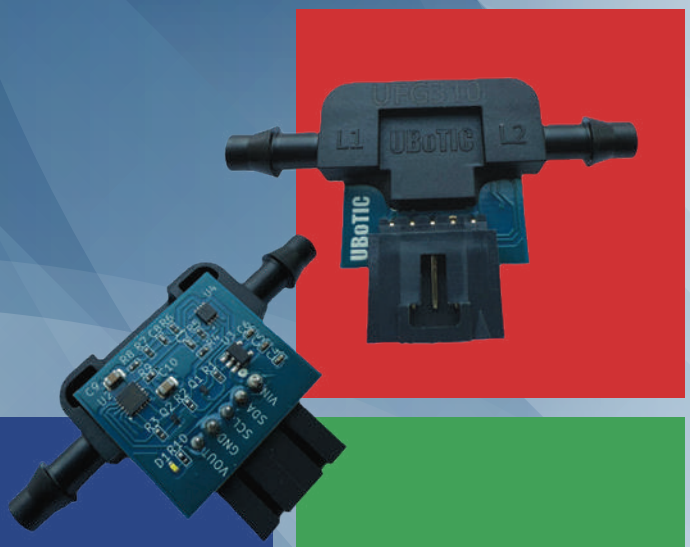
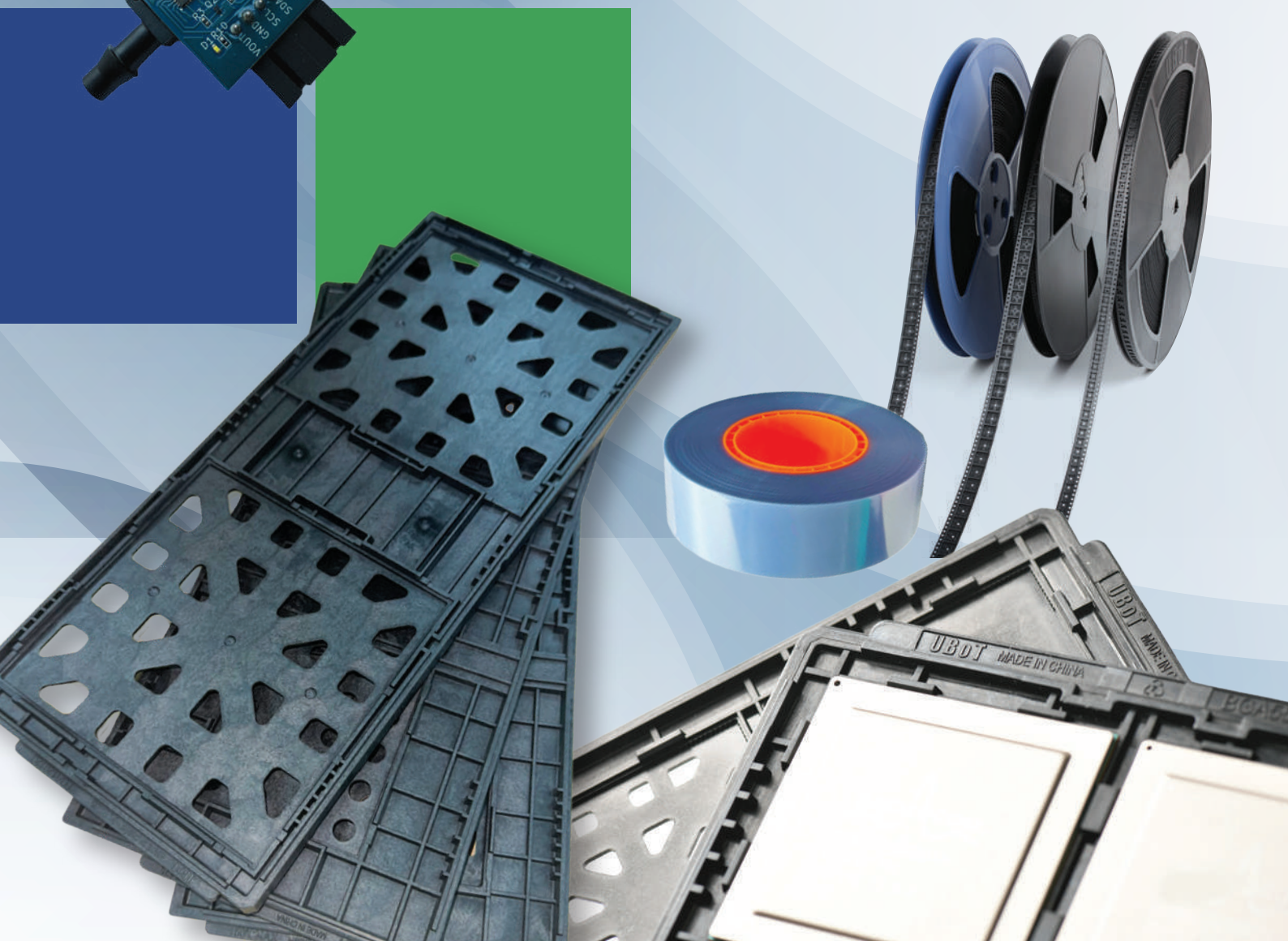
UBoT

UBoT Holding Limited
優博控股有限公司

(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: 8529



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



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ABOUT THIS REPORT

UBoT Holding Limited (the "Company" together with its subsidiaries, hereinafter referred to as the "Group" or "We") is pleased to present our annual Environmental, Social and Governance Report (the "ESG Report") for the year ended 31 December 2025 (the "Reporting Period") to provide an overview of the Group's management of significant issues affecting the operation, including environmental, social and governance ("ESG") matters. The board of directors of the Company (the "Board") has overall responsibility for the Group's ESG strategy and reporting.

REPORTING PERIOD

The ESG Report illustrates the Group's initiative and performance regarding the environmental and social aspects during the Reporting Period.

REPORTING SCOPE

The reporting boundary of this ESG report is set based on the Operational Control Approach. The ESG Report covers the key environmental and social performance within the Group's operational boundaries, which include all subsidiaries of the Group in the People's Republic of China (the "PRC"), core business of which were principally engaged in the research and development, manufacturing and sales of back-end semiconductor transport media and Micro-Electro-Mechanical-System ("MEMS") and sensor packaging, which account for approximately 89.8% of our non-current assets of the Group as at 31 December 2025. In line with our commitment to being transparent with our stakeholders about our sustainability performance, we will include our Group's Philippine manufacturing facility in the reporting scope of 2026 ESG report since the data collection system was under preparation during the Reporting Period. The Group will continue to assess the impacts of its business on the major ESG aspects and include them in the ESG Report.

關於本報告

優博控股有限公司(「本公司」，連同其附屬公司於下文統稱為「本集團」或「我們」)欣然呈列我們截至二零二五年十二月三十一日止年度(「報告期間」)的年度環境、社會及管治報告(「環境、社會及管治報告」)，以概覽本集團對影響營運的重要議題(包括環境、社會及管治(「環境、社會及管治」)事項的管理。本公司董事會(「董事會」)對本集團的環境、社會及管治策略及報告負有整體責任。

報告期間

環境、社會及管治報告闡述本集團報告期間在環境及社會方面所採取的措施及表現。

報告範疇

本環境、社會及管治報告之報告範疇乃根據營運控制法所界定。環境、社會及管治報告涵蓋本集團營運範圍內的關鍵環境與社會表現，該範圍涵蓋本集團在中華人民共和國(「中國」)的所有附屬公司，其核心業務主要為後段半導體傳輸介質及微機電系統(「MEMS」)及傳感器封裝的研發、製造及銷售，於二零二五年十二月三十一日佔本集團非流動資產約89.8%。為履行我們對持份者在可持續發展表現方面保持透明的承諾，本集團將於二零二六年環境、社會及管治報告的報告範疇內納入本集團的菲律賓製造設施，原因為於報告期間正準備數據收集系統的工作。本集團將繼續評估其業務對環境、社會及管治的主要方面造成的影響，並將其載入環境、社會及管治報告內。

REPORTING BASIS

The ESG Report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") set out in Appendix C2 to the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited. The Group has complied with the disclosure requirements of the "comply or explain" provisions set out in the ESG Reporting Code. In preparation of this ESG Report, we summarized the Group's performance in corporate and social responsibilities based on the principles of "Materiality, Quantitative, Balance and Consistency". Please refer to the table below for our understanding and response to such reporting principles.

報告基準

環境、社會及管治報告乃根據香港聯合交易所有限公司GEM證券上市規則附錄C2所載《環境、社會及管治報告守則》(「環境、社會及管治報告守則」)編製。本集團已遵守環境、社會及管治報告守則中「不遵守就解釋」條文的披露規定。編製本環境、社會及管治報告時，我們根據「重要性、量化、平衡、一致性」的原則概述本集團在企業及社會責任方面的表現。有關我們對該等匯報原則的理解及回應請參閱下表。

Reporting Principles 匯報原則	Definitions 定義	Our Response 我們的回應
Materiality 重要性	The issues covered in this ESG Report should reflect the significant impacts of the Group on the economy, environment and society or aspect that materially affect these areas. It should also include descriptions of stakeholders, their participation, and the outcomes of their involvement. 本環境、社會及管治報告涵蓋的議題應反映本集團對經濟、環境及社會產生的重大影響，或對該等範疇有重大影響的方面。報告亦應包括持份者的描述、彼等的參與及彼等參與的結果。	Through continuous communication with stakeholders, combined with the Group's strategic development and business operations, we can identify current material sustainable development issues. 透過持續與持份者溝通，加上本集團的策略發展及業務營運，我們可識別當前重大的可持續發展議題。
Quantitative 量化	The KPIs in respect of historical data disclosed in this ESG Report shall be calculable/measurable and comparable where applicable. The ESG Report should set target to reduce a particular impact and the effectiveness of ESG policies and management systems should be evaluated and validated. 本環境、社會及管治報告中所披露歷史資料的關鍵績效指標應為可計算／可衡量且可比較(如適用)。環境、社會及管治報告應設定減少特定影響的目標，並應評估及驗證環境、社會及管治政策及管理系統的有效性。	The Group quantitatively discloses its environmental and social KPIs, and provides textual explanations on quantitative resources. 本集團量化披露其環境與社會關鍵績效指標，並對量化資源提供文字說明。

Reporting Principles 匯報原則	Definitions 定義	Our Response 我們的回應
Balance 平衡	The ESG Report should provide unbiased picture of the Group's performance. It should avoid selecting, omitting, or presentation formats that may inappropriately influence a decision or judgment by the readers. 環境、社會及管治報告應不帶偏頗地描述本集團的績效。報告應避免選擇、遺漏或呈現可能會不當地影響讀者決定或判斷的形式。	The Group has explained in detail the sustainable development issues that have a significant impact in the business, including the results achieved and the challenges it faces. 本集團詳述對業務有重大影響的可持續發展議題，包括所取得成果及所面臨挑戰。
Consistency 一致性	The Group should use consistent disclosure principles for the preparation of the ESG Report so that its ESG's KPIs can be compared to understand corporate performance. 本集團在編製環境、社會及管治報告時應採用一致的披露原則，以便比較其環境、社會及管治的關鍵績效指標，了解企業績效。	The Group ensures that the disclosure scope and reporting methods of the ESG Report are generally consistent every year and will manage its ESG date for future comparison. 本集團確保環境、社會及管治報告的披露範圍及報告方式每年大致保持一致，並將管理其環境、社會及管治日期，以供未來比較。

SOURCES OF INFORMATION

The information disclosed in this ESG Report is derived from the Group's formal documents, statistics or public information. The Board is responsible for the truthfulness, accuracy and completeness of its contents.

資料來源

本環境、社會及管治報告所披露的資料均來自本集團的正式文件、統計數字或公開資料。董事會對其內容的真實性、準確性及完整性負責。

ACCESS TO THIS REPORT

The ESG Report is available in Chinese and English versions. In case of any discrepancy between the Chinese and English versions of the Report, the English version shall prevail. You may access the Group's official website at www.ubot.com.hk or the website of the Stock Exchange at http://www.hkex.com.hk for an electronic copy of the ESG Report.

查閱本報告

環境、社會及管治報告提供中文及英文版本。本報告的中英文版本如有任何歧義，概以英文版本為準。 閣下可於本集團官方網站www.ubot.com.hk或聯交所網站http://www.hkex.com.hk查閱環境、社會及管治報告的電子版本。

CONTACT INFORMATION

The Group welcomes investors and shareholders to share their views on the ESG Report for our sustainability initiatives. Please contact us through the Company website www.ubot.com.hk.

SUSTAINABILITY GOVERNANCE

Board Statement

As a player in semiconductor industry, the Group acknowledges its duty to actively seek and implement solutions that advance toward a sustainable future.

The Group has established an ESG framework to promote and implement the Group's sustainability strategy. To ensure effective ESG management, our ESG governance structure, composed of the Board, ESG working group, respective functional departments and subordinate companies, was established to promote ESG management and disclosure.

ESG Management Approach

The Board, the ultimate decision-making body of the Group, retains the overall responsibility for evaluating and determining the Group's ESG-related risks and ensuring that appropriate and effective ESG risk management and internal control systems are in place. The Board will identify, evaluate, review, prioritize and manage material ESG issues, risks, and opportunities. In the future, the Board will continue to strengthen ESG risk management and improve ESG working mechanism and regulatory processes to enhance its ESG governance standard. Our Board has established an ESG working group that comprises of the general manager and various head of department, including but not limited to our finance department, research and development, and material engineering department, manufacturing department and administration and operation support department. The ESG working group serves a supportive role to the Board in organizing, promoting and implementing the agreed ESG policy, targets and strategies; taking involvement into the annual enterprise risk assessment; conducting materiality assessments of ESG areas and assess how our Group adapts its business in light of climate change; collecting ESG data from different

聯絡資料

本集團歡迎投資者及股東對環境、社會及管治報告提出意見，以協助我們制定可持續發展措施。請於本公司網站www.ubot.com.hk與我們聯絡。

可持續發展管治

董事會聲明

作為半導體行業的參與者，本集團深知其責任，須積極尋求並落實解決方案，以邁向可持續的未來。

本集團已制定環境、社會及管治框架，以推動及實施本集團的可持續發展策略。為確保有效的環境、社會及管治管理，我們已建立由董事會、環境、社會及管治工作小組、各職能部門及下屬公司組成的環境、社會及管治架構，以推動環境、社會及管治管理及披露。

環境、社會及管治方針

董事會是本集團的最終決策機構，保留評估及釐定本集團的環境、社會及管治相關風險，並確保設立適當有效的環境、社會及管治風險管理及內部監控系統的整體責任。董事會將識別、評估、檢討、優先排序及管理重大環境、社會及管治議題、風險及機會。未來，董事會將繼續加強環境、社會及管治風險管理，完善環境、社會及管治工作機制及監管流程，以提升其環境、社會及管治水平。我們的董事會已成立由總經理及各部門主管(包括但不限於我們的財務部、研發及材料工程部、製造部以及行政及營運支援部)組成的環境、社會及管治工作小組。環境、社會及管治工作小組為董事會組織、推廣及執行所協定環境、社會及管治政策、目標及策略發揮支持作用；參與年度企業風險評估；對環境、社會及管治領域進行重要性評估，並評估本集團如何因應氣候變化調

parties while preparing for the ESG report; and continuous monitoring of the implementation of measures to address our Group's ESG related risks. The ESG working group is also responsible for the investigation of deviation from targets and liaise with the relevant functional department to take prompt rectification actions for such deviation. The ESG working group has to report to our Board on a semi-annually basis via board meetings enabling them to review and refine policies and plans aimed at achieving the Company's goals and targets. During the review, the Board will establish both short-term and long-term sustainable development visions and goals to meet ESG requirements in accordance with government regulations. Each functional department and subordinate company, serving on the execution level, is responsible for rolling out initiatives set up by the ESG working group and reporting relevant work progress and data.

整其業務；在編製環境、社會及管治報告時向不同人士收集環境、社會及管治數據；及持續監控解決本集團環境、社會及管治相關風險的措施的實施。環境、社會及管治工作小組亦負責調查目標的偏離情況，並聯絡相關職能部門及時採取有關偏離情況的糾正措施。環境、社會及管治工作小組須每半年透過董事會會議向我們的董事會匯報，以便董事會審查及改善旨在實現本公司目標的政策及計劃。在檢討中，董事會將依據政府法規，建立短期及長期的可持續發展願景與目標，以符合環境、社會及管治要求。各職能部門及下屬公司作為執行層，負責開展環境、社會及管治工作小組制定的舉措，並報告相關工作進展及數據。



STAKEHOLDERS ENGAGEMENT

We identified the key stakeholders of our business operations and interacted with our stakeholders regularly through various communication channels. The following table illustrates the issues of concern of our major stakeholders and the ways we communicate with them:

持份者參與

我們已識別業務營運的主要持份者，並透過各種溝通渠道定期與持份者互動。下表闡述我們的主要持份者關注的議題，以及我們與其溝通的方式：

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Government 政府	– To comply with the laws and regulations 遵守法律法規 – Proper tax payment 依法納稅 – Promote regional economic development and employment 促進地區經濟發展及就業	– On-site inspections and checks by different government departments 不同政府部門進行現場檢驗及查核 – Research and discussion through work conferences 透過工作會議進行研究及討論 – Work reports preparation and submission for approval 準備工作報告及提交審批 – Follow up government regular audit findings and submit corrective report, implement/monitor corrective actions 跟進政府定期審查結果，並提交糾正報告，實施／監督糾正措施	– Strengthen safety management 加強安全管理 – Cooperate fully with government's supervision, inspection and evaluation 全力配合政府監督、檢查及評估 – Operate, manage and pay taxes according to laws and regulations 依法經營、管理及納稅 – Actively undertake social responsibilities 積極承擔社會責任 – Fully comply with government verbal or paper confirmation on the corrective actions 全面遵守政府對糾正措施的口頭或書面確認
Regulatory bodies 監管機構	– Compliance with laws and regulations 遵守法律法規 – Disclosure information 披露資料	– Consulting 諮詢 – Information disclosure 資料披露 – Reports 報告	– Complied with regulatory requirements in a strict manner 嚴格遵守監管要求 – Disclosed and reported true information in a timely and accurate manner according to laws and regulations 依法合規、及時、準確地披露及報告真實資料

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Shareholders and investors 股東及投資者	– Low risk and stable operation 低風險及穩健經營 – Information disclosure and transparency 資料披露及透明度 – Protection of interests and fair treatment of shareholders 保障股東權益及公平對待股東	– Annual general meeting ("AGM") 股東週年大會(「股東週年大會」) – Extraordinary general meeting ("EGM") 股東特別大會(「股東特別大會」) – Interim reports and annual reports 中期報告及年報 – Website 網站 – Announcements 公告	– Issued notices of general meeting and proposed resolutions according to the articles of association of the Company and the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "GEM Listing Rules") 根據本公司組織章程細則及聯交所GEM證券上市規則(「GEM上市規則」)發出股東大會通告及提呈決議案 – Disclosed the Company's information by holding AGM, EGM, and publishing Interim Reports and Annual Reports 透過舉行股東週年大會、股東特別大會及刊發中期報告及年報披露本公司的資料 – Disclosed the Company's contact details on website and in reports to ensure all communication channels are available and effective 在網站及報告中披露本公司的聯絡方式，確保所有溝通渠道可用有效

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Employees 僱員	– Safeguard the rights and interests of employees 保障僱員的權利及利益 – Healthy and safety working environment 健康與安全工作環境 – Career development opportunities 事業發展機會 – Self-actualisation 自我實現 – Health and safety 健康與安全	– Conferences 會議 – Training, seminars, briefing sessions 培訓、研討會及簡介會 – Cultural and sport activities 文體活動 – Emails 電郵 – Company policy announcement 公司政策公告 – Face to face meeting/ discussion/communication when needed 必要時進行面對面會議／討論／溝通	– Provided a healthy and safe working environment 提供健康安全的工作環境 – Developed a fair mechanism for promotion 制定公平的晉升機制 – Cared for employees by helping those in need and organizing employee activities 關懷僱員，協助有需要的僱員，並組織僱員活動 – Target at low employees grievance/compliant, no legal case on employee relationship 以低僱員申訴／投訴為目標，無員工關係法律案件 – Maintained certain employee turnover to keep talents for the Group 維持一定的員工流失率，為本集團挽留人才
Customers 客戶	– Safe and high-quality products 提供安全優質的產品 – Stable relationship 穩定的關係 – Information transparency 資訊透明度 – Integrity 誠信 – Business ethics 商業道德	– Website, catalogue and leaflet 網站、目錄及傳單 – Interim Reports and Annual Reports 中期報告及年報 – Email 電郵 – Regular meeting 定期會議 – Phone calls 電話	– Strengthened quality management to ensure stable production and smooth transportation 強化品質管理，確保生產穩定及運輸暢順 – Actively communicate with customers through overseas EXPO 透過海外博覽會積極與客戶溝通

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Suppliers/Partners 供應商／合作夥伴	– Long-term partnership 長期合作夥伴關係 – Timely settlement 及時結算 – Honest cooperation 誠信合作 – Fair and open attitude 公平公開的態度 – Information resources sharing 共享資訊資源	– Business meetings, supplier conferences, phone calls, interviews 商務會議、供應商會議、電話、訪談 – Review and assessment 審查及評估 – Quotation comparison 報價比較	– Collected quotations from more suppliers for comparison when needed and selected the most suitable suppliers and contractors 收集更多供應商的報價，以便於有需要時作出比較，並選擇最適合的供應商及承包商 – Performed contracts according to agreements 根據協議履行合約 – Enhanced daily communication, and established long-term cooperation with quality suppliers 加強日常溝通，與優質供應商建立長期合作關係
Peer/Industry associations 同業／行業協會	– Experience sharing 分享經驗 – Cooperation 合作 – Fair competition 公平競爭	– Seminars and courses 研討會及課程 – Site visits 實地視察	– Stuck to fair play, cooperated with peers to realize win-win 堅持公平競爭，與同業合作實現共贏 – Attended seminars or EXPO to intake most updated knowledge related to the industry, the market or operations 出席研討會或博覽會，以取得與行業、市場或營運相關的最新知識

Stakeholder 持份者	Expectation 期望	Engagement channel 參與渠道	Measures 措施
Public and communities 公眾人士及社區	– Community involvement 社區參與 – Job opportunities 就業機會 – Environment protection 保護環境 – Social responsibilities 社會責任	– Local association membership 當地協會會員	– Prioritized hiring local candidates to support community building and development 優先聘用本地人才，以支援社區建構與發展 – Provided stable job opportunities according to local laws and regulation 根據當地法律法規提供穩定的就業機會

MATERIALITY ASSESSMENT

The Group attaches importance to the materiality assessment of ESG issues for the purpose of timely and comprehensive understanding of the materiality of each ESG issue to the business development of the Group and the expectation of stakeholders, in order to facilitate the Group's effective disclosure of ESG information and continuous improvement in the management level of relevant issues. The materiality assessment on ESG issues of the Group during the Reporting Period covers the following steps:

重要性評估

本集團重視環境、社會及管治議題的重要性評估，以及時全面地了解各項環境、社會及管治議題對本集團業務發展的重要性及持份者的期望，進而促進本集團環境、社會及管治資料的有效披露及相關事項管理水平的持續提升。於報告期間，本集團環境、社會及管治議題的重要性評估步驟如下：

STEP 01 第一步

Through the materiality assessment, the Group has identified the following 21 issues in accordance with the disclosure requirements set out in the ESG Reporting Code and based on the business characteristics and daily operation of the Group. These issues are considered to have impacts on the environment and the society during our operation.

透過重要性評估，本集團根據環境、社會及管治報告守則所載的披露要求並結合本集團的業務特點及日常營運，識別出以下21個議題。該等議題被視為於我們的營運過程中對環境及社會造成影響。

STEP 02 第二步

Based on the understanding of the demands and expectations of stakeholder during the daily operation, the Group determined the materiality of ESG issues by benchmarking the key points and the trend of ESG works of industry peers.

基於日常營運中對持份者的需求及期望的了解，本集團對標同業環境、社會及管治工作的要點及趨勢，釐定環境、社會及管治議題的重要性。

STEP 03 第三步

Based on the result of the materiality assessment, the Group discussed and determined the key disclosure of the ESG Report for the Reporting Period and the key points for improvement in the future ESG work of the Group.

根據重要性評估的結果，本集團討論並釐定報告期間的環境、社會及管治報告的披露重點及未來本集團環境、社會及管治工作的提升要點。

Social Aspects 社會層面	
1. Equal opportunity 平等機會	**8. Product quality** **產品質量**
2. Employment and employee benefits **僱傭及僱員福利**	9. Complaint handling 投訴處理
3. Occupational health and safety **職業健康與安全**	**10. Protection of intellectual property rights** **保護知識產權**
4. Employee development and training 僱員發展及培訓	**11. Customer data privacy and data security** **客戶資料私隱及數據安全**
5. Prevention of child labor and forced labor 防止僱用童工及強制勞工	12. Anti-corruption and money laundering 反貪污及反洗錢
6. Selection and evaluation of suppliers 選擇及評估供應商	13. Community investment 社區投資
7. Control and management on environmental and social risks along the supply chain 監控及管理供應鏈中的環境及社會風險	
Environmental Aspects 環境層面	
14. Exhaust emissions 廢氣排放	18. Water consumption 耗水
15. Greenhouse gas emissions **溫室氣體排放**	19. Paper consumption 紙張消耗
16. Waste management **廢棄物管理**	20. Management of risks associated with environmental and natural resources 管理環境及天然資源相關風險
17. Energy consumption **能源消耗**	**21. Climate change** **氣候變化**

According to the results of materiality assessment, 9 material topics (Note) are regarded as the most concerned issues of stakeholder and the Group. While taking into account environmental and social responsibilities, the Group will pay more attention to the above areas, and strive to achieve continuous improvement and sustainable business development.

根據重要性評估的結果，9項重要議題(附註)被視為持份者及本集團最關注的議題。本集團在兼顧環境及社會責任的同時，將更關注該等領域，力求實現持續的改善及達致可持續的業務發展。

Note: Presented in bold.

附註： 以粗體呈列。

A. ENVIRONMENTAL ASPECTS

Aspect A1: Emissions

Our operations are subject to the relevant environmental protection laws and regulations promulgated by the PRC government including the Environmental Protection Law of the PRC. We have implemented internal environmental protection measures and have been accredited with ISO 14001:2015 environmental management system standard. In addition, the construction of any new production facility or any improvement or expansion of any existing production project must comply with environmental impact evaluation regulations. For each production project which require an environmental impact evaluation to be conducted, we submit environmental impact assessment documents for approval by the relevant environmental authority as required by relevant PRC laws and regulations.

Waste management

During the production process of our products, we generate noise, waste gases, wastewater and solid waste pollutants. Set forth below are the major governance measures towards our major environmental related risks.

- Solid waste

  We would distinguish the solid waste into three categories:

  - recyclable non-hazardous solid waste such as packaging materials;
  - non-recyclable hazardous solid waste such as waste activated carbon and used engine oil; and
  - non-recyclable non-hazardous solid waste.

  We have engaged qualified third party service providers to collect, process and recycle our waste materials, especially for hazardous solid waste. Routine domestic waste generated from the daily operation is stored according to the local garbage classification requirements and then will be transferred to waste treatment plant by the local environment and hygiene authority.

A. 環境層面

層面A1：排放物

我們的營運須遵守中國政府所頒佈的相關環境保護法律及法規，當中包括中國環境保護法。我們已實施內部環境保護措施，並已獲得ISO 14001:2015環境管理系統標準認證。此外，建設任何新生產設施或任何現有生產項目的改進或擴建均須遵守環境影響評估法規。就各個須進行環境影響評估的生產項目而言，我們會按照相關中國法律及法規的要求提交環境影響評估文件，以供相關環境機關批核。

廢棄物管理

在產品生產過程中，我們會產生噪音、廢氣、污水及固體廢物污染物。下文載列我們針對主要環境相關風險所採取的主要管治措施。

- 固體廢物

  我們將固體廢物分為三個類別：

  - 可回收的無害固體廢物（如包裝材料）；
  - 不可回收的有害固體廢物（如廢活性碳及廢機油）；及
  - 不可回收的無害固體廢物。

  我們已聘請合資格第三方服務供應商收集、處理及回收我們的廢料，特別是有害固體廢物。在日常營運中產生的常規家居廢物會按照當地垃圾分類規定存放，並由當地環境及衛生部門運送到廢物處理廠。

- Wastewater
  Industrial wastewater generated during our production process is all recycled by qualified third party service providers per local emissions requirements during the Reporting Period. Domestic wastewater is treated by our sewage purification equipment to make sure the wastewater is discharged after having been treated legally.

- Waste gases
  Waste gases generated during our production process are mainly collected and treated by UV photolysis device, activated carbon adsorption equipment and biotrickling filter before discharging to a higher atmosphere.

- Noise control
  Noise may be generated during the operation of the production equipment. We minimise our noise emission by constructing sound proofing walls to the factory building, installing sound proofed windows and doors. Our Group adopts soundproofing and vibration reduction measures to reduce the level of noise emitted from our machinery and equipment.

- Greenhouse gas ("GHG") emissions
  GHG emissions are closely related to climate change, which presents businesses with both long-term risks and opportunities. To better understand, quantify and manage the carbon and climate change related impacts, risks, and opportunities in our operation, it is integral to measure and disclose our carbon footprint as a first step in our ESG journey.

- 污水
  於報告期間，我們在生產過程中產生的工業污水均交由符合當地排放要求的合資格第三方服務供應商進行回收。家居污水採用我們的污水淨化設備處理，確保在合法處理後排放污水。

- 廢氣
  我們在生產過程中產生的廢氣主要透過紫外光解裝置、活性碳吸附設備及生物滴濾塔進行收集及處理，隨後會排放到更上層大氣中。

- 噪音管控
  在生產設備運作過程中可能會產生噪音。我們透過在工廠建築物上建造隔音牆、安裝隔音窗戶及門，盡量減低噪音排放。本集團採用隔音及避震措施，降低機器及設備發出的噪音水平。

- 溫室氣體(「溫室氣體」)排放
  溫室氣體排放與氣候變化密切相關，為企業帶來長期風險與機遇。為了更深入理解、量化及管理我們營運中與碳及氣候變化相關的影響、風險及機遇，作為我們的環境、社會及管治工作的第一步，計量及披露我們的碳足跡屬不可或缺。

We disclose GHG emissions in accordance with requirements set forth in the Appendix C2 to the GEM Listing Rules and the Greenhouse Gas Accounting Standard (GHG Protocol) issued by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). GHG emissions mainly consist of (1) scope 1 direct emissions from consumption of diesel by daily use of vehicles, (2) scope 2 indirect emissions derived from electricity consumption for use of machinery and equipment during our production process and (3) scope 3 other indirect emissions in our value chain, which mainly arose from 15 scope 3 categories according to the GHG Protocal such as purchased goods and services, upstream/downstream transportation and distribution, waste generated in our operations, business travel, employee commuting and other categories of activities. For details of our practical measures to reduce GHG emissions, please refer to section "A2: Use of Resource". Emission of air pollutant is also not significant as the Group does not own vehicles, instead, rental of a truck in the PRC was for limited delivery in local areas.

Regarding scope 3 other indirect emissions, carbon emissions may be emitted by our suppliers and service providers in our value chain that may not be environmental-friendly. To mitigate our indirect impact through third-party suppliers (especially for plastics) and service providers, we plan to strengthen our ESG practices and actively research the carbon footprint of our third-party suppliers and service providers and enlist environmental protection capability as one of our assessment elements when evaluating such suppliers and service providers to ensure that our suppliers and service providers are fully competent in carrying out sustainable operations and exerts continuous effort to minimize environmental impact. When screening those suppliers and service providers in the future, low carbon (i.e. evidenced with environmental compliance history and certification in environmental protection) will be our top priority criteria with evaluation metrics emphasizing environmental impact, energy and resource utilization, use of renewable energy and other innovative means for producing a smaller carbon footprint. Besides, we have a long practice of encouraging our employees to make their travelling and commuting as energy efficient as possible. For instance, our practice requires our employees to select economy class as a preference for business travel. We are aware of the significance of reducing our scope 3 other indirect emissions, by implementing practical measures in our daily operation during the Reporting Period as mentioned above.

我們根據GEM上市規則附錄C2的規定以及世界資源研究所(WRI)及世界企業永續發展委員會(WBCSD)頒佈的溫室氣體核算標準(溫室氣體盤查議定書),披露溫室氣體排放。溫室氣體排放主要包括(1)範圍一日常使用車輛消耗柴油產生的直接排放、(2)範圍二生產過程中使用機器及設備消耗電力產生的間接排放及(3)範圍三價值鏈中的其他間接排放,主要源於按溫室氣體盤查議定書中規定的15個範圍三類別,例如購買商品及服務、上下游運輸及配送、我們運營中產生的廢棄物、商務差旅、員工通勤及其他類別活動。有關我們減少溫室氣體排放的實際措施的詳情,請參閱「A2:資源使用」一節。由於本集團並無擁有車輛,而僅是在中國租用貨車在當地進行有限配送,故空氣污染物排放並不重大。

就範圍三其他間接排放而言,我們價值鏈中的供應商及服務供應商可能會涉及碳排放,而有關碳排放可能並不環保。為減輕我們透過第三方供應商(尤其是塑膠供應商)及服務供應商受到的間接影響,我們計劃加強環境、社會及管治實踐,積極研究第三方供應商及服務供應商的碳足跡,並於評估有關供應商及服務供應商時將環保能力作為評估要素之一,以確保我們的供應商及服務供應商完全有能力進行可持續營運,並持續努力將環境影響降至最低。日後篩選該等供應商及服務供應商時,低碳(即有環保合規歷史及環保認證證明)將為我們的首要標準,評估指標將強調對環境的影響、能源及資源的運用、可再生能源的使用及其他減少碳足跡的創新方法。此外,我們長期以來一直鼓勵員工盡可能提高出行及通勤的能源效率。例如,我們的慣例要求員工在出差時優先選擇經濟艙。我們深悉報告期間於日常營運中實施上述切實可行的措施以減少範圍三其他間接排放的重要性。

Environmental KPIs – GHG emissions *環境關鍵績效指標 — 溫室氣體排放*

GHG emissions (Note 1) 溫室氣體排放(附註1)	**Unit** 單位	**2025** 二零二五年	2024 二零二四年
Scope 1 Direct emissions 範圍一直接排放	tonnes CO_2 equivalent 噸二氧化碳當量	**27.68**	26.42
Scope 2 Indirect emissions 範圍二間接排放	tonnes CO_2 equivalent 噸二氧化碳當量	**3,039.59**	4,039.19
Total 總計	tonnes CO_2 equivalent 噸二氧化碳當量	**3,067.27**	4,065.61
Intensity 密度	tonnes CO_2 equivalent/ Revenue HK$'000 噸二氧化碳當量／千港元收入	**0.02**	0.02
Scope 3 Other indirect emissions (Note 2) 範圍三其他間接排放(附註2)			
Category 1: Purchased goods and services 類別一：購買的商品及服務	tonnes CO_2 equivalent 噸二氧化碳當量	**2,319.09**	1,842.67
Category 3: Fuel and energy related activities 類別三：燃料及能源相關活動	tonnes CO_2 equivalent 噸二氧化碳當量	**137.62**	121.16
Category 5: Waste generated in operations 類別五：運營中產生的廢棄物	tonnes CO_2 equivalent 噸二氧化碳當量	**101.27**	177.35
Category 6: Business travel 類別六：商務差旅	tonnes CO_2 equivalent 噸二氧化碳當量	**21.87**	15.90
Total 總計	tonnes CO_2 equivalent 噸二氧化碳當量	**2,579.85**	2,157.08

Notes:

1. The calculation of GHG emissions are with reference to the "How to prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the HKEx.

2. Scope 3 emissions were calculated based on emission factors from UK Government GHG Conversion Factors for Company Reporting 2024.

附註：

1. 溫室氣體排放乃參照香港聯交所發佈的《如何準備環境、社會及管治報告－附錄二環境匯報指引》計算。

2. 範圍三排放量乃根據英國政府二零二四年公司報告溫室氣體轉換系數計算。

Starting from 2024, we identified our scope 3 GHG emissions amongst the 15 Scope 3 categories. Amongst the 15 categories, we have identified 10 categories relevant to our business. The other categories are not included (i.e. Categories 10, 11, 13, 14 and 15) as they are irrelevant to our business or data are unavailable and unreliable for quantification. We have also disclosed our scope 3 GHG emissions for selected categories (i.e. Categories 1, 3, 5 and 6). We recognise that there are still data gaps within the data reported and aim to expand our data disclosure for other categories going forward. The Group was not aware of any breach or material non-compliance with the applicable laws that have significant impact on the Group concerning GHG emission.

自二零二四年起，我們在15個範圍三類別中識別出我們的範圍三溫室氣體排放。在15個類別中，我們已識別10個與我們業務相關的類別。未有包含其他類別(即類別10、11、13、14及15)的原因為其與我們的業務無關或無可用及可靠地用於量化的數據。我們亦已披露所選類別(如類別1、3、5及6)的範圍三溫室氣體排放。我們知悉到所匯報數據中仍然存在數據缺口，並計劃在未來擴大其他類別的數據披露。本集團並不知悉任何違反或重大不遵守對本集團有重大影響的溫室氣體排放相關適用法律的情況。

Air emission

During the Reporting Period, the Group was not aware of any breach or material non-compliance with the applicable laws and regulations that have significant impact on the Group relating to the air emission discharge. Thus, we believe that our environmental protection measures are adequate to comply with all applicable current local and national PRC regulations.

空氣污染物

於報告期間，本集團並不知悉任何違反或重大不遵守對本集團有重大影響的有關空氣污染物排放的適用法律法規的情況。因此，我們相信我們的環境保護措施足以遵守所有適用的現行中國地方及國家法規。

Our Group will continue to monitor emission of wastewater, solid waste, noise control and air pollution control regularly and our human resources department will continue to keep record of pollutant emissions.

本集團將繼續定期監測廢水、固體廢物、噪音管控及空氣污染管控的排放，我們的人力資源部亦將繼續記錄污染物的排放。

Hazardous waste

During the Reporting Period, it did not generate significant amount of hazardous waste. In the event that any hazardous wastes are produced, the Group will engage a qualified chemical waste collector to handle such wastes in order to comply with the relevant environmental laws and regulations.

有害廢棄物

於報告期間，其並無產生大量有害廢棄物。倘產生任何有害廢棄物，本集團將委聘合資格化學廢棄物收集商處理有關廢棄物，以符合相關環境法律法規。

Environmental KPIs – Hazardous waste 環境關鍵績效指標－有害廢棄物	**Unit** 單位	**2025** 二零二五年	2024 二零二四年
Total hazardous waste 有害廢棄物總量	tonnes 噸	**2.08**	1.14
Intensity 密度	tonnes/Revenue HK$'000 噸／千港元收入	**0.00001**	0.00001

Non-hazardous waste

During the Reporting Period, the number of non-hazardous waste has significantly reduced and summarized as follows:

無害廢棄物

於報告期間，無害廢棄物的數量已大幅減少，概述如下：

	Unit 單位	**2025** 二零二五年	2024 二零二四年
Total non-hazardous waste 無害廢棄物總量	tonnes 噸	**186.46**	333.28
Intensity 密度	tonnes/Revenue HK$'000 噸／千港元收入	**0.0009**	0.0020

Note: Decrease in balance during the Reporting Period is mainly due to our continuous effort spent in R&D to optimise our production process and thus (1) more materials can be recycled and (2) less waste are generated.

附註： 於報告期間結餘減少主要由於本集團持續投入研發以優化生產流程，從而 (1) 可回收更多物料及 (2) 產生較少廢棄物。

During the Reporting Period, the Group was not aware of any breach or material non-compliance with the applicable laws and regulations that have significant impact on the Group relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

於報告期間，本集團並不知悉任何違反或重大不遵守對本集團有重大影響的有關空氣污染物排放、向水及土地的排污，以及產生有害及無害廢棄物的適用法律法規的情況。

Aspect A2: Use of Resources

As a responsible corporate citizen, we endeavour to promote sustainability and aim to cease resources wastage that provokes detrimental harm to the environment.

Plastic materials consumption

In our operation, plastic materials is the most significant raw materials we use in our production process which mainly comprise of raw plastic materials, recycled plastic materials, re-compound plastic materials and formulated plastic materials. At procurement stage, preference would be given to potential plastic materials suppliers with certification and qualification related to environmental protection. We would also apply plastic materials recycled from our unsold finished goods of tray and tray related products. At production stage, our R&D and material engineering department possesses expertise and know-how to 1) design and develop intricate material formulas and 2) conduct cost analysis on those formulas in order to achieve cost efficiency and monitor wastage. Despite the fact that cost of plastic materials is our major component of cost of sales that directly varies with revenue, we believe that the above measures can attain efficient plastic materials consumption with aims more than consuming less and we strive to consume resources optimally. Going forward, we intend to expand with a view of sustainability and make our best efforts to control our plastic materials usage levels in the year ending 31 December 2026 within relevant levels at 90% to 110% compared to the Reporting Period.

The below table set forth the quantitative disclosure of plastic materials consumption for the Reporting Period and corresponding period in 2024.

層面A2：資源使用

作為負責任的企業公民，我們致力於促進可持續發展以及旨在杜絕資源浪費，以免對環境造成損害。

塑膠材料消耗

在我們的營運中，塑膠材料是我們生產過程中所使用的最重要的原材料，主要包括塑膠原料、回收塑膠材料、再複合塑膠材料及定製塑膠材料。在採購階段，具有環保相關認證及資格的潛在塑膠材料供應商會獲優先考慮。我們亦會應用回收自未出售的托盤及托盤相關產品製成品的塑膠材料。在生產階段，我們的研發及材料工程部擁有1)設計及開發複雜材料配方以及2)對該等配方進行成本分析的專業技巧及知識，以實現成本效益及監控浪費情況。儘管塑膠材料成本為我們銷售成本的主要組成部分，會直接隨收入變化，但我們相信，上述措施可實現旨在超逾「減少消耗」層面的塑膠材料之有效消耗，並且我們致力於將資源盡可能用得其所。展望未來，我們擬以可持續發展的方式擴充，並盡最大努力將截至二零二六年十二月三十一日止年度的塑膠材料使用水平控制於報告期間相關水平的90%至110%。

下表載列於報告期間及二零二四年相應期間塑膠材料消耗的定量披露。

		2025 二零二五年	2024 二零二四年
Plastic materials (tonnes)	塑膠材料(噸)	4,932.23	3,499.46
Recycled materials (tonnes)	回收材料(噸)	3,903.20	2,995.29
Intensity (tonnes/Revenue HK$'000)	密度(噸／千港元收入)	0.02	0.02

Energy consumption

Our energy consumption is mainly derived from consumption of diesel by daily use of leased vehicles and electricity consumption for use of machinery and equipment during our production process. We endeavour to proactively conserve energy in response to the government's initiatives and thus we have implemented measures to increase energy efficiency in our operations to fulfil our environmental and social responsibility. The Group strives to improve the efficient use of natural resources, such as minimising waste/emissions and implementing effective recycling program. Practical measures are implemented as follows.

- refining the design of our products to reduce waste generated;
- implementing recycling policy to ensure solid waste and wastewater will be collected and recycled by qualified third party service providers;
- adopting green procurement practices to manage scope 3 other indirect emissions from the upstream supply chain with preference given to suppliers (especially for plastic) with relevant certificate for environmental protection;
- requiring employees to turn off lights, machinery, equipment, and other electronic devices when the devices are not in operation and before they leave the premises;
- using lighting products that are more energy-efficient, such as LED lighting and automatic temperature control air-conditioning system;
- implementing the use of online system for internal administrative procedures to reduce the use of paper documents and avoid waste of paper by promoting printing on both sides;

能源消耗

我們的能源消耗主要源自日常使用租賃車輛消耗柴油及生產過程中使用機器及設備消耗電力。我們致力於積極回應政府節約能源的計劃，並已採取措施提高營運中的能源效率，以履行我們的環境及社會責任。本集團致力於提高自然資源的利用效率，例如盡量減少浪費／排放及實施有效的回收計劃。已實施的具體措施如下。

- 改進我們產品的設計以減少產生的廢棄物；
- 實施回收政策，確保收集固體廢物及污水，並由合資格第三方服務供應商負責收集及回收；
- 採納綠色採購措施來管理範圍三來自上游供應鏈的其他間接排放，優先考慮具有相關環保證書的供應商(尤其是塑膠)；
- 要求員工離開場所前關閉不需使用的燈光、機械、設備及其他電子設備；
- 使用更加節能的照明產品，例如LED照明及自動溫控空調系統；
- 就內部行政程序實施並使用網上系統，藉此減少使用紙本文件，同時透過提倡雙面列印以免浪費紙張；

– procuring electronic devices that are more energy efficient, such as those with Grade 1 or 2 energy label; and

– 採購更加節能的電子設備，例如達到1級或2級能源標籤的電子設備；及

– conducting regular inspection and maintenance of vehicles, machinery and equipment to ensure that they are running at optimal conditions with highest energy efficiency.

– 定期檢查及維護車輛、機器及設備，確保其在最佳狀態下以最高能源效率運作。

A detailed summary of the energy consumption of the Group is shown below:

本集團能源消耗的詳細概要如下：

Types of energy 能源種類	Unit 單位	2025 二零二五年	2024 二零二四年
Diesel 柴油	kWh 千瓦時	113,337.29	108,179.61
Purchased electricity 購買的電力	kWh 千瓦時	7,520,019.80	6,620,530.60
Total 總計	kWh 千瓦時	7,633,357.09	6,728,710.21
Intensity 密度	kWh/Revenue HK$'000 千瓦時／千港元收入	38.22	41.26

Water consumption

The Group strives to improve the efficient use of water by minimising water usage with practical measures implemented such as promoting water saving in offices and factories by slogan or poster; monitoring water usage by designated department and checking for variance with past records; and conducting regular inspection and monitoring of water-pipe and metre to avoid leakage. The Group is not aware of any issue in sourcing water that is fit for purpose.

耗水

本集團致力改善用水的有效使用，以實際措施將用水減至最低，例如透過於辦公室及工廠張貼標語或海報宣傳節約；用水由指定部門監控用水情況並檢查與過往記錄的差異及定期檢查以及監測水管及水錶，以避免洩漏。本集團並不知悉在取得適用水源方面遇到任何問題。

The detailed summary of the water consumption of the Group is shown below:

本集團耗水的詳細概要如下：

	Unit 單位	2025 二零二五年	2024 二零二四年
Total water consumed 總耗水量	m^3 立方米	17,077.00	17,968.00
Intensity 密度	m^3/Revenue HK$'000 立方米／千港元收入	0.09	0.11

Packaging material

Paper is an important material for our packaging in terms of usage. Consistent to our practice of purchasing plastic, we strictly adopt green procurement policy with preference given to suppliers with relevant certificate for environmental protection.

The detailed summary of the packaging material used for finished products of the Group is shown below:

包裝材料

按用量而言，紙張為我們重要的包裝材料。跟採購塑膠的措施一致，我們嚴格採納綠色採購政策來優先考慮具有相關環保證書的供應商。

本集團製成品所用包裝材料的詳細概要如下：

	Unit 單位	2025 二零二五年	2024 二零二四年
Paper 紙張	tonnes 噸	265.40	377.92
Plastic 塑膠	tonnes 噸	23.00	16.20

Going forward, we plan to control the consumption of energy, water and GHG emissions and aim to maintain relevant levels at 90% to 110% in the year ended 31 December 2026 when compared with those in FY2025. Besides, we also plan to reduce our generation of waste by 3% in the year ended 31 December 2026 when compared with those in FY2025 the Reporting Period.

展望未來，我們計劃控制能源消耗，用水及溫室氣體排放，並致力於截至二零二六年十二月三十一日止年度將相關水平維持在與二零二五財年相約的90%至110%。此外，我們亦計劃於截至二零二六年十二月三十一日止年度將廢棄物生產量與報告期間相比減少3%。

Aspect A3: The Environment and Natural Resources

The Group raises staff's awareness on environmental issues through education and training; enlist employees' support in improving the Group's performance; promote environmental awareness amongst the customers, business partners and shareholders; support community activities in relation to environmental protection and sustainability; and evaluate regularly and monitor past and present business activities impacting upon health, safety and environmental matters. With the integration of policies mentioned in the sections "A1: Emissions" and "A2: Use of Resource", the Group strives to minimise the impacts to the environment and natural resources.

層面A3：環境及天然資源

本集團透過教育及培訓提升員工對環保議題的意識；爭取員工支持改進本集團的表現；提高客戶、業務夥伴及股東的環保意識；支持與環境保護及可持續發展相關的社區活動；及定期評估及監控對健康、安全及環境事宜造成影響的過去及現時業務活動。透過結合「A1：排放物」及「A2：資源使用」章節所提述的政策，本集團致力將對環境及天然資源的影響減至最低。

Aspect A4: Climate Change

In terms of major climate change related impact that may affect us, we make reference to the ESG Reporting Code to evaluate the magnitude of the climate impact. The potential climate change risks can be categorised into (a) transition risks: being the risks arising from compliance with the applicable environmental laws and regulations and the stringent environmental protection standards; and (b) physical risks: being the risks for the damages arising from acute weather-related events and longer-term chronic shifts in climate patterns. The Group is committed to mitigating the climate change and enhancing its resilience to adapt to the increasing threat of climate-related consequences.

Our Group will conduct enterprise risk assessment at least once a year to cover the current and potential risks faced by our Group, including, but not limited to the risks arising from the ESG aspects and strategic risk around disruptive forces such as climate change. Our Board will assess the risks and review our Group's existing strategy, target and internal controls, and necessary improvement will be implemented to mitigate the risks. Our Board, Audit Committee and the ESG working group will maintain oversight of our Group's approach to risk management, including climate-related risks and risks are monitored as part of the standard operating processes to ensure the appropriate mitigations are in place as part of the regular management reviews. The decision to mitigate, transfer, accept or avoid a risk is resulted after our enterprise risk assessment process and directly influence the mitigating steps of those identified risks. Our Group will incorporate climate-related issues, including physical and transition risk analysis, into our risk assessment processes and risk appetite setting. If the risk and opportunities are considered to be material, our Group will make reference to them in the course of the strategy and financial planning process. Upon annual review of the ESG-related risks, and our Group's performance in addressing the risks, we may revise and adjust the ESG strategies as appropriate.

As a result of above risk management process, set forth below is a summary of the climate-related risks our Group identified over the short, medium and long term.

層面A4：氣候變化

就可能影響我們的重大氣候變化相關影響而言，我們參考環境、社會及管治報告守則評估氣候影響的程度。潛在氣候變化風險可分類為(a)過渡風險：即遵守適用環境法律法規及嚴格環保標準產生的風險；及(b)物理風險：即急性天氣相關事件及氣候模式的長期慢性變化所造成的損害之風險。本集團致力減緩氣候變化並增強其適應能力，以適應日益加劇的氣候相關後果威脅。

本集團將至少每年進行一次企業風險評估，涵蓋本集團面臨的現有及潛在風險，包括但不限於環境、社會及管治方面產生的風險及來自圍繞氣候變化等顛覆性力量的策略風險。董事會將評估風險並審查本集團的現有策略、目標及內部控制，並將實施必要的改善措施以緩解風險。我們的董事會、審核委員會及環境、社會及管治工作小組將繼續監督本集團的風險(包括氣候相關風險)管理方法，並作為標準營運流程的一部分，對風險進行監控，以確保在定期管理審查中採取適當的緩解措施。緩解、轉移、接受或避免風險的決定為在我們的企業風險評估過程後所得出，並直接影響該等已識別風險的緩解步驟。本集團將氣候相關問題(包括物理及過渡風險分析)納入我們的風險評估流程及風險偏好設置。倘風險及機遇被視為重大，本集團將在策略及財務規劃過程中予以參考。對環境、社會及管治相關風險以及本集團應對風險的績效進行年度審查後，我們或會適當修訂並調整環境、社會及管治策略。

因應上述風險管理流程，以下為本集團識別的短期、中期及長期氣候相關風險摘要。

	Risks 風險	Sources 來源	Potential Impacts 潛在影響
Short term 短期	Physical risks 物理風險	– Extreme weather conditions such as flooding and storms 極端天氣情況，例如洪水及暴風雨	– Reduced revenue from damage to assets and disruption to supply chain 因資產損毀及供應鏈中斷而導致收入減少 – Increased operating expenses 營運開支增加
Medium to long term 中至長期	Transition risks 過渡風險	– Change in climate-related regulations 氣候相關規例變化 – Shifts in customer preferences 客戶喜好轉變	– Increased cost of inventories sold due to changes in regulations 規例變化導致已售存貨成本增加 – Reduced demand for our products 對我們的產品需求下降

With respect to physical risks, such as the increase of extreme weather events which may disrupt our normal operations, destroy our machinery and equipment or cut our supply chain, our Group implemented various emergency response mechanism and purchase adequate insurance against natural disasters in order to avoid potential losses.

就物理風險(例如極端天氣事件增加或會令正常業務營運中斷、破壞機器及設備或切斷供應鏈)而言，本集團已實施多項緊急應對機制，並已針對天然災害投購充足保險，以避免潛在損失。

In response to transition risks, particularly (1) the evolving environmental and climate regulatory requirements and (2) the shifts in customer preferences that could lead to negative financial impact such as increase in our environmental compliance costs and decrease in revenue due to reduced demand for our products, therefore, we have adopted a series of measures to minimise the risks of environment pollution and non-compliance with the applicable environmental laws and regulations. For details, please refer to sections "A1: Emissions" and "A2: Use of Resource".

為應對過渡風險，尤其是(1)不斷演變的環境及氣候監管規定及(2)客戶偏好的轉變可能導致負面財務影響，如增加我們的環境合規成本和由於對我們產品的需求減少而導致收益減少，因此，我們已採納一系列措施，盡量降低環境污染及不符合適用環境法律法規的風險。有關詳情請參閱「A1：排放物」及「A2：資源使用」章節。

B. SOCIAL ASPECTS

Aspect B1: Employment

The Group believes that our key to success is our ability to recruit, retain, motivate and develop talented and experienced staff members. The Group endeavours to attract and retain appropriate and suitable personnel to serve the Group. The Group assesses the available human resources on a continuous basis and will determine whether additional personnel are required to cope with the business development of the Group. The Group's employment handbook and human resources related internal manual sets out our standards for compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, anti-discrimination, and other benefits and welfare and its strict compliance with the relevant laws and regulations.

We generally recruit our workforce through posting online advertisement on recruitment websites, or recruitment events. For managerial roles, we would also engage employment agents to conduct the recruitment. We have entered into written employment contracts with our employees. We offer remuneration package including basic salaries, overtime pay and performance related bonuses (by commission rate for sales staff or piece rate for production staff). For our PRC employees, we also offer contributions to the statutory social security insurance and when applicable, accommodation and meals. Our remuneration package is performance-oriented in general and the management would review and appraise the performance of our employees annually so that we believe that our Group's remuneration package in competitive in the market. Besides, we recruit new employees based on specific job requirements, our resources and needs from time to time. We consider a number of factors in selecting and recruiting new employees, including relevant work experience, educational background, skills and knowledge. We value our employees and provide them with internal training programs. In addition, we promote equal opportunity and diversity in the workplace and we do not tolerate discrimination based on race, colour, religion, sex, marital status, age, national origin, or any other considerations deemed inappropriate by local labour laws. We believe this will increase the overall competitiveness of our workforce.

During the Reporting Period, the Group was not aware of any breach of or non-compliance with the applicable laws and regulations related to employments.

B. 社會層面

層面B1：僱傭

本集團相信，我們成功的關鍵在於我們招聘、挽留、激勵及培育具有才華及經驗豐富的員工的能力。本集團致力吸引及挽留合適及適當的人才為本集團服務。本集團持續評估可用的人力資源，並決定是否需要額外的人才，以應對本集團的業務發展。本集團的僱傭手冊及人力資源相關內部手冊列明我們的薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、反歧視及其他待遇及福利的準則，及其嚴格遵守的相關法律法規。

我們一般透過於招聘網站發佈網上廣告或招聘活動招聘員工。就管理層職位而言，我們亦會委聘職業代理進行招聘。我們已與員工訂立書面僱傭合約。我們提供的薪酬待遇包括基本薪金、超時薪金及表現相關花紅(銷售員工為佣金率或生產員工為計件工資)。就中國員工而言，我們亦提供法定社會保險供款及(如適用)住宿及膳食。我們的薪酬待遇整體由表現主導，管理層會每年審閱及評估員工表現，故我們相信本集團的薪酬待遇在市場上具有競爭力。此外，我們不時會根據具體工作要求、我們的資源及需求招募新員工。我們在選擇及招聘新員工時會考慮多項因素，包括相關工作經驗、教育背景、技能及知識。我們重視員工，並為其提供內部培訓計劃。此外，我們在工作場所推廣平等機會及多元性，不會容忍因種族、膚色、宗教、性別、婚姻狀況、年齡、國籍或任何其他當地勞工法視為屬不適當的考慮因素而作出的歧視。我們相信，此舉將提高我們員工的整體競爭力。

於報告期間，本集團並不知悉任何違反或不遵守僱傭相關適用法律法規的情況。

Social KPIs – Employees number analysis 社會關鍵績效指標－ 員工數目分析		2025 二零二五年 Number of employee 員工數目	 Percentage 百分比	2024 二零二四年 Number of employee 員工數目	 Percentage 百分比
By gender	按性別劃分				
Male	男性	216	58.7%	173	55.4%
Female	女性	152	41.3%	139	44.6%
By employment type	按僱傭類別劃分				
Full-time	全職	368	100%	312	100%
Part-time	兼職	Nil／無	Nil／無	Nil／無	Nil／無
By age group	按年齡組別劃分				
30 or below	30歲或以下	57	15.5%	45	14.4%
31–40	31–40歲	109	29.6%	98	31.4%
41–50	41–50歲	114	31.0%	96	30.8%
51 or above	51歲或以上	88	23.9%	73	23.4%
By geographical region	按地域劃分				
PRC	中國	306	83.2%	284	91.1%
Hong Kong	香港	28	1.6%	26	8.3%
Singapore	新加坡	2	0.5%	2	0.6%
Philippines	菲律賓	32	8.7%	Nil／無	Nil／無

Employee turnover percentage 員工流失百分比		2025 二零二五年	2024 二零二四年
Turnover rate by gender	按性別劃分的流失率		
Male	男性	14%	55%
Female	女性	19%	48%
Turnover rate by age group	按年齡組別劃分的流失率		
30 or below	30歲或以下	22%	89%
31–40	31–40歲	16%	43%
41–50	41–50歲	15%	46%
51 or above	51歲或以上	14%	51%
Turnover rate by geographical region	按地域劃分的流失率		
PRC	中國	19%	54%
Hong Kong	香港	11%	31%
Singapore	新加坡	Nil／無	50%
Philippines	菲律賓	Nil／無	Nil／無

Note: The turnover rate is calculated by: (number of employees who left the Group during the Reporting Period/number of employees at the end of the Reporting Period)×100%.

附註： 流失率的計算方式為：（報告期間離開本集團的員工數目／報告期間末時的員工數目）×100%

Aspect B2: Health and Safety

The Group is committed to providing a safe working environment for our employees and thus we have established a series of internal policy and manual in relation to the health and occupational safety of our employees. There are safety officers stationed at our production factories. The Group has composed safety guidelines in minimising the risk of work-related accidents and injuries during the production process. Detailed guidelines including the appropriate protective work gear, checks to be conducted before usage of equipment and machineries, operation manual of operation of equipment and machineries and procedures for reporting and handling work-related accidents and injuries are included the our internal safety policy and manual. Furthermore, we provide our employees with regular training programmes on work safety as a continuous measure to enhance workplace safety.

層面B2：健康與安全

本集團致力為員工提供安全的工作環境，因此我們已制定一系列有關員工健康及職業安全的內部政策及手冊。我們的生產工廠駐有安全專員。本集團已制定安全指南，盡量降低生產過程中發生工作事故及傷害的風險。我們的內部安全政策及手冊載有詳細的指引，包括適當的防護工作裝備、使用設備及機器前需進行的檢查、設備及機器操作手冊以及報告及處理工作相關事故及傷害的程序。此外，我們定期為員工提供工作安全培訓計劃，持續提升工作場所的安全性。

The Group has introduced standard procedures in reporting and handling accidents. Upon occurrence of accidents, the staff will report to the relevant production team leader, who shall inform the supervisor and the department manager to handle the case. The production team leader shall provide the details of the accidents based on a standard template for review and approval by our human resources manager. The human resources manager is responsible for assessing the impact of the accidents and approving on the follow-up sick leaves and compensation. During 2024, we have been accredited with ISO 45001:2018 certificate of occupational health and safety management system certification.

本集團已引入報告及處理意外的標準程序。於意外發生後，員工會向相關生產團隊組長報告，有關組長會通知主管及部門經理處理個案。生產團隊組長須根據標準範本提供意外詳情，以供人力資源經理審閱及批准。人力資源經理負責評估意外的影響，並批准後續病假及賠償。於二零二四年，我們已取得ISO 45001:2018職業健康安全管理系統認證證書。

Below are those practical measures implemented in our daily operation:

以下是我們日常營運中採取的實際措施：

- Operation of machineries: Machineries can only be operated by trained staff with monitoring by senior.

- 操作機器：機器只能由經培訓員工在高級員工監督下操作。

- Lighting: Good lighting conditions in the workplace enable staff to see comfortably and avoid possible danger. Necessary lighting are required to be turned on during working hour.

- 照明：工作場所具備優良的照明條件能使工作人員視野良好，避免可能發生的危險。工作時間期間須開啟必要的照明。

- Indoor Air Quality and Ventilation: Smoking is prohibited in all workplace and indoor area of the office. Air outlets to be cleaned regularly in the offices and factories to reduce the dust level of indoor air and to increase efficiency of the ventilation system.

- 室內空氣質素及通風：辦公室所有工作場所及室內區域禁止吸煙。辦公室及工廠的出風口會定期清潔，以減少室內空氣的灰塵水平，並提高通風系統的效率。

- Office Furniture/Working Posture: Staff are provided with adjustable chairs to allow them to adjust the seat height. To enable staff having a comfortable working condition, staff should assume correct seated posture so as to avoid musculoskeletal injury.

- 辦公室傢俱／工作姿勢：我們為員工提供可調較的椅子，以便其調整座椅高度。為了讓員工有舒適的工作條件，員工應採取正確的坐姿，避免肌肉骨骼損傷。

– Manual handling: Heavy-duty manual handling involves lifting, lowering, carrying, pushing or pulling heavy items and should be minimized. Risks should be assessed before starting unavoidable manual handling. The Group provides employees with portable carts for transporting heavy objects such as equipment and inventories.

– 人工搬運：重型人工搬運涉及提舉、放下、搬運、推動或拉動重物，並應盡量減少。在進行不可避免的人工搬運前，應先評估風險。本集團為員工提供可移動的手推車，用於運輸設備及庫存等重物。

– Other safety measures: All fire-fighting equipment is regularly inspected complying with regulations on office firefighting. First aid kits are available in offices and factories and contain necessary items for emergency use.

– 其他安全措施：所有消防設備均定期檢查，符合辦公室消防規定。辦公室及工廠均設有急救箱，並配備緊急使用所需的必要物品。

The human resources and production department are responsible to monitor the above measures are in place within offices and warehouse regularly.

人力資源及生產部門負責定期監控辦公室及倉庫內的上述措施的落實情況。

During the past three years (including the Reporting Period), the Group did not record any work-related fatality of employees.

於過去三年(包括報告期間)，本集團並無記錄任何僱員工作相關死亡事故。

In the past three years (including the Reporting Period), there was no material number of case involving work related injuries. We endeavour to comply with local laws and regulations concerning health and safety such as Labour Law and Labour Contract Law of the PRC. There was no case of non-compliance noted in relation to laws and regulations for health and safety.

於過去三年(包括報告期間)，並無重大工作相關受傷案例。我們致力遵守有關健康與安全的地方法律及法規，包括中國勞動法及勞動合同法。並無發現不遵守與健康與安全相關法律及法規的情況。

Social KPIs – Number of working days lost due to work injury **社會關鍵績效指標－因工傷而損失的工作日數**		2025 二零二五年	2024 (Note) 二零二四年（附註）
Number of working days lost due to work injury	因工傷而損失的工作日數	Nil／無	60 day 60日

Note: Such incident was related to a single injury case of an employee which was handled strictly according to local labour laws and regulations and was settled after compensation by social security insurance during 2024.

附註： 有關事故為一位員工受傷事件並嚴格按照當地相關勞動法律法規處理，並經由社會保險進行賠償後於二零二四年得到解決。

Aspect B3: Development and Training

The Group recognizes the importance of training for the development of our employees as well as the Group. We have striven to provide comprehensive training to our employees to promote sense of belongings and work dedication as mentioned in aspect "B2: Health and Safety" in this ESG Report. The new employees are required to participate in our orientation session and are provided with our staff handbook which sets out the code of conduct and confidentiality obligation. Existing employees are encouraged to join the regular training programmes provided by our Group. Apart from internal training, we also arrange our staff to participate in external trainings in relation to safety education held by regulatory authorities.

層面B3：發展及培訓

本集團深知培訓對於僱員及本集團的發展極為重要。誠如本環境、社會及管治報告「層面B2：健康與安全」中所提及，我們致力為僱員提供全面培訓，以促進歸屬感及工作奉獻精神。新僱員須參加入職培訓，並獲提供載列行為守則及保密責任的員工手冊。我們鼓勵現有僱員參加本集團提供的定期培訓課程。除內部培訓外，我們亦安排員工參加監管機構舉辦的與安全教育相關的外部培訓。

Training analysis by gender and employee category

按性別及員工類別劃分的培訓分析

		2025 二零二五年		2024 二零二四年	
		Average training hours (Hours per employee) (note 2) 平均培訓時數（每位員工的時數）（附註2）	Percentage of employee trained (note 1) 受訓員工百分比（附註1）	Average training hours (Hours per employee) (note 2) 平均培訓時數（每位員工的時數）（附註2）	Percentage of employee trained (note 1) 受訓員工百分比（附註1）
By gender	按性別劃分				
Male	男性	9.59	87%	10.68	100%
Female	女性	9.87	84%	11.11	100%
By rank	按職級劃分				
Part-time	兼職	Nil／無	Nil／無	Nil／無	Nil／無
Normal	普通	18.71	100%	11.53	100%
Middle	中級	9.19	100%	9.00	100%
Senior	高級	3.00	100%	4.31	100%

Notes:

1. The percentage of employees trained is calculated by: (number of employees who received training/number of employees at the end of the Reporting Period)×100%.
2. Average training hours is calculated by: (number of training hours received by employees/number of employees at the end of the Reporting Period).

附註：

1. 受訓員工百分比的計算方式為：（受訓員工數目／報告期間末時的員工數目）×100%
2. 平均培訓時數的計算方式為：（員工接受的培訓時數／報告期間末時的員工數目）

Aspect B4: Labour Standards

The Group is fully aware that child labour and forced labour violate fundamental human rights and also pose a threat to sustainable social and economic development. The Group strictly complies with relevant labour laws in the PRC and prohibits the use of child labour and forced labour. The Group strictly complies with relevant labour laws and regulations during recruitment. In the recruitment processes, the human resources department takes effective procedures to verify applicants' age and inspects their identification documents and valid proof of identity before hiring any of them. Employment contracts and other records documenting all relevant details of the employees (including age) are properly maintained for verification by relevant statutory body upon request.

If forced labour/child labour is discovered, such issue will be reported to the Board and disciplinary action would be taken against relevant staff for recruitment. Also the Group will promptly terminate the employment relationship with the person concerned.

During the Reporting Period, the Group did not identify any issue related to child labour or forced labour within the Group. The practices adopted by the Group are reviewed regularly by the Board to keep abreast with the latest legal requirements in relation to the prevention of child and forced labour.

The Group has been in strict compliance with relevant law and regulation that have significant impact on Group relating to the children and forced labour.

層面B4：勞工準則

本集團充分意識到童工及強制勞動違反基本人權，並對可持續社會及經濟發展構成威脅。本集團嚴格遵守中國內地相關勞工法律，並禁止使用童工及強制勞動。在招聘過程中，人力資源部門採取有效程序核實應聘者年齡，並在聘用前檢查其身份證明文件及有效身份證明。本集團妥善保存僱傭合同及其他記錄文件，記錄僱員的所有相關詳情(包括年齡)，以便相關法定機構在需要時進行核查。

如發現童工或強制勞動問題，將向董事會報告，並對相關招聘人員採取紀律處分。本集團將立即終止與有關人員的僱傭關係。

於報告期間，本集團並未發現本集團內有任何童工或強制勞動問題。董事會會定期檢討本集團所採取的做法，以跟上有關防止童工及強迫勞動的最新法律規定。

本集團一直嚴格遵守對本集團有重大影響的有關童工及強迫勞動的相關法律法規。

Aspect B5: Supply Chain Management

Our suppliers primarily comprise suppliers of various plastic materials and mould tooling. The Group works closely with its customer and suppliers who are committed to high quality, environmental, health and safety standards. Our department of purchasing, engineering and quality assurance are mainly responsible for selecting supplier and ensuring that the related supplier selection are in place and monitored. We seek to select our suppliers under a stringent approach to ensure a stable supply of plastic materials of good quality at reasonable cost. We have shortlisted a list of approved suppliers which had previously undergone and passed our qualification assessment. The ability of offering quality materials, punctuality of delivery are the key factors when we assess our suppliers. When screening those suppliers and service providers in the future, low carbon (i.e. evidenced with environmental compliance history and certification in environmental protection) will be our top priority criteria with evaluation metrics emphasizing environmental impact, energy and resource utilization, use of renewable energy and other innovative means for producing a smaller carbon footprint. We conduct annual review on our list of approved suppliers so as to ensure their product or service quality, delivery performance and supply prices continuously meet our requirements. At the time when procurement is required, we would compare the fee quotations among the shortlisted suppliers and when necessary, we would further negotiate with each of them to obtain a more favourable quotation.

We intend to continue to source from our existing major suppliers, given their proven track record in terms of quality, stable supply and timely delivery. We believe that it is commercially beneficial to our operations to develop long-term and close relationship with our major suppliers and our success is largely driven by our ability to tailor customers' need in our production by providing extensive product portfolio with good quality. Therefore, selecting suppliers who provide environmentally preferable products is a key emphasis for our Group, ensuring we maintain flexibility in our production while prioritizing sustainability.

層面B5：供應鏈管理

我們的供應商主要包括各類塑料材料及模具工具的供應商。本集團與致力於高質量、環境、健康及安全標準的客戶及供應商密切合作。採購、工程及質量保證部門主要負責選擇供應商，並確保相關供應商選擇得到落實並受到監控。我們力求以嚴格的方法篩選供應商，以確保以合理成本穩定供應優質塑料材料。我們已篩選一份已通過資格評估的核准供應商名單。我們於評估供應商時，提供優質材料的能力及交貨準時程度乃為關鍵因素。未來在篩選該等供應商及服務提供商時，低碳(即具有環境合規歷史及環境保護認證)將成為我們的首要評估標準，評估指標側重於環境影響、能源及資源利用、可再生能源使用以及其他減少碳足跡的創新方法。我們每年對核准供應商名單進行審查，確保其產品或服務質量、交付績效及供應價格持續符合我們的要求。在需要採購時，我們會比較入選供應商的報價，必要時會進一步與各供應商協商，以獲得更優惠的報價。

我們打算繼續從現有主要供應商採購，乃由於彼等在質量、穩定供應和及時交付方面已證明良好的往績記錄。我們相信，與主要供應商發展長期及密切的關係對我們的業務在商業上有利，我們的成功很大程度上源於我們能夠通過提供廣泛的優質產品組合來滿足客戶需求。因此，在選擇供應商時，能供應環保產品乃為本集團的重點，確保我們在保持生產靈活性的同時，優先實現可持續發展。

The significant plastic materials for our business comprise of raw plastic materials, recycled plastic materials and re-compound plastic materials and formulated plastic materials. We consider that there would be alternative plastic material suppliers available in the market at reasonable cost and in a timely manner due to the large number of suppliers available at the market and thus we did not experience any material lack of capacity, supply shortages, delays or disruptions in our operations relating to our suppliers, or any material product claims attributable to our suppliers during the Reporting Period.

對我們的業務而言，重要的塑料材料包括原生塑料材料、回收塑料材料、再造塑料材料及配方塑料材料。鑑於市場上有大量供應商，我們認為可以以合理成本及時找到替代塑料材料供應商，因此在報告期間內，我們並未經歷任何重大產能不足、供應短缺、延遲或中斷運營的情況，亦未遇到任何可歸因於供應商的重大產品索賠。

We typically place orders with our suppliers on an as-needed basis in accordance with our production schedule and sales forecast. We typically maintain an inventory level of raw materials that is sufficient for two months of our regular production operation. We also have consignment arrangement with our customers under which we ship finished goods to the third party bonded warehouse according to the sales forecast of our customers. During the Reporting Period, all suppliers have passed the said processes.

我們通常根據生產計劃及銷售預測按需向供應商下訂單。我們通常保持原材料庫存水平，足以支持兩個月的常規生產運營。我們亦與客戶有寄售安排，根據客戶的銷售預測，將成品運送至第三方保稅倉庫。於報告期間，所有供應商均已通過上述程序。

We prefer local suppliers whenever possible to reduce carbon emissions from transportation and to support the local economy. During the Reporting Period, we worked with 291 suppliers, of which 98.3% are locally based. The total number and percentage of local and overseas suppliers are summarized in the table below:

我們盡可能選擇當地供應商，以減少運輸產生的碳排放，並支持當地經濟。於報告期間，我們與291家供應商合作，其中98.3%位於當地。本地及海外供應商的總數及百分比概述載於下表：

		2025 二零二五年		2024 二零二四年	
		Number of supplier 供應商數目	Percentage 百分比	Number of supplier 供應商數目	Percentage 百分比
PRC	中國	185	78.7%	286	98.3%
Others	其他	50	21.3%	5	1.7%
Total	總計	235	100%	291	100%

The Group has also formulated policies and procedures to ensure that the suppliers could compete in a transparent and fair way. The Group does not differentiate or discriminate in its treatment of suppliers. The procedures would strictly monitors and prevent all kinds of business briberies and conflicts of interest. Employees or personnel having any relationship with the suppliers should not be involved in the related business activities.

本集團亦已制定政策及程序，以確保供應商能以透明及公平的方式進行競爭。本集團對供應商一視同仁。該等程序將嚴格監控及防止各種商業賄賂及利益衝突。與供應商有任何關係的員工或人員不得參與相關商業活動。

Aspect B6: Product Responsibility

Quality control

We have placed strong emphasis on quality of our products by implementation of a comprehensive quality control system. The scope of our quality control measure cover substantial part of our production process, starting from procurement of raw materials to packaging. We have maintained a quality control manual which has been prepared with reference to the requirements under JEDEC, EIA, RoHS, REACH standards and applicable industry standards in place. We also have a quality assurance department with adequate experienced staff, which were stationed at our Shatian Production Factory and Houjie Production Factory.

For raw materials, we mainly source materials from suppliers that are on our internal approved list, which is being reviewed regularly. Our management would confirm and check if the quality of materials provided by the approved suppliers at least once per year to ensure the stable quality of our raw materials. Our quality assurance department would also conduct sample test on the raw materials delivered to our production factories based on our quality control manual. As we customise tray and tray related products for our customers, among others, we develop intricate materials formulas based on our customers' specific requirements in terms of temperature rating, ESD profile and mechanical strength etc. Prior to the mixing and blending of plastic materials based on specific material formulas, samples are taken from incoming material and the properties of materials are measured and tested according to ASTM standards, to determine if the incoming materials meet the incoming acceptance criteria based on technical requirements, in order to ascertain that designated properties of material could be duly performed. We generally return any substandard and defective materials to our suppliers for replacement.

During the production process, our quality assurance department is required to conduct various inspections and checks at each production step. In addition to the internal quality control manual, our quality assurance department would ensure the products match with the customers' specifications. The major tests for quality control include surface resistance test, bending test, strapping test, stacking test, concavity/convexity test and baking test etc. Our quality assurance department is required to conduct the tests during the production process in a comprehensive way on piece-by-piece basis on sampling.

層面B6：產品責任

質量控制

我們通過實施全面的質量控制系統，對產品質量給予高度重視。我們的質量控制措施範圍涵蓋生產過程的大部分環節，從原材料採購到包裝。我們已製定質量控制手冊，參考JEDEC、EIA、RoHS、REACH標準及現行適用的行業標準。我們亦設有質量保證部門，配備足夠經驗的員工，並駐守在沙田生產工廠及厚街生產工廠。

就原材料而言，我們主要從內部核准名單上的供應商採購材料，該名單受定期審查。我們的管理層每年至少確認及檢查一次核准供應商提供的材料質量，以確保原材料質量穩定。我們的質量保證部門亦會根據質量控制手冊，對運送到生產工廠的原材料進行抽樣測試。由於我們為客戶定制托盤及托盤相關產品，我們根據客戶的特定要求開發複雜的材料配方，涉及溫度等級、靜電放電(ESD)特性及機械強度等。在根據特定材料配方混合及摻合塑料材料之前，我們會從入庫材料中抽取樣本，並根據ASTM標準測量及檢測材料特性，以確定入庫材料是否符合技術要求的入庫驗收標準，確保可以正確執行指定的材料特性。我們通常將任何不合格及有缺陷的材料退回供應商更換。

在生產過程中，我們的質量保證部門需在每個生產步驟進行各種檢驗及檢查。除內部質量控制手冊外，質量保證部門亦將確保產品符合客戶規格。主要質量控制測試包括表面電阻測試、彎曲測試、捆紮測試、堆疊測試、凹凸測試及烘烤測試等。質量保證部門須在生產過程中以全面方式對樣本逐件進行測試。

For the finished goods, our quality assurance department would conduct final check on our products after completion of the whole production process. They would inspect the packaged finished products to ensure they are free from material defects and are packed in the ways as requested by the relevant customers.

對於成品，質量保證部門將在整個生產過程完成後對我們的產品進行最終檢查。彼等將檢查包裝好的成品，確保無重大缺陷，並按相關客戶要求的方式包裝。

With our stringent quality assurance in place, we have been accredited with ISO 9001:2015 certification for a quality management system.

憑藉我們嚴格的質量保證，我們已獲得ISO 9001：2015質量管理系統認證。

During the Reporting Period, the Group was not aware of any incident of failure of our quality control systems which had a material and adverse impact on our business operation.

於報告期間，本集團並不知悉有任何質量控制系統失效對業務運營造成重大不利影響的事故。

Product defect and replacement

We follow up with any complaint against our products by conducting a preliminary assessment on the complaint for our tray and tray related products. An investigation will be conducted to investigate the cause for the product quality or defect issue concerned, so that the relevant departments can implement the adequate improvement or rectification measures.

產品缺陷及更換

我們對托盤及托盤相關產品的任何投訴，均會先進行初步評估。我們將調查產品質量或缺陷問題的原因，以便相關部門實施適當的改進或糾正措施。

We do not offer any warranty period for our products. However, we offer product replacement in respect of the alleged product quality or defect issue discovered during goods inspection by customers upon usage. Our quality assurance department will inspect and arrange testing of the relevant batch of products supplied in order to analyse the issue and its cause. Where the product issue is not caused by us, we explain the results of our quality inspection and testing to the customer and undergo relationship management procedures accordingly. Where we are responsible for the product issue, we will apply mitigation procedures, generally by replacing the product in defect, to appease the customer and devise plans for improvement and implement preventive measures to minimise to risks of re-occurrence of similar product issues. We maintain an active internal communication across departments to ensure that the corresponding plans and measures are adequately enforced.

我們並不為產品提供任何保修期。然而，對於客戶使用時在貨物檢驗中發現的產品質量或缺陷問題，我們提供產品更換服務。我們的質量保證部門將檢查及安排測試相關批次的已供產品，以分析問題及其原因。如果產品問題並非由我們造成，我們將向客戶解釋質量檢查及測試結果，並按客戶關係管理程序處理。如果我們對產品問題負責，我們將採取緩解程序，通常為更換有缺陷的產品，以安撫客戶，並制定改進計劃並實施預防措施，以最大程度地減少類似產品問題再次發生的風險。我們在各部門之間保持積極的內部溝通，確保相應計劃及措施得到充分執行。

During the Reporting Period, we did not receive any material complaints from our major customers on product quality, and there had been no massive recall on our products, nor had we incurred any material product replacement or related expenses.

於報告期間，我們未收到主要客戶對產品質量的任何重大投訴，亦未發生大規模產品召回，且未產生任何重大產品更換或相關費用。

Intellectual property

Our department of research and development, operation and finance are responsible for the work related to intellectual property rights, responsible for the acquisition, modification, renewal, licensing, pledge, transfer, logout, and monitoring of intellectual property of all units including trademarks, functional variable names, copyrights, patents, responsible for guiding, supervising, and managing the intellectual property rights maintenance and rights protection and anti-counterfeiting of all units. The Group requires our staff to endeavor to guarantee and develop intellectual property rights of the Group while thoroughly respecting the legal intellectual property rights of third parties. In addition, the Group would also sign confidentiality agreements and competition prohibition agreements with its staff and suppliers to prevent the infringement of intellectual property rights. Employees who are suspected of violating relevant rules of intellectual property rights of the Group shall be subject investigation and the Group would take appropriate actions in response.

知識產權

我們的研發、營運及財務部門負責知識產權相關工作，負責商標、功能變量名稱、版權、專利的獲取、修改、續期、許可、質押、轉讓、註銷及監控，並負責指導、監督及管理所有單位的知識產權維護、權利保護及反仿冒。本集團要求員工盡力保護及發展本集團的知識產權，同時充分尊重第三方的合法知識產權。此外，本集團亦會與員工及供應商簽訂保密協議及競業禁止協議，以防止侵犯知識產權。對於涉嫌違反本集團知識產權相關規定的員工，將進行調查，本集團將採取適當行動。

Customer data protection and privacy

Maintaining confidentiality of information of our customers such as their product design, transaction records with our Group and contacts of their employees is one of our top priorities. We have implemented data protection policies designed to ensure that our employee handle customer's information properly. To safeguard the security of our customer's information and data integrity of our system, we adopt a variety of rigorous data security practices and technologies to protect the data. We have appropriate technical and organizational measures in place to overcome exposure to potential data security risks. Among the efforts we have made, we take the following measures to ensure our data security practice is solid and beyond what is necessary:

- Data encryption. We encrypt our data to protect data generated from our business operations being intercepted and/or tampered with.
- Data system upgrade. We update our operational systems timely and regularly to guard against cyber-attacks, hackers and other security attacks.

客戶資料保護及隱私

維護客戶資料(例如其產品設計、與本集團的交易記錄及其員工聯繫方式)的保密性乃為我們的首要任務之一。我們已實施數據保護政策，確保員工正確處理客戶資料。為保護客戶資料的安全及系統數據完整性，我們採用各種嚴格的數據安全實踐及技術。我們已制定適當的技術及組織措施，以應對潛在的數據安全風險。在我們的努力下，我們採取以下措施，以確保我們的數據安全實踐穩固且超出必要要求：

- 數據加密。我們對數據進行加密，以防止攔截及篡改業務運營中產生的數據。
- 數據系統升級。我們及時定期更新運營系統，以防範網絡攻擊、黑客及其他安全攻擊。

- Restricted data access. Based on the overall IT infrastructure and the restriction on access to data, our employees can only access data to the extent necessary with proper authorization.

- Data back-up. To safeguard the security of our customer information and data integrity of our system, data are protected by regular back-ups.

The Group has been in strict compliance with relevant law and regulation that have significant impact on Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.

Aspect B7: Anti-corruption

To promote high ethical standards and prevent fraudulent behaviours, for example, kickback, offering or accepting bribery, etc., the Group adopted an anti-fraud policy and a whistleblowing policy that clearly defines the disallowed behaviours, elaborates the ways to identify a fraud, provides a whistleblowing channel allowing all employees to raise suspicious fraud and illustrates the oversight of the Board on the anti-fraud matters.

The following measures have been implemented in order to prevent such illegal practises:

– we have formally adopted an employee handbook to standardise our employees' code of conduct which strictly forbids paying or receiving bribes. Upon signing the employment contracts, our employees agreed to abide by the terms and conditions of the employee handbook.

– we have in place an employee code of ethics to 1) prohibit illegal practises such as bribery and corruption and fraudulent activities and 2) report conflict of interest of employees. Our employees have signed anti-bribery and corruption agreement to undertake not to participate in such illegal practises. Employees who violate any of the terms of the employee handbook, employee code of ethics or antibribery and corruption agreement are subject to penalties, including termination of employment; and

- 受限數據訪問。基於整體IT基礎設施及數據訪問限制，我們的員工只能在必要時經適當授權訪問數據。

- 數據備份。為保護客戶資料安全及系統數據完整性，數據通過定期備份得到保護。

本集團一直嚴格遵守對本集團有重大影響與所提供產品及服務有關的健康及安全、廣告、標籤及私隱事宜的相關法律法規，以及糾正方法。

層面B7：反貪污

為促進高道德標準並防止欺詐行為，例如回扣、提供或接受賄賂等，本集團採納反欺詐政策及舉報政策，明文規定禁止的行為，詳細說明識別欺詐的方式，提供舉報渠道，令全體員工均能舉報可疑的欺詐行為，並闡明董事會對反欺詐事宜的監督。

為防止此類非法行為，我們已實施以下措施：

— 我們正式採用員工手冊，標準化員工行為準則，嚴格禁止支付或收受賄賂。簽訂僱傭合同時，員工同意遵守員工手冊的條款及條件。

— 我們設有員工職業道德準則，以：1)禁止賄賂、貪污及欺詐活動等非法行為；2)報告員工利益衝突。員工已簽署反賄賂及反貪污協議，承諾不參與該等非法行為。違反員工手冊、員工職業道德準則或反賄賂及反貪污協議的員工將受到處罰，包括終止僱傭關係；及

– we have encouraged our staff to report through various communication channels such as letter, call and interview to human resources department for any suspected misconduct.

Besides, the anti-corruption practice and enhance its employees' awareness on conflicts of interest and integrity issues, internal training and relevant materials relating to anti-money laundering and anti-corrution was provided to Directors, management and employee during the Reporting Period.

The Group has been in strict compliance with laws and regulations that have significant impact on the Group relating to bribery, extortion, fraud and money laundering. During the Reporting Period, there was no legal case brought against the Group regarding corrupt practices, extortion and money laundering brought against the Group or its employees.

Aspect B8: Community Investment

As a socially responsible company, the Group is committed to understanding the needs of the communities in which we operate. The Group strives to develop long-term relationship with our stakeholders and seek to make contributions to programmes that have a positive impact on community development.

– 我們鼓勵員工通過各種溝通渠道，如信件、電話及面談，向人力資源部門舉報任何可疑的不當行為。

此外，為加強反貪污行為及提高其員工對利益衝突及誠信問題的意識，本報告期間已向董事、管理層及員工提供有關反洗錢及反貪污的內部培訓及相關資料。

本集團一直嚴格遵守對本集團有重大影響的有關賄賂、勒索、欺詐及洗錢的法律法規。於報告期內，本集團或其員工並無任何關於貪污行為、勒索及洗錢的法律案件。

層面B8：社區投資

作為一間具有社會責任感的公司，本集團致力於了解我們營運所在社區的需求。本集團力求與利益相關者建立長期關係，並尋求貢獻於對社區發展有正面影響的計劃。

APPENDIX I ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE CONTENT INDEX

附錄I《環境、社會及管治報告守則》內容索引

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
A. Environmental 環境		
Aspect A1: Emissions 層面A1：排放物		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 一般披露 有關廢氣及溫室氣體排放、向水及土地排污、產生有害及無害廢棄物的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規之情況的資料。	A1: Emissions A1：排放物
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	A1: Emissions A1：排放物
KPI A1.2 關鍵績效指標A1.2	Repealed on 1 January 2025 於二零二五年一月一日刪除	
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced and, where appropriate, intensity. 所產生有害廢棄物總量及(如適用)密度。	A1: Emissions A1：排放物
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced and, where appropriate, intensity. 所產生無害廢棄物總量及(如適用)密度。	A1: Emissions A1：排放物
KPI A1.5 關鍵績效指標A1.5	Description of emission targets set and steps taken to achieve them. 描述設定的排放目標及為實現這些目標而採取的步驟。	A1: Emissions and A2: Use of Resources A1：排放物及A2：資源使用
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 targets set and steps taken to achieve them. 描述如何處理有害及無害廢棄物，並描述設定的減廢目標及為實現這些目標而採取的步驟。	A1: Emissions A1：排放物

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect A2: Use of Resources 層面A2：資源使用		
	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。	A2: Use of Resources A2：資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and indirect energy consumption by type in total. 按類型劃分的直接及間接能源總耗量及密度。	A2: Use of Resources A2：資源使用
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	A2: Use of Resources A2：資源使用
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency and a description of targets set and steps taken to achieve them. 描述能源使用效益目標及為實現這些目標而採取的步驟。	A2: Use of Resources A2：資源使用
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency and a description of targets set and steps taken to achieve them. 描述求取適用水源上可有任何問題、設定的用水效益的目標及為實現這些目標而採取的步驟。	A2: Use of Resources A2：資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及(如適用)每生產單位佔量。	A2: Use of Resources A2：資源使用
Aspect A3: The Environmental and Natural Resources 層面A3：環境及天然資源		
	General Disclosure Policies on minimising the issuer's significant impact on the environment and natural sources. 一般披露 有關減低發行人對環境及天然資源造成重大影響的政策。	A3: The Environmental and Natural Resources A3：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。	A3: The Environmental and Natural Resources A3：環境及天然資源

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect A4: Climate Change 層面A4：氣候變化		
	General Disclosure Policies on identification and mitigation of significant climate related issues which have impacted, and those which may impact, the issuer. 一般披露 有關識別及緩解已影響(及可能影響)發行人的重大氣候相關問題的政策。	A4: Climate Change A4：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. 描述已影響(及可能影響)發行人的重大氣候相關問題，以及為管理這些問題而採取的行動。	A4: Climate Change A4：氣候變化
B. Social 社會		
Employment and Labour Practices 僱傭及勞動常規		
Aspect B1: Employment 層面B1：僱傭		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 一般披露 有關薪酬及解僱、招聘及晉升、工時、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法規之情況的資料。	B1: Employment B1：僱傭

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的總勞動力。	B1: Employment B1：僱傭
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	B1: Employment B1：僱傭
Aspect B2: Health and Safety 層面B2：健康與安全		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 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： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規之情況的資料。	B2: Health and safety B2：健康與安全
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. 在過去三年每年(包括匯報年度)因工作關係而死亡的人數及比率。	B2: Health and safety B2：健康與安全
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。	B2: Health and safety B2：健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	B2: Health and safety B2：健康與安全

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect B3: Development and Training 層面B3：發展及培訓		
	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。	B3: Development and Training B3：發展及培訓
KPI B3.1 關鍵績效指標B3.1	The percentage of employee trained by gender and and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	B3: Development and Training B3：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，每名僱員接受培訓的平均時數。	B3: Development and Training B3：發展及培訓
Aspect B4: Labour Standards 層面B4：勞工準則		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issue relating to providing child and forced labour. 一般披露 有關防止童工或強迫勞動的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及法規的情況的資料。	B4: Labour Standards B4：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迫勞動。	B4: Labour Standards B4：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會採取的步驟以杜絕有關情況。	B4: Labour Standards B4：勞工準則

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Operating Practices 營運常規		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
	General Disclosure Policies on managing environmental and social risks of the supply chain. 一般披露 有關管理供應鏈環境及社會風險的政策。	B5: Supply Chain Management B5：供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by region. 按地區劃分的供應商數目。	B5: Supply Chain Management B5：供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored. 描述有關委聘供應商的慣例、向其執行有關慣例的供應商數目、以及此等慣例的實施情況及監控方法。	B5: Supply Chain Management B5：供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述用於識別供應鏈中環境及社會風險的慣例，以及此等慣例的實施情況及監控方法。	B5: Supply Chain Management B5：供應鏈管理
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, how they are implemented and monitored. 描述在選擇供應商時用以鼓勵有利環境產品及服務的慣例，以及此等慣例的實施情況及監控方法。	A2: Use of Resources and B5: Supply Chain Management A2：資源使用及B5：供應鏈管理

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect B6: Product Responsibility 層面B6：產品責任		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labeling and privacy matters relating to products and services provided and methods of redness. 一般披露 有關所提供產品及服務的健康與安全、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法規的情況的資料。	B6: Product Responsibility B6：產品責任
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. 因安全及健康理由而被召回的已出售或已付運產品佔總數百分比。	B6: Product Responsibility B6：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. 接到的產品及服務相關投訴宗數及處理方法。	B6: Product Responsibility B6：產品責任
KPI B6.3 關鍵績效指標B6.3	Description and practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權的常規。	B6: Product Responsibility B6：產品責任
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量保證流程及產品回收程序。	B6: Product Responsibility B6：產品責任
KPI B6.5 關鍵績效指標B6.5	Description of customer 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。	B6: Product Responsibility B6：產品責任

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect B7: Anti-corruption 層面B7：反貪污		
	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 一般披露 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情況的資料。	B7: Anti-corruption B7：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 case. 於報告期內對發行人或其僱員提出並已結案的貪污訴訟案件的宗數及訴訟結果。	B7: Anti-corruption B7：反貪污
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	B7: Anti-corruption B7：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。	B7: Anti-corruption B7：反貪污

Subject areas, aspects, general disclosures and KPIs 主題範疇、層面、一般披露及關鍵績效指標		Section 部份
Aspect B8: Community Investment 層面B8：社區投資		
	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. 一般披露 有關通過社區參與以了解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策。	B8: Community Investment B8：社區投資
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 重點貢獻領域(例如教育、環境議題、勞動力需求、健康、文化、體育)。	During the Reporting Period, the focus area of contribution to community investment was still under consideration and therefore there was no resources contributed to focus area. The Company will aim to determine the focus area and contribute to such focus area in the future. 於報告期間，仍在考慮社區投資重點貢獻領域，因此並無投放資源予重點領域。本公司將致力於釐定重點領域，並在未來為該重點領域作出貢獻。
KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在重點貢獻領域所投放的資源(例如金錢或時間)。	During the Reporting Period, the focus area of contribution to community investment was still under consideration and therefore there was no resources contributed to focus area. The Company will aim to determine the focus area and contribute to such focus area in the future. 於報告期間，仍在考慮社區投資重點貢獻領域，因此並無投放資源予重點領域。本公司將致力於釐定重點領域，並在未來為該重點領域作出貢獻。

UBoT Holding Limited
優博控股有限公司

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