



2025

ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE
REPORT

環境、社會及
管治報告



NEW GONOW 新吉奧

New Gonow Recreational Vehicles Inc. 新吉奧房车有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock code 股份代號 : 0805





ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THE REPORT

This is the annual Environmental, Social and Governance (hereinafter referred to as “ESG”) Report of New Gonow Recreational Vehicles Inc (the “Company”), which fully discloses the work and achievements of the Company and its subsidiaries (collectively referred to as the “Group” or “we” or “us”) in respect of environmental and social issues in 2025. For information on our corporate governance, please refer to the section headed “Corporate Governance Report” in the Group’s 2025 Annual Report.

REPORTING PERIOD AND SCOPE OF THE REPORT

The reporting period is from 1 January to 31 December 2025 (the “Year”). The scope of the Report primarily covers the environmental and social aspects of our production site in the PRC.

REPORTING STANDARD AND PRINCIPLES

The ESG Report is prepared in accordance with the “Environmental, Social and Governance Reporting Code” under Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The report follows the four reporting principles of materiality, quantitative, balance and consistency.

關於本報告

本報告為新吉奧房車有限公司(「本公司」)年度環境、社會及管治(以下簡稱「ESG」)報告，全面披露本公司及其附屬公司(統稱「本集團」或「我們」)2025年在環境及社會層面之工作及結果。有關我們企業管治部分，請參閱本集團2025年年度報告「企業管治報告」一節。

報告期間及範圍

本報告期間為二零二五年一月一日至十二月三十一日(「本年度」)。本報告涵蓋範圍主要為本集團在國內的生產基地。

報告標準及原則

本ESG報告是依據香港聯合交易所有限公司(「聯交所」)《上市規則指引》附錄C2-「環境、社會及管治報告守則」編製，並遵循重要性、量化、平衡及一致性四項原則編製。

Materiality 重要性	Quantitative 量化
<p>Following an ESG stakeholder engagement exercise and a materiality assessment, this Report is structured based on the materiality of ESG issues of the Group. The Board and management review these sustainability issues annually to ensure that stakeholder’s opinions are reflected. The results of the materiality assessment process is set out in the section headed ‘Materiality Assessment’ in this Report.</p> <p>在環境、社會及管治持份者參與活動和重要性評估之後，本報告的結構基於本集團環境、社會及管治問題的重要性。董事會和管理層每年審查這些可持續性問題，以確保持份者的意見得到反映。重要性評估過程的結果載於本報告「重要性評估」一節。</p>	<p>This Report discloses relevant ESG key performance indicators (“KPIs”) and quantitative information of the various business segments of the Group. Quantitative information is further accompanied by descriptions where appropriate.</p> <p>本報告披露了本集團各業務板塊的相關環境、社會及管治關鍵績效指標(「關鍵績效指標」)和量化資料。量化資料進一步隨附說明(如適合)。</p>

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Balance 平衡	Consistency 一致性
<p>The Report impartially describes the Group's performance for the Current Year, to avoid selections, omissions, or presentation formats that may inappropriately influence a decision or judgment by the report reader.</p> <p>本報告公正地描述了本集團本年度的業績，以避免可能不恰當地影響報告讀者的決定或判斷的選擇、遺漏或陳述格式。</p>	<p>This Report follows methodologies that are consistent with previous years. Due to the change in the Group's business, the reporting scope has been modified for this year.</p> <p>本報告採用與往年一致的方法。由於本集團業務的變動，本年度的報告範圍已有所修改。</p>

CONTACT AND FEEDBACK

The Group continues to work towards sustainable growth through communicating and cooperating with its stakeholders. You are welcome to share your views with us by email at IR@newgonow.cn. For more information about the Group's ESG initiatives, please also refer to our website at www.newgonowrv.hk and its annual report.

STATEMENT FROM THE BOARD

Committed to responsible corporate citizenship, the Group is a recreational vehicle (RV) enterprise with an extensive presence in Australasia, specializing in the design, development, manufacture and sale of bespoke towable RVs. It integrates sustainable development into its core RV operations, proactively delivering on its corporate social responsibility commitments. Environmental considerations are embedded in business decision-making (covering RV design, manufacturing and sales), with strategic investments and charitable activities to build a harmonious ecosystem. A clear ESG governance framework encompassing the Board, ESG Working Group, and functional departments integrates ESG responsibilities into strategy, risk management, and daily operations. The Group also maintains close stakeholder engagement in the Australasian RV market, valuing RV customer feedback, supporting employee growth, and embracing broader social responsibilities.

聯絡及反饋

本集團通過與持份者的溝通及合作達致可持續增長。歡迎閣下透過電郵IR@newgonow.cn與我們分享意見。有關本集團環境、社會及管治舉措的詳情，請參閱我們的網站www.newgonowrv.hk及年度報告。

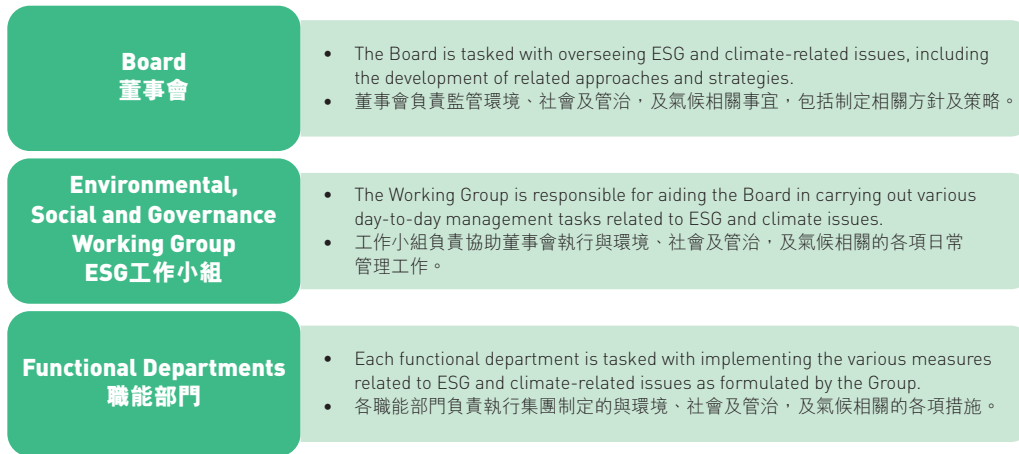
董事會聲明

本集團秉持負責任企業公民理念，身為於澳洲和新西蘭擁有廣泛據點的房車企業，專注於客製化拖掛式房車的設計、研發、製造及銷售。本集團將可持續發展理念融入核心房車營運當中，積極履行企業社會責任承諾。環境考量已納入企業決策過程（涵蓋房車設計、製造及銷售環節），透過對策略性投資及開展慈善活動，致力於建立和諧的生態體系。本集團已建立明確的ESG治理架構，涵蓋董事會、ESG工作小組及相關職能部門，將ESG相關職責整合至策略規劃、風險管理及日常營運當中。同時，本集團在澳洲和新西蘭房車市場與各持份者保持密切互動，重視客戶回饋、支持員工成長，並主動承擔更廣泛的社會責任。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告



BOARD SUPERVISION OF ESG AND CLIMATE RISKS

The Board holds ultimate responsibility for the management of the Group's ESG and climate-related risks. Its mandate is to formulate sustainability strategies and ensure these factors are integrated into the Group's overall governance and business decision-making processes.

Key Board responsibilities include:

- **Strategy & Governance:** Formulating ESG policies (including carbon reduction, energy management, and climate adaptation) and ensuring they align with the Group's long-term development goals.
- **Risk Management:** Conducting at least one enterprise-wide risk assessment annually to identify and manage ESG and climate risks alongside traditional business risks.
- **Performance Monitoring:** Approving ESG goals and KPIs, regularly evaluating progress, and reviewing risk response options to ensure strategic alignment.
- **Financial Integration:** Integrating ESG risk management with corporate financial planning to enhance sustainable competitiveness and monitoring impacts on the Group's financial position, operations, and supply chain.
- **Compliance:** Regularly reviewing risk management frameworks to ensure compliance with local and international standards and regulatory requirements, and overseeing the effective implementation of ESG-related policies (such as carbon reduction, energy management, and climate adaptation measures).

董事會對ESG及氣候風險的監督

董事會對本集團ESG及氣候相關風險的管理承擔最終責任，負責制定可持續發展策略，並確保將ESG及氣候因素融入本集團的整體管治及業務決策流程中。

董事會的主要職責包括：

- **策略與管治：**制定ESG政策（包括減碳目標、能源管理、氣候適應策略等），並確保其與本集團的長遠發展目標保持一致。
- **風險管理：**每年至少開展一次企業層面的風險評估，識別及管理ESG及氣候風險，並將其與傳統業務風險一併管控。
- **績效監察：**審批ESG目標及關鍵績效指標(KPIs)，定期評估進展，並檢視風險應對方案，以確保與集團戰略方向一致。
- **財務整合：**將ESG風險管理與企業財務規劃緊密結合，以提升可持續競爭力，同時監察相關風險對本集團財務狀況、業務營運及供應鏈管理的影響。
- **合規管理：**定期檢討風險管理框架，確保符合本地及國際標準與監管要求，並監督ESG相關政策（如減碳、能源管理及氣候適應措施）的有效落實。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG WORKING GROUP

The ESG Working Group is tasked with executing the ESG strategies established by the Board. It drives the integration of ESG policies into daily operations and ensures the effective management of related risks and opportunities.

Key responsibilities include:

- **Strategy Execution:** Implementing Board-approved strategies across functional departments and ensuring ESG goals align with the Group's overall development direction.
- **Risk & Data Management:** Assisting the Board in identifying material ESG and climate risks, formulating response plans, and establishing data mechanisms (including carbon emissions, energy use, waste, and supply chain assessments) to ensure measurability and traceability.
- **Performance Reporting:** Regularly monitoring KPIs and submitting progress reports and improvement plans to the Board to ensure ESG risks are managed alongside operational risks.
- **Disclosure & Compliance:** Preparing the annual ESG report to meet international standards and regulatory requirements, thereby enhancing governance transparency.
- **Stakeholder Engagement:** Managing communications with internal departments and external parties (investors, regulators, suppliers, and partners) to ensure transparency and facilitate continuous improvement of ESG mechanisms.

FUNCTIONAL DEPARTMENTS

Functional departments are directly accountable for executing ESG policies and achieving sustainability goals within their daily operations. They serve as the primary execution arm of the Group's ESG framework.

Key responsibilities include:

- **Policy Implementation:** Integrating ESG measures into daily workflows to ensure effective execution across the Group.
- **Core Management Areas:** Overseeing key pillars including environmental management, talent development, supply chain sustainability, and corporate social responsibility.
- **Strategic Alignment:** Ensuring ESG risk management remains consistent with the Group's overall operational strategies.

ESG工作小組

ESG工作小組負責執行董事會制定的ESG策略，推動ESG政策融入日常營運，並確保有效管理相關風險與機遇。

主要職責包括：

- **策略執行：**於各職能部門落實董事會批准的ESG策略，並確保ESG目標與本集團整體發展方向保持一致。
- **風險與數據管理：**協助董事會識別重大ESG及氣候風險、制定應對方案，並建立數據管理機制(涵蓋碳排放、能源使用、廢棄物處理及供應鏈評估等)，以確保ESG目標可量化、可追蹤。
- **績效匯報：**定期監察關鍵績效指標(KPIs)，向董事會提交進展報告及改善方案，確保ESG風險與營運風險得到同步管控。
- **披露與合規：**編製年度ESG報告，確保內容符合國際標準及監管要求，從而提升管治透明度。
- **持份者溝通：**統籌與內部部門及外部持份者(包括投資者、監管機構、供應商及業務夥伴)的溝通，確保ESG風險資訊公開透明，並推動ESG機制持續優化。

職能部門

各職能部門對在其日常營運中落實ESG政策及達成可持續發展目標承擔直接責任，是本集團ESG框架的主要執行單位。

主要職責包括：

- **政策落實：**將ESG措施融入日常工作流程，確保於本集團範圍內有效執行。
- **核心管理範疇：**統籌關鍵範疇，包括環境管理、人才發展、供應鏈可持續性及企業社會責任。
- **戰略對齊：**確保ESG風險管理與本集團整體營運策略保持一致。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

STAKEHOLDERS ENGAGEMENT

The Group places significant emphasis on engaging with stakeholders and considers their perspectives when formulating and implementing both short-term and long-term sustainability strategies. To build strong relationships with key stakeholders and conduct a thorough materiality assessment, the Group gathers feedback from external and internal stakeholders through various channels, as outlined in the table below.

持份者參與

集團高度重視與利益相關者的溝通，並在制定和執行短期及長期可持續發展策略時充分考慮他們的意見。為與主要利益相關者建立穩固的關係並進行全面的議題重要性評估，集團透過多種渠道收集外部及內部利益相關者的反饋，具體內容詳見下表。

Stakeholders Group 持份者群組	Communication Channels 溝通渠道
Employees 僱員	<ul style="list-style-type: none"> Employees' performance appraisal 員工表現績效考核 Training 培訓 Internal meetings 內部會議 Team building activities 團隊建設活動 Recreational games 休閒娛樂比賽
Customers 客戶	<ul style="list-style-type: none"> Factory field inspection 工廠現場調研 Meetings 會議面談 Communication through WeChat/Weibo/Telephone 微信/微博/電話溝通 Customer satisfaction survey 客戶滿意度調查
Suppliers 供應商	<ul style="list-style-type: none"> Meetings 會議面談 Site visit 實地視察 Suppliers assessment process 供應商評核程序 Questionnaire 問卷調查
Investors and shareholders 投資者與股東	<ul style="list-style-type: none"> Annual general meetings 股東週年大會 Other shareholders meetings 其他股東大會 Annual reports and interim reports 年報及中期報告 Corporate communications 企業通訊 Company website 公司網站
Government and authorities 政府部門和監管機構	<ul style="list-style-type: none"> Communication during daily operations 日常營運或交流 Visits and inspection 參觀考察 Regular statutory reporting 常規法定申報
Community 社區	<ul style="list-style-type: none"> Social public welfare activities 社會公益活動 Face-to-face communications 面談訪問
Other business partners 其他商業合作夥伴	<ul style="list-style-type: none"> Communication during daily operations 日常營運中的交流 Meetings 會議面談

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

MATERIALITY ASSESSMENT

To ensure that this report comprehensively addresses and responds to the key concerns of stakeholders, the Group has not only maintained regular communication with stakeholders but also referenced various internal company policies, industry trends, and the materiality map provided by the Sustainability Accounting Standards Board. These resources were used to identify issues with potential or actual impacts on the Group's sustainable development.

The Group conducted a materiality assessment on various factors related to its strategies, development, and goals concerning ESG issues. The assessment involved grading the ESG issues and their impacts on stakeholders.

Significant ESG issues were identified as those that currently have, or may potentially have, a substantial impact on the following:

- Occupational Health and Safety;
- Green Procurement;
- Climate Change

ECOLOGICAL RESPONSIBILITY

Environmental protection is a key component of corporate social responsibility and a global trend. We are committed to delivering safer and more environmentally friendly recreational vehicles to our customers.

During the Year, the Group was not aware of any material non-compliance with various environmental laws and regulations, including but not limited to the "Environmental Protection Law of the People's Republic of China" (《中華人民共和國環境保護法》), the "Atmospheric Pollution Prevention and Control Law of the People's Republic of China" (《中華人民共和國大氣污染防治法》), the "Law of the People's Republic of China on the Prevention and Control of Environment Pollution Caused by Solid Wastes" (《中華人民共和國固體廢物污染環境防治法》), and the "Law of the People's Republic of China on Prevention and Control of Water Pollution" (《中華人民共和國水污染防治法》).

重要性評估

為確保本報告全面涵蓋並回應利益相關者的主要關注點，集團除了與利益相關者保持常規溝通外，還參考了公司內部政策、行業趨勢，以及可持續會計準則委員會提供的議題重要性地圖等多種資源，以識別可能對集團可持續發展產生潛在或實際影響的議題。

集團針對ESG相關議題，從策略、發展目標等多方面進行了重要性評估，並對各項ESG議題及其對利益相關者的影響進行了分級。

被認定為重要的ESG議題，是指那些已經對以下方面產生，或可能對其產生重大影響的議題：

- 職業安全及健康；
- 綠色採購；
- 氣候變化

生態責任

環境保護是企業社會責任的重要組成部分，也是全球趨勢。我們致力於為客戶提供更安全、更環保的休閒車輛。

在本年度內，集團並未發現任何重大違反環境相關法律法規的情況，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國固體廢物污染環境防治法》以及《中華人民共和國水污染防治法》。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

EXHAUST GAS EMISSION AND ENERGY CONSERVATION

We regularly monitor the level of greenhouse gas emissions. Our greenhouse gas emissions mainly result from the usage of fuel for the logistics of RVs, and electricity used in our production and office sites.

We have formulated the policy on environmental protection management system to strictly monitor energy consumption and exhaust gas emissions during the production process, and adopted measures to reduce our impact on natural environment. Our energy-saving and emission-reduction measures adopted by us are also listed below:

1. **Pollution Prevention and Responsibility:** The company adheres to the "polluter pays" principle, ensuring that each department is responsible for managing its environmental impact and integrating environmental protection into daily operations and production planning.
2. **Environmental Facilities and Maintenance:** Dedicated environmental officers are appointed to oversee pollution control measures. Regular inspections, maintenance, and updates of environmental facilities are required to ensure compliance with emission standards and prevent equipment failures.
3. **Training and Awareness:** Employees receive regular training to promote environmental awareness, energy-saving practices, and a culture of sustainability. The company encourages full participation in achieving cleaner production and reducing resource consumption.
4. **Incentives and Accountability:** The company implements a system of rewards for outstanding environmental performance and penalties for non-compliance. Regular evaluations and emergency response plans are in place to address incidents and minimize environmental harm.

We aim to achieve the target of maintaining or reducing the total emissions intensity and total energy consumption intensity in the next reporting year, on the basis of that in 2025.

廢氣排放與能源節約

我們定期監測溫室氣體的排放水平。我們的溫室氣體排放主要來自於房車物流所使用的燃料，以及生產和辦公場所使用的電力。

我們制定了《環境保護管理制度》，以嚴格監控生產過程中的能源消耗和廢氣排放，並採取措施減少對自然環境的影響。我們採用的節能減排措施如下：

1. **污染預防與責任：**公司遵循「誰污染、誰治理」的原則，確保每個部門對其環境影響負責，並將環境保護融入日常運營和生產計劃中。
2. **環保設施與維護：**設立專職環保員，監督污染控制措施。定期檢查、維護和更新環保設施，以確保符合排放標準並防止設備故障。
3. **培訓與意識提升：**定期對員工進行培訓，提高環保意識，倡導節能實踐和可持續發展文化。公司鼓勵全員參與，實現清潔生產並減少資源消耗。
4. **激勵與問責機制：**公司建立獎懲制度，表彰在環保方面表現突出的部門或個人，並對違規行為進行處罰。定期評估和應急預案確保及時處理事故，將環境危害降至最低。

我們的目標是在2025年的基礎上，於下一個報告年度實現維持或降低總排放強度及總能源消耗強度的目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WASTE DISCHARGE

The Group is highly attentive to the environmental impact of its operations, a concern shared by many external stakeholders. We have implemented various emission reduction measures to minimize waste at its source and continuously improve our environmental performance. Our efforts focus on reducing waste generation through the principles of reduction, reuse, and recycling. During our production processes, both hazardous and non-hazardous wastes are generated. Hazardous wastes primarily consist of paint residues, while non-hazardous wastes largely originate from our office activities. The Group adheres strictly to all relevant laws, regulations, and standards governing waste disposal, ensuring that all waste is managed responsibly to prevent any pollution to nearby communities. To reduce generation of waste, we have taken the following measures:

1. **Waste Management Principles:** We strictly adhere to the principle of "polluter pays" and ensure that all waste discharge complies with national laws, regulations, and standards. Hazardous waste (e.g., paint residues) and non-hazardous waste (e.g., office waste) are properly categorized and managed.
2. **Three Wastes Treatment:** Solid waste must be treated according to prescribed processes and discharged only after meeting national standards.
3. **Monitoring and Record-Keeping:** Monitoring measures are established for waste treatment facilities, and detailed operational records are maintained. Regular inspections and timely updates of ageing equipment ensure stable operations and prevent environmental harm.
4. **Pollution Prevention:** Departments are required to adopt cleaner production practices, utilize new technologies to minimize pollution, and implement comprehensive utilization of waste materials. Any temporary non-compliance with emission standards must be addressed within a specified timeframe.
5. **Accountability and Emergency Response:** Departments are held accountable for improper waste management or violations. Also, emergency response plans are in place to address incidents involving waste discharge, minimizing environmental impacts.

We aim to achieve the target of maintaining or reducing the total waste intensity in the next reporting year, based on the basis of that in 2025.

廢棄物排放

集團高度關注其運營對環境的影響，這一關注也與許多外部利益相關者共鳴。我們已採取多項減排措施，從源頭減少廢棄物的產生，並持續改進環保表現。我們努力通過減少、重複使用和回收的方式來降低廢棄物的產生。在生產過程中，我們會產生危險廢棄物和非危險廢棄物。危險廢棄物主要是油漆殘渣，而非危險廢棄物則主要來自辦公活動。集團嚴格遵守與廢棄物處理相關的法律法規和標準，確保所有廢棄物得到妥善處理，以避免對附近社區造成污染。為減少廢棄物的產生，我們採取了以下措施：

1. **廢棄物管理原則：**我們嚴格遵循「誰污染、誰治理」的原則，確保所有廢棄物排放符合國家法律法規和標準。危險廢棄物（如油漆殘渣）和非危險廢棄物（如辦公垃圾）均進行適當分類與管理。
2. **三廢處理：**固體廢棄物必須按照規定的流程處理，並在符合國家標準後方可排放。
3. **監測與記錄：**針對廢棄物處理設施建立監測措施，並詳細記錄運行情況。定期檢查設備，及時更新老舊設施，以確保穩定運行並防止環境危害。
4. **污染預防：**各部門需採用清潔生產技術，利用新技術減少污染，並對廢棄物進行綜合利用。任何暫時未能達標的排放問題，必須在規定時間內整改。
5. **問責與應急響應：**各部門需對廢棄物管理不當或違規行為負責。此外，制定應急預案，及時處理涉及廢棄物排放的突發事件，最大限度減少對環境的影響。

我們的目標是在2025年的基礎上，於下一個報告年度實現維持或降低總廢棄物排放強度的目標。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

WATER RESOURCES MANAGEMENT

We promote the reuse and recycling of water resources and achieve the objective of saving water. We have taken the following measures to effectively reduce water resource consumption:

1. **Water Conservation:** We emphasize minimizing water usage during production to achieve energy savings and reduce resource consumption. Strict measures are in place to prohibit excessive water usage, ensuring maximum efficiency in water management.
2. **Wastewater Treatment:** Wastewater treatment must strictly follow the prescribed processes to ensure compliance with national discharge standards. Facilities for wastewater treatment are regularly inspected, and outdated equipment is updated to maintain stable operations. A "test first, discharge later" principle is enforced, ensuring no untreated or non-compliant wastewater is discharged.
3. **Monitoring and Record-Keeping:** Monitoring points are established for wastewater treatment facilities, and detailed operational records are maintained. Also, regular checks and maintenance prevent leaks and other issues that could lead to water wastage or environmental harm.
4. **Compliance and Accountability:** Departments are held accountable for any violations related to water usage or wastewater discharge. Moreover, emergency response plans are in place to address incidents involving water pollution, minimizing environmental impacts.

The Group's water is sourced from the municipal water system, and thus, the Group does not encounter any problems in sourcing water.

PACKAGING MATERIAL

In light of the Group's business nature, the Group does not involve any material usage of packaging materials in its ordinary course of business.

THE ENVIRONMENT AND NATURAL RESOURCES

In our recreational vehicles business, we consistently monitor and optimize our waste management practices and energy efficiency. Our operations have not had any significant adverse impact on the environment or natural ecosystems.

水資源管理

我們推動水資源的重複利用與回收，達成節約用水的目標。為有效減少水資源消耗，我們採取了以下措施：

1. **節約用水：**我們強調在生產過程中儘量減少用水量，以實現節能和降低資源消耗。嚴格禁止超量用水，確保水資源管理的最大效率。
2. **廢水處理：**廢水處理必須嚴格按照規定的流程進行，以確保符合國家排放標準。定期檢查廢水處理設施，並及時更新老舊設備，以維持穩定運行。執行「先檢測、後排放」的原則，確保未經處理或不符合標準的廢水不得排放。
3. **監測與記錄：**針對廢水處理設施設立監測點，並詳細記錄操作運行情況。此外，通過定期檢查和維護，防止漏水及其他可能導致水資源浪費或環境危害的問題。
4. **合規與問責：**各部門對用水或廢水排放的違規行為負責。此外，制定應急預案，及時應對涉及水污染的突發事件，最大限度地減少對環境的影響。

由於本集團的用水均來自市政供水，所以我們並無面對任何求取水源方面的問題。

包裝材料

鑒於本集團之業務性質，本集團於其日常業務過程中並無涉及使用包裝材料。

環境與天然資源

在我們的休閒車輛業務中，我們持續監控並優化廢棄物管理措施和能源效率。我們的營運未對環境或自然生態系統造成任何重大不利影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

CLIMATE FRAMEWORK AND SCENARIO

The Group is committed to strengthening climate resilience across all departments. A primary priority is understanding the potential risks and opportunities climate change poses to operations.

Key approaches include:

- Risk Assessment: Undertaking desktop research and preliminary scenario analysis to evaluate climate-related risks and opportunities under different scenarios.
- Strategic Response: Assessing business impacts to identify current strategies and develop new approaches that mitigate adverse effects while capitalizing on positive outcomes.
- Continuous Improvement: Ensuring strategies become increasingly structured and refined as the Group advances its climate-related efforts in the years ahead.

氣候框架與情境分析

本集團致力提升各部門的氣候韌性，首要任務是識別氣候變化對營運可能帶來的風險與機遇。

主要方針包括：

- 風險評估：透過案頭研究及初步情境分析，評估不同情境下的氣候相關風險與機遇。
- 戰略應對：分析對業務的潛在影響，檢視現有策略並制定新方案，以減輕負面影響，同時把握長期積極機遇。
- 持續優化：隨著本集團未來持續推進氣候相關工作，確保相關策略日趨系統化及完善。

Climate framework & scenario 氣候框架與情境	Paris Agreement-Aligned Scenario (below 2 degrees) 巴黎協定一致情境 (低於2度)	No Mitigation Scenario (4 degree) 無減緩情境 (4度)
Selected Scenario 選用情境	This is premised on countries taking significant action to cut greenhouse gas emissions, adopt climate mitigation measures, and facilitate the transition to a low-carbon economy, with the aim of limiting global warming to below 2°C. 此情境基於各國採取重大行動削減溫室氣體排放、採納氣候減緩措施，並促進向低碳經濟轉型，旨在將全球升溫限制在低於2°C。	This scenario reflects a business-as-usual baseline used for risk assessment, characterised by high greenhouse gas emissions and limited to no policy or operational measures to mitigate emissions, resulting in a rise in global temperatures. 此情境反映用於風險評估的照常營運基準，其特點是溫室氣體排放量高，且有限或沒有政策或營運措施來減緩排放，導致全球氣溫上升。
Framework/Model Supported 支持框架／模型	International Energy Agency – 2°C Scenario (2DS) 國際能源署 – 2°C情境 (2DS)	Intergovernmental Panel on Climate Change Representative Concentration Pathway 8.5 政府間氣候變化專門委員會代表性濃度路徑 8.5



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Climate framework & scenario 氣候框架與情境	Paris Agreement-Aligned Scenario (below 2 degrees) 巴黎協定一致情境 (低於2度)	No Mitigation Scenario (4 degree) 無減緩情境 (4度)
Assumptions Made 所作假設	<ul style="list-style-type: none"> • Rapid deployment of renewable energy and energy storage technologies; 快速部署可再生能源和儲能技術 • Shifting client, consumer and investor preferences toward sustainability, including reduced demand for high-emission advertising and related services; 客戶、消費者和投資者偏好轉向可持續性，包括對高排放廣告及相關服務的需求減少 • Introduction of carbon taxes and carbon pricing mechanisms; 引入碳稅和碳定價機制 • Phase-out of fossil fuel subsidies 逐步取消化石燃料補貼 	<ul style="list-style-type: none"> • Slow deployment of renewable energy and energy storage technologies, with continued reliance on fossil fuels and conventional power generation 可再生能源和儲能技術部署緩慢，持續依賴化石燃料和傳統發電 • Sustained growth in global emissions driven by high carbon intensity across activities 全球排放量持續增長，由各項活動的高碳強度驅動 • Rising global mean sea levels, shifting precipitation patterns, and an increase in the frequency and severity of extreme weather events 全球平均海平面上升、降水模式改變，以及極端天氣事件的頻率和嚴重性增加 • Limited policy measures to reduce greenhouse gas emissions, with no significant implementation of carbon pricing mechanisms 減少溫室氣體排放的政策措施有限，且未實質實施碳定價機制

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

CLIMATE-RELATED RISKS AND OPPORTUNITIES

To echo with international concerns on climate change, we integrate climate-related risks and opportunities into our larger corporate strategy to strengthen strategic decision-making with long-term, resilient operations in mind. The following tables further specify the ESG risks and opportunities of our Company.

氣候框架與情境

為響應國際社會對氣候變化的關注，我們將與氣候相關的風險和機遇整合到公司的整體戰略中，以加強戰略決策，並著眼於長期、具韌性的運營。下表進一步詳細說明了本集團所面臨的ESG風險與機遇。

Risk Type	Potential Financial Impact	Short (0-1year) 短期 (0至1年)	Medium (1-5 years) 中期 (1至5年)	Long (5-20 years) 長期 (5至20年)	Mitigation Strategy	
風險類型	潛在財務影響				緩解策略	
Transition Risks 轉型風險	Policy and Legal 政策及法律	International governments have imposed fuel consumption standards for motorized RVs, which are applicable to the motorized RVs to be launched by the Company by the end of 2025. Products that do not meet these requirements will be unable to be sold. 國際政府已對自行車房車實施適用於本公司將於2025年底推出的自行車房車的燃料消耗標準。不符合該等要求的產品將無法出售。	Medium risk 中等	Medium risk 中等	Medium risk 中等	To comply with the new requirements for improving fuel efficiency, we will implement the following designs in our motorized recreational vehicles, aiming to reduce their weight by 15% to 20% compared to traditional RVs: 為遵守提高燃料效率的新要求，我們將在自行車房車的設計中採用如下設計，旨在使其重量比傳統房車減輕15%至20%： 1. Lightweight structural design: We will utilize hollow subframes and add process holes to ensure structural strength while maximizing weight reduction. 輕質結構設計：我們將採用空心副車架並增加加工藝孔，確保結構強度的同時最大限度地減輕重量。 2. Application of lightweight new materials: We will use lightweight materials such as polyurethane (PU) foam insulation boards, aviation aluminum panels, and PU keels. 應用輕質新材料：我們將使用聚氨酯(PU)泡沫隔熱板、航空鋁板及聚氨酯龍骨等輕質材料。 3. Weight-optimized furniture: We will use lightweight plywood and polyethylene terephthalate to make furniture to reduce the overall weight of RVs. 重型優化傢具：我們將使用輕質膠合板及聚對苯二甲酸乙二醇酯 (PET) 製造傢具以減輕房車的整體重量。
		Increased pricing of greenhouse gas emissions due to regulations 由於法規的影響，溫室氣體排放的定價上升	Low risk 低	Low risk 低	Low risk 低	To cope with the PRC's national plans to achieve carbon neutrality by 2060, we have taken environmental protection measures, including reducing greenhouse gas emissions and energy consumption. Our strategy is primarily focused on avoiding and reducing emissions wherever possible. 為配合中國在2060年實現碳中和的國家計劃，我們已採取環境保護措施，包括減少溫室氣體排放及能耗。我們的戰略主要是盡可能地避免及減少排放。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Risk Type	Potential Financial Impact	Short (0-1year)	Medium (1-5 years)	Long (5-20 years)	Mitigation Strategy
風險類型	潛在財務影響	短期 (0至1年)	中期 (1至5年)	長期 (5至20年)	緩解策略
	Increased compliance costs related to stricter environmental protection measures on existing products 由於對現有產品採取更嚴格的環保措施，合規成本增加	Low risk 低	Low risk 低	Medium risk 中等	We proactively engage with governments, regulators and industry organizations. Our Technical Department address increased interest in ESG and climate through the development of new products and research. 我們積極與政府、監管機構及行業組織合作。技術部門通過開發新產品及研究解決人們對ESG及氣候日益增加的關注度。
Market 市場	Reduced demand for goods and services due to shift in consumer preferences 由於消費者偏好轉變，對商品及服務的需求減少	Low risk 低	Low risk 低	Medium risk 中等	Our management keeps monitor the sales trend and market development to meet changing market demand. 我們的管理層監察銷售趨勢及市場發展，以滿足不斷變化的市場需求。
Physical Risks 物理風險	Acute 急性 Extreme weather disrupts the availability and production of raw materials used in our manufacturing process 極端天氣擾亂了我們製造過程中使用的原材料的供應及生產	Low risk 低	Low risk 低	Medium risk 中等	We diversify our supplier base across various geographical areas to minimize the risk of simultaneous disruption due to localized weather event affecting a single area. 我們的供應商分佈在不同的地理區域，盡量降低因單一地區的局部天氣事件而同時造成中斷的風險。
	Chronic 慢性 Increased cost related to persistently rising temperatures 與持續升溫有關的成本增加	Low risk 低	Low risk 低	Medium risk 中等	We take energy-saving measures to reduce electricity consumption and eliminate unnecessary usage. 我們採取節能措施，減少用電量，杜絕不必要用電。
Opportunity Type	Potential Financial Impact	Short (0-1year)	Medium (1-5 years)	Long (5-20 years)	Realization Strategy
機遇類型	潛在財務影響	短期 (0至1年)	中期 (1至5年)	長期 (5至20年)	實現策略
Resources Efficiency 資源效率	Reduced operating costs through efficiency gains and cost reductions 通過降本增益以降低營運成本	Low risk 低	Low risk 低	Low risk 低	Our company constantly seeks energy-efficient alternatives and initiatives to implement throughout energy saving measures. We set environmental impact reduction targets, and assesses its performance against these targets annually. 我們不斷尋求節能替代方案及舉措，以全面實施節能措施。我們制定了減少環境影響的目標，並每年根據該等目標評估我們的績效。
Products and Services 產品及服務	Increased revenue through demand for sustainable products 通過對可持續產品的需求增加收入	Low risk 低	Low risk 低	Medium risk 中等	Our products offer an alternative mobility solution that can be more environmentally-friendly compared to traditional modes of transportation, and encourage people to choose a more sustainable way to explore the outdoors. We will keep educating our customers and raising their awareness about environmental issues. 與傳統交通方式相比，我們的產品提供一種更環保的可替代出行解決方案，並鼓勵人們選擇更加可持續的方式探索戶外。我們將繼續教導我們的顧客，提高彼等對環境問題的意識。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

FINANCIAL IMPACT ON CLIMATE-RELATED RISKS

During the reporting year, we did not identify any material financial impacts from climate-related risks on our financial position, financial performance or cash flows. Nevertheless, management will continue to evaluate the financial implications of climate-related risks and opportunities, alongside other relevant governance and operational considerations related to our transition plan.

CARBON OFFSET

The Group notes the potential value of carbon offsets in supporting carbon reduction objectives. Relevant market information and resources, including those available on the Stock Exchange's Core Climate platform, will be monitored as part of the Group's ongoing review.

The Group will continue to review and refine its carbon offset strategy, including procurement standards, appropriate platforms and implementation timelines. Our focus will be on exploring long-term investment opportunities in carbon removal projects and progressively reducing reliance on carbon offsets over time.

WORKFORCE WELFARE

The Group values its employees as its greatest asset and recognizes that its success is driven by their collective efforts and contributions. We are committed to fostering a supportive work environment and enhancing employee well-being. Additionally, we prioritize the personal growth of our workforce by offering diverse training opportunities, ensuring talent retention and long-term professional development.

LABOUR STANDARDS

The Group is committed to upholding human rights and strictly adheres to all relevant employment and labour laws in the People's Republic of China, including the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), the Labour Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), the Law on Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》), and the Provisions on the Prohibition of Using Child Labour (《禁止使用童工規定》). We do not tolerate child labour or forced labour in any form. To prevent child labour, we require all applicants to provide valid identification during recruitment. In the event of any discovery of child or forced labour, we will address the issue promptly and take disciplinary action against those involved. During the reporting year, the Group found no instances of child labour or forced labour.

氣候相關風險的財務影響

於報告年度內，本公司並未識別出任何因氣候相關風險而對財務狀況、財務表現或現金流量產生的重大財務影響。儘管如此，管理層將繼續評估氣候相關風險與機遇的財務影響，並同時考慮與我們的轉型計劃相關的其他管治及營運因素。

碳抵消

本集團注意到碳抵銷在支持碳減排目標方面具有潛在價值。集團將持續留意相關市場資訊及資源，包括聯交所Core Climate平台上的資料，並將其納入持續檢視範圍。

本集團將持續檢討並完善其碳抵消策略，包括採購標準、合適的平台及實施時間表。我們的重點將放在探索碳移除項目的長期投資機遇，並隨時間逐步減少對碳抵消的依賴。

員工福利

本集團視員工為最寶貴的資產，並深知集團的成功源於員工的共同努力與貢獻。我們致力於營造一個支持性的工作環境，提升員工的福祉。此外，我們重視員工的個人成長，提供多元化的培訓機會，確保人才留任並促進其長期專業發展。

勞工準則

本集團堅定捍衛人權，嚴格遵守中華人民共和國相關的勞動和就業法律，包括《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國職業病防治法》以及《禁止使用童工規定》。我們不容忍任何形式的童工或強迫勞動。為防止童工，我們在招聘過程中要求所有求職者提供有效的身份證明文件。若發現任何童工或強迫勞動的情況，我們將立即處理並對相關人員採取紀律行動。在報告年度內，本集團未發現任何童工或強迫勞動的情況。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

EQUAL OPPORTUNITY

As an equal opportunity employer, the Group is committed to promoting anti-discrimination and equal opportunity principles throughout all human resources and employment decision-making processes. We strive to foster a fair, respectful, and diverse workplace, ensuring that hiring, training, career development, remuneration, promotions, terminations, and other employment-related processes are free from bias based on gender, age, marital status, religion, race, nationality, or disability.

We regularly benchmark our compensation and benefits against market trends and industry standards, making adjustments based on employees' qualifications and positions to enhance our competitiveness in the labour market. Additionally, we conduct regular performance appraisals, recognizing outstanding employees through awards or promotion opportunities based on merit, competency, and performance.

OCCUPATIONAL SAFETY

The Group is dedicated to ensuring a safe and healthy working environment for all employees. We have implemented a comprehensive safety management system to enhance the oversight and administration of production safety. Employees are provided with various safety training programs, and regular safety inspections are conducted to reinforce their awareness of safety protocols. Throughout the reporting year, the Group did not identify any instances of non-compliance with occupational safety and health laws, regulations, and industry standards, including the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), the Production Safety Law of the People's Republic of China (《中華人民共和國安全生產法》), the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》), and the Fire Control Law of the People's Republic of China (《中華人民共和國消防法》).

We ensure the health and safety of our employees. We implemented the following measures:

- Established comprehensive security management systems, including traffic safety within the factory premises and fire safety protocols;
- Implemented detailed safety rules for construction projects, including hot work operations and temporary water/electricity usage at construction sites;
- Conducted safety training and education for new employees and external personnel;
- Regular inspections and maintenance of safety equipment and protective devices;

平等機會

作為提供平等機會的僱主，本集團致力於在所有人力資源和就業決策過程中推廣反歧視和平等機會的原則。我們努力營造一個公平、尊重和多元化的工作環境，確保招聘、培訓、職業發展、薪酬、晉升、解僱及其他與就業相關的流程不受性別、年齡、婚姻狀況、宗教、種族、國籍或殘疾等因素的影響。

我們定期將薪酬和福利與市場趨勢及行業標準進行比較，並根據員工的資歷和職位進行調整，以提升我們在勞動市場中的競爭力。此外，我們定期進行員工績效考核，並根據資格、能力及表現，向優秀員工頒發獎勵或提供晉升機會。

職業安全

本集團致力於為全體員工提供安全健康的工作環境。我們已實施全面的安全管理體系，以加強對生產安全的監督和管理。我們為員工提供各類安全培訓計劃，並定期進行安全檢查，以強化員工對安全規範的認識。在報告年度內，本集團未發現任何違反職業安全與健康相關法律、法規及行業標準的情況，包括《中華人民共和國勞動法》、《中華人民共和國安全生產法》、《中華人民共和國職業病防治法》及《中華人民共和國消防法》。

為確保員工的健康與安全，我們採取了以下措施：

- 建立全面的安全管理制度，包括廠區內交通安全和消防安全規範；
- 實施針對施工項目的詳細安全規定，涵蓋動火作業及施工現場臨時用水用電的安全管理；
- 為新入職員工及外部人員提供安全培訓和教育；
- 定期檢查和維護安全設備及防護裝置；

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

- Developed detailed contingency plans for various scenarios, ensuring readiness to respond effectively to emergencies such as fires, natural disasters, and production accidents;
- Regular monitoring, inspections, and updates to safety policies and procedures to align with legal requirements and industry best practices.

EMPLOYEE DEVELOPMENT

The Group is dedicated to supporting its employees in enhancing their skills and work capabilities, ultimately boosting their competitiveness. To align with the specific business needs of various departments, the Group offers tailored training programs, such as leadership and management development, quality management, safety training, communication and soft skills, specialized & industry-specific training, sales and customer service, etc.

SUPPLY CHAIN MANAGEMENT

Supply chain management is a critical component of the Group's strategy. The Group strives to integrate environmental protection principles into its supply chain management and procurement processes, while strictly controlling the quality of raw materials to ensure the highest product standards.

Given the varying quality standards of raw materials, we source these materials from multiple suppliers to avoid over-reliance on any single one. We have established a comprehensive procurement system to standardize supplier management and selection processes. These measures aim to identify potential environmental and social risks within the supply chain and encourage the adoption of eco-friendly products and services during supplier selection.

Our supplier evaluation process considers various factors, including company background, qualifications, pricing, technological and production capacity, delivery timelines, product and service quality, as well as commitment to sustainable development. Through long-term partnerships, we aim to maintain consistent product quality and price stability from our suppliers. Additionally, we closely monitor their performance in areas such as responsible production practices, labour rights, environmental protection, and anti-corruption efforts to foster a stable and sustainable supply chain.

During the year, the Group did not identify any significant adverse impacts from our key suppliers related to business ethics, environmental protection, or labour practices.

- 制定多種情景的應急預案，確保能夠有效應對火災、自然災害及生產事故等突發情況；
- 定期監控、檢查並更新安全管理政策和程序，以符合法律要求和行業最佳實踐。

員工發展

集團致力於支持員工提升技能和工作能力，從而提高他們的競爭力。為配合各部門的具體業務需求，集團提供量身定製的培訓計劃，例如領導力與管理發展、品質管理、安全培訓、溝通與軟技能、專業及行業特定培訓、銷售與客戶服務等。

供應鏈管理

供應鏈管理是集團策略中的關鍵組成部分。集團致力於將環境保護原則融入供應鏈管理和採購流程中，同時嚴格控制原材料的質量，以確保產品達到最高標準。

由於原材料的質量標準各有不同，我們從多家供應商採購這些材料，以避免過度依賴單一供應商。為此，我們建立了完善的採購系統，以規範供應商管理和選擇流程。這些措施旨在識別供應鏈中潛在的環境和社會風險，並在供應商選擇過程中推動環保產品和服務的應用。

我們的供應商評估流程綜合考慮多種因素，包括公司背景、資質、價格、技術與生產能力、交付時間、產品和服務質量，以及對可持續發展的承諾。通過長期合作，我們希望維持供應商產品質量和價格的穩定性。此外，我們密切監控供應商在負責任生產實踐、勞工權益、環境保護及反腐敗方面的表現，以建立穩定且可持續的供應鏈。

在本年度內，集團未發現主要供應商在商業道德、環境保護或勞工實踐方面存在任何重大不利影響。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PRODUCT RESPONSIBILITY

Our Group is committed to delivering exceptional products and service quality that meets the evolving needs of our customers while adhering to the highest standards of safety, durability, and sustainability. Our approach begins with rigorous design and engineering processes, where we integrate advanced technologies and materials to ensure the reliability and performance of our vehicles. To maintain consistent quality, we implement comprehensive quality control systems at every stage of production, including raw material inspection, in-process monitoring, and final product testing. Employee training programs are prioritized to ensure skilled craftsmanship and adherence to standardized operating procedures, minimizing errors and enhancing product excellence. In alignment with our sustainability goals, we prioritize eco-friendly materials and energy-efficient manufacturing practices, ensuring that our products not only meet regulatory requirements but also contribute to a reduced environmental footprint. Through these measures, our Group strives to provide safe, reliable, and innovative recreational vehicles that enhance customer satisfaction and support long-term value creation. We strictly comply with the "Product Quality Law of the People's Republic of China" (《中華人民共和國產品質量法》) and other relevant laws and regulations.

CUSTOMER COMMUNICATION AND SATISFACTION

We actively gather customer feedback on our products through various channels, including hotlines, emails and our website. The feedback is carefully analyzed to identify areas for improvement and formulate corresponding measures. To address customer complaints effectively, we have established the procedures for customer complaint handling. This system enables us to systematically categorize complaints, thoroughly investigate the root causes of issues, and ensure the continuous improvement of our after-sales service quality.

PRODUCT RECALL

As part of our commitment to customer safety and satisfaction, our Group recognizes the importance of having a robust framework in place to address potential product recalls. While we take every measure to ensure the highest standards of quality and safety in our recreational vehicles, we acknowledge that unforeseen issues may arise. To mitigate risks and safeguard our customers, we are committed to developing a comprehensive product recall management system. This will include clear protocols for identifying, assessing, and addressing any potential defects or safety concerns in a timely and transparent manner. In the event of a recall, we will prioritize swift communication with affected customers through multiple channels, ensuring they are fully informed and supported throughout the process. Additionally, we will collaborate closely with regulatory authorities and industry stakeholders to ensure compliance and minimize environmental and social impacts. During the Year, the Group has not recalled any products due to safety or health reasons.

產品責任

本集團致力於提供卓越的產品和服務品質，滿足客戶不斷變化的需求，同時遵循最高的安全、耐用性和可持續性標準。我們的方法從嚴謹的設計和工程流程開始，整合先進的技術和材料，以確保我們車輛的可靠性和性能。為了保持一致的品質，我們在生產的每個階段實施全面的品質控制系統，包括原材料檢驗、過程監控以及最終產品測試。我們優先進行員工培訓計劃，以確保精湛的工藝並遵循標準化操作程序，減少錯誤並提升產品的卓越性。為配合我們的可持續發展目標，我們優先選用環保材料和節能的製造方式，確保我們的產品不僅符合法規要求，還有助於減少環境影響。通過這些措施，本集團力求提供安全、可靠且創新的休閒車輛，提升客戶滿意度並支持長期價值創造。我們嚴格遵從《中華人民共和國產品質量法》等適用之法律法規。

客戶溝通與滿意度

我們通過多種渠道積極收集客戶對產品的意見反饋，包括熱線電話、電子郵件及公司網站。這些反饋會被仔細分析，以識別需要改進的地方並制定相應的措施。為有效處理客戶投訴，我們已建立了一套客戶投訴處理程序。該系統讓我們能夠系統化地分類投訴，深入調查問題的根本原因，並確保持續提升我們的售後服務質量。

產品回收

作為我們對客戶安全與滿意度承諾的一部分，本集團建立一個穩健的框架以應對潛在產品回收的重要性。儘管我們採取一切措施確保休閒車輛的最高品質與安全標準，我們也理解可能出現無法預見的問題。為了降低風險並保障客戶，我們致力於制定一套全面的產品回收管理系統。該系統將包括明確的程序，用以識別、評估並及時且透明地處理任何潛在缺陷或安全隱患。若發生回收事件，我們將通過多種渠道優先快速與受影響的客戶溝通，確保他們在整個過程中充分知情並獲得支持。此外，我們將與監管機構和行業相關方密切合作，確保合規性並將環境與社會影響降至最低。在本年度內，本集團未因安全或健康原因回收任何產品。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

The Group places great importance on the management of intellectual property. We strictly adhere to relevant laws and regulations, such as the "Patent Law of the People's Republic of China" (《中華人民共和國專利法》). In the event of any infringement of the Group's patent rights, we will promptly report the matter to the Management for appropriate action. During the year, there were no reported cases of infringement of our patent rights.

CUSTOMER PRIVACY

The Group places significant emphasis on protecting the personal privacy of its customers. To this end, we have implemented measures to safeguard various types of sensitive information. Employees are strictly prohibited from disclosing any business secrets or confidential information related to the Group in any form. To the best of the Directors' knowledge, during the year, the Group did not encounter any instances of non-compliance with the Personal Information Protection Law of the People's Republic of China (《中華人民共和國個人信息保護法》), the Data Security Law of the People's Republic of China (《中華人民共和國數據安全法》), or other relevant laws and regulations pertaining to personal privacy protection.

ANTI-CORRUPTION

All employees of the Group are required to strictly comply with applicable laws related to corruption, bribery, and money laundering in the jurisdictions where the Group operates. These include, but are not limited to, the Criminal Law of the People's Republic of China (《中華人民共和國刑法》), the Anti-Money Laundering Law of the People's Republic of China (《中華人民共和國反洗錢法》), and the Anti-Unfair Competition Law of the People's Republic of China (《中華人民共和國反不正當競爭法》). The Company adopts a zero-tolerance policy towards all forms of corruption. This commitment is clearly outlined in the Employee Handbook, which stipulates that no employee shall offer or accept any form of illegal benefits, nor attempt to influence business decisions through improper means. During the year, the Group did not receive any complaints or cases related to corruption, bribery, extortion, fraud, or money laundering involving the Group or its employees. The Group did not conduct anti-corruption training to directors and staff. This was primarily due to limited internal resources and competing operational priorities. The Group will review the training arrangement and consider incorporating anti-corruption awareness sessions into future compliance and governance training plans.

COMMUNITY INVESTMENT

During the reporting period, the Group did not make any monetary donations or community investments. The Group remains committed to social responsibility and will evaluate opportunities for meaningful community engagement in future reporting periods.

知識產權保護

本集團高度重視知識產權成果的管理。我們嚴格遵守相關法律法規，例如《中華人民共和國專利法》。若發生任何侵犯本集團專利權的情況，我們將立即向管理層報告，以便採取適當措施。在本年度內，未有發現任何侵犯本集團專利權的情況。

客戶隱私

本集團高度重視保護客戶的個人隱私。為此，我們已採取措施保障各類敏感資訊的安全。員工被嚴格禁止以任何形式洩露與本集團相關的任何商業秘密或保密資訊。根據董事們所知，在本年度內，本集團未發現任何違反《中華人民共和國個人信息保護法》、《中華人民共和國數據安全法》或其他與個人隱私保護相關的法律法規的情況。

反貪腐

本集團要求所有員工嚴格遵守集團營運所在司法管轄區與貪污、賄賂及洗錢相關的適用法律。這些法律包括但不限於《中華人民共和國刑法》(《中華人民共和國刑法》)、《中華人民共和國反洗錢法》(《中華人民共和國反洗錢法》)以及《中華人民共和國反不正當競爭法》(《中華人民共和國反不正當競爭法》)。公司對任何形式的腐敗採取零容忍政策。這一承諾在《員工手冊》中有明確規定，其中規定任何員工不得提供或接受任何形式的非法利益，也不得企圖通過不當手段影響業務決策。在本年度內，本集團未收到任何涉及本集團或其員工的關於貪污、賄賂、勒索、欺詐或洗錢的投訴或案件。本集團於報告期內並未為董事及員工提供反貪污培訓，主要由於內部資源有限及營運優先事項所致。本集團將檢視培訓安排，並考慮於未來的合規及管治培訓計劃中加入反貪污意識課程。

社區投資

於報告期內，本集團並未進行任何金錢捐贈或社區投資。本集團仍致力履行社會責任，並將於未來的報告期內評估參與有意義社區活動的機遇。



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG DATA TABLE

環境、社會及管治數據表

Environmental KPI data 環境關鍵績效指標數據	Unit 單位	2025	2024
Greenhouse gas emissions 溫室氣體排放			
Scope 1 範圍1 ¹	tonnes 噸	4.4	5.2
Scope 2 範圍2 ²	tonnes 噸	1,429.8	1,234.2
Total 總計	tonnes 噸	1,434.2	1,239.4
Intensity 密度	tonnes/million of revenue 噸/收益(百萬元)	1.6	1.4
Use of resources 資源用量			
Electricity use 用電量	MWh 兆瓦時	2,694.6	2,164.1
Intensity 密度	MWh/million of revenue 兆瓦時/收益(百萬元)	3.1	2.5
Water use 用水量	m ³ 立方米	14,865.0	10,694.0
Intensity 密度	m ³ /million of revenue 立方米/收益(百萬元)	17.0	12.3
Hazardous Waste 有害廢棄物			
Waste containers 廢包裝桶	tonnes 噸	15.0	12.2
Paint sludge 漆渣	tonnes 噸	14.5	25.1
Waste adhesive 廢膠	tonnes 噸	7.3	16.0
Waste filter cotton 廢過濾棉	tonnes 噸	6.7	4.0
Waste engine oil 廢機油	tonnes 噸	0.2	—
Waste activated carbon 廢活性炭	tonnes 噸	—	2.0
Total 總計	tonnes 噸	43.7	59.3
Intensity 密度	tonnes/million of revenue 噸/收益(百萬元)	0.05	0.07
Non-hazardous Waste 無害廢棄物			
Total 總計	tonnes 噸	1,182.4	1,202.5
Intensity 密度	tonnes/million of revenue 噸/收益(百萬元)	1.4	1.4

¹ Source of emission factors: "How to prepare an ESG Report — Appendix 2: Reporting Guidance on Environmental KPIs" published by the Stock Exchange

² Source of emission factors: The grid emission factors included in "Notice on the Report and Verification of GHG Emissions of Enterprises in Certain Key Sectors for 2023 to 2025" (《關於做好2023-2025年部分重點行業企業溫室氣體排放報告與核查工作的通知》) issued by the Ministry of Ecology and Environment of the PRC (中國生態環境部)

¹ 排放系數來源: 聯交所刊發的《如何準備環境、社會及管治報告—附錄二: 環境關鍵績效指標匯報指引》

² 排放系數來源: 中國生態環境部刊發的《關於做好2023-2025年部分重點行業企業溫室氣體排放報告與核查工作的通知》

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Social KPI data 社會關鍵績效指標數據	Unit 單位	2025
Total employees 僱員總數	number 人數	540
Total employees — by gender 僱員總數—按性別劃分		
Male 男性	number 人數	431
Female 女性	number 人數	109
Total employees — by age 僱員總數—按年齡劃分		
< 25	number 人數	96
25-29	number 人數	112
30-39	number 人數	158
40-49	number 人數	113
> 50	number 人數	61
Total employees — by category 僱員總數—按類別劃分		
Junior 初級	number 人數	474
Middle 中級	number 人數	42
Senior 高級	number 人數	24
Total employees — by geographical region 僱員總數—按地區劃分		
Mainland China 中國內地	number 人數	540
Employee turnover rate 僱員流失比率	%	60
Employee turnover rate — by gender 僱員流失比率—按性別劃分		
Male 男性	%	68
Female 女性	%	28
Employee turnover rate — by age 僱員流失比率—按年齡劃分		
< 25	%	122
25-29	%	73
30-39	%	50
40-49	%	35
> 50	%	7
Employee turnover rate — by geographical region 僱員流失比率—按地區劃分		
Mainland China 中國內地	%	60
Percentage of employees trained 受訓僱員百分比	%	79
Percentage of employees trained — by gender 受訓僱員百分比—按性別劃分		
Male 男性	%	87
Female 女性	%	43



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Social KPI data 社會關鍵績效指標數據	Unit 單位	2025
Percentage of employees trained — by category 受訓僱員百分比—按類別劃分		
Junior 初級	%	89
Middle 中級	%	—
Senior 高級	%	—
Average training hours completed per employee 每名僱員完成培訓的平均時數	hours 小時	1.6
Average training hours completed per employee — by gender 每名僱員完成培訓的平均時數—按性別劃分		
Male 男性	hours 小時	1.7
Female 女性	hours 小時	0.9
Average training hours completed per employee — by category 每名僱員完成培訓的平均時數—按類別劃分		
Junior 初級	hours 小時	1.8
Middle 中級	hours 小時	—
Senior 高級	hours 小時	—
Occupational safety and health 職業安全與健康		
Number and rate of fatalities in 2023, 2024 and 2025 2023年、2024年及2025年度的死亡人數及比率	number 人數 %	—
Number of injuries cases 工傷數目	number 宗	2
Lost days due to work injuries 因工傷損失的工作日數	day 日數	190
Number of suppliers — by geographical region 供應商數目—按地區劃分		
Mainland China 中國內地	number 間	132
Overseas 海外	number 間	1
Product and service quality 產品及服務質量		
Number of complaints received 投訴接收數目	number 宗	—
Percentage of total products sold or shipped subject to recalls for safety and health reasons 已售或已運送產品總數中因安全與健康理由而須回收的百分比	%	—
Anti-Corruption 反貪污		
Number of concluded legal cases regarding corrupt practices brought against the Company or its employees during the Reporting Year 於報告年度對本公司或其僱員提出並已審結的貪污訴訟案件的數目	number 宗	—
Community Investment 社區投資		
Donation amount 捐款金額	HKD 港元	—
Hours of community investment	Hours 小時	—

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

THE STOCK EXCHANGE ESG REPORTING CODE INDEX

聯交所《環境、社會及管治報告守則》內容索引

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Governance Structure 管治架構	<p>A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容：</p> <ul style="list-style-type: none"> (i) a disclosure of the board's oversight of ESG issues; 披露董事會對環境、社會及管治事宜的監管； (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關的事宜(包括對發行人業務的風險)的過程；及 (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。 	<p>Statement from the Board 董事會聲明(P.3)</p> <p>Board Supervision of ESG and Climate Risks, 董事會對ESG及氣候風險的監督(P.4)</p> <p>ESG Working Group, ESG Work Group, Functional Departments, 職能部門(P.5-6)</p>
Reporting Principles 匯報原則	<p>A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: 描述或解釋在編製環境、社會及管治報告時如何應用下列匯報原則：</p> <p>Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. 重要性：環境、社會及管治報告應披露：(i)識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii)如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。</p> <p>Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. 量化：有關匯報排放量／能源耗用(如適用)所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。</p> <p>Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison. 一致性：發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更(如有)或任何其他影響有意義比較的相關因素。</p>	<p>Reporting Standard and Principles (P.1-2), Stakeholders Engagement (P.6), Materiality Assessment(P.7) 報告標準及原則(P.1-2)，持份者參與(P.6)，重要性評估(P.7)</p>



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	Reporting Period and Scope of the Report 報告期間及範圍 (P.1)
A. Environment 環境		
A1 Emission 排放物		
A1	General Disclosure Information: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、排水及土地排污及產生有害及無害廢棄物的一般披露： (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。	Ecological Responsibility 生態責任(P.7-8)
KPI A1.1 關鍵績效指標 A1.1	The types of emissions and respective emission data. 排放物種類及相關排放數據。	ESG Data Table 環境、社會及管治數據表(P.24-25)
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)。	ESG Data Table 環境、社會及管治數據表(P.24-25)
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)。	ESG Data Table 環境、社會及管治數據表(P.24-25)
KPI A1.5 關鍵績效指標 A1.5	Description of emission 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。	Exhaust Gas Emission and Energy Conservation 廢氣排放與能源節約(P.8-9)
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。	Waste Discharge 廢棄物排放 (P.9-10)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
A2 Use of Resources 資源使用		
A2	<p>General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. 一般披露 有效使用資源(包括能源、水及其他原材料)的政策。</p>	<p>Exhaust Gas Emission and Energy Conservation, Water Resources Management 廢氣排放與能源節約(P.8-9) · 水資源管理(P.10-11)</p>
KPI A2.1 關鍵績效指標 A2.1	<p>Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。</p>	ESG Data Table 環境、社會及管治數據表(P.24)
KPI A2.2 關鍵績效指標 A2.2	<p>Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。</p>	ESG Data Table 環境、社會及管治數據表(P.24)
KPI A2.3 關鍵績效指標 A2.3	<p>Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。</p>	Water Resources Management 水資源管理(P.10-11)
KPI A2.4 關鍵績效指標 A2.4	<p>Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。</p>	Water Resources Management 水資源管理(P.10-11)
KPI A2.5 關鍵績效指標 A2.5	<p>Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位估量。</p>	Packaging Material 包裝材料(P.11)
A3 The Environment and Natural Resources 環境及天然資源		
A3	<p>General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources. 一般披露 減低發行人對環境及天然資源造成重大影響的政策。</p>	The Environment and Natural Resources 環境與天然資源(P.11)
KPI A3.1 關鍵績效指標 A3.1	<p>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。</p>	The Environment and Natural Resources 環境與天然資源(P.11)



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
B. Social 社會		
B1 Employment 僱傭		
B1	<p>General Disclosure Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p> <p>一般披露 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：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p>	Labour Standards, Equal Opportunity 勞工準則，平等機會(P.17-18)
KPI B1.1 關鍵績效指標 B1.1	<p>Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。</p>	ESG Data Table 環境、社會及管治數據表(P.26)
KPI B1.2 關鍵績效指標 B1.2	<p>Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。</p>	ESG Data Table 環境、社會及管治數據表(P.26)
B2 Health and Safety 健康與安全		
B2	<p>General Disclosure Information on:</p> <p>(a) the policies; and</p> <p>(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.</p> <p>一般披露 有關提供安全工作環境及保障僱員避免職業性危害的：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p>	Occupational Safety 職業安全(P.18-19)
KPI B2.1 關鍵績效指標 B2.1	<p>Number and rate of work-related fatalities. 因工亡故的人數及比率。</p>	ESG Data Table 環境、社會及管治數據表 (P.27)
KPI B2.2 關鍵績效指標 B2.2	<p>Lost days due to work injury. 因工傷損失工作日數。</p>	ESG Data Table 環境、社會及管治數據表(P.27)
KPI B2.3 關鍵績效指標 B2.3	<p>Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。</p>	Occupational Safety 職業安全(P.18-19)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
B3 Development and Training 發展及培訓		
B3	<p>General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 一般披露 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。</p>	Employee Development 員工發展(P.19)
KPI B3.1 關鍵績效指標 B3.1	<p>The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類型(如高級管理層、中級管理層)劃分的受訓僱員百分比。</p>	ESG Data Table 環境、社會及管治 數據表(P.27)
KPI B3.2 關鍵績效指標 B3.2	<p>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。</p>	ESG Data Table 環境、社會及管治 數據表(P.27)
B4 Labour Standard 勞工準則		
B4	<p>General Disclosure Information relating: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 一般披露 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。</p>	Labour Standards 勞工準則(P.17-18)
KPI B4.1 關鍵績效指標 B4.1	<p>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。</p>	Labour Standards 勞工準則(P.17-18)
KPI B4.2 關鍵績效指標 B4.2	<p>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。</p>	Labour Standards 勞工準則(P.17-18)
B5 Supply Chain Management 供應鏈管理		
KPI B5.1 關鍵績效指標 B5.1	<p>Number of suppliers by geographical region. 按地區劃分的供應商數目。</p>	ESG Data Table 環境、社會及管治 數據表(P.27)
KPI B5.2 關鍵績效指標 B5.2	<p>Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. 描述有關聘用供應商的慣例、向其執行有關慣例的供應商數目，以及相關執行及監察方法。</p>	Supply Chain Management 供應鏈管理 (P.19-20)
KPI B5.3 關鍵績效指標 B5.3	<p>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。</p>	Supply Chain Management 供應鏈管理 (P.19-20)



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
KPI B5.4 關鍵績效指標 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 (P.19-20)
B6 Product Responsibility 產品責任		
B6	General Disclosure Information relating to (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 一般披露 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。	Product Responsibility 產品責任(P.20-21)
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. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	ESG Data Table 環境、社會及管治數據表(P.27)
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. 接獲關於產品及服務的投訴數目以及應對方法。	Customer Communication and Satisfaction ESG Data Table 客戶溝通與滿意度 (P.21) · 環境、社會及管治數據表 (P.27)
KPI B6.3 關鍵績效指標 B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Protection of Intellectual Property Rights 知識產權保護 (P.22)
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility, Product Recall 產品責任 (P.20-21) · 產品回收(P.21-22)
KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Customer Privacy 客戶隱私(P.22)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
B7 Anti-corruption 反貪污		
B7	<p>General Disclosure Information relating to:</p> <p>(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.</p> <p>一般披露 有關防止賄賂、勒索、欺詐及洗黑錢的：</p> <p>(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。</p>	Anti-Corruption 反貪腐(P.22-23)
KPI B7.1 關鍵績效指標 B7.1	<p>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.</p> <p>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。</p>	ESG Data Table 環境、社會及管治 數據表(P.28)
KPI B7.2 關鍵績效指標 B7.2	<p>Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.</p> <p>描述防範措施及舉報程序，以及相關執行及監察方法。</p>	Anti-Corruption 反貪腐(P.22-23)
KPI B7.3 關鍵績效指標 B7.3	<p>Description of anti-corruption training provided to directors and staff.</p> <p>描述向董事及員工提供的反貪污培訓。</p>	Anti-Corruption 反貪腐(P.22-23)
B8 Community Investment 社區投資		
B8	<p>General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.</p> <p>一般披露 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。</p>	Community Investment 社區投資(P.23)
KPI B8.1 關鍵績效指標 B8.1	<p>Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).</p> <p>專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。</p>	Community Investment 社區投資 (P.23)
KPI B8.2 關鍵績效指標 B8.2	<p>Resources contributed (e.g. money or time) to the focus area.</p> <p>在專注範疇所動用資源(如金錢或時間)</p>	ESG Data Table 環境、社會及管治 數據表(P.28)



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
D. Climate-related Disclosures 部分：氣候相關披露		
I. Governance 管治		
19	Disclose information about: 披露有關以下方面的資料：	
	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 負責監督氣候相關風險和機遇的治理機構 (可包括董事會、委員會或其他同等治理機構) 或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊：	Statement of the Board, Management structure, Board Supervision of ESG and Climate Risks, ESG Working Group, Functional Departments 董事會聲明，董事會對ESG及氣候風險的監督，ESG工作小組，職能部門 (P.3-6)
	(i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略；	
	(ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	
	(iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；	Statement of the Board, Management structure, Board Supervision of ESG and Climate Risks, ESG Working Group, Functional Departments 董事會聲明，董事會對ESG及氣候風險的監督，ESG工作小組，職能部門 (P.3-6)
	(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度，包括是否將相關績效指標納入薪酬政策以及如何納入；及	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節	
	(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊：	
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及	
	(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	
II. Strategy 策略		
Climate-related risks and opportunities 氣候相關風險和機遇		
20	Disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flow, its access to finance or cost of capital over the short, medium or long term, Specifically shall: 披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須：	Climate-related Risks and Opportunities (P.13-15) 氣候相關風險與機遇(P.15-16)
	(a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇；	
	(b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險；	
	(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons — short, medium or long term — the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍 (短期、中期或長期)；及	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節
<p>(d) explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。</p>	
Business model and value chain 業務模式和價值鏈	
21	<p>Disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically disclose: 披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：</p>
	<p>(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；及</p>
	<p>(b) A description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated. 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方。</p>
Strategy and decision-making 策略和決策	
22	<p>Disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically disclose: 披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露：</p>
	<p>(a) Information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making, specifically disclose: 披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，須披露：</p>
	<p>(i) current and anticipated changes to issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動；</p>
	<p>(ii) current and anticipated adaption and mitigation effects (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作(直接或間接)；</p>

Climate-related Risks and Opportunities
氣候相關風險與機遇(P.15-16)

Climate-related Risks and Opportunities, Financial Impact on Climate-related Risks
氣候相關風險與機遇，氣候相關風險的財務影響
(P.13-16)

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
	(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; 發行人任何與氣候相關轉型計劃 (包括制定轉型計劃時使用的主要假設的資訊, 以及該計劃所依賴的因素), 或若發行人並未有這樣的計劃, 則作適當的否定聲明;	
	(iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)); and 發行人計劃如何實現氣候相關目標 (包括任何溫室氣體排放目標 (如有)); 及	
	(b) information about how the issuer is resourcing, and plans to resource, the activities. 有關發行人如何為當前及將來計劃提供資源。	
23	Information about the progress of plans disclosed in the previous reporting periods. 發行人須披露先前各匯報期內所披露計劃的進度。	
Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量		
Current financial effect 當前財務影響		
24	Disclose qualitative and quantitative information about: 披露以下定性和量化資料:	Climate Framework and Scenario, Climate-related Risks and Opportunities, Financial Impact on Climate-related Risks 氣候框架與情境分析, 氣候相關風險與機遇, 氣候相關風險的財務影響 (P.12-16)
	(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量; 及	
	(b) the climate-related risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements. 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時, 關於識別的氣候相關風險和機遇的資訊。	



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Anticipated financial effect 預期財務影響		
25	Disclose qualitative and quantitative information about its anticipated financial effect on: 披露以下有關預期財務影響之定性和量化資料：	Climate Framework and Scenario, Climate-related Risks and Opportunities, Financial Impact on Climate-related Risks 氣候框架與情境分析，氣候相關風險與機遇，氣候相關風險的財務影響 (P.12-16)
	(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化：	
	(i) its investment and disposal plans; 其投資及處置計劃；	
	(ii) its planned sources of funding to implement its strategy; and 其為實施策略所需的資金的計劃資金來源；及	
	(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	
Climate resilience 氣候韌性		
26	Disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically disclose: 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露：	Climate Framework and Scenario, Climate-related Risks and Opportunities, Financial Impact on Climate-related Risks 氣候框架與情境分析，氣候相關風險與機遇，氣候相關風險的財務影響 (P.12-16)
	(a) The issuer's assessment of its climate resilience as at the reporting date, which shall enable understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	Climate Framework and Scenario, Climate-related Risks and Opportunities, Financial Impact on Climate-related Risks 氣候框架與情境分析，氣候相關風險與機遇，氣候相關風險的財務影響 (P.12-16)
	(i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; 發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響；	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節
	(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；
	(iii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力；及
	(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：
	(i) information about the input used, including: 使用的輸入數據，包括：
	(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；
	(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；
	(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關；
	(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景；
	(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關；
	(6) time horizons the issuer used in the analysis; 發行人在分析中所使用的時間範圍；
	(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); and 發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)；及



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
	(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	
	(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。	
III. Risk Management 風險管理		
27	Disclose information about: 披露以下資訊：	
	(a) The processes and related policies it uses to identify, assess and prioritise and monitor climate-related risks, including information about: 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊：	Climate-related Risks and Opportunities 氣候相關風險與機遇(P.13-16)
	(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)；	
	(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險；	
	(iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); 發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)；	
	(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列；	
	(v) how the issuer monitor climate-related risks; 發行人如何監察其氣候相關風險；	
	(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; and 與上一個匯報期相比，發行人可有及如何改變其使用的流程；及	
	(b) the processes the issuer used to identify, assess, prioritise and monitor climate-related opportunities; and 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程；及	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節
<p>(c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。</p>	
IV. Metrics and Targets 指標及目標	
Greenhouse gas emissions 溫室氣體排放	
28	<p>Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為：</p>
	<p>(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；</p>
	<p>(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及</p>
	<p>(c) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。</p> <p>ESG Data Table 環境、社會及管治數據表(P.25)</p> <p>ESG Data Table 環境、社會及管治數據表(P.25)</p> <p>Scope 3 GHG emissions are not disclosed in this report as the Group is currently in the process of data collection, but we aim to include them in future reports as our capabilities mature. 由於本集團目前正進行數據收集工作，本報告尚未披露範圍三溫室氣體排放，但我們計劃隨著能力成熟，於未來報告中納入有關數據。</p>



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
29	An issuer shall: 發行人須：	
	(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；	ESG Data Table 環境、社會及管治 數據表(P.24)
	(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：	
	(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；	
	(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；	
	(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; and 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；及	
	(c) for Scope 2 greenhouse gas emissions, disclose its location-based Scope 2 greenhouse gas emission, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and 就範圍2溫室氣體排放披露，披露其以地域為基準的範圍2 溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
	<p>(d) for Scope 3 greenhouse gas emissions, disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emission, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). 就範圍3溫室氣體排放披露，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。</p>	<p>Scope 3 GHG emissions are not disclosed in this report as the Group is currently in the process of data collection, but we aim to include them in future reports as our capabilities mature. 由於本集團目前正進行數據收集工作，本報告尚未披露範圍三溫室氣體排放，但我們計劃隨著能力成熟，於未來報告中納入有關數據。</p>
Climate-related transition risks 氣候相關轉型風險		
30	<p>Disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。</p>	<p>This assessment is currently underway, and we aim to provide corresponding disclosures in the near future. 此項評估現正進行中，我們旨在於不久將來作出相應披露。</p>
Climate-related physical risks 氣候相關物理風險		
31	<p>An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。</p>	<p>This assessment is currently underway, and we aim to provide corresponding disclosures in the near future. 此項評估現正進行中，我們旨在於不久將來作出相應披露。</p>



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Climate-related opportunities 氣候相關機遇		
32	<p>Disclose the amount and percentage of assets or business activities aligned with climate-related opportunities. 披露涉及氣候相關機遇的資產或業務活動的金額及百分比。</p>	<p>This assessment is currently underway, and we aim to provide corresponding disclosures in the near future. 此項評估現正進行中，我們旨在於不久將來作出相應披露。</p>
Capital deployment 資本運用		
33	<p>An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。</p>	<p>This assessment is currently underway, and we aim to provide corresponding disclosures in the near future. 此項評估現正進行中，我們旨在於不久將來作出相應披露。</p>
Internal carbon prices 內部碳定價		
34	<p>Disclose: 披露如下：</p>	<p>At present, we do not apply an internal carbon price within our decision-making processes. We will evaluate the potential adoption of internal carbon pricing as part of our future climate-related practices. 目前，我們並未在決策流程中應用內部碳定價。我們將評估於未來氣候相關措施中潛在採納內部碳定價的可能性。</p>
	<p>(a) an explanation of whether and how the issuer is applying a carbon price in decision making; and 闡釋發行人可有及如何在決策中應用碳定價；及</p>	
	<p>(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；</p>	
	<p>or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. 或適當的否定聲明，確認發行人沒有在決策中應用碳定價。</p>	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Remuneration 薪酬		
35	<p>An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement.</p> <p>發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。</p>	<p>We will explore the feasibility of enhancing our remuneration policies by integrating climate-related metrics into the remuneration framework for senior management.</p> <p>我們將探討透過將氣候相關指標納入高級管理層薪酬框架，以完善薪酬政策的可行性。</p>
Industry-based metrics 行業指標		
36	<p>An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.</p> <p>本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。</p>	<p>This assessment is currently underway, and we aim to provide corresponding disclosures in the near future.</p> <p>此項評估現正進行中，我們旨在於不久將來作出相應披露。</p>



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》		Section 章節
Climate-related targets 氣候相關目標		
37	<p>An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:</p> <p>發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露：</p>	Exhaust Gas Emission and Energy Conservation 廢氣排放與能源節約(P.8-9)
	(a) the metric used to set the target; 用以設定目標的指標；	
	(b) the objective of the target; 目標的目的；	Exhaust Gas Emission and Energy Conservation 廢氣排放與能源節約 (P.8-9)
	(c) the part of the issuer to which the target applies; 目標的適用範圍	
	(d) the period over which the target applies; 目標的適用期間；	
	(e) the base period from which progress is measured; 衡量進度的基準期間；	
	(f) milestones or interim targets (if any); 階段性目標或中期目標(如有)；	
	(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及	
	(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。	
38	<p>Disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:</p> <p>披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括：</p>	
	(a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	
	(b) the issuer's processes for reviewing the target; 發行人審核目標的程序；	
	(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節
	(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。
39	Disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。
40	For each greenhouse gas emissions target disclosed, an issuer shall disclose: 就按每一項溫室氣體排放目標，發行人須披露：
	(a) which greenhouse gases are covered by the target; 目標涵蓋哪些溫室氣體；
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2 或範圍3 溫室氣體排放；
	(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；
	(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及
	Exhaust Gas Emission and Energy Conservation 廢氣排放與能源節約(P.8-9)



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ESG Reporting Code 《環境、社會及管治報告守則》	Section 章節	
<p>(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：</p>	Carbon Offset 碳抵消(P.16-17)	
<p>(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; 依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；</p>		
<p>(ii) which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證；</p>		
<p>(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及</p>		
<p>(iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). 為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵消效果的假設)。</p>		
Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性		
41	<p>In preparing disclosures to meet certain requirements (for details, please refer to ESG Reporting Code), an issuer shall refer to and consider the applicability of (i) cross-industry metrics and (ii) industry-based metrics. 在編製披露內容以符合《環境、社會及管治報告守則》相關規定時，發行人須參考(i)跨行業指標及(ii) 行業指標並考慮其是否適用。</p>	Not applicable 不適用

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