ISO 9001:2015 Quality Management System certification. We believe that the reliability and quality of our products and services are crucial to the success of the Group. As such, we have implemented quality control procedures covering all aspects and stages of our business operations, to ensure the consistent quality of product and provision of quality services.

Complaint Handling and Product Return Policy

The Group has set up different channels (including online live chat, telephone hotline, email, etc.) to receive inquiries and complaints, so as to provide customers with a convenient way for feedback. They also help to ease a large number of inquiries and complaints and thereby improving the processing efficiency. We have a dedicated team responsible for handling and recording customer inquiries, classifying and referring inquiries to relevant departments for follow-up processing. During the Reporting Period, the Group did not receive any material product and service-related complaint and there were no sold or shipped products of the Group that were subject to recalls for safety and health reasons. Moreover, there was no incident of non-compliance with regulations resulting in a fine or penalty and warning, and no incident of non-compliance with voluntary codes during the Reporting Period.

Product Advertisement and Labelling

The Group strictly abides by the Trade Descriptions Ordinance (Cap. 362) and other relevant laws and regulations, regulating the advertising practices in the operating regions. The Group reaches out to our clients through various channels such as exhibitions. The Group has established internal policies to ensure that the customers receive clear, accurate information before purchasing products, and to protect consumers from false trade descriptions, misleading information, and misstatements on goods and services. The corrective action will be taken immediately should any unclarity and/or misleading information be identified in the Group's advertising materials. During the Reporting Period, the Group was not aware of any material non-compliance in this regard.

產品／服務質素管理

本集團致力於為我們的客戶提高產品和服務質素。我們於報告期內取得了ISO 9001:2015 質量管理體系認證，以表彰我們國際水平的管理。我們相信產品和服務的可靠性和質量對本集團的成功至關重要。因此，我們已經實施了質量控制程序，涵蓋了我們業務營運的所有方面和階段，以確保產品的質量和提供優質服務的一致性。

投訴處理及退貨政策

本集團設立了不同的渠道(包括線上即時聊天、電話熱線、電子郵件等)來接受諮詢和投訴，為客戶提供方便的反饋途徑。它們也有助於緩解大量的諮詢和投訴，從而提高處理效率。我們有專門的部門負責處理和記錄客戶的諮詢，將諮詢分類並轉交給相關部門進行後續處理。報告期內，本集團沒有收到任何與產品和服務有關的重大投訴，也沒有任何已售或已運送產品因安全與健康理由而需回收的情況。此外，在報告期內，本集團沒有發生因違反法規而被罰款或處罰和警告的事件，也沒有發生違反自願性規約的事件。

廣告及產品標籤

本集團嚴格遵守《商品說明條例》(第362章)及其他相關法律和法規，規範經營地區內的廣告行為。本集團通過各種渠道，如以展覽會接觸客戶。集團制定了內部政策，確保客戶在購買產品前得到清晰、準確的信息，保護消費者免受虛假商品說明、誤導性信息以及商品和服務的錯誤陳述所影響。本集團的廣告資料中如發現任何不明確和／或誤導性的信息，會立即採取糾正措施。在報告期內，本集團沒有發現這方面的任何重大違規行為。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Intellectual Property Rights

The Group strictly abides by the laws and regulations in the regions where the Group operates, including but not limited to the Patent Law of the PRC. To protect our intellectual property rights, the Group has established practices in obtaining authorised patents of our products and services in the PRC.

Data Protection and Privacy

The Group safeguards the confidentiality of all customers and warrants that the customer's information is properly protected during our business operation. We require our employees to strictly follow full procedures of handling company confidential information set out in our confidentiality management policy handbook.

The Group values the protection of customer privacy and related company confidential information. The Group requires employees to strictly implement the confidentiality system and strictly prohibit the disclosure and selling of Company's trade secrets, technical and economic information. The insider should report to the person-in-charge or the Company's management promptly and must not conceal it. The technical department is responsible for improving and consummating the technical management and confidentiality system. Company files and technical drawings information are kept by designated personnel. Those who steal or sell the Company's trade secrets, technical drawings, and other important secrets will be given corresponding monetary penalty and shall compensate for corresponding losses. Those involved in severe cases will be dismissed and pursued for criminal responsibility in accordance with laws.

During the Reporting Period, there was no complaint received from outside parties and substantiated by the organisation and from regulatory bodies concerning breaches of customer privacy. Moreover, there was no identified leaks, thefts, or losses of customer data during the Reporting Period.

知識產權

集團嚴格遵守集團經營所在地區的法律法規，包括但不限於《中華人民共和國專利法》。為了保護我們的知識產權，本集團已建立慣例，在中國取得我們產品及服務的授權專利。

數據保護和私隱

本集團為所有客戶保障機密，並保證客戶的資料在我們的業務運作中得到妥善保護。我們要求我們的員工嚴格遵守保密管理政策手冊中規定的處理公司機密資料的全部程序。

集團重視對客戶私隱和相關公司機密資料的保護。集團要求員工嚴格執行保密制度，嚴禁泄露和出售公司的商業秘密、技術和財務資訊。內幕人員應及時向負責人或公司管理層匯報，不得隱瞞。技術部門負責完善和健全技術管理和保密制度。公司檔案和技術圖紙資料由指定人員負責保管。對竊取、出賣公司商業秘密、技術圖紙等重要機密的，給予相應的金錢處罰，並賠償相應的損失。對事宜嚴重者，將予以開除並依法追究刑事責任。

在報告期內，本集團未收到來自外部的、經組織證實的以及來自監管機構的有關侵犯客戶私隱的投訴。此外，報告期內，本集團未發現客戶數據泄露、被盜或遺失的情況。

Anti-corruption

The Group is committed to upholding a high standard of business ethics and to prohibition of bribery and corruption, which is a key component of the SDG 16: Peace, Justice and Strong Institutions.



SDG 16: 和平、正義與強大機構

The Group has established employees' Code of Conduct and developed a series of company policies on anti-fraud, anti-bribery, anti-extortion and anti-money laundering with reference to the Prevention of Bribery Ordinance (Cap. 201 of the laws of Hong Kong). With principles of "Commitment, Assurance of High Quality, Fair Deals and Faithfulness", all employees perform their duties with utmost level of good faith, determination and professionalism, and ensure that the reputation of the Group will not be tarnished because of misconduct and corruption behaviour.

Compliance information for relevant laws and regulations

The Group strictly abides by all the applicable laws and regulations regarding business ethics and anti-corruption, as set out in the countries and regions where the Group operates, including but not limited to:

Hong Kong

- Prevention of Bribery Ordinance (Cap. 201); and
- Sale of Goods Ordinance (Cap.26).

The PRC

- Criminal Law of the PRC;
- Anti-Unfair Competition Law of the PRC;
- Anti-Money Laundering Law of the PRC;
- Bidding Law of the PRC; and
- Interim Provisions on Prohibiting Commercial Bribery.

During the Reporting Period, the Group was not involved in any significant non-compliance cases or concluded legal cases regarding corrupt practices brought against the Group or our employees.

反貪污

本集團致力秉持高標準的商業道德，禁止賄賂和貪污行為，這是可持續發展目標 16：和平、正義與強大機構的一個關鍵組成部分。

本集團制定了員工行為守則，並參照《防止賄賂條例》（香港法例第 201 章），制定了一系列關於反欺詐、反賄賂、反勒索和反洗黑錢的公司政策。本著「承諾、保證高質量、公平交易和忠誠」的原則，全體員工以最大的誠意、決心和專業精神履行職責，確保集團的聲譽不會因為不當行為和貪污行為而受到損害。

相關法律和法規的合規資訊

集團嚴格遵守集團經營所在國家和地區規定的有關商業道德和反貪污的所有適用法律和法規，包括但不限於：

香港

- 《防止賄賂條例》（第 201 章）；及
- 《貨品售賣條例》（第 26 章）。

中國

- 《中華人民共和國刑法》；
- 《中華人民共和國反不正當競爭法》；
- 《中華人民共和國反洗錢法》；
- 《中華人民共和國招標投標法》；及
- 《關於禁止商業賄賂行為的暫行規定》。

於報告期內，本集團沒有涉及任何針對本集團或本集團員工的重大違規案件或已審結的貪污訴訟案件。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Anti-corruption training

During the Reporting Period, the Group's anti-corruption policies and procedures have been provided and communicated to all employees including new staffs and all business partners to ensure they understand our values and code of conduct. The Group also participated an Anti-corruption and Integrity Training delivered by the Independent Commission Against Corruption (ICAC) and a legal professional. The training included an analysis of real-life case studies to help staffs deepen their understanding and strengthen their awareness of compliance and integrity.

Whistle-blowing policy

The Group's Whistle-blowing Policy forms an important part of effective risk management and internal control systems to achieve high standard of openness, probity and ethical business practices. The Policy provides reporting channels and guidance to employee or a third party on any concerns of actual or suspected misconduct or malpractice related to the Group.

The Audit Committee has the overall responsibility for this policy, and has delegated the day-to-day responsibility for overseeing and implementing this Policy to the Company Secretarial Department. The Audit Committee is also responsible for monitoring and reviewing the effectiveness of this Policy and the actions resulting from the investigation. It is ensured that whistle-blowers would feel easeful to raise concern without fear of reprisals.

The policy has listed out activities that constitute malpractice or misconduct, including but not limited to criminal offences, failure to comply with laws and regulations, malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters, misuse or misappropriation of the Group's assets or resources, any action which endangers the health and safety of employees or other stakeholders, violation of the policies or guidelines of the Group, improper use or leakage of confidential or commercially sensitive information and deliberate concealment of any of the above. If a whistle-blower makes a false report intentionally or maliciously, with an ulterior motive, or for personal advantage, the Group reserves the right to take appropriate actions against anyone to recover any loss or damage as a result of the false report.

反貪污培訓

報告期內，本集團已向包括新員工在內的所有員工和所有商業夥伴提供並傳達了反貪污政策和程序，讓他們了解我們的價值觀和行為準則。本集團亦參加了由廉政公署(ICAC)及法律專業人士主講的一場反貪腐倡導培訓。培訓內容包括分析真實案例，以協助員工加深對合規及誠信的理解和意識。

舉報政策

本集團的舉報政策是構成有效的風險管理和內部控制系統的一個重要部分，以實現公開、正直的最高標準及合乎道德的商業操守。舉報政策為員工或第三方提供就任何有關本集團的實際或疑似不當行為或不良操守作出舉報的渠道及指引。

審核委員會為本政策的最終負責人，至於監督和執行本政策的日常運作則委派公司秘書部門負責。審核委員會亦肩負監察和檢討本政策的有效性和舉報調查後的行動。我們確保舉報者感到安心，不會受報復之憂慮所困擾。

該政策列明了構成行為失當或違規的事項，包括但不限於刑事罪行、違反法例及法規、涉及內部監控、會計、審核及財務事宜的不良行為、不當或欺詐行為、濫用或挪用公司資產或資源、危害員工或其他持份者的健康及安全、違反本集團的政策或指引、不當使用或洩露機密或商業敏感資料及蓄意隱瞞上述事項。若舉報者故意或惡意提供錯誤報告，或涉及不可告人之動機或個人利益，本集團將保留對任何人的追索權，以彌補損失。



The Group will make every effort to keep whistle-blower's identity and the reported concern strictly confidential and expect whistle-blower to keep strictly confidential about the details of a reported concern, such as its nature and related persons.

Every report shall be made in person or in writing either by email or by post with details of improprieties and supporting evidence to the designated address. Upon receipt of a report, depending upon the nature and particular circumstances of each report made, the report raised may be investigated internally by the Audit Committee or if delegated by the Audit Committee, the Company Secretary, the Human Resources Department or other departments of the Company, or be referred to the external auditor or to the relevant public or regulatory bodies as instructed by the Audit Committee.

The Audit Committee shall bring to the attention of the Board if there is any material incident which may cause significant impact to the Group. This policy and the whistle-blowing mechanism shall be reviewed periodically to ensure its continuous effectiveness.

本集團將盡一切努力對舉報者的身份和其舉報的問題作嚴格保密，同時亦期望舉報者對其舉報的問題之詳細資料，如其性質和相關人士等作嚴格保密。

舉報者需親身或以書面方式作舉報，可電郵至或郵寄至指定地址，連同不當行為之詳情，包括相關證據一併提交。在收到舉報後，視乎每項所提出舉報之性質及個別情況，舉報可能按適當情況由審核委員會作內部調查；或經審核委員會委派，由公司秘書、人力資源部或本公司其他部門負責調查；或經指示轉介予外聘核數師或有關公共或監管機構等。

審核委員會適時提醒本公司董事會注意任何可能對本集團造成重大影響的事件。本公司將不時檢討本政策及舉報機制，以確保其持續成效。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX I: HONG KONG STOCK EXCHANGE'S ESG REPORTING CODE CONTENT INDEX

附錄一：香港聯交所《環境、社會及管治報告守則》內容索引

Part C: "Comply or explain" Provisions

C 部分：「不遵守就解釋」條文

Subject Areas, Aspects, General Disclosures and KPIs			Relevant Section	
主要範疇、層面、一般披露及關鍵績效指標			In this Report	Remarks
			報告內相關章節	備註
A. Environmental				
A. 環境				
Aspect A1: Emissions 層面 A1： 排放物	General	Information on:	Emission Management	—
	Disclosure	(a) the policies; and	排放管理	
	一般披露	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：		
		(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。		
	KPI A1.1	The types of emissions and respective emissions data.	Emission Management	—
	關鍵績效 指標 A1.1	排放物種類及相關排放數據。	排放管理	
	KPI A1.2	Repealed 1 January 2025	—	—
	關鍵績效 指標 A1.2	於 2025 年 1 月 1 日刪除		

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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標		Relevant Section In this Report 報告內相關章節	Remarks 備註
KPI A1.3 關鍵績效 指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emission Management 排放管理	During the Reporting Period, the amount of ink cartridges used for general office printers was insignificant. All of them were collected and recycled by suppliers and did not cause any negative impact to the environment. 於報告期內，一般辦公室打印機的墨盒為使用量並不顯著。所有廢棄墨盒均經由供應商收集回收，因此未對環境造成任何負面影響。
KPI A1.4 關鍵績效 指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emission Management 排放管理	—
KPI A1.5 關鍵績效 指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Environmental Protection 環境保護	—
KPI A1.6 關鍵績效 指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emission Management 排放管理	—

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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標			Relevant Section In this Report 報告內相關章節	Remarks 備註
Aspect A2: Use of Resources 一般披露 層面 A2： 資源使用	General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	The Environment and Natural Resources 環境及天然資源	—
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Use of Resources 資源使用	—
	關鍵績效指標 A2.1	按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。		
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources 資源使用	—
	關鍵績效指標 A2.2	總耗水量及密度（如以每產量單位、每項設施計算）。		
關鍵績效 指標 A2.3	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Environmental Protection 環境保護	—
	描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。			
關鍵績效 指標 A2.4	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Use of Resources 資源使用	—
	描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。			
關鍵績效 指標 A2.5	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	—	Due to the nature of our business, the use of packaging material is considered immaterial.
		製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位佔量。		由於我們業務的性質，包裝材料的使用被視為是無關重要。

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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標			Relevant Section In this Report 報告內相關章節	Remarks 備註
Aspect A3: The Environment and Natural Resources 層面 A3： 環境及天然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts 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。	The Environment and Natural Resources 環境及天然資源	—
	KPI A3.1 關鍵績效指標 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。	The Environment and Natural Resources 環境及天然資源	—
Aspect A4: Climate Change 層面 A4： 氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which 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	—
	KPI A4.1 關鍵績效指標 A4.1	Description of the significant climate-related issues which have impacted, and those which 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，及應對行動。	Climate Change 氣候變化	—

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Subject Areas, Aspects, General Disclosures and KPIs			Relevant Section	
主要範疇、層面、一般披露及關鍵績效指標			In this Report 報告內相關章節	Remarks 備註
B. Social				
B. 社會				
Employment and Labour Practices				
僱傭及勞工常規				
Aspect B1:	General	Information on:	Employment	—
Employment	Disclosure	(a) the policies; and	僱傭	
層面 B1：	一般披露	(b) compliance with relevant laws and regulations that		
僱傭		have a significant impact on the issuer		
		relating to compensation and dismissal, recruitment		
		and promotion, working hours, rest periods, equal		
		opportunity, diversity, anti-discrimination, and other		
		benefits and welfare.		
		有關薪酬及解僱、招聘及晉升、工作時數、假期、平		
		等機會、多元化、反歧視以及其他待遇及福利的：		
		(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。		
	KPI B1.1	Total workforce by gender, employment type	Employment	—
	關鍵績效	(for example, full- or part-time), age group and	僱傭	
	指標 B1.1	geographical region.		
		按性別、僱傭類型（如全職或兼職）、年齡組別及地區		
		劃分的僱員總數。		
	KPI B1.2	Employee turnover rate by gender, age group and	Employment	—
	關鍵績效	geographical region.	僱傭	
	指標 B1.2	按性別、年齡組別及地區劃分的僱員流失比率。		



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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標			Relevant Section In this Report 報告內相關章節	Remarks 備註
Aspect B2: Health and Safety 一般披露 層面 B2： 健康及安全	General	Information on:	Health and Safety 健康及安全	—
	Disclosure	(a) the policies; and		
	一般披露	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.		
		有關提供安全工作環境及保障僱員避免職業性危害的：		
		(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。		
	KPI B2.1 關鍵績效 指標 B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Health and Safety 健康及安全	No work-related fatalities were occurred during the Reporting Period. 於報告期間內，沒有因工亡故的數字。
	KPI B2.2 關鍵績效 指標 B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康及安全	No lost days due to work injury were recorded during the Reporting Period. 於報告期間內，沒有因工傷損失工作日數。
	KPI B2.3 關鍵績效 指標 B2.3	Description of occupational health and safety measures adopted, and 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 健康及安全	—

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Aspect B3: Development and Training 層面 B3： 發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓	—
	KPI B3.1 關鍵績效指標 B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Development and Training 發展及培訓	—
	KPI B3.2 關鍵績效指標 B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓	—
Aspect B4: Labour Standards 層面 B4： 勞工準則	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 or forced labour. 有關防止童工或強制勞工的： (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。	Labour Standards 勞工準則	—
	KPI B4.1 關鍵績效指標 B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則	—
	KPI B4.2 關鍵績效指標 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。	Labour Standards 勞工準則	No such incidents were reported during the Reporting Period. 於報告期間內，沒有發現相關違規情況。



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Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標			Relevant Section In this Report 報告內相關章節	Remarks 備註
Operating Practices 營運慣例				
Aspect B5: General Supply Chain Disclosure Management 一般披露 層面 B5： 供應鏈管理	General	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management 供應鏈管理	—
	KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理	—
	KPI 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慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	—
	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	—
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	—

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Subject Areas, Aspects, General Disclosures and KPIs			Relevant Section	
主要範疇、層面、一般披露及關鍵績效指標			In this Report 報告內相關章節	Remarks 備註
Aspect B6: General Product Disclosure Responsibility 一般披露 層面 B6： 產品責任	Information on:		Product Responsibility	—
	(a) the policies; and		產品責任	
	(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.			
	有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：			
	(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。			
KPI B6.1 關鍵績效 指標 B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.		Product Responsibility	—
	已售或已運送產品總數中因安全與健康理由而需回收的百分比。		產品責任	
KPI B6.2 關鍵績效 指標 B6.2	Number of products and service related complaints received and how they are dealt with.		Product Responsibility	—
	接獲關於產品及收到的投訴數目以及應對方法。		產品責任	
KPI B6.3 關鍵績效 指標 B6.3	Description of practices relating to observing and protecting intellectual property rights.		Product Responsibility	—
	描述與維護及保障知識產權有關的慣例。		產品責任	
KPI B6.4 關鍵績效 指標 B6.4	Description of quality assurance process and recall procedures.		Product Responsibility	—
	描述質量檢定過程及產品回收程序。		產品責任	
KPI B6.5 關鍵績效 指標 B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.		Product Responsibility	—
	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。		產品責任	



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C 部分：「不遵守就解釋」條文

Subject Areas, Aspects, General Disclosures and KPIs 主要範疇、層面、一般披露及關鍵績效指標			Relevant Section In this Report 報告內相關章節	Remarks 備註
Aspect B7: Anti-Corruption 層面 B7： 反貪污	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 bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (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。	Anti-corruption 反貪污	—
	KPI B7.1 關鍵績效指標 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. 於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污	No concluded legal cases regarding corrupt practices were brought against the issuer or its employees during the Reporting Period. 於報告期內，沒有對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。
	KPI B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, and 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	—
	KPI B7.3 關鍵績效指標 B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污	—

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Part C: “Comply or explain” Provisions

C 部分：「不遵守就解釋」條文

Subject Areas, Aspects, General Disclosures and KPIs			Relevant Section	
主要範疇、層面、一般披露及關鍵績效指標			In this Report	Remarks
			報告內相關章節	備註
Community				
社區				
Aspect B8: Community Investment 層面 B8： 社區投資	General	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	—
	Disclosure	有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	社區投資	
	一般披露			
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Investment	—
	關鍵績效	專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	社區投資	
	指標 B8.1			
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community Investment	—
	關鍵績效	在專注範疇所動用資源（如金錢或時間）。	社區投資	
	指標 B8.2			



Part D: Climate-related Disclosures

D 部分：氣候相關披露

Relevant Section In this Report/Statement

報告內相關章節／聲明

Disclosure Obligation

披露責任

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Subject to paragraph 17, an issuer is encouraged to report on the climate-related disclosures set out in this part in the ESG report on a voluntary basis.

除第 17 段另有規定外，聯交所鼓勵發行人自願在環境、社會及管治報告中披露本部分規定的氣候相關資料。

This Report includes certain climate-related disclosures, such as climate-related risks and opportunities and partial Scope 3 GHG emissions, which are currently disclosed on a voluntary basis under GEM Listing Rules.

The Group will continue to refine its reporting and progressively enhance its climate-related disclosures moving forward.

本報告載有若干與氣候相關披露，例如氣候相關風險及機遇，以及部分範圍 3 溫室氣體排放，根據 GEM 上市規則，該等披露目前屬自願性質。本集團將持續完善其報告內容，並在未來逐步加強與氣候相關的披露。

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An issuer shall disclose its Scope 1 greenhouse gas emissions and Scope 2 greenhouse gas emissions pursuant to paragraphs 28(a), 28(b) and 29 on a mandatory basis.

發行人須按第 28(a)、28(b) 及 29 段的規定強制披露其範圍 1 溫室氣體排放及範圍 2 溫室氣體排放。

Emission Management
排放管理

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Part D: Climate-related Disclosures

D 部分：氣候相關披露

Relevant Section In this Report/Statement

報告內相關章節／聲明

(IV) Metrics and Targets

(IV) 指標及目標

Greenhouse gas emissions

溫室氣體排放

28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO ₂ equivalent, classified as: 發行人須披露匯報期內的溫室氣體絕對總排放量（以公噸二氧化碳當量表示），並分為：	
28(a)	Scope 1 greenhouse gas emissions. 範圍1溫室氣體排放。	Emission Management 排放管理
28(b)	Scope 2 greenhouse gas emissions. 範圍2溫室氣體排放。	Emission Management 排放管理



Part D: Climate-related Disclosures		Relevant Section In this Report/Statement
D 部分：氣候相關披露		報告內相關章節／聲明
29	An issuer shall: 發行人須：	
29(a)	Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions. 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放。	Emission Management 排放管理
29(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：	
29(b)(i)	The measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions. 發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設。	Emission Management 排放管理
29(b)(ii)	The reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions. 發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放。	Emission Management 排放管理
29(b)(iii)	Any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes. 發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因。	Emission Management 排放管理
29(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. 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊。	Emission Management 排放管理

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APPENDIX II: GRI CONTENT INDEX

附錄二：GRI 內容索引

Statement of use
使用聲明

North Asia Strategic Holdings Limited has reported the information cited in this GRI content index for the period from 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
北亞策略控股有限公司已參考 GRI 準則標準報導 2025 年 4 月 1 日至 2026 年 3 月 31 日期間內，GRI 內容索引表中引述的資訊。

GRI 1 used
使用的 GRI 1

GRI 1: Foundation 2021
GRI 1：基礎 2021

GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
General Disclosure 一般揭露		
GRI 2: General Disclosures 2021 GRI 2：一般揭露 2021	2-1 Organisational details 組織詳細資訊	Board Statement; Reporting Scope and Boundary; and Reporting Basis and Principal 董事會聲明；報告範圍及邊界；及匯報基礎及原則
	2-2 Entities included in the organisation's sustainability reporting 組織永續報導中包含的實體	Reporting Scope and Boundary 報告範圍及邊界
	2-3 Reporting period, frequency and contact point 報導期間、頻率及聯絡人	Reporting Period; Reporting Basis and Principal; and Information and Feedbacks 報告期；匯報基礎及原則；及反饋意見
	2-4 Restatements of information 資訊重編	Footnotes 註腳
	2-5 External assurance 外部保證／確信	The Group has considered seeking external assurance for the ESG report in future. 本集團考慮日後為環境、社會及管治報告尋求外部保證。



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	2-6 Activities, value chain and other business relationships 活動、價值鏈和其他商業關係	Supply Chain Management and 2025/26 Annual Report – Management Discussion and Analysis 供應鏈管理；及2025/26年報 – 管理 層討論及分析
	2-7 Employees 員工	Employment 僱傭
	2-8 Workers who are not employees 非員工的工作者	All the workers performing work for the Group are employees. 所有為本集團工作的工人都是僱員。
	2-9 Governance structure and composition 治理結構及組成	2025/26 Annual Report – Corporate Governance Report 2025/26年報 – 企業管治報告
	2-10 Nomination and selection of the highest governance body 最高治理單位的提名與遴選	2025/26 Annual Report – Corporate Governance Report 2025/26年報 – 企業管治報告
	2-11 Chair of the highest governance body 最高治理單位的主席	2025/26 Annual Report – Corporate Governance Report 2025/26年報 – 企業管治報告
	2-12 Role of the highest governance body in overseeing the management of impacts 最高治理單位於監督衝擊管理的角色	ESG Governance Structure and 2025/26 Annual Report – Corporate Governance Report ESG 管治架構及2025/26年報 – 企 業管治報告
	2-13 Delegation of responsibility for managing impacts 衝擊管理的負責人	ESG Governance Structure and 2025/26 Annual Report – Corporate Governance Report ESG 管治架構及2025/26年報 – 企 業管治報告

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	2-14 Role of the highest governance body in sustainability reporting 最高治理單位於永續報導的角色	Board Statement and ESG Governance Structure 董事會聲明及 ESG 管治架構
	2-15 Conflicts of interest 利益衝突	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
	2-16 Communication of critical concerns 溝通關鍵重大事件	ESG Governance Structure; Stakeholder Engagement; Employment; and Anti-corruption ESG 管治架構；持份者參與；僱傭； 及反貪污
	2-17 Collective knowledge of the highest governance body 最高治理單位的群體智識	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
	2-18 Evaluation of the performance of the highest governance body 最高治理單位的績效評估	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
	2-19 Remuneration policies 薪酬政策	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
	2-20 Process to determine remuneration 薪酬決定流程	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	2-21 Annual total compensation ratio 年度總薪酬比率	N/A: These metrics are affected by a range of factors including market trend and inflation rate. The Group provides competitive compensation with market benchmarking to ensure competitiveness. The Group has disclosed the Directors' remuneration in 2025/26 Annual Report – Corporate Governance Report. 不適用：這些指標受到一系列因素的影響，包括市場趨勢和通貨膨脹率。本集團以市場基準比較提供有競爭力的薪酬以確保競爭力。本集團已於2025/26年報 – 企業管治報告披露董事薪酬。
	2-22 Statement on sustainable development strategy 永續發展策略的聲明	Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構
	2-23 Policy commitments 政策承諾	Labour Standards 勞工準則
	2-24 Embedding policy commitments 納入政策承諾	Labour Standards 勞工準則
	2-25 Processes to remediate negative impacts 補救負面衝擊的程序	Stakeholder Engagement; Employment; and Anti-corruption 持份者參與；僱傭；及反貪污
	2-26 Mechanisms for seeking advice and raising concerns 尋求建議和提出疑慮的機制	Stakeholder Engagement; Employment; and Anti-corruption 持份者參與；僱傭；及反貪污

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	2-27 Compliance with laws and regulations 法規遵循	There were no significant instances of non-compliance with laws and regulations or no fines were paid during the Reporting Period. 報告期內，本集團並無重大違法違規及罰款情況。
	2-28 Membership associations 公協會的會員資格	The Group does not have a significant role in the governance body. 本集團在管治機構中並無重要角色。
	2-29 Approach to stakeholder engagement 利害關係人議合方針	Stakeholder Engagement 持份者參與
	2-30 Collective bargaining agreements 團體協約	There are no formal collective bargaining agreements in place within our Group. All of our employees have the right and freedom to form and join trade unions. 在本集團內並沒有正式的團體協約。我們所有的員工都有權組建以及加入工會的自由。
Material Topics 重大主題		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-1 Process to determine material topics 決定重大主題的流程	Materiality Assessment; and Stakeholder Engagement 重要性評估；及持份者參與
	3-2 List of material topics 重大主題列表	Materiality Assessment 重要性評估



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
GRI 205: Anti-corruption 2016 GRI 205：反貪腐 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Stakeholder Engagement; and Anti-corruption 持份者參與；及反貪污
	205-1 Operations assessed for risks related to corruption 已進行貪腐風險評估的營運據點	Sustainability assessment including anti-corruption related aspect was conducted by 3rd party consultant. The Group has implemented relevant policies during its operations. It is predicted that the risk related to corruption is insignificant. The Group will consider enhancing the assessment procedure including risk assessment in the future. 可持續發展評估包括與反貪污有關的方面，已由第三方顧問進行。本集團在營運過程中執行了相關政策。預計與貪污有關的風險並不重大。本集團將考慮在未來加強包括風險評估在內的評估程序。
	205-2 Communication and training about anti-corruption policies and procedures 有關反貪腐政策和程序的溝通及訓練	Anti-corruption policies and procedures have been communicated to all board members, all employees including new staffs and all business partners. The Group is considering arranging anti-corruption training in the future. 反貪污政策和程序已傳達給所有董事會成員、所有員工（包括新員工）和所有商業夥伴。本集團正在考慮在未來安排反貪污培訓。

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	205-3 Confirmed incidents of corruption and actions taken 已確認的貪腐事件及採取的行動	The Group has no confirmed incidents of corruption during the Reporting Period. 報告期內，本集團並無已確認的貪污事件。
GRI 302: Energy 2016 GRI 302：能源 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Use of Resources; and The Environment and Natural Resources 資源使用；及環境及天然資源
	302-1 Energy consumption within the organisation 組織內部的能源消耗量	Use of Resources 資源使用
	302-3 Energy intensity 能源密集度	Use of Resources 資源使用
GRI 303: Water and Effluent 2018 GRI 303：水與放流水 2018		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Use of Resources 資源使用
	303-5 Water consumption 耗水量	Use of Resources 資源使用
GRI 305: Emissions 2016 GRI 305：排放 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Emission Management; and The Environment and Natural Resources 排放管理；及環境及天然資源
	305-1 Direct (Scope 1) GHG emissions 直接(範疇一)溫室氣體排放	Emission Management 排放管理



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	305-2 Energy indirect (Scope 2) GHG emissions 能源間接（範疇二）溫室氣體排放	Emission Management 排放管理
	305-3 Other indirect (Scope 3) GHG emissions 其他間接（範疇三）溫室氣體排放	Emission Management 排放管理
	305-4 GHG emissions intensity 溫室氣體排放強度	Emission Management 排放管理
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions 氮氧化物(NO _x)、硫氧化物(SO _x)，及其它顯著的氣體排放	Emission Management 排放管理
GRI 306: Waste 2020 GRI 306：廢棄物 2020		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Emission Management; and The Environment and Natural Resources 排放管理；及環境及天然資源
	306-3 Waste generated 廢棄物的產生	Emission Management 排放管理
	306-4 Waste diverted from disposal 廢棄物的處置移轉	Emission Management 排放管理
GRI 401: Employment 2016 GRI 401：勞僱關係 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Employment 僱傭
	401-1 New employee hires and employee turnover 新進員工和離職員工	Employment 僱傭

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 提供給全職員工（不包括臨時或兼職員工）的福利	Employment 僱傭
	401-3 Parental leave 育嬰假	Employment 僱傭
GRI 402: Labour Management Relations 2016 GRI 402：勞資關係 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Labour Standards 僱傭
	402-1 Minimum notice periods regarding operational changes 關於營運變化的最短預告期	Labour Standards 僱傭
		There is no formal collective bargaining agreement in place within our Group. All our employees have the right and freedom to form and join trade unions. 在本集團內並沒有正式的團體協約。我們所有的員工都有權組建以及加入工會的自由。
GRI 403: Occupational Health and Safety 2018 GRI 403：職業安全衛生 2018		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Health and Safety 健康及安全
	403-1 Occupational health and safety management system 職業安全衛生管理系統	Health and Safety 健康及安全



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
403-2	Hazard identification, risk assessment, and incident investigation 危害辨識、風險評估、及事故調查	Health and Safety 健康及安全 The Group engaged 3rd party consultant to carry out sustainability assessment (including occupational health and safety aspect), reviewing and ensuring the quality of the processes. The Group will consider conducting further assessment in the future. 本集團已聘請第三方顧問進行可持續發展評估(包括職業健康與安全方面)，審查並確保流程的質量。集團會考慮在未來進行進一步的評估。
403-3	Occupational health services 職業健康服務	Health and Safety 健康及安全
403-4	Worker participation, consultation, and communication on occupational health and safety 有關職業安全衛生之工作者參與、諮商與溝通	There are no worker participation and consultation of the occupational health and safety management system; and no joint management-worker health and safety committee. 職業健康與安全管理系統沒有工人參與和諮詢，也沒有管理部門與工人聯合組成的健康與安全委員會。
403-5	Worker training on occupational health and safety 有關職業安全衛生之工作者訓練	Health and Safety 健康及安全

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	403-9 Work-related injuries 職業傷害	No work-related injuries occurred during the Reporting Period. There are no significant work-related hazards that pose a risk of high-consequence injury based on the Group's operation. (Note: Workers normally work 8 hours per day) 報告期內並無發生工傷事故。根據集團的營運情況，集團營運不存在構成高後果工傷風險的重大工作危害。(註：工人通常每天工作8小時) The Group strictly abides by all the applicable laws and regulations, as set out in the countries and regions where the Group operates to eliminate work-related hazards and risks. 集團嚴格遵守業務所在國家和地區的所有適用法律和法規，消除與工作有關的危害和風險。
GRI 404: Training and Education 2016		
GRI 404：訓練與教育 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Development and Training 發展及培訓
	404-1 Average hours of training per year per employee 每名員工每年接受訓練的平均時數	Development and Training 發展及培訓



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
	404-2 Programs for upgrading employee skills and transition assistance programs 提升員工職能及過渡協助方案	The Group has yet to conduct transition assistance program in the Reporting Period. Relevant program may be considered in the future. 報告期內，本集團尚未開展過渡協助方案。未來可能會考慮開展相關計劃。
	404-3 Percentage of employees receiving regular performance and career development reviews 定期接受績效及職業發展檢核的員工百分比	Development and Training 發展及培訓
GRI 405: Diversity and Equal Opportunity 2016 GRI 405：員工多元化與平等機會 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Employment 僱傭
	405-1 Diversity of governance bodies and employees 治理單位與員工的多元化	2025/26 Annual Report – Corporate Governance Report; and Employment 2025/26 年報 – 企業管治報告；及僱傭
GRI 406: Non-discrimination 2016 GRI 406：不歧視 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Employment 僱傭
	406-1 Incidents of discrimination and corrective actions taken 歧視事件以及組織採取的改善行動	The Group has no incidents of discrimination during the Reporting Period. 報告期內，本集團並無發生歧視事件。

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
GRI 407: Freedom of Association and Collective Bargaining 2016 GRI 407：結社自由與團體協商 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Supply Chain Management 供應鏈管理
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 可能面臨結社自由及團體協商風險的營運據點或供應商	The Group has no collective bargaining related policies and practices. All suppliers have the rights to exercise freedom of association and collective bargaining. 在本集團內並沒有團體協商相關的政策和做法。所有供應商都有權行使結社自由和團體協商。
GRI 408: Child Labor 2016 GRI 408：童工 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Labour Standards 僱傭
	408-1 Operations and suppliers at significant risk for incidents of child labour 營運據點和供應商使用童工之重大風險	There was no significant non-compliance case relating to child labour on both ours and our suppliers' operations during the Reporting Period. 報告期內，本集團沒有發現我們和供應商的業務與童工有關的重大違規案例。



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
GRI 414: Supplier Social Assessment 2016 GRI 414：供應商社會評估 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Supply Chain Management 供應鏈管理
	414-1 New suppliers that were screened using social criteria 使用社會標準篩選新供應商	ESG related factors were considered in the new supplier selection progress to ensure quality of suppliers and potentially mitigate the environmental and social risks in supply chain. 在選擇新供應商的過程中，我們也考慮了與 ESG 相關的因素，以確保供應商的質量，並降低供應鏈中的環境和社會風險。
	414-2 Negative social impacts in the supply chain and actions taken 供應鏈中負面的社會衝擊以及所採取的行動	No supplier was identified with significant social impact during the Reporting Period. 報告期內，本集團沒有發現供應商對社會方面產生重大影響。

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GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
GRI 416: Customer Health and Safety 2016 GRI 416：顧客健康與安全 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Product Responsibility 產品責任
	416-1 Assessment of the health and safety impacts of product and service categories 評估產品和服務類別對健康和安全的衝擊	The Group obtained ISO 9001:2015 Quality Management System to ensure the reliability and quality of our products and services. During the Reporting Period, the Group did not receive any material product and service-related complaint. The Group will consider applying assessment progress regarding improvement of health and safety impacts of product and services in the future. 本集團取得了 ISO 9001:2015 質量管理體系認證，以確保產品和服務的可靠性和質量。報告期內，本集團未收到任何與產品和服務相關的重大投訴。未來，集團將考慮在產品和服務的健康與安全影響改善方面應用評估進展。
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services 違反有關產品與服務的健康和安全法規之事件	There was no incident of non-compliance with regulations resulting in a fine or penalty and warning, and no incident of non-compliance with voluntary codes during the Reporting Period. 在報告期內，本集團沒有發生因違反法規而被罰款或處罰和警告的事件，也沒有發生違反自願性規約的事件。



GRI Standard GRI 準則	Disclosure 揭露項目	Location/Explanation 位置／說明
GRI 418: Customer Privacy 2016 GRI 418：客戶私隱 2016		
GRI 3: Material Topics 2021 GRI 3：重大主題 2021	3-3 Management of material topics 重大主題管理	Product Responsibility 產品責任
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data 經證實侵犯客戶私隱或遺失客戶資料的投訴	The Group did not receive any substantiated complaints concerning breaches of customer privacy and losses of customer data during the Reporting Period. 報告期內，本集團並無經證實侵犯客戶私隱或遺失客戶資料的投訴。

APPENDIX III: TCFD CONTENT INDEX

附錄三：TCFD 內容索引

TCFD's Core

Element

氣候相關財務信息披露核心要素	Disclosure 披露	Section of the Report 本報告章節
Governance 治理	a) Describe the board's oversight of climate-related risks and opportunities 描述董事會對氣候相關風險與機遇的監督情況	Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構
	b) Describe management's role in assessing and managing climate-related risks and opportunities 描述管理階層在評估和管理氣候相關風險與機遇的角色	Board Statement; and ESG Governance Structure 董事會聲明；及 ESG 管治架構

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TCFD's Core

Element

氣候相關財務信 息披露核心要素

Disclosure

披露

Section of the Report

本報告章節

Strategy 策略

- a) Describe the climate-related risks and opportunities the organisations have identified over the short-, medium-, and long-term
描述組織所識別的短、中、長期氣候相關風險與機遇
- b) Describe the impact of climate-related risks and opportunities on the organisations' businesses, strategy, and financial planning
描述組織在業務、策略和財務規劃上與氣候相關風險與機遇的衝擊
- c) Describe the resilience of the organisations' strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario
描述組織在策略上的韌性，並考慮不同氣候相關情境（包括2°C或更嚴苛的情境）

Climate Change
氣候變化

Climate Change
氣候變化

Climate Change
氣候變化

Risk Management 風險管理

- a) Describe the organisations' processes for identifying and assessing climate-related risks
描述組織在氣候相關風險的識別和評估流程
- b) Describe the organisations' processes for managing climate-related risks
描述組織在氣候相關風險的管理流程
- c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisations' overall risk management
描述氣候相關風險的識別、評估和管理流程如何整合於組織的整體風險管理制度中

Climate Change
氣候變化

Climate Change
氣候變化

Climate Change
氣候變化

Metrics and Targets 指標和目標

- a) Describe the metrics used by the organisations to assess climate-related risks and opportunities in line with its strategy and risk management process
揭露組織依循策略和風險管理流程進行評估氣候相關風險與機遇所使用的指標
- b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks
揭露範疇1、範疇2和範疇3（如適用）溫室氣體排放和相關風險
- c) Describe the targets used by the organisations to manage climate-related risks and opportunities and performance against targets
描述組織在管理氣候相關風險與機遇所使用的目標，以及落實該目標的表現

Climate Change
氣候變化

Emission Management
排放管理

Climate Change
氣候變化



APPENDIX IV: SDGs CONTENT INDEX

附錄四：可持續發展目標內容索引

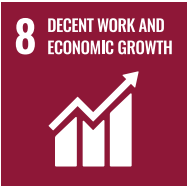
SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 3: 良好健康與福祉	3.3 End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases 消除愛滋病、結核病、瘧疾和被忽視的熱帶疾病的流行，並防治肝炎、水傳播疾病和其他傳染病	- Health and safety policy 健康及安全政策 - Occupational health services 職業健康服務 - Enhance employee well-being by creating a healthy, positive, and vibrant work environment that promotes mental health 提升員工福祉，創造健康、正面、充滿活力的工作環境，促進員工的心理健康	Health and Safety 健康及安全
	3.4 Reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being 透過預防、治療及促進身心健康，將非傳染性疾病導致的過早死亡減少三分之一		

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SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 4: 優質教育	4.4 Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship 大幅增加掌握就業、體面工作和創業所需相關技能，包括技術性和職業性技能的青年和成年人數	• Donate to the charity fund to support educational equality for individuals with special needs, enhancing their learning opportunities through training programs and voluntary educational assistance 向慈善基金捐款，支持推動有特殊需要人士教育平等，透過培訓和助學義教提升他們的學習機會	Community Investment; and Development and Training 社區投資；及發展及培訓
	4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations 消除教育中的性別差距，確保殘疾人士、原住民和有需要幫助的兒童等弱勢群體平等獲得各級教育和職業培訓	• On-boarding programme 入職計劃 • Comprehensive annual training for employees 全面的員工年度培訓	
 SDG 5: 性別平等	5.1 End all forms of discrimination against all women and girls everywhere 在全球消除對婦女和女孩一切形式的歧視	• Comprehensive HR policies 全面的人力資源政策 • Promotion of gender diversity 推廣性別多元 • Grievance system for improper acts 針對不當行為的申訴系統	Employment 僱傭



SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 8: 體面工作和經濟增長	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation 透過多樣化經營、技術升級和創新，實現更高水平的經濟生產力	- Research and Development 研究與開發 - Emission management and resources efficiency strategy 排放管理和資源效率策略 - Health and safety policy 健康和安政策 - Comprehensive HR policies to protect labour rights 保護勞工權利的全面的人力資源政策 - Prohibition of forced labour and child labour 禁止強迫勞動和童工	Awards and Recognitions; Environmental Protection; Employment; Health and Safety; and Labour Standards 獎項及榮譽；環境保護；僱傭；健康及安全；及勞工準則
	8.4 Improve global resources efficiency in consumption and endeavour to decouple economic growth from environmental degradation 改善全球消費和生產的資源使用效率，努力使經濟成長和環境退化脫鉤		
	8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour 立即採取有效措施，根除強制勞動、現代奴隸制和販賣人口，禁止和消除最惡劣形式的童工		
 SDG 9: 產業、創新和基礎設施	8.8 Protect labour rights and promote safe and secure working environments for all workers 保護勞工權利，推動為所有工人創造安全和有保障的工作環境	Research and Development 研究與開發	Awards and Recognitions 獎項及榮譽
	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors 加強科學研究，提升工業部門的技術能力		

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SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 10: 減少不平等	10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status 增強所有人的權能，促進他們融入社會、經濟和政治生活，而不論其年齡、性別、殘疾與否、種族、族裔、出身、宗教信仰、經濟地位或其他任何區別	- Comprehensive HR policies 全面的人力資源政策 - Equal Employment Opportunity policy 平等機會政策 - Commitment to human rights 對人權的承諾 - Donate to charitable funds to support social integration projects for people with special needs 向慈善基金捐款，支持針對有特殊需要人士的社會融合項目	Employment; Labour Standards; and Community Investment 僱傭；勞工準則；及社區投資
	10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard 確保機會均等，減少結果不平等現象，包括取消歧視性法律、政策和做法，推動與上述努力相關的適當立法、政策和行動		
 SDG 11: 可持續城市和社區	11.6 Reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management 減少城市的人均負面環境影響，包括特別關注空氣質量，以及城市廢物管理等	- Emission management 排放管理 - Resource usage efficiency 資源使用效益	Emission Management; Use of Resources 排放管理；及資源使用



SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 12: 負責任消費和生產	12.2 Achieve the sustainable management and efficient use of natural resources 實現自然資源的可持續管理和高效利用	• Efficient use of resources and waste management 有效利用資源和廢物管理 • Environmental Management System with ISO certification 通過 ISO 認證的環境管理體系 • Procurement procedures 採購政策	Environmental Protection; Corporate Environmental Policy; and Supply Chain Management 環境保護；企業環境政策；及供應鏈管理
	12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse impacts on human health and the environment 根據商定的國際框架，實現化學品和所有廢物在整個存在周期的無害環境管理，並大幅減少它們排入大氣以及滲漏到水和土壤的機率，盡可能降低它們對人類健康和環境造成的負面影響		
	12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse 透過預防、減少、回收和再利用，大幅減少廢物的產生		
	12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities 根據國家政策和優先事項，推行可持續的公共採購做法		

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SDG 可持續發展目標	Relevant Target(s) 相應的目標	Area of Focus 重點領域	Section of the Report 本報告章節
 SDG 13: 氣候行動	13.2 Integrate climate change measures into policies, strategies and planning 將應對氣候變化的舉措納入國家政策、戰略和規劃	- Reach carbon neutrality with near- and long-term emission reduction target setting 通過近期和長期減排目標設定實現碳中和 - Climate-related risk assessment 氣候相關風險評估	Climate Change; Environmental Protection 氣候變化；及環境保護
 SDG 14: 水下生物	14.1 Prevent and reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution 預防和大幅減少各類海洋污染，特別是陸上活動造成的污染，包括海洋廢棄物污染和營養鹽污染	Comply with relevant regulation e.g. water pollution control ordinance 遵守相關法規，如水污染管制條例	Environmental Protection 環境保護
 SDG 16: 和平、正義與強大機構	16.5 Substantially reduce corruption and bribery in all their forms 大幅減少一切形式的貪污和賄賂行為	- Employee's Code of Conduct 員工行為準則 - Whistle-blowing policy 舉報政策	Anti-corruption 反貪污



APPENDIX V: GUIDANCE FOR ENTERPRISE ESG DISCLOSURE CONTENT INDEX

附錄五：企業ESG披露指南內容索引

Level 1 Index 一級指標	Level 2 Index 二級指標	Level 3 Index 三級指標	Level 4 Index 四級指標	Index nature 指標性質	Report Section 報告章節
E Environment E 環境	E.1 Resource consumption E.1 資源消耗	E.1.1 Water resources E.1.1 水資源	E.1.1.1 Water usage management E.1.1.1 水資源使用管理	Qualitative 定性	Use of Resources 資源使用
			E.1.1.2 Fresh water consumption E.1.1.2 新鮮水用量	Quantitative 定量	Use of Resources 資源使用
			E.1.1.3 Recycled water consumption E.1.1.3 循環用水量	Quantitative 定量	Due to the nature of our business, we did not recycle any water during the Reporting Period. 由於我們的業務性質，我們於報告期內並無循環用水。
			E.1.1.4 The percentage of total recycled water to total water consumption E.1.1.4 循環用水總量佔總耗水量的比例	Quantitative 定量	Due to the nature of our business, we did not recycle any water during the Reporting Period. 由於我們的業務性質，我們於報告期內並無循環用水。
			E.1.1.5 Water consumption intensity E.1.1.5 水資源消耗強度	Quantitative 定量	Use of Resources 資源使用

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Level 1 Index 一級指標	Level 2 Index 二級指標	Level 3 Index 三級指標	Level 4 Index 四級指標	Index nature 指標性質	Report Section 報告章節
		E.1.2 Materials E.1.2 物料	E.1.2.1 Material usage management E.1.2.1 物料使用管理	Qualitative 定性	Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被視為是無關緊要的。
			E.1.2.2 Consumption of non-renewable materials E.1.2.2 不可再生物料消耗量	Quantitative 定量	Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被視為是無關緊要的。
			E.1.2.3 Consumption of toxic and hazardous materials E.1.2.3 有毒有害物料消耗量	Quantitative 定量	Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被視為是無關緊要的。
			E.1.2.4 Material consumption intensity E.1.2.4 物料消耗強度	Quantitative 定量	Due to the nature of our business, the use of packaging material is considered immaterial. 由於我們業務的性質，包裝材料的使用被視為是無關緊要的。



Level 1 Index 一級指標	Level 2 Index 二級指標	Level 3 Index 三級指標	Level 4 Index 四級指標	Index nature 指標性質	Report Section 報告章節
		E.1.3 Energy E.1.3 能源	E.1.3.1 Energy usage management E.1.3.1 能源使用管理	Qualitative 定性	Use of Resources 資源使用
			E.1.3.2 Non-renewable energy consumption E.1.3.2 不可再生能源消耗量	Quantitative 定量	Use of Resources 資源使用
			E.1.3.3 Energy consumption intensity E.1.3.3 能源消耗密度	Quantitative 定量	Use of Resources 資源使用
			E.1.3.4 Energy saving management E.1.3.4 節能管理	Qualitative/ Quantitative 定性／定量	Use of Resources; and The Environment and Natural Resources 資源的使用；及環境及 天然資源
		E.1.4 Other natural resources E.1.4 其他自然資源	E.1.4.1 Other natural resource management E.1.4.1 其他自然資源管理	Qualitative/ Quantitative 定性／定量	Due to the nature of our business, other nature resource management is considered immaterial. 由於我們業務的性質，其他自然資源管理被視為是無關緊要的。
	E.2 Pollution prevention E.2 污染防治	E.2.1 Wastewater E.2.1 廢水	E.2.1.1 Wastewater discharge compliance E.2.1.1 廢水排放達標情況	Qualitative 定性	Emission Management; and Use of Resources 排放管理；及資源使用
			E.2.1.2 Wastewater management E.2.1.2 廢水管理	Qualitative 定性	Emission Management; and Use of Resources 排放管理；及資源使用

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			E.2.1.3 Amount of wastewater discharge E.2.1.3 廢水排放量	Quantitative 定量	N/A 不適用
			E.2.1.4 Wastewater discharge intensity E.2.1.4 廢水排放強度	Quantitative 定量	N/A 不適用
			E.2.1.5 Amount of discharged wastewater pollutants E.2.1.5 廢水污染物排放量	Quantitative 定量	N/A 不適用
			E.2.1.6 Wastewater pollutants discharge intensity E.2.1.6 廢水污染物排放密度	Quantitative 定量	N/A 不適用
			E.2.1.7 Wastewater pollutant discharge concentrations E.2.1.7 廢水污染物排放濃度	Quantitative 定量	N/A 不適用
		E.2.2 Exhaust gas E.2.2 廢氣	E.2.2.1 Exhaust gas emission compliance E.2.2.1 廢氣排放達標情況	Qualitative 定性	Emission Management 排放管理
			E.2.2.2 Emission management E.2.2.2 廢氣管理	Qualitative 定性	Emission Management 排放管理
			E.2.2.3 Amount of air pollutant emissions E.2.2.3 廢氣污染物排放量	Quantitative 定量	Emission Management 排放管理



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			E.2.2.4 Air pollutant emissions intensity E.2.2.4 廢氣污染物排放密度	Quantitative 定量	Emission Management 排放管理
			E.2.2.5 Air pollutant emissions concentrations E.2.2.5 廢氣污染物排放濃度	Quantitative 定量	N/A 不適用
		E.2.3 Solid waste E.2.3 固體廢物	E.2.3.1 Solid waste treatment compliance E.2.3.1 固體廢物處置達標情況	Qualitative 定性	Emission Management 排放管理
			E.2.3.2 Non-hazardous waste management E.2.3.2 無害廢物管理	Qualitative 定性	Emission Management 排放管理
			E.2.3.3 Amount of non-hazardous waste disposed E.2.3.3 無害廢物排放量	Quantitative 定量	N/A 不適用
			E.2.3.4 Intensity of non-hazardous waste disposed E.2.3.4 無害廢物排放密度	Quantitative 定量	Emission Management 排放管理
			E.2.3.5 Hazardous waste management E.2.3.5 有害廢物管理	Qualitative 定性	Emission Management 排放管理

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			E.2.3.6 Amount of hazardous waste disposed E.2.3.6 有害廢物排放量	Quantitative 定量	Emission Management 排放管理
			E.2.3.7 Intensity of hazardous waste disposed E.2.3.7 有害廢物排放密度	Quantitative 定量	Emission Management 排放管理
		E.2.4 Other pollutants E.2.4 其他污染物	E.2.4.1 Other pollutants management E.2.4.1 其他污染物管理	Qualitative 定性	N/A 不適用
	E.3 Climate change E.3 氣候變化	E.3.1 Greenhouse gases emissions E.3.1 溫室氣體排放	E.3.1.1 Sources and types of greenhouse gases E.3.1.1 溫室氣體來源與類型	Qualitative 定性	Emission Management 排放管理
			E.3.1.2 Amount of Scope 1 greenhouse gas emissions E.3.1.2 範疇一溫室氣體排放量	Quantitative 定量	Emission Management 排放管理
			E.3.1.3 Amount of Scope 2 greenhouse gas emissions E.3.1.3 範疇二溫室氣體排放量	Quantitative 定量	Emission Management 排放管理
			E.3.1.4 Amount of Scope 3 greenhouse gas emissions E.3.1.4 範疇三溫室氣體排放量	Quantitative 定量	Emission Management 排放管理



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			E.3.1.5 Greenhouse gases emissions intensity E.3.1.5 溫室氣體排放密度	Quantitative 定量	Emission Management 排放管理
		E.3.2 Emission reduction management E.3.2 減排管理	E.3.2.1 Greenhouse gases emission reduction management E.3.2.1 溫室氣體減排管理	Qualitative 定性	Emission Management; and The Environmental and Natural Resources 排放管理；及環境及天然資源
			E.3.2.2 Investment on greenhouse gases emission reduction E.3.2.2 溫室氣體減排投資	Quantitative 定量	The Group had no investment on greenhouse gases emission reduction during the Reporting Period. 報告期內，本集團並無溫室氣體減排投資。
			E.3.2.3 Amount of greenhouse gases emission reduction E.3.2.3 溫室氣體減排量	Quantitative 定量	Emission Management 排放管理
			E.3.2.4 Greenhouse gases emission reduction intensity E.3.2.4 溫室氣體減排密度	Quantitative 定量	Emission Management 排放管理

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S Social S 社會	S.1 Employee rights S.1 員工權益	S.1.1 Staff recruitment and employment S.1.1 員工招聘與就業	S.1.1.1 Enterprise recruitment policy S.1.1.1 企業招聘政策	Qualitative 定性	Development and Training 發展及培訓
			S.1.1.2 Employee diversity and equality S.1.1.2 員工多元化與平等	Quantitative/ Qualitative 定量／定性	Employment 僱傭
			S.1.1.3 Employee turnover S.1.1.3 員工流動率	Quantitative 定量	Employment 僱傭
		S.1.2 Employee protection S.1.2 員工保障	S.1.2.1 Employee democratic management S.1.2.1 員工民主管理	Quantitative/ Qualitative 定量／定性	Employment 僱傭
			S.1.2.2 Working hours, rest and holidays S.1.2.2 工作時間和休息休假	Quantitative/ Qualitative 定量／定性	Employment 僱傭
			S.1.2.3 Employee remuneration and benefits S.1.2.3 員工薪酬與福利	Qualitative 定性	Employment 僱傭
			S.1.2.4 Employment situation of enterprise and its partners S.1.2.4 企業及合作方用工情況	Quantitative/ Qualitative 定量／定性	Labour Standards 勞工準則



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			S.1.2.5 Employee satisfaction survey S.1.2.5 員工滿意度調查	Quantitative/ Qualitative 定量／定性	N/A 不適用
		S.1.3 Employee health and safety S.1.3 員工健康與安全	S.1.3.1 Employee occupational health and safety management S.1.3.1 員工職業健康安全管理	Quantitative/ Qualitative 定量／定性	Health and Safety 健康及安全
			S.1.3.2 Employee safety risk prevention and control S.1.3.2 員工安全風險防控	Quantitative/ Qualitative 定量／定性	Health and Safety 健康及安全
			S.1.3.3 Response to safety incidents and work-related injuries S.1.3.3 安全事故及工傷應對	Quantitative/ Qualitative 定量／定性	The Group had no safety incidents and work-related injuries during the Reporting Period. 報告期內，本集團並無發生安全事故及工傷事故。
			S.1.3.4 Employee mental health support S.1.3.4 員工心理健康援助	Quantitative/ Qualitative 定量／定性	N/A 不適用

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		S.1.4 Staff development S.1.4 員工發展	S.1.4.1 Staff incentive and promotion policy S.1.4.1 員工激勵及晉升政策	Qualitative 定性	Employment 僱傭
			S.1.4.2 Staff training S.1.4.2 員工培訓	Quantitative/ Qualitative 定量／定性	Development and Training 發展及培訓
			S.1.4.3 Staff career planning and supporting to change of role S.1.4.3 員工職業規劃及職位變動支持	Quantitative/ Qualitative 定量／定性	Development and Training 發展及培訓
	S.2 Product responsibility S.2 產品責任	S.2.1 Production specification S.2.1 生產規範	S.2.1.1 Production standard management policies and measures S.2.1.1 生產規範管理政策及措施	Qualitative 定性	Product Responsibility 產品責任
			S.2.1.2 Intellectual properties protection S.2.1.2 知識產權保障	Qualitative 定性	Product Responsibility 產品責任
		S.2.2 Product safety and quality S.2.2 產品安全與品質	S.2.2.1 Product safety and quality policies S.2.2.1 產品安全與品質政策	Qualitative 定性	Product Responsibility 產品責任
			S.2.2.2 Product withdrawals and recalls S.2.2.2 產品撤回與召回	Quantitative/ Qualitative 定量／定性	Product Responsibility 產品責任



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		S.2.3 Customer services and rights S.2.3 客戶服務與權益	S.2.3.1 Customer services S.2.3.1 客戶服務	Qualitative 定性	Product Responsibility 產品責任
			S.2.3.2 Protection on customer rights S.2.3.2 客戶權益保障	Qualitative 定性	Product Responsibility 產品責任
			S.2.3.3 Customer complaints S.2.3.3 客戶投訴	Quantitative/ Qualitative 定量／定性	Product Responsibility 產品責任
	S.3 Supply chain management S.3 供應鏈管理	S.3.1 Suppliers management S.3.1 供應商管理	S.3.1.1 Number of suppliers and their distributions S.3.1.1 供應商數量與分佈	Quantitative 定量	Supply Chain Management 供應鏈管理
			S.3.1.2 Suppliers selection and management S.3.1.2 供應商選擇與管理	Qualitative 定性	Supply Chain Management 供應鏈管理
			S.3.1.3 ESG Strategies on suppliers S.3.1.3 供應商 ESG 戰略	Quantitative/ Qualitative 定量／定性	Supply Chain Management 供應鏈管理

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		S.3.2 Supply chain links management S.3.2 供應鏈環節管理	S.3.2.1 Procurement and channel management S.3.2.1 採購與渠道管理	Qualitative 定性	Supply Chain Management 供應鏈管理
			S.3.2.2 Significant risks and impacts S.3.2.2 重大風險與影響	Quantitative/ Qualitative 定量／定性	Supply Chain Management 供應鏈管理
	S.4 Social responses S.4 社會響應	S.4.1 Community relationship management S.4.1 社區關係管理	S.4.1.1 Community engagement and development S.4.1.1 社區參與和發展	Quantitative/ Qualitative 定量／定性	N/A 不適用
			S.4.1.2 Potential risks of the business to the community in which it operates S.4.1.2 企業對所在社區的潛在風險	Quantitative/ Qualitative 定量／定性	N/A 不適用
		S.4.2 Civic responsibility S.4.2 公民責任	S.4.2.1 Participation in social welfare activities S.4.2.1 社會公益活動參與	Quantitative/ Qualitative 定量／定性	N/A 不適用
			S.4.2.2 National strategy responses S.4.2.2 國家戰略回應	Quantitative/ Qualitative 定量／定性	N/A 不適用
			S.4.2.3 Response to public crisis S.4.2.3 應對公共危機	Quantitative/ Qualitative 定量／定性	N/A 不適用



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G Governance G 治理	G.1 Governance structure G.1 治理結構	G.1.1 Shareholders (general) meetings G.1.1 股東(大)會	G.1.1.1 Shareholder composition and shareholding G.1.1.1 股東構成及持股情況	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Report of the Directors 2025/26 年報 – 董事會報告書
			G.1.1.2 Operational procedures and conditions of the (general) meeting of shareholders G.1.1.2 股東(大)會運作程式和情況	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.1.2 Board of directors G.1.2 董事會		
			G.1.2.1 Composition and background of board members G.1.2.1 董事會成員構成及背景	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Profiles of Directors and Senior Management 2025/26 年報 – 董事及高級管理人員資料
			G.1.2.2 Operational procedures and conditions of the board of directors G.1.2.2 董事會運作程式和情況	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.1.2.3 Composition and operation of professional committees G.1.2.3 專業委員會構成及運作	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告

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		G.1.3 Board of supervisors G.1.3 監事會	G.1.3.1 Composition and background of the members of the board of supervisors G.1.3.1 監事會成員構成及背景	Quantitative/ Qualitative 定量／定性	N/A 不適用
			G.1.3.2 Operational procedures and conditions of the board of supervisors G.1.3.2 監事會運作程式和情況	Quantitative/ Qualitative 定量／定性	N/A 不適用
		G.1.4 Senior management G.1.4 高級管理層	G.1.4.1 Composition and background of the senior management G.1.4.1 高級管理層人員構成及背景	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Profiles of Directors and Senior Management 2025/26年報 – 董事及高級管理人員資料
			G.1.4.2 Shareholding of senior management G.1.4.2 高級管理層人員持股	Quantitative 定量	N/A 不適用
		G.1.5 Other highest governance bodies G.1.5 其他最高治理機構	G.1.5.1 Conditions of other highest governance bodies G.1.5.1 其他最高治理機構情況	Qualitative 定性	ESG Governance Structure ESG 管治架構



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	G.2 Governance mechanism G.2 治理機制	G.2.1 Compliance management G.2.1 合規管理	G.2.1.1 Compliance management system G.2.1.1 合規管理體系	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.1.2 Compliance risk identification and assessment G.2.1.2 合規風險識別及評估	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.1.3 Compliance risk response and control G.2.1.3 合規風險應對及控制	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.1.4 Customers privacy protection G.2.1.4 客戶私隱保護	Quantitative/ Qualitative 定量／定性	Product Responsibility 產品責任
			G.2.1.5 Data security G.2.1.5 信息安全	Quantitative/ Qualitative 定量／定性	Product Responsibility 產品責任
			G.2.1.6 Compliance effectiveness evaluation and enhancement G.2.1.6 合規有效性評價及改進	Qualitative 定性	N/A 不適用

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			G.2.1.7 Litigation and penalty G.2.1.7 訴訟和處罰	Quantitative/ Qualitative 定量／定性	The Group was not involved in litigation and penalty during the Reporting Period. 報告期內，本集團並無訴訟及處罰事項。
		G.2.2 Risk management G.2.2 風險管理	G.2.2.1 Risk management system G.2.2.1 風險管理體系	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.2.2 Major risk identification and prevention G.2.2.2 重大風險識別及防範	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.2.3 Related transaction risks and prevention G.2.2.3 關聯交易風險及防範	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Notes to Financial Statements 2025/26 年報 – 財務報表附註
			G.2.2.4 Climate risk identification and prevention G.2.2.4 氣候風險識別及防範	Quantitative/ Qualitative 定量／定性	Climate Change 氣候變化
			G.2.2.5 Digital transformation risk management G.2.2.5 數位化轉型風險管理	Quantitative/ Qualitative 定量／定性	N/A 不適用



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			G.2.2.6 Enterprise emergency risk management G.2.2.6 企業應急風險管理	Qualitative 定性	N/A 不適用
		G.2.3 Supervision management G.2.3 監督管理	G.2.3.1 Audit system and implementation G.2.3.1 審計制度及實施	Qualitative 定性	2025/26 Annual Report – Independent Auditors' Report 2025/26 年報 – 獨立核數師報告
			G.2.3.2 Accountability system and implementation G.2.3.2 問責制度及實施	Quantitative/ Qualitative 定量／定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管治報告
			G.2.3.3 Complaint, whistle blowing system and implementation G.2.3.3 投訴、舉報制度及實施	Quantitative/ Qualitative 定量／定性	Whistle-blowing Policy 舉報政策
		G.2.4 Information disclosure G.2.4 信息披露	G.2.4.1 Information disclosure system G.2.4.1 信息披露體系	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report; and 2025/26 Annual Report – Independent Auditors' Report 2025/26 年報 – 企業管治報告；及 2025/26 年報 – 獨立核數師報告

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			G.2.4.2 Implementation of information disclosure G.2.4.2 信息披露實施	Qualitative 定性	Stakeholder Engagement; and 2025/26 Annual Report 持份者參與；及 2025/26 年報
		G.2.5 Incentives from senior management G.2.5 高管激勵	G.2.5.1 Senior management appointment and dismissal system G.2.5.1 高管聘任與解聘 制度	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管 治報告
			G.2.5.2 Remuneration policy for senior management G.2.5.2 高管薪酬政策	Qualitative 定性	2025/26 Annual Report – Corporate Governance Report 2025/26 年報 – 企業管 治報告
			G.2.5.3 The correlation of senior management performance to ESG goals G.2.5.3 高管績效與 ESG 目標的關聯	Qualitative 定性	N/A 不適用
		G.2.6 Business ethics G.2.6 商業道德	G.2.6.1 Code of business ethics and code of conduct G.2.6.1 商業道德準則和 行為規範	Qualitative 定性	Anti-corruption 反貪污
			G.2.6.2 Business ethics training G.2.6.2 商業道德培訓	Quantitative 定量	Anti-corruption 反貪污



Level 1 Index 一級指標	Level 2 Index 二級指標	Level 3 Index 三級指標	Level 4 Index 四級指標	Index nature 指標性質	Report Section 報告章節
			G.2.6.3 Measures to avoid violations of business ethics G.2.6.3 避免違反商業道德的措施	Qualitative 定性	Anti-corruption 反貪污
	G.3 Governance efficiency G.3 治理效能	G.3.1 Strategy and culture G.3.1 戰略與文化	G.3.1.1 Enterprise strategy and business model analysis G.3.1.1 企業戰略與商業模式分析	Qualitative 定性	2025/26 Annual Report – Chairlady's Statement; and 2025/26 Annual Report – Management Discussion and Analysis 2025/26 年報 – 主席報告書；及 2025/26 年報 – 管理層討論及分析
			G.3.1.2 Enterprise culture establishment G.3.1.2 企業文化建設	Qualitative 定性	During the Reporting Period, AMT has announced its corporate purpose and value on its official website. 報告期內，美亞科技在其官方網站公布了企業願景和使命。
		G.3.2 Innovative development G.3.2 創新發展	G.3.2.1 Research & Development (R&D) and innovation management system G.3.2.1 研發與創新管理體系	Qualitative 定性	N/A 不適用
			G.3.2.2 R&D investment G.3.2.2 研發投入	Quantitative 定量	N/A 不適用

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Level 1 Index 一級指標	Level 2 Index 二級指標	Level 3 Index 三級指標	Level 4 Index 四級指標	Index nature 指標性質	Report Section 報告章節
			G.3.2.3 Innovation achievements G.3.2.3 創新成果	Quantitative 定量	Awards and Recognitions; and Product Responsibility 獎項及榮譽；及產品責任
			G.3.2.4 Management of innovation G.3.2.4 管理創新	Qualitative 定性	N/A 不適用
		G.3.3 Sustainable development G.3.3 可持續發展	G.3.3.1 Integrating ESG into enterprise strategies G.3.3.1 ESG 融入企業戰略	Qualitative 定性	ESG Governance Structure; and United Nations' Sustainable Development Goals ESG 管治架構；及聯合國可持續發展目標
			G.3.3.2 Integrating ESG into business management G.3.3.2 ESG 融入經營管理	Qualitative 定性	ESG Governance Structure; and United Nations' Sustainable Development Goals ESG 管治架構；及聯合國可持續發展目標
			G.3.3.3 Integrating ESG into investment decision-making G.3.3.3 ESG 融入投資決策	Qualitative 定性	ESG is one of the Group's concerns while making investment decision. ESG 是集團在作出投資決策時關注的問題之一。

North Asia Strategic Holdings Limited

北亞策略控股有限公司 *

Principal Place of Business

Suite 1618, 16th Floor, Jardine House,
1 Connaught Place, Central, Hong Kong

Tel : (852) 2918 3788

Fax : (852) 2169 0209

主要營業地點

香港中環康樂廣場 1 號怡和大廈 16 樓 1618 室

電話 : (852) 2918 3788

傳真 : (852) 2169 0209

www.nasholdings.com

