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INTRON TECHNOLOGY HOLDINGS LIMITED
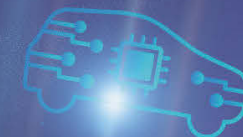### 英恒科技控股有限公司
(incorporated in the Cayman Islands with limited liability)

Stock Code : 1760

2024
Environmental, Social and Governance Report

Contents

ABOUT THIS REPORT

Reporting Purpose, Period and Scope

Intron Technology Holdings Limited (the "Company", and together with its subsidiaries, collectively referred to as "Intron Technology", the "Group" or "We") is pleased to present our Environmental, Social and Governance ("ESG") Report (the "Report"). This Report outlines our management approach to sustainability, including strategies, policies, initiatives and performance. Unless otherwise specified, the Report covers our core business operations, including our offices and R&D centres/R&D testing and validation centres located in Hong Kong and the People's Republic of China (the "PRC"). These operations account for the majority of the Group's revenue and are considered representative of the Group's overall business activities and sustainability performance for the period from 1 January 2024 to 31 December 2024 (the "Reporting Period").

During the Reporting Period, we expanded our reporting scope to include R&D centres, R&D testing and validation centres alongside our offices, strengthening transparency and ensuring a more comprehensive disclosure of our sustainability performance across key operations. The reporting boundary is determined by the materiality to our business and operations, as well as the impact on sustainability.

Reporting Standards and Principles

The Report has been prepared in accordance with the disclosure requirements outlined in the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") as set out in Appendix C2 to the Rules Governing the Listing of Securities (the "Listing Rules") issued by The Stock Exchange of Hong Kong Limited (the "HKEX"). This Report adheres to the reporting principles below, as stipulated in the ESG Reporting Code:

Reporting Principle	Description	The Group's Application
Materiality	The Report should focus on ESG issues that are significant to investors and other stakeholders.	The Group identifies and prioritises material ESG topics through ongoing stakeholder engagement and comprehensive materiality assessments. These processes evaluate the relevance of sustainability issues to both the business and stakeholders. For further details, please refer to the sections "Stakeholder Engagement" and "Materiality Assessment".
Quantitative	The Report should include measurable key performance indicators ("KPIs") and establish targets to mitigate particular impacts. Quantitative data should be supported by a narrative that outlines its purpose, implications, and, where relevant, provides comparative information.	The Group discloses environmental and social KPIs in a measurable format, accompanied by narratives that clarify their significance, methodology, and context. Information on standards, assumptions, calculation tools, and sources of conversion factors is provided to ensure transparency. Comparative data is also disclosed where applicable to track performance over time.
Balance	The Report should present an impartial view of the Group's performance, avoiding any selective reporting, omissions, or presentation styles that could improperly affect the decisions or judgments of its readers.	The Report presents a fair and unbiased overview of its performance, highlighting both achievements and challenges. This balanced approach ensures stakeholders have an accurate understanding of the Group's sustainability efforts without undue influence from selective reporting.
Consistency	The methodologies and reporting scope used in ESG Reports should remain consistent year-on-year to enable meaningful comparisons of ESG data over time. If any changes are made, they should be clearly disclosed with explanations.	Any changes to the reporting framework or methodologies are explicitly stated in the Report, ensuring comparability and transparency for stakeholders.

Access to the Report

This Report is available in both English and Chinese versions on the website of the HKEX. The English version shall prevail in case of discrepancies between the English and Chinese versions.

Your Feedback

We highly value stakeholder feedback on our ESG approach and performance to support continuous improvement. Please share your insights and suggestions via email at ir@intron-tech.com.

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MESSAGE FROM THE CHAIRMAN OF THE ESG COMMITTEE

In 2024, the automotive industry witnessed an accelerated transformation, propelled by electrification, intelligence and connectivity, with competition intensifying across global markets. With over two decades of expertise in automotive electronics and deep market insights, Intron Technology continued to lead with cutting-edge research and development ("R&D") and innovative solutions, reinforcing its strong industry position.

Amid this dynamic landscape, Intron Technology remained steadfast in its commitment to sustainable development, adapting to this while integrating ESG principles into its core strategy in 2024. Since the establishment of the ESG Committee in 2023, we have proactively advanced our ESG performance, aligning operations with global sustainability standards and emerging industry best practices to drive long-term value and responsible growth.

Rolling out our 2030 Sustainability Vision

Guided by our sustainability vision of "Driving the future of sustainable mobility", and mission of "Empowering smart, low-carbon innovations for a safe and sustainable future", we are pleased to introduce our 2030 Sustainability Vision, centred around four key focus areas of "Innovation and Safety", "Decarbonization and Circularity", "Collaboration and Growth" and "Community Engagement". By integrating sustainability into all facets of our operations, we aim to drive long-term, measurable impact, contributing to a more sustainable, intelligent and efficient automotive ecosystem.

Advancing Climate Actions with GHG Emissions and Energy Reduction Targets

Acknowledging the growing urgency to combat climate change, we are developing reduction targets for greenhouse gas ("GHG") emissions (Scope 1 and Scope 2) and energy consumption. These targets will serve as a foundation for our long-term climate strategy, aligning with industry best practices and regulatory expectations. By evaluating our energy consumption patterns and identifying reduction opportunities, we aim to enhance our operational efficiency and contribute to a lower-carbon future for the automotive industry.

MR. LUK WING MING
Chairman, Co-CEO and ESG Committee Chairman

Developing an ESG Roadmap for Long-Term Progress

To further enhance our ESG performance, we are formulating a comprehensive roadmap that outlines key sustainability actions for the coming years. Aligned with our 2030 Sustainability Vision and ESG strategy, this roadmap will establish clear milestones to drive continuous improvement in areas such as climate action, resource efficiency, supply chain sustainability and corporate governance.

Investing in Research and Development as an Enabler of Sustainable Mobility

At Intron Technology, we recognize that innovation is the cornerstone of sustainable mobility. As an enabler of the industry's transition, we continue to invest in R&D to drive advancements in smarter, greener, safer solutions. Amidst the rapid transformation driven by electrification, intelligence, and connectivity, our focus on New Energy Vehicles Core Solutions, Body Control/Safety/Powertrain Solutions, Automated & Connected Vehicles Solutions, and Cloud Server Related Solutions plays a critical role in shaping the future of sustainable transportation. Through strategic collaborations with industry partners and research institutions, we integrate sustainability into our R&D processes, enhancing vehicle efficiency, safety, and environmental performance. By pushing the boundaries of automotive innovation, we strive to empower a greener, smarter, and more connected mobility ecosystem.

Strengthening Responsible Supply Chain Management

As a leading automotive electronics solutions provider in China, we are dedicated to driving innovation that supports the transition to a low-carbon and intelligent mobility ecosystem. This year, we strengthened our focus on responsible supply chain management by introducing the Supplier Code of Conduct to reinforce ethical business practices and sustainable procurement. This initiative sets clear expectations for our suppliers in areas such as environmental responsibility, labour rights, and ethical sourcing. We actively collaborate with our partners to ensure compliance with these standards, fostering a more responsible and resilient supply chain.

We extend our sincere gratitude to all our stakeholders, including our customers, employees, investors, and business partners, for their unwavering support. As we move forward, Intron Technology will remain dedicated to leveraging innovation and collaboration to enhance our ESG performance, creating long-term value for both the industry and society.

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ESG PERFORMANCE HIGHLIGHTS

ESG

CARBON EMISSIONS AND CLIMATE CHANGE

0.09
t-CO_2e/m²
Scope 1 & 2 GHG emissions intensity

1 million+
New energy vehicles have reduced CO_2 emissions with the support of our advanced electronics solutions

10,000+
Reusable packaging units in circulation

Reduces energy consumption from physical road testing by increasing virtual testing

EMPLOYEES

70.4%
Full-time R&D related technicians of our total employees

3,877
Total Training Hours

100%
New employee attended ESG-related training

RESPONSIBLE SUPPLY CHAIN

Supplier Code of Conduct launched

Covered including but not limited to the following key areas:

Forced/Child labour

Workplace health & safety

Environmental protection

PRODUCT QUALITY AND SAFETY

Provides **123** standard test scenarios compliant with the China New Car Assessment Program (C-NCAP) requirements

1 million+
NEV' safety were enabled by our high safety level controller solution

ISO/SAE 21434 Generic cybersecurity process certified

100% of key projects have obtained Automotive SPICE PAM V3.1 - capability level 3 BMS G4 platform development

NEV Moto Control Unit Systematic Integrity: ASIL C Capable Certified

92.7 Customer satisfaction score

358 Patents obtained

327 Software copyrights obtained

RMB **493.1** millions
R&D investment

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ABOUT US

■ 1.1 Group Overview

Intron Technology, established in Hong Kong in 2001, is dedicated to China's automotive electronics industry. As a "technology enabler," we provide value-added solutions for critical automotive electronic components, helping Original Equipment Manufacturers ("OEMs") and component suppliers achieve industry-leading performance. Our "ready-for-mass-production" solutions enhance cost efficiency and shorten product development cycles in a highly competitive market.

With stricter regulations and rising demand for smart vehicle features, local OEMs seek solutions aligned with international standards. Intron Technology is positioned as their preferred partner, capturing the immense growth potential of China's automotive industry.

Supported by a strong R&D team, we offer a comprehensive portfolio spanning body control, safety systems, powertrain solutions, and new energy vehicle (NEV) technologies, including Battery Management Systems (BMS), Vehicle Control Units (VCU), and Motor Control Units (MCU).

Committed to innovation, we invest in NEV and autonomous driving solutions while advancing modular technologies to expand market coverage and strengthen our competitive edge. With a presence in 16 key cities across Greater China, Intron Technology ensures proximity to OEMs and suppliers, delivering high-quality, responsive services to support industry transformation.

■ 1.2 Key R&D Achievements

New Energy Vehicle Core Solutions

Motor Control Unit Power Brick

- Reached industry-leading performance including: power density, integration, and reliability.
- Achieved breakthroughs in power semiconductor application technology and control, reducing system deployment costs.

Automated & Connected Vehicle Solutions

Intelligent Camera-Monitor System (CMS)

- Complied with updated GB15084-2022 standard "Performance and Installation Requirements for Indirect Vision Devices of Motor Vehicles".
- Replaced conventional side mirrors with an integrated "external HD camera + in-vehicle display".
- Addressed the pain points including excessive aerodynamic drag, wide blind spots, and compromised visibility during nighttime and inclement weather conditions.
- Achieved <40ms latency and <2s power-on startup, outperforming national standard and industry average.

Front Fusion Perception Solution

- Adopted Bird's Eye View (BEV) + Transformer technology + front fusion methodology, powered by the Horizon Robotics Journey®6 platform for enhanced perception capability.
- Utilized 4D millimeter-wave radar, camera systems, and sensor fusion algorithms for a high-performance, low-cost, and universally adaptable perception fusion system for intelligent driving.

Advanced Automated Driving Domain Control Platform for L3 and above ADS

- Enhanced security – hardware and software, platform and function.

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ABOUT US

1.3 Sustainability Awards and Achievements

Intron Technology's Subsidiary G-Pulse Receives 2023 Excellent Cooperation Award from GAC Aion

Awarded the 2023 Excellent Cooperation Award to recognise and encourage Intron Technology for its outstanding achievements in technological innovation, quality delivery, and cooperation support.

Intron Technology's Subsidiary G-Pulse Wins GAC Trumpchi 2023 Technological Innovation Award

Awarded the Technological Innovation Award by GAC Trumpchi, in recognition of the Group's R&D standards which were above all other suppliers of GAC Trumpchi.

ISO/SAE 21434: 2021 Certification – Generic Cyber Security Process

Certified to ISO/SAE 21434, demonstrating our strict adherence to international cybersecurity standards across product development, testing, and mass product, and our commitment to providing safe and reliable intelligent automotive technology.

Automotive SPICE® PAM V3.1 – Capability Level 3

100% of the Group's key projects have been certified to Capability Level 3 under the Automotive SPICE PM V3.1 standard in accordance with ISO/IEC 33002, demonstrating advanced process maturity in the development of BMS G4 Platform.

ISO 26262: 2021 Parts 2,3,4,5,6,7,8 and 9 – Systematic Integrity: ASIL C Capable

The New Energy Vehicle Motor Control Unit has been assessed under ISO 26262:2011 Parts 2-9, meeting ASIL C capability for systematic integrity. It ensures torque alignment with VCU demand and must be used per the User Manual requirements.

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SUSTAINABILITY APPROACH

■ 2.1 2030 Sustainability Vision

For over 20 years, Intron Technology has played a pivotal role in the automotive electronics industry with advanced solutions and service portfolio. As the industry evolves, so too has our understanding our unique role in advancing automotive decarbonisation for the mobility of the future.

Our sustainability vision is about "Driving the Future of Sustainable Mobility". During the Reporting Period, we took a decisive step with the launch of our 2030 Sustainability Vision ("SV2030") – our first roadmap in our sustainability journey towards a resilient, low-carbon future. More than a strategy, it is a blueprint for integrating sustainability into every facet of our business, advancing automotive innovations, scaling low-carbon future, strengthening operational resilience, and creating lasting impact across the automotive value chain. With that in mind, we are shaping the future of mobility – realising our sustainability mission of "empowering smart and low-carbon innovations for a safe and sustainable future".

The development of the ESG strategy is shaped by a comprehensive consideration of various key factors, including but not limited to:

▷ The Group's overarching vision and strategic objectives

▷ Alignment with the United Nations Sustainable Development Goals and other prominent ESG frameworks

▷ Insights from ESG materiality assessments and stakeholder feedback

▷ Evaluation of ESG risks and opportunities, as well as a gap analysis of the Group's current ESG performance

▷ Trends in ESG policies, along with benchmarking against industry leaders

▷ Input from internal ESG-focused departments and consultations with external ESG experts

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Intron Technology supports the United Nations Sustainable Development Goals ("SDGs"), aligning our commitment with SV2030 and key focus areas. The SDGs are more than a framework; they are a global call to action – to reduce inequality, create a better world for future generations, and ensure that all people can live in peace and prosperity by 2030. We are devoted to integrating the 17 SDGs into our corporate strategy to foster long-term value creation while addressing stakeholder expectations to ensure sustainable business growth. Additionally, the Group has mapped 14 specific SDGs, reflecting its commitment to targeted, impactful contributions to global sustainability objectives.

This ESG framework highlights Intron Technology's proactive approach to embedding governance, strategy, risk management, and performance measurement into its sustainability initiatives, positioning the Group as a leader in driving responsible and sustainable mobility solutions.

Shaping the future of mobility with smart technology
- Sustainable Mobility - Smart, Green and Safe
- Quality Management
- Responsible Business Practices

Innovation and Safety

Driving shared success with our People
- Human Capital Management
- Diversity, Equality and Inclusion
- Employee Training and Development
- Employee Rights and Well-being
- Occupational Health and Safety
- Employee Welfare

Collaboration and Growth

Decarbonisation and Circularity

Advancing low carbon operations and circularity
- Climate Resilience
- Low-Carbon Operations

Community Engagement

Caring for communities to build a better future
- Promote Community Development
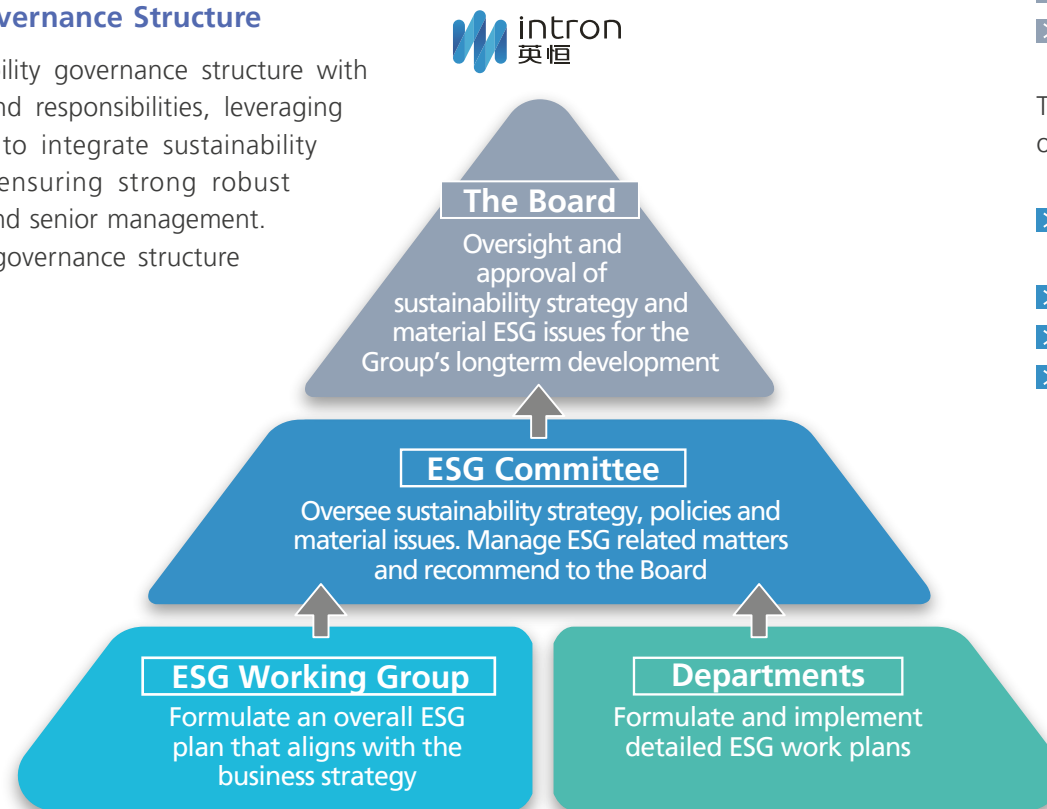- Support Educational Development

02 SUSTAINABILITY APPROACH

2.2 Sustainability Governance and Board's Oversight

Intron Technology believes that sound and effective governance underpins our business and provides the foundation for our responsible business practices. Our commitment to sustainability begins at the highest levels with the Board of Directors (the "Board").

2.2.1 Sustainability Governance Structure

We have a clear sustainability governance structure with defined processes, roles and responsibilities, leveraging cross-functional expertise to integrate sustainability across operations while ensuring strong robust oversight from the Board and senior management. The Group's sustainability governance structure is outlined below:

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The Board
Oversight and approval of sustainability strategy and material ESG issues for the Group's longterm development

ESG Committee
Oversee sustainability strategy, policies and material issues. Manage ESG related matters and recommend to the Board

ESG Working Group
Formulate an overall ESG plan that aligns with the business strategy

Departments
Formulate and implement detailed ESG work plans

The Board serves as the Group's highest authority in supervising and making decisions on sustainability strategies for addressing sustainability-related risks and opportunities. The Board is responsible for:

- Overseeing and approving material ESG-related issues and their corresponding plans.
- Discussing and making decisions on recommendations from the ESG Committee.

The Board established the ESG Committee to more effectively address sustainability-related risks and opportunities. The Committee is primarily responsible for:

- Evaluate and recommend sustainability strategies, policies, risks, opportunities, and material issues to the Board.
- Oversee and manage sustainability strategy, policies, and material issues, and recommend to the Board.
- Coordinate the implementation of the sustainability strategy, ensuring necessary resources are allocated.
- Assess sustainability progress, performance, and the effectiveness of improvement measures.

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At the operational level, the ESG working group supports the Committee in developing an ESG plan that aligns with the Group's business and sustainability strategies. This is based on the Board's overall strategic direction and the ESG Committee's ESG strategy, including their insights on sustainability risks and opportunities. The ESG working group's primary responsibilities include:

- Assist in developing the Group's comprehensive ESG plan, targets, and metrics to address sustainability risks and opportunities.
- Support departments in creating specific work plans and annual targets aligned with the overall ESG strategy, providing relevant training and professional guidance.
- Coordinate resources and responsibilities across departments within the overall ESG plan.
- Monitor trends to identify sustainability risks and opportunities.
- Assist in conducting ESG-related assessments to ensure work plans effectively address sustainability risks and opportunities.

Departments refer to the specific business departments tasked with integrating ESG matters into daily operations. Their primary responsibilities include:

- Execute ESG work plans and policies to achieve ESG- related goals.
- Ensure the effective accomplishment of ESG targets through continuous monitoring.
- Collect and report ESG performance data.

The Group has engaged with professional ESG consultants to provide professional sustainability advice and assist in launching the relevant initiatives.

2.2.2 Governance Meeting Mechanism

The ESG Committee meets at least twice a year. These meetings are regularly attended by key management personnel of the Group and other stakeholders involved in the ESG governance structure, to jointly discuss the Group's ESG development plans and specific implementation measures.

During the Reporting Period, the ESG Committee held a total of 2 meetings. The major discussions included the following:

- Analysis of the Group's current ESG status and identification of industry gaps.
- Formulation of ESG strategies and development of key action plans.
- Review of progress, action measures, and improvement programs for the annual carbon reduction target.
- Revision and update of ESG policies to align with the latest standards.
- Engagement of ESG external consultants to enhance ESG knowledge and practices.
- Analysis of the results of ESG surveys conducted by various stakeholders.
- Review of ESG risk and opportunities assessments to identify the Group's related ESG risks and opportunities, and formulation of relevant control measures to address these risks.

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2.3 ESG Risk and Opportunity Management

Sustainability risk management remains integral to our long-term business resilience and stands as a cornerstone of our sound corporate governance. Our Senior Management, delegated by the Board, is responsible for identifying, evaluating, prioritising and managing material sustainability-related risks and opportunities (including but not limited to climate-related risks and opportunities, as well as environmental and social risks along the supply chain) on a regular basis. The Board retains ultimate responsibility for overseeing the management of sustainability risks and opportunities within the Group.

01 Identification

- The ESG Committee identifies material ESG risks, including climate and supply chain risks and opportunities, under the Board's oversight.
- Risks and opportunities are assessed through market analysis, regulatory updates, and internal reviews.

03 Prioritization

- Risks and opportunities are prioritized based on impact and likelihood.

02 Evaluation

- We evaluate the impact and likelihood of key ESG risks and opportunities.
- ESG and corporate governance risks and opportunities are monitored via investor reports and internal assessments.

04 Management

- The Board delegates ESG risk and opportunity oversight to the ESG Committee and ESG Working Group.
- Risk mitigation measures and internal controls are implemented across business units.
- The Board receives regular ESG training to stay ahead of regulatory changes.

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SUSTAINABILITY APPROACH

ESG Training

Recognising the increasing importance of sustainability in the business landscape, Intron Technology is committed to enhancing ESG knowledge and awareness across all levels of the organisation. During the Reporting Period, the Group engaged external professional ESG consultants to deliver targeted ESG training programs to key internal stakeholders, ensuring a deeper understanding of ESG principles, market expectations, and industry best practices.

Board Training

To strengthen ESG governance at the highest level, Intron Technology conducted ESG training sessions for the Board of Directors in March 2024 and November 2024. These sessions covered key topics such as the impact of ESG ratings on capital markets, an overview of major ESG rating agencies, strategies for enhancing overall ESG performance, optimisation of key ESG issues, and benchmarking ESG strategies against industry peers. The training provided Board members with valuable insights to support strategic ESG decision-making.

ESG Data Training

Given the critical role of accurate and systematic ESG data collection in sustainability reporting, Intron Technology organised specialised ESG Data Training for relevant employees. The training focused on enhancing ESG data collection processes, improving accuracy, and fostering greater awareness of ESG KPIs among employees. By ensuring a more structured approach to data management, the Company aims to strengthen transparency and reporting reliability.
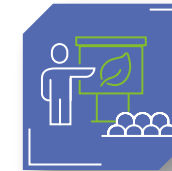
ESG Training for Key Departments

To align ESG initiatives with market best practices, Intron Technology conducted ESG training sessions for key departments, featuring insights from ESG experts on global sustainable development trends and best practices in ESG implementation. These sessions helped departmental leaders integrate sustainability considerations into daily operations and long-term planning, further embedding ESG into the Group's corporate culture.

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SUSTAINABILITY APPROACH

■ 2.4 Stakeholder Engagement and Materiality Assessment

The Group understands that sustainable development depends on the active participation and support of all stakeholders. Recognising the critical importance of stakeholder engagement, we have established a regular communication mechanism. This mechanism includes maintaining various channels through which stakeholders can share their feedback, underscoring our commitment to accountability, transparency, and the continuous advancement of our sustainability performance. Significant improvements were made in our communication with stakeholders throughout the Reporting Period and are listed as follows:

> Enhanced our stakeholder engagement by conducting a more comprehensive online survey.

> Strengthened communication channels with internal and external stakeholders to further enhance ESG awareness and participation of management and employees.

> Established Supplier Code of Conduct and communicated its expectations to all suppliers.

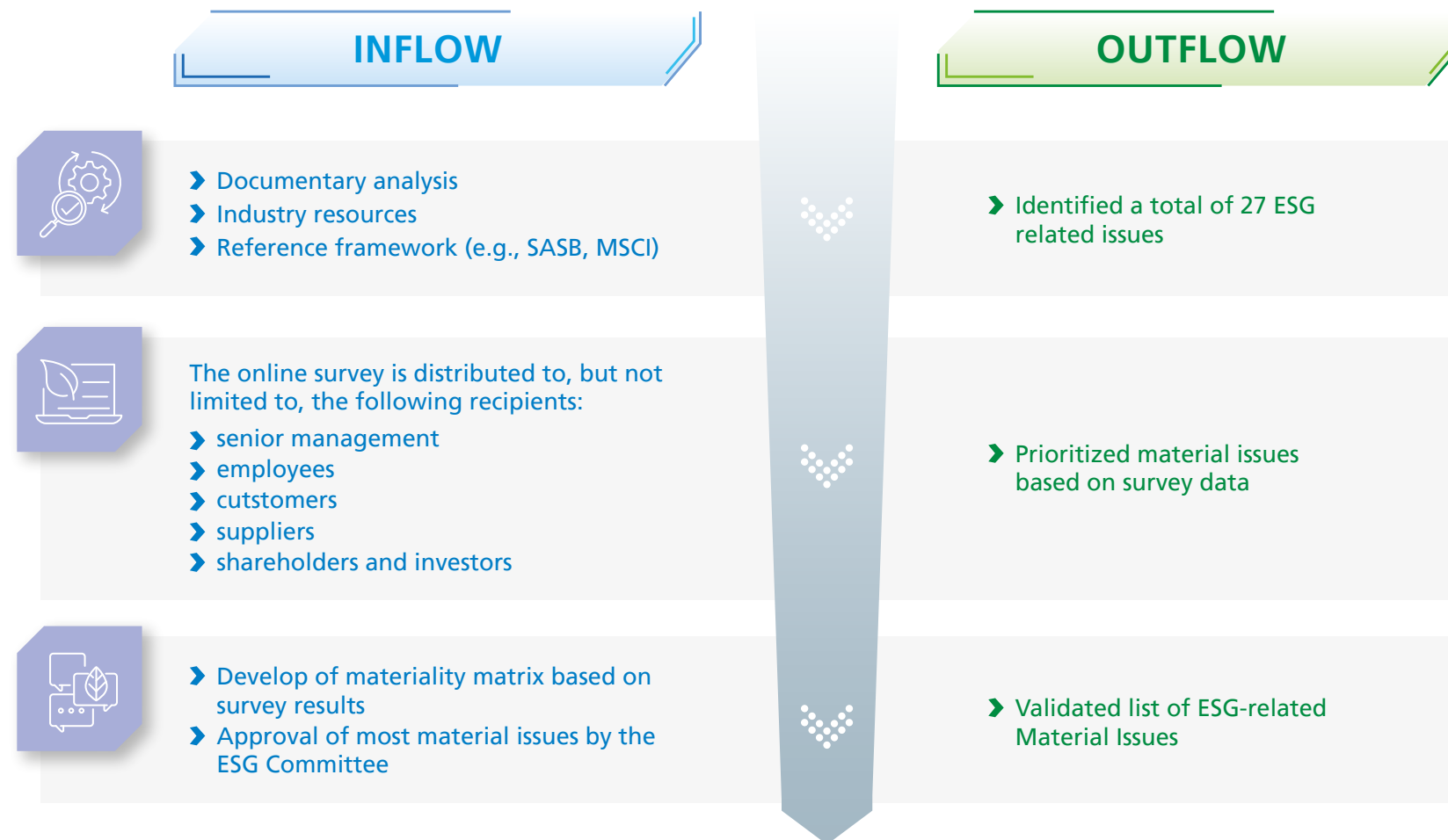| Stakeholders	Concerned Issues	Communication and Feedback Channels
Customers	> Product quality and safety > Compliance and integrity > Information security	Site visits Customer satisfaction surveys Social media Telephone communication Email Surveys
Investor/Potential Investor/Shareholder	> Product quality and safety > Corporate governance and risk management > Compliance and integrity > Carbon emissions and climate change	Telephone communication Investor meetings Conferences for result announcement General meetings Surveys
Employees	> Employee rights and interests > Occupational health and safety > Employee training and development	Corporate WeChat public account Employee training Meetings Suggestion boxes Surveys
Suppliers	> Responsible supple chain > Compliance and Integrity > Product quality and safety	Site visits Supplier/contractors' appraisal system Communication on supply quality Meetings Surveys
Business Partner/Peers	> Compliance and integrity > Product quality and safety > Corporate governance and risk management	Meetings Site visits Telephone communication Surveys
Governmental Organisations/Regulatory Authority	> Compliance and integrity > Corporate governance and risk management > Carbon emissions and climate change	Compliance information disclosure Surveys
Communities/non-governmental organisations	> Biodiversity > Pollution and waste management > Social welfare	Community communication Surveys

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SUSTAINABILITY APPROACH

Materiality Assessment

During the Reporting Period, the Group undertook materiality assessments to gain deeper insights into stakeholder demands and expectations. This year, we enhanced our approach by developing a more refined materiality matrix.
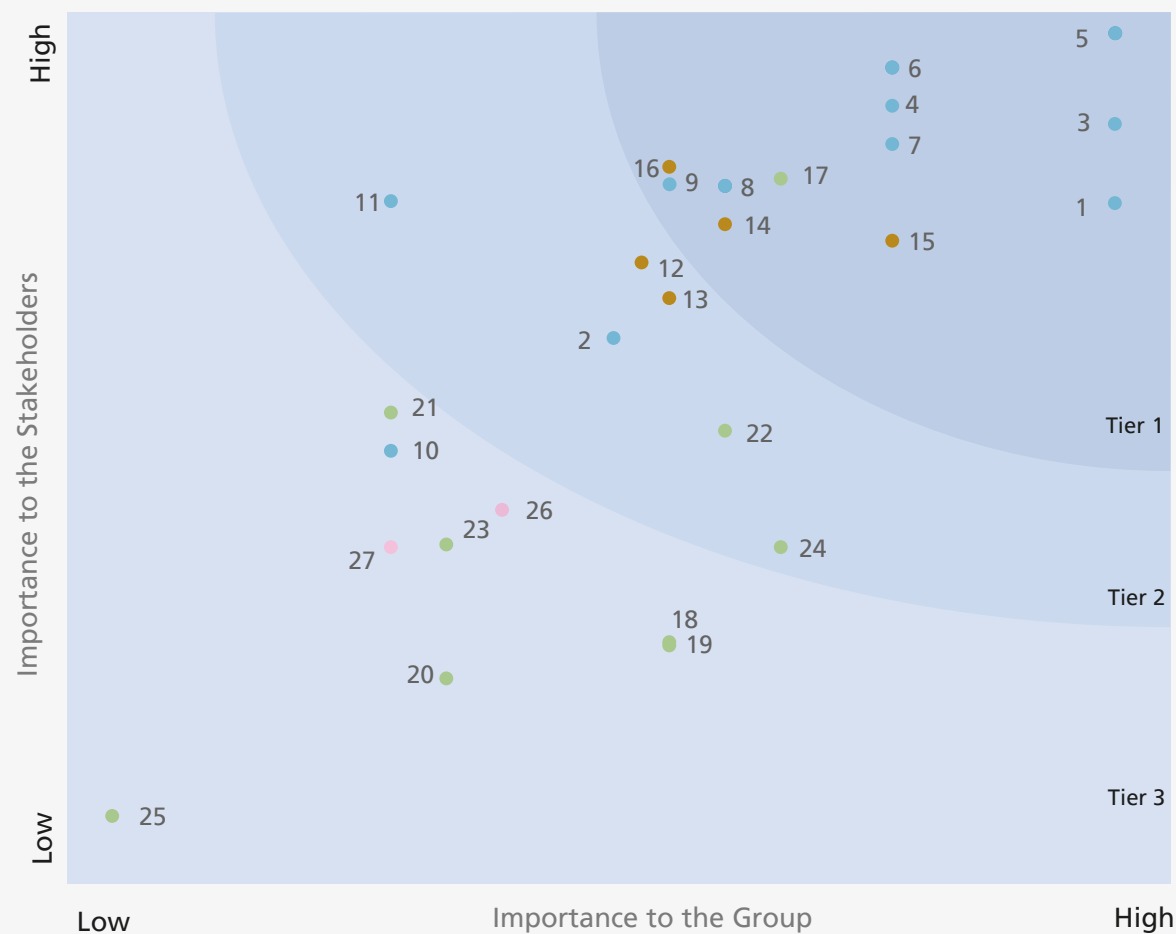
We conduct materiality assessments to identify the ESG-related issues most important to our business and stakeholders. The Group reviewed the materiality of ESG-related issues on the Group and its stakeholders. We have identified ESG-related material issues and prioritised the identified issues to reflect the needs of our stakeholders for the Year:

INFLOW

- ❯ Documentary analysis
- ❯ Industry resources
- ❯ Reference framework (e.g., SASB, MSCI)

The online survey is distributed to, but not limited to, the following recipients:
- ❯ senior management
- ❯ employees
- ❯ cutstomers
- ❯ suppliers
- ❯ shareholders and investors

- ❯ Develop of materiality matrix based on survey results
- ❯ Approval of most material issues by the ESG Committee

OUTFLOW

- ❯ Identified a total of 27 ESG related issues

- ❯ Prioritized material issues based on survey data

- ❯ Validated list of ESG-related Material Issues

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SUSTAINABILITY APPROACH

Materiality Matrix

Tier 1:
High Material Issues

Tier 2:
Moderate Material Issues

Tier 3:
Relevant Material Issues

- ● Innovation and Safety
- ● Collaboration and Growth
- ● Decarbonization and Circularity
- ● Community Empowerment

Materiality Matrix

A materiality matrix was used to show the importance of 27 ESG-related material issues to stakeholders and to business. The most material issues are listed in Tier 1 of the matrix, the less material issues are listed in Tier 3. During the Reporting Period, a total of 12 issues in Tier 1 of the matrix were regarded as the most material issues and will be highlighted in this Report.

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SUSTAINABILITY APPROACH

List of ESG-related Material Issues

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 1: High Material Issues	1. Technological innovation	Innovation and Safety	Sustainable Mobility	7 AFFORDABLE AND CLEAN ENERGY; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 13 CLIMATE ACTION
	3. Product safety and quality	Innovation and Safety	Quality Management	3 GOOD HEALTH AND WELL-BEING; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	4. Customer service and satisfaction	Innovation and Safety	Quality Management	12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	5. Intellectual property rights management	Innovation and Safety	Responsible Business Practices	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
	6. Privacy, cybersecurity, and data protection	Innovation and Safety	Responsible Business Practices	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	7. Industry collaboration and development	Innovation and Safety; Community Engagement	Sustainable Mobility; Community Engagement	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 17 PARTNERSHIPS FOR THE GOALS
	8. Business ethics and competitive business practices	Innovation and Safety	Responsible Business Practices	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	9. Anti-corruption	Innovation and Safety	Responsible Business Practices	16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 1: High Material Issues	14. Occupational health and safety	Collaboration and Growth	Occupational Health and Safety	3 GOOD HEALTH AND WELL-BEING; 8 DECENT WORK AND ECONOMIC GROWTH
	15. Staff development and training	Collaboration and Growth	Employee Training and Development	4 QUALITY EDUCATION; 8 DECENT WORK AND ECONOMIC GROWTH
	16. Employment compliance	Collaboration and Growth	Employee Rights and Well-Being	8 DECENT WORK AND ECONOMIC GROWTH; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	17. Climate resilience and adaptation	Decarbonisation and Circularity	Climate Resilience	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 11 SUSTAINABLE CITIES AND COMMUNITIES; 13 CLIMATE ACTION
Tier 2: Moderate Material Issues	2. Traceability of raw materials	Innovation and Safety	Responsible Business Practices	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	11. Ethically responsible sourcing	Innovation and Safety	Responsible Business Practices	12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
	12. Employee welfare	Collaboration and Growth	Employee Rights and Well-Being	3 GOOD HEALTH AND WELL-BEING; 8 DECENT WORK AND ECONOMIC GROWTH
	13. Equal-opportunity, diversity, inclusion	Collaboration and Growth	Diversity, Equality and Inclusion	5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES

02
SUSTAINABILITY APPROACH

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 2: Moderate Material Issues	22. Environmentally friendly product design and life cycle management	Innovation and Safety	Sustainable Mobility	SDG 7, 9, 12, 13
	24. Clean technology opportunities	Decarbonisation and Circularity	Low Carbon Operations: Energy Management	SDG 7, 9, 13
Tier 3: Relevant Material Issues	10. Environmental risk in supply chain	Innovation and Safety	Responsible Business Practices	SDG 9, 12, 13
	18. Energy Management	Decarbonisation and Circularity	Low Carbon Operations: Energy Management	SDG 7, 9, 12, 13
	19. Resource management and recycling	Decarbonisation and Circularity	Environmental Management	SDG 9, 11, 12, 13

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 3: Relevant Material Issues	20. Waste management	Decarbonisation and Circularity	Environmental Management	SDG 11, 12, 13
	21. Green procurement	Decarbonisation and Circularity	Circular Economy: Reusable Packaging	SDG 8, 12, 13
	23. Circular economy and recycling	Decarbonisation and Circularity	Circular Economy: Reusable Packaging	SDG 9, 12, 13
	25. Biodiversity conservation	Decarbonisation and Circularity	Environmental Management	SDG 12, 14, 15
	26. Community welfare	Community Engagement	Community Engagement	SDG 4
	27. Community relation	Community Engagement	Community Engagement	SDG 11

03
INNOVATION AND SAFETY

3.1 Sustainable Mobility

Sustainable mobility is a cornerstone of our commitment to driving innovation that balances sustainability with technological advancement. This section highlights our achievements in smart driving solutions from our new energy vehicles core solutions to automated & connected vehicles solutions, energy-efficient autonomous driving systems, and AI-driven safety technologies, demonstrating how we integrate advanced technology to redefine the future of mobility. From enhancing intelligent driving capabilities to optimising energy performance and elevating safety standards, our innovations are designed to support a greener, safer, and more intelligent mobility ecosystem.

Scaling Innovation and R&D Expertise to Lead the Future of Mobility

R&D Qualifications and Capabilities

Enhanced Testing Capacity
During the Reporting Period, our R&D testing capabilities were further strengthened with the introduction of a group pulse lighting surge immunity test system and compliance with IEC61000-4-4/5 and GB/T17626.4/5 standards

Pujiang Laboratory
Successfully passed the external audit by China National Accreditation Service for Conformity Assessment, now offering:
- ▷ Electromagnetic compatibility testing
- ▷ Electrical performance testing
- ▷ Environmental reliability testing
- ▷ Mechanical stress testing
- ▷ Electric drive bench testing

Nantong Laboratory
The newly established site obtained China National Accreditation Service for Conformity Assessment accreditation for:
- ▷ Electrical performance testing
- ▷ Environmental reliability testing

R&D Investment and Workforce

Professional R&D Team
As of 31 December 2024, the Group employed 921 full-time R&D technicians, representing 70.4% of its total workforce

R&D Investment
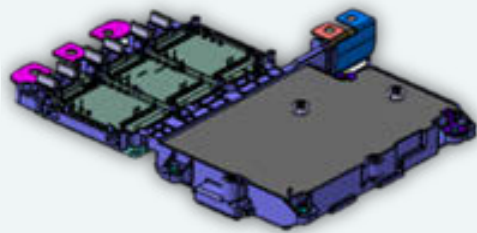Amounted to RMB 493.1 million, accounting for approximately 7.4% of the Group's revenue

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3.1.1 Smart Driving Solutions: Advancing Intelligent Driving

New Energy Vehicles Core Solutions

Motor Control Unit Power Brick

Industry-Leading Performance
Achieves top-tier benchmarks in power density, integration and reliability

Breakthrough Technology
Advances power semiconductor applications and control, differentiating from traditional power module solutions

High Integration Efficiency
Optimized process solutions enhance integration, reducing system deployment costs for customers

Enhanced Product Performance for OEM
Supports automakers in improving vehicle power, range and safety

Automated & Connected Vehicles Solutions

Camera-monitor System ("CMS") Solution

Stronger Visual Aids
Eliminates traditional side mirrors with an HD camera and in-vehicle display, enhancing aerodynamics and design aesthetics

Industry-Leading Performance
Delivers an industry-leading latency of <40ms and a startup time of <2 seconds, exceeding regulatory and industry benchmarks

Regulatory Compliance
Fully meets China's GB15084-2022 standard "Performance and Installation Requirements for Indirect Vision Devices of Motor Vehicles"

Improved Safety
Reduces blind spots and enhances visibility in low-light and harsh weather conditions

Aerodynamic Enhancement and Energy Efficiency
Reduces drag and wind resistance, enhancing vehicle performance and energy savings

Front Fusion Perception Solution

Advanced Perception Technology
Built on the Horizon Robotics Journey®6 platform, leveraging BEV + Transformer technology for enhanced intelligent driving capabilities

Multi-Sensor Integration
Combines 4D millimeter-wave radar, a multi-camera system and sensor fusion algorithms to improve perception accuracy

High-Performance and Cost-Effective
Designed as a scalable, efficient and adaptable solution for intelligent driving applications

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3.1.1 Smart Driving Solutions: Advancing Intelligent Driving

Reliability & Safety

> Strives to reduce missed and false detections using AI-driven perception models.

> Features a multi-task learning model for object detection, semantic segmentation, occupancy prediction, and tracking.

> Integrates a safety monitoring system for real-time fault detection and repair.

> Ensures functional safety to enhance sensor reliability and operational robustness.

High Performance

> Uses advanced AI algorithms to enhance radar sensing and driving scenario integration.

> Converts analogue-to-digital converted (ADC) radar data into two-dimensional and three-dimensional spectrum data for improved accuracy.

> Employs a deep learning model with neural networks to optimise radar spectrum data processing.

> Data-driven approach improves perception accuracy over traditional rule-based methods.

> Supports multi-sensor fusion (early, middle, late) for enhanced detection capabilities.
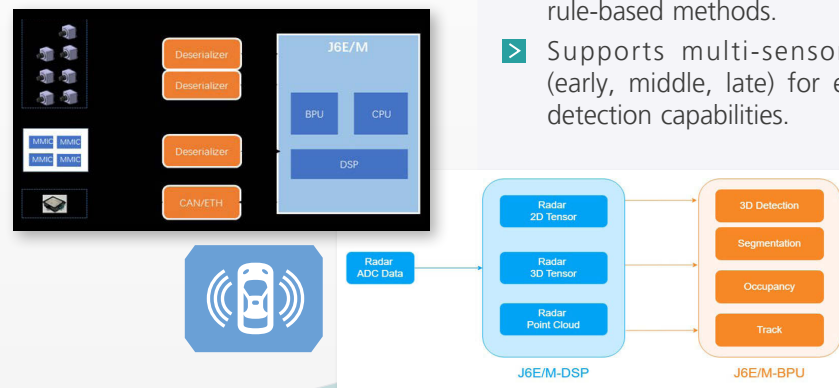
Scalability & Integration

> Supports seven cameras, four corner radars, one front radar, and 12 ultrasonic sensors within the domain controller.

> Designed for high-speed and urban Navigate on Autopilot (NOA) scenarios with AI-driven radar sensing.

> Features a unified interface for cameras and millimetre-wave radar, allowing flexible sensor configurations.

> Adopts a centralised computing architecture for improved multi-sensor fusion and efficiency.

Computational Efficiency

> Utilises digital signal processor (DSP) and brain processing unit (BPU) for efficient radar data processing.

> Implements Fast Fourier Transform (FFT) and Inverse Fast Fourier Transform (IFFT) for enhanced signal analysis.

> 3D detection, segmentation, occupancy grid, and tracking algorithms improve perception while maintaining real-time performance.

Cost Optimisation

> Lightweight radar design shifts computing to the domain controller, reducing hardware costs.

> Delivers high-precision four-dimensional (4D) object detection while optimising operational efficiency.

ENHANCING INTELLIGENT DRIVING WITH CENTRALIZED MILLIMETER-WAVE RADAR AI PERCEPTION ALGORITHM SOLUTION

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3.1.1 Smart Driving Solutions: Advancing Intelligent Driving

Superior Performance & Smart Features

- Ultra-low latency (<40 milliseconds) and fast start-up (<2 seconds) exceed industry standards.
- Touch-controlled display zooming, FOV adjustment, and brightness settings for a personalised experience.
- ADAS and cockpit integration via serializer, enabling AI-powered recognition of people, vehicles, and obstacles.
- Over-the-air (OTA) upgrades enable continuous improvements.

Enhanced Safety & Visibility

- Replaces traditional rearview mirrors with high-definition cameras and interior electronic displays, eliminating blind spots and reducing wind resistance.
- Clear imaging in all conditions, with low latency, wide range, and glare resistance, ensuring visibility in rain, snow, and fog.
- Dynamic field of view (FOV) adjustment expands view while turning and reversing to improve safety.
- Real-time image transmission enhances situational awareness for drivers.

High Performance

- Compact 2-megapixel (MP) cameras at 60 frames per second (fps) improve aerodynamics and reduce wind noise.
- Cabin displays (1280×720 resolution, 60fps) ensure high-quality visuals.
- Infineon Cypress microcontroller (MCU) with dual Arm Cortex-M7 cores (320 MHz) delivers efficient processing and ASIL-B safety compliance.
- Intelligent rendering engine reduces graphics memory usage by up to five times, lowering power consumption and cost.
- "Line buffer processing technology" requires only 10% of traditional buffer size for greater efficiency.

Advanced Calibration & Image Optimisation

- 3D digital simulation FOV calibration dynamically adjusts based on camera position and vehicle structure.
- Fog penetration, anti-flicker, and glare suppression algorithms enhance visibility.
- Accelerates development cycles for OEMs and suppliers with reliable, high-performance hardware.

Optimised System Architecture

- Complies with GB15084-2022 national standard for motor vehicle indirect vision.
- Innovative " (1 controller + 1 camera + 1 screen) x 2" structure eliminates adapter boards, reducing hardware costs and complexity.
- Independent controllers for left and right mirrors prevent interference and improve reliability.

REVOLUTIONISING VEHICLE SAFETY WITH CAMERA MONITOR SYSTEM (CMS) SOLUTION
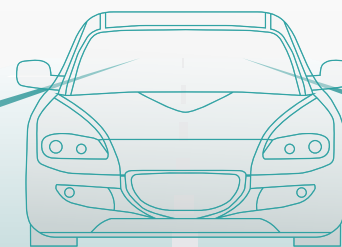
CMS SOLUTION

The CMS solution enhances safety and marks a milestone in intelligent cockpits, excelling in innovation, integration, and cost-efficiency. With two decades of expertise, we ensure rigorous safety testing and drive smart cockpit advancements through global partnerships.

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3.1.2 Sustainable Mobility: Energy Efficiency of Autonomous Driving Systems

Autonomous driving systems play a crucial role in advancing energy efficiency within the transportation sector. Through cutting-edge technologies, these systems optimise vehicle performance, improve traffic flow, and reduce overall energy consumption, driving progress toward sustainable mobility.

Smart Energy Management

- Dynamically adjusts power output based on real-time road conditions and vehicle dynamics.
- Ensures smoother acceleration and braking for improved energy efficiency.
- Lower energy usage compared to conventional vehicles.

Collaborative Driving for Energy Savings

- Enables synchronised driving through vehicle-to-vehicle communication.
- Reduces aerodynamic drag and stabilises speed for better energy efficiency.
- Minimises inefficiencies caused by frequent acceleration and braking.

SUSTAINABLE MOBILITY

Optimised Route Planning

- Uses high-precision mapping and real-time traffic data to select the most efficient routes.
- Avoids congestion and unnecessary detours, reducing travel distances and energy use.
- Optimises vehicle speed based on traffic signals and road conditions to minimise abrupt stops.
- Lowers energy consumption from speed optimisation based on traffic conditions.

In-Vehicle Energy Optimisation

- Regulates auxiliary energy use, such as air conditioning and lighting, based on real-time conditions.
- Adjusts power consumption dynamically to prevent unnecessary energy waste.
- Lowers lighting energy consumption with adaptive brightness adjustments.
- Reduces air conditioning energy use through smart temperature control.

An autonomous vehicle operating in urban setting

An autonomous vehicle enhances energy efficiency by leveraging real-time data to predict traffic flow and adjust power output in urban settings while maintaining steady cruising on highways to minimise speed fluctuations. Its energy recovery system converts kinetic energy during deceleration into electricity for later use, optimising power use across different driving conditions and supporting sustainable mobility.
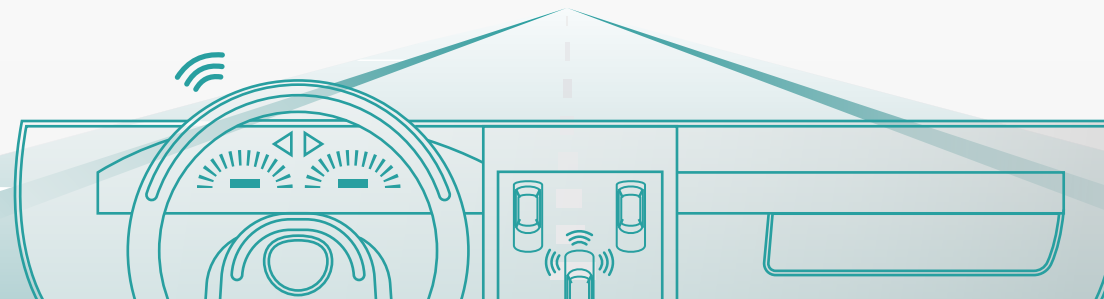
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3.1.3 Leading Safety Technology: AI-Driven Testing for Autonomous Driving

Ensuring the safety of autonomous driving (AD) systems is a critical priority. AI-powered simulations provide an advanced, controlled environment to rigorously test and validate AD technologies.

Risk-Free Testing of High-Risk Scenarios

- AI simulation enables testing under extreme conditions such as high-speed collisions, severe weather, and emergency braking without public safety risks.
- Controlled environments allow for in-depth assessment of AD decision-making and response mechanisms.
- Reduces on-road accident risks by conducting high-risk scenario testing in simulations.
- Enhances emergency response accuracy through repeated AI-driven crash scenario assessments.

Enhance Testing Efficiency

- AI-powered simulation reduces reliance on resource-intensive on-road testing by rapidly generating diverse test environments.
- Parallel scenario execution accelerates validation, ensuring comprehensive safety assessments across varied road conditions.
- Reduces in total testing time by replacing traditional on-road tests with AI-driven simulations.

Optimising Safety Performance and System Reliability

- AI analyses test data to identify weaknesses in perception, decision-making, and navigation, allowing for continuous algorithm improvements.
- Detects potential safety risks from large-scale simulation data.
- Ensures safer real-world deployment through iterative testing.
- Enhances AD decision-making accuracy based on data-driven refinements.

AI-DRIVEN TESTING FOR AUTONOMOUS DRIVING
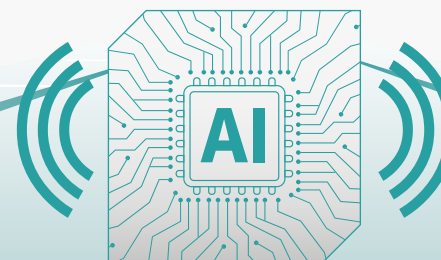
Precision Simulation Scenarios for Reliable Safety Assessment

- Accurate replication of complex behaviours
  - ⊕ AI precisely simulates human driving behaviours, pedestrian movements, and other road user interactions
  - ⊕ Realistic scenario testing includes sudden pedestrian crossings, emergency braking, and lane-change manoeuvres
- To ensure AD systems adapt to real-world challenges, simulations consider:
  - ⊕ Weather conditions: rain, snow, fog, sun glare
  - ⊕ Road surfaces: wet, icy, gravel, potholes
  - ⊕ Traffic flow: congestion, lane changes, highway merging
  - ⊕ Emergency scenarios: pedestrian crossings, obstacles, emergency vehicles
  - ⊕ Low visibility: nighttime, headlight glare, poor lighting
  - ⊕ Mixed traffic: human-driven vehicles, cyclist, pedestrians
  - ⊕ Construction zones: lane closures, detours, road markings
- Reduces real-world testing errors by replicating human-like behaviours and complex interactions.
- Enhances accurate hazard detection and emergency response, lowering accident risks.
- Improves system adaptation to unpredictable real-world challenges, ensuring safer and more reliable deployment.
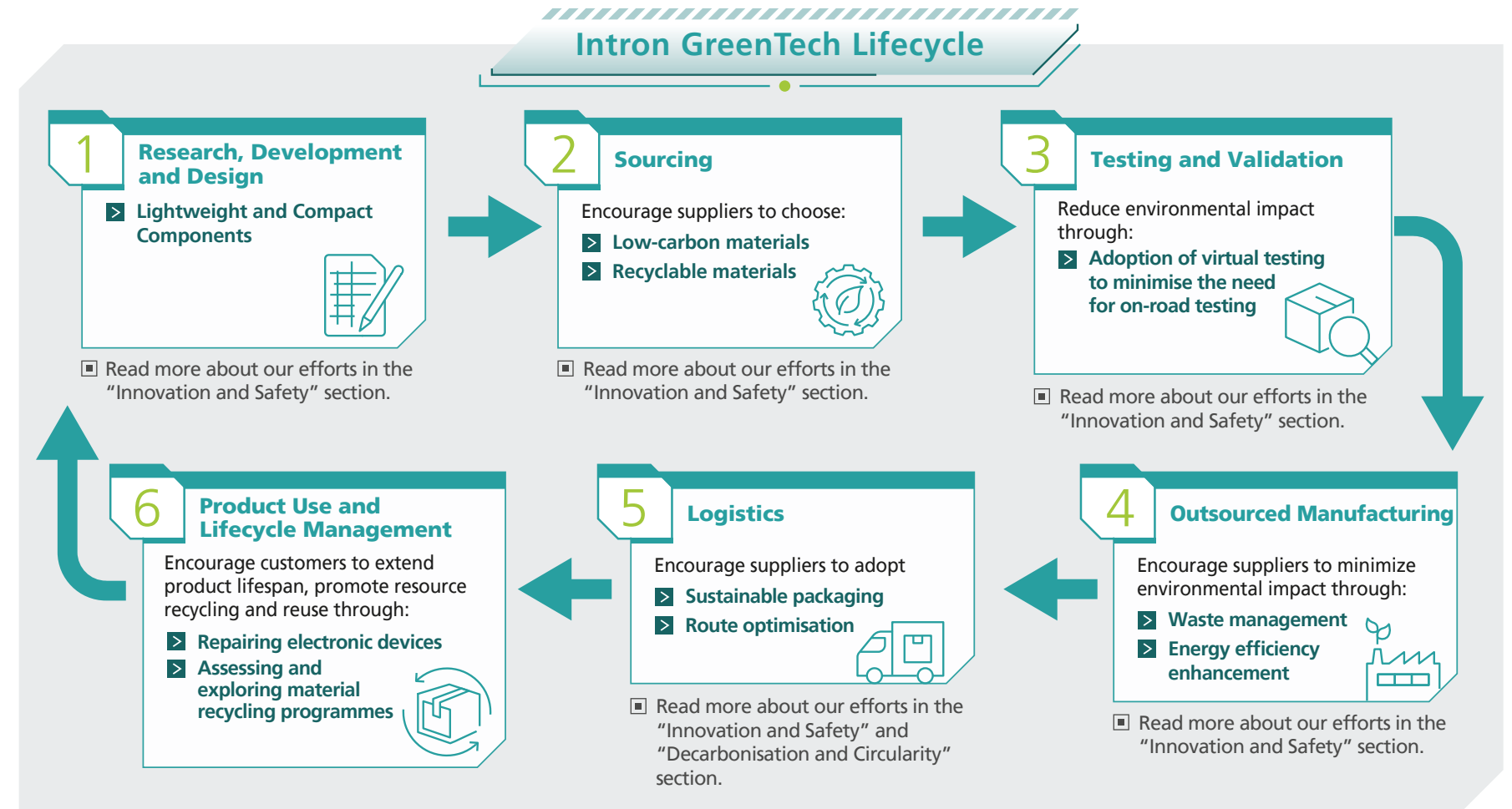
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3.1.4 Eco-Design

Intron Technology is committed to sustainable innovation by integrating eco-design principles across its product lifecycle. The Group actively participates in industry collaborations, including but not limited to relevant eco-design multi-stakeholder or industry initiatives, to advance sustainable product design and continuously monitors and reports on eco-design initiatives to drive improvements.

To minimize environmental impact, Intron Technology has implemented product design initiatives that focus on:

- Reducing resource consumption through optimized material selection and efficient manufacturing processes.
- Enhancing energy efficiency during product use to lower environmental footprint.
- Improving recyclability and responsible end-of-life management.

The Group has also established long-term sustainability goals with progress milestones to drive advancements in eco-design and product development. These efforts focus on gradually reducing emissions, enhancing material circularity, and minimizing waste across its operations.

Intron GreenTech Lifecycle

1 Research, Development and Design

- Lightweight and Compact Components

☑ Read more about our efforts in the "Innovation and Safety" section.

2 Sourcing

Encourage suppliers to choose:
- Low-carbon materials
- Recyclable materials

☑ Read more about our efforts in the "Innovation and Safety" section.

3 Testing and Validation

Reduce environmental impact through:
- Adoption of virtual testing to minimise the need for on-road testing

☑ Read more about our efforts in the "Innovation and Safety" section.

6 Product Use and Lifecycle Management

Encourage customers to extend product lifespan, promote resource recycling and reuse through:
- Repairing electronic devices
- Assessing and exploring material recycling programmes

5 Logistics

Encourage suppliers to adopt
- Sustainable packaging
- Route optimisation

☑ Read more about our efforts in the "Innovation and Safety" and "Decarbonisation and Circularity" section.

4 Outsourced Manufacturing

Encourage suppliers to minimize environmental impact through:
- Waste management
- Energy efficiency enhancement

☑ Read more about our efforts in the "Innovation and Safety" section.

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INNOVATION AND SAFETY

▮ 3.2 Quality Management

3.2.1 Quality Control System

The Group prioritises the highest standards of product quality and reliability in the automotive electronics industry. It has established a comprehensive quality control system that ensures compliance with international standards and meets customer expectations, which is applicable across its operations.

Our quality management system ("QMS") is built to meet the IATF16949:2016 standards and integrates additional frameworks, such as ASPICE and ISO26262, to ensure the reliability, safety, and compliance of our products and services. The "Quality Manual" (《質量手冊》) serves as the foundation of our system, addressing both international standards and specific organisational requirements.

The Quality Management Department oversees the establishment, implementation, maintenance, and continuous improvement of the QMS. Their key responsibilities include:

- ▷ Developing and updating internal quality system audit plans.
- ▷ Supervising and auditing product quality on behalf of users.
- ▷ Addressing non-conformance by halting production or shipments when necessary.
- ▷ Conducting quality risk reviews and monitoring project quality throughout the production line.

To ensure compliance and continuous improvement, we have formulated detailed internal audit procedures based on the Internal Audit Control Program (《內部審核控制程序》). Key aspects include:

Audit Plan Development	▷ Annual internal quality system audit plans are developed considering frequency, methods, responsibilities, and risk assessment results. ▷ Plans include criteria, scope, scheduling, and reporting requirements.
Audit Implementation	▷ Qualified internal auditors and team leaders are assigned to audits, ensuring impartiality by prohibiting self-audits. ▷ Audits include thorough inspections of manufacturing sites and processes, focusing on identifying risks and areas for improvement.
Corrective Actions	▷ Non-conformance reports are promptly issued, and corrective measures are implemented and verified within specified timelines (e.g., one month for severe cases). ▷ Improvements are monitored, and effectiveness is confirmed before closing non-conformance items.
Documentation and Reporting	▷ Comprehensive audit reports are prepared and submitted within five working days post-audit. ▷ All related documents are archived for future reference and management review.

We have established a set of policies and guidelines to standardise and enhance quality management practices:

01 Internal Quality Audit Implementation Rules《質量體系審核實施規範》
- ▷ Defines the scope, responsibilities, and procedures for internal audits, including ASPICE and ISO26262 evaluations.

02 Product Audit Implementation Rules《產品審核實施規範》
- ▷ Ensures thorough product inspections and testing at all stages.

03 Inspection Operation Guidelines《檢驗操作準則》
- ▷ Provides detailed instructions for conducting inspections.

04 Early Production Containment Management Regulations《早期生產遏制管理規定》
- ▷ Focuses on mitigating risks in early production phases.

05 Process Audit Implementation Guidelines《過程審核實施規範》
- ▷ Standardises the Group's internal process audits.

During the Reporting Period, the Group passed the OEM audit and completed the annual re-audit of IATF 16949 and received ISO 9001 QMS certification. Through our structured and comprehensive quality control system, we aim to deliver exceptional value to our customers while driving progress in the automotive electronics industry.

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3.2.2 Customer Satisfaction

We place strong emphasis on customer satisfaction, recognising it as a vital component of its business operations. As a leading automotive electronics solutions provider in China, the Group remains dedicated to delivering high-quality products and services that align with the evolving needs of the automotive industry. By maintaining close collaboration with OEMs and industry partners, Intron Technology continuously enhances its service capabilities to meet customer expectations efficiently and effectively.

Customer Engagement and Feedback Mechanism

To drive continuous improvement in customer satisfaction, Intron Technology actively engages with clients through structured feedback mechanisms. The Group has implemented a comprehensive policy for managing customer satisfaction, ensuring systematic collection and evaluation of feedback. Insights gathered from regular project reviews, direct consultations, and technical support interactions are analysed to refine service offerings and enhance customer experience.

Additionally, the "Customer Satisfaction Questionnaire" is deployed to assess key performance areas, enabling the Group to track satisfaction trends and implement necessary enhancements. During this Reporting Period, we received an overall satisfaction score of 92.7, with high ratings across key areas such as product quality, packaging and delivery capabilities, technical expertise, and service capabilities.

Customer Support and Technical Assistance

Recognising the importance of ongoing customer support, Intron Technology provides comprehensive technical assistance and engineering services. Through its extensive service network across 14 major cities in China, the Group ensures timely responses to client inquiries and technical challenges. The dedicated support teams collaborate closely with customers to optimise product performance and provide customised solutions that address specific operational needs.

By maintaining a customer-centric approach, Intron Technology remains committed to enhancing customer satisfaction and fostering strong relationships with industry stakeholders. The Group will continue refining its customer service strategies to adapt to market demands and technological advancements.

Customer Satisfaction Score			
Product Quality	Packaging and Delivery Capabilities	Technical Expertise	Service Capabilities
91.4	94.6	92.6	92.2

Overall Customer Satisfaction
92.7

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3.2.3 Complaint Handling

Intron Technology is committed to maintaining a robust and structured complaint handling mechanism to uphold product responsibility and customer satisfaction. The Group has implemented a comprehensive policy for managing customer complaints, ensuring efficient processing of feedback, prompt resolution of concerns, and effective corrective and preventive actions. This approach is designed to address non-conformance issues, prevent recurrence, and enhance the overall customer experience. During the Reporting Period, there were no material[1] complaints (2023: nil) in relation to products and services.

Classification of Customer Complaints

To ensure an effective response, customer complaints are classified based on their severity:

Major Complaints	Issues related to regulatory compliance, product functional safety, cybersecurity risks, restricted shipments by customers, mass quality defects, or production line disruptions at OEMs. These complaints require immediate attention and resolution.
General Complaints	Any customer complaints that do not fall under the category of major complaints.
Recurring Complaints	Complaints related to defects with the same root cause, failure mechanism, and ineffective preventive and detection measures within a three-year period.

Complaint Handling Process

The Group's Quality Management Department oversees the execution and effectiveness of the complaint management process, ensuring customer concerns are addressed efficiently. The process includes the following key steps:

Complaint Receipt and Assessment
- Record complaints and verify key details (e.g., date, product model, defect type).
- Valid complaints are logged, and customers are notified if issues fall outside the Company's responsibility.

Investigation and Communication
- A cross-functional team investigates the issue, led by Quality Engineers.
- Notification Timelines: General complaints are reported within 4 hours; major complaints are escalated to senior management within 4 hours.

Containment and Temporary Measures
- Implement containment action to prevent further defects, issuing reports to suppliers when necessary
- Isolate defective products and monitor progress through the relevant departments.

Closure and Knowledge Sharing
- Analyse the root cause.
- Implement corrective actions, verify the effectiveness, and document the process.

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[1] Material customer complaints include, but are not limited to, issues related to compliance with laws and regulations, product functional safety and network security, customer-controlled shipments, batch quality concerns, and incidents resulting in OEM line shutdowns.

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3.2.4 Product Recall

In the event of product defects or quality concerns, the Group implements its product recall policy, following a structured approach to assess the situation, address issues effectively, and mitigate potential risks to customers.

When a product defect is identified, an internal review process is initiated, and relevant departments evaluate the severity of the issue. The Group coordinates with customers and suppliers to determine appropriate corrective actions, which may include product rectification, replacement, or, in rare cases, recall procedures.

Intron Technology emphasises proactive risk management, working closely with automotive manufacturers to ensure compliance with industry standards. If a recall is deemed necessary, the Group follows a structured approach, including:

- Issue Identification & Notification: The responsible teams assess reported product quality issues and determine the need for further action.
- Customer and Partner Communication: The Group collaborates with customers and supply chain partners to define an appropriate response plan.
- Corrective Actions & Disposal Measures: If necessary, affected products are isolated, and remedial measures are implemented to prevent further impact.
- Post-Recall Review & Improvement: Lessons learned are reviewed to enhance product quality control measures and prevent recurrence.

During the Reporting Period, there were no products sold or shipped subject to recalls for safety and health reasons (2023: nil).

3.3 Responsible Business Practices

3.3.1 Responsible Supply Chain Management

Intron Technology recognises that a responsible and sustainable supply chain is crucial to its business operations. The Group is committed to enhancing supply chain management through stringent supplier selection, ongoing monitoring, and fostering responsible business practices. These efforts align with international standards, industry best practices, and regulatory requirements to ensure that suppliers meet ESG expectations. During the Reporting Period, we implemented our supplier engagement practices to all of our suppliers.

Supplier Selection and Evaluation

Intron Technology adheres to a standardised supplier selection policy to ensure new suppliers meet sustainability requirements such as environment and pollution as well as quality. This policy aligns with the IATF 16949 QMS, focusing on the compliance of suppliers' products, processes, and services. Additionally, suppliers undergo regular assessments based on delivery performance, cost control, and quality compliance.

Supplier Compliance and Engagement

The Group actively engages with suppliers to ensure they meet the required standards. In cases of non-compliance, Intron Technology works with suppliers to address identified gaps and improve their compliance performance. This includes corrective action plans and follow-up assessments to monitor progress. To enhance industry collaboration, Intron Technology also engages with industry peers and stakeholders on evolving supply chain practices and regulatory trends. Looking ahead, we will explore opportunities to conduct regular internal supplier audits and external supplier audits, where feasible.

Supply Chain Risk Monitoring

Intron Technology maintains continuous oversight of suppliers' adherence to internal supply chain management policies, which outline performance assessments, qualifications, and expectations. The Group also evaluates second-tier suppliers to ensure broader oversight of supply chain risks. Additionally, the Group enforces policies for managing hazardous substances, ensuring that sourced materials comply with both environmental and social standards.

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Training and Awareness

To strengthen suppliers' understanding of compliance expectations, Intron Technology provides training sessions and continuous communication regarding quality control, regulatory updates, and ethical sourcing requirements. The Group also supports suppliers in improving their labour and human rights practices through ongoing engagement and information sharing.

Supplier Code of Conduct

To reinforce responsible business practices, the Group introduced the Supplier Code of Conduct this year to set clear expectations for suppliers regarding environmental protection, labour rights, ethical business practices, and compliance with relevant laws and regulations. The Code applies to all suppliers, including contractors, subcontractors, and service providers, and extends its influence on second-tier suppliers where applicable.

The Supplier Code of Conduct outlines key ESG areas, as summarised below:

ESG Aspects	Expectations
Environmental Protection	> Compliance with environmental regulations > Reduction of carbon emissions > Sustainable resource use > Responsible waste management
Labour Rights	> Prohibition of forced labour, child labour, and discrimination > Adherence to fair wages and working hours
Workplace Health & Safety	> Provide employees with a safe and healthy working environment.
Ethical Business Conduct	> Prohibition of corruption, bribery, and conflicts of interest > Protection of trade secrets and intellectual property

The Group actively monitors suppliers' adherence to the Code through regular evaluations and assessments. Suppliers who fail to meet requirements may be subject to corrective action plans or, in cases of persistent non-compliance, removal from the approved supplier list.

3.3.2 Data Responsibility

The Group prioritises the protection of all stakeholders' information and data, ensuring confidentiality and security across all business activities and interactions. Through robust information security protocols, we securely collect, store, transmit, and use sensitive data in compliance with relevant regulations.

To safeguard sensitive documents and data, we enforce strict confidentiality agreements, prohibiting unauthorised disclosure of trade secrets or confidential information. Our comprehensive information security policies are in place to regulate system and data usage, while advanced technical controls such as firewalls, antivirus software and encryption are deployed to protect against cyber threats and unauthorised access to our infrastructure.

The Group recognises the importance of protecting sensitive business information shared between parties in the course of its operations. As the majority of the Group's customers are businesses, strict confidentiality is maintained through the execution of Non-Disclosure Agreements ("NDAs"). These agreements outline clear provisions to safeguard confidential information exchanged during potential collaborations, including research plans, proprietary technologies, business models, and pricing policies. Confidential information is accessed only on a need-to-know basis by authorised personnel, and robust safeguards are in place to prevent unauthorised use or disclosure. By adhering to these agreements and implementing stringent data security measures, the Group ensures the integrity and confidentiality of its customers' and partners' information throughout the business relationship.

During the Reporting Period, the Group did not receive any significant complaints related to breaches of customer privacy or incidents of data leakage, theft, or loss.

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3.3.3 Business Ethics

At Intron Technology, maintaining the highest standards of integrity is central to our operations. Both management and the Board of Directors are jointly responsible for ensuring that the organization operates in full compliance with ethical standards, legal requirements, and corporate governance best practices. We are committed to fostering a culture of transparency, accountability, and responsible decision-making, which is embedded in all aspects of our business.

Anti-corruption

The Group maintains a zero-tolerance policy toward bribery, extortion, fraud, and money laundering across all business operations.

> Investigation and Corrective Actions: Allegations of misconduct are investigated swiftly, and corrective actions are implemented where necessary. No significant violations of anti-corruption laws were identified during the Reporting Period.

> Anti-Corruption Policy: We enforce clear policies to prevent, detect, and address unethical conduct, ensuring employees act in the Group's best interests and avoid conflicts of interest.

During the Reporting Period, there were no concluded legal cases regarding corrupt practices brought against the Group or our employees (2023: nil).

Anti-corruption and Integrity Training

Anti-corruption and integrity training are core elements of our commitment to ethical business practices. Comprehensive training programmes were conducted for both directors and employees, with a focused session provided to directors on recognising and addressing corruption risks.

These training programmes emphasise adherence to the Group's anti-corruption policies and reporting mechanisms, equipping employees with the knowledge and tools needed to identify and respond to potential ethical issues. The Code of Conduct is incorporated into our Employee Handbook, outlining clear guidelines for ethical behaviour and reinforcing the principles covered in the training.

By fostering awareness and promoting transparency, we ensure that our workforce is well-prepared to uphold the highest ethical standards, reinforcing the Group's culture of integrity and its commitment to responsible business operations.

During the Reporting Period, anti-corruption training was delivered to all of our employees including directors.

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Whistleblowing Mechanism

The Group has implemented a robust Whistleblowing Policy to promote transparency and integrity across operations. The policy covers unethical behaviour, including corruption and misconduct, particularly in procurement. We provide secure, confidential channels for employees and stakeholders to report unethical conduct, ensuring a transparent approach to addressing concerns. It was enhanced during this Reporting Period to strengthen accessibility, confidentiality, and reporting processes.

Key aspects of the Whistleblowing Policy include:

▷ Accessibility: Available in local languages and proactively communicated to employees, suppliers (supply chain workers), customers, and other stakeholders.

▷ Secure Reporting Channels: Independent, 24/7 reporting options via hotline, email, and an online portal, allowing confidential and anonymous submissions.

▷ Non-Retaliation Policy: Individuals can report concerns without fear of retaliation, with confidentiality ensured throughout investigations.

▷ Independent Review: Reports are handled by an independent team to ensure impartial investigations.

▷ Public Disclosure: The Group commits to disclosing aggregated whistleblower data in its annual ESG report, including the number of cases, types of misconduct, and corrective actions taken.

The Board has an overall responsibility for the whistleblowing mechanism, whereas the Audit Committee is responsible for overseeing and implementing the mechanism.

Ethical Risk Assessments

We are attentive to potential ethical risks that may arise during our operations and continue to explore effective management approaches to promote more responsible and sustainable business practices.

Protection of Intellectual Property Rights

Respecting and safeguarding intellectual property rights is fundamental for a company dedicated to innovation. In addition to strictly complying with applicable laws and regulations, we have established a set of intellectual property rights management policies at protecting our technological innovations while respecting the rights of others. Through the registration of copyrights, patents, and trademarks, as well as the establishment of confidentiality agreements with employees, suppliers, and business partners, we ensure the protection of our intellectual property.

We offer intellectual property training to equip our teams with the knowledge to safeguard our advancements. During the Reporting Period, a total of 236 participants completed the training, accumulating 944 hours in total, further enhancing employees' intellectual property awareness.

3.3.4 Responsible Marketing

We are committed to ensuring that our marketing, product offerings, and services align with the evolving needs of our customers while maintaining the highest standards of accuracy and integrity. To protect customer rights and interests, we have established strict internal guidelines to ensure that all marketing materials are clear and transparent, free from false, misleading, or unlawful information. All advertisement and promotional materials undergo rigorous review and verification by responsible department before publication to ensure compliance and alignment with market standards.

In addition, we guarantee that all product labelling is complete, accurate, and fully compliant with regulatory requirements. Our products are generally accompanied by detailed specifications, ensuring clarity and reliability for our customers.

04
DECARBONISATION AND CIRCULARITY

The Group is committed to advancing low-carbon and circular economy principles across its operations, guided by an Environmental Policy and an environmental management system approved by senior management and the Board of Directors. We actively foster environmental awareness within the organisation and among stakeholders, integrating sustainability into our business practices.

Our ongoing efforts include working on setting GHG emissions reduction targets, improving energy efficiency, and striving to adopt durable, sustainable packaging. We also engage with stakeholders on environmental issues, ensuring their input contributes to shaping our strategies. Regular reporting on our environmental performance underscores our commitment to transparency and continuous improvement towards a more resilient, resource-efficient, and sustainable future.

4.1 Climate Resilience

4.1.1 2030 Greenhouse Gas Emissions Targets

We are committed to tackling climate change by reducing greenhouse gas emissions across our operations worldwide. As a leader in the automotive electronics sector, we are in the process of setting 2030 reduction targets for GHG emissions (Scope 1 and Scope 2) and energy consumption. While these targets are currently under development, it will reflect our dedication to minimizing our carbon footprint and contributing to global efforts to address climate change. We aim to achieve significant reductions from our 2024 baseline and will provide updates to our stakeholders once the target is finalized.

In addition, to make our operations more resilient towards climate change, we have established the following green targets:

Our Green Targets	Progress
Emissions — To reduce both air emissions and GHG emissions in daily operations	**In Progress**
Waste — To minimize the generation of waste by adhering to the four "Rs" principle of responsible waste management	**In Progress**
Energy — To improve energy efficiency by implementing energy-saving measures to reduce energy consumption	**In Progress**
Water — To enhance water efficiency and reduce unnecessary water use	**In Progress**

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4.1.2 Climate Risks and Opportunities

The growing challenges of climate change, including more frequent and severe weather events, highlight the critical importance of enhancing our climate resilience. Aware of the broad impacts of climate change and the potential risks to our business, we have integrated climate-related considerations into our strategic planning to support long-term sustainability and operational stability. The Board and ESG Committee regularly review and evaluate climate-related risks to develop effective response strategies, ensuring that our business remains resilient while identifying opportunities in the evolving global landscape.

In pursuit of climate resilience, during the Reporting Period, we conducted an ESG-related risk and opportunity assessment with reference to the guidelines of the Task Force on Climate-related Financial Disclosures ("TCFD"). This enabled us to identify potential climate-related risks and opportunities relevant to our business operations, as well as review the effectiveness of current mitigation measures. The relevant climate-related risks and opportunities are summarized below:

Climate-related Risks		Timeframe	Potential Impacts	Our Responses
Physical Risks				
Acute risk	Increased severity of extreme weather events, including typhoons and flooding	Short, medium and long term	› Damage to property and assets in our operating locations › Disruption to business operation and supply chain and logistics arrangement	› Undertake regular inspection and checks as well as emergency protective measures
Chronic risk	Long-term changes in weather patterns and the climate, such as sustained high temperatures, droughts, and sea-level rise	Medium and long term	› Increased operating and maintenance costs › Adverse impacts on workforce productivity, for example due to increased risk of heat strokes	› Optimise the operating efficiency of heating, ventilation and air conditioning ("HVAC") systems › Establish business continuity plan and measures to ensure business recovery in the event of disaster

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Climate-related Risks	Timeframe	Potential Impacts	Our Responses
Transition Risks			
Market Rising material costs	Medium and long term	› Shortages of new energy and low-carbon materials may disrupt production and hinder emission reduction efforts. › Rising procurement costs due to material shortages and supplier decarbonisation expenses. › Increased financial burden from seeking alternative materials or suppliers to address supply chain disruptions.	› Optimise ESG framework and promote green supply chain practices through supplier engagement and best practice sharing. › Explore low-carbon material R&D opportunities by collaborating with supply chain stakeholders to assess partnerships.
Technology R&D of new technologies	Medium and long term	› Increased investment in low-carbon technologies to meet market demand, despite high R&D costs and long development cycles. › Risks of delayed product launches and missed opportunities if R&D progress falls behind, impacting revenue, market share, and growth.	› Oversee technological research, innovation strategy, and new product development across manufacturing facilities. › Expand into new energy, energy efficiency, and emission reduction solutions, leveraging expertise in automotive electronics. › Collaborate with research institutions, universities, and industry leaders to accelerate technological development and commercialisation.
Policy and legal Stringent market/product regulations	Medium and long term	› Stricter climate policies and regulations, including China's carbon neutrality goals, the EU's Carbon Border Adjustment Mechanism ("CBAM"), HKEX's climate disclosure requirements, and ISSB's S2 standard. › Rising operational and compliance costs due to carbon pricing, regulatory requirements, and renewable energy transitions.	› Align policies and strategies with international standards and conduct training to enhance awareness of climate regulations among employees and suppliers. › Implement energy management practices to support national energy conservation initiatives. › Assess the feasibility of HKEX's climate disclosure requirements and develop an action plan with progress tracking. › Monitor legal and regulatory updates to ensure compliance with climate-related policies.

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Climate-related Opportunities		Timeframe	Potential Impacts	Our Responses
Products and Services	Innovation and Development of New Low-Carbon Products and Services	Short to medium term	⊳ Rising customer awareness of climate change creates opportunities to enhance market appeal and drive revenue growth through sustainable products and services.	⊳ Invest in R&D to advance automotive electronics and develop low-carbon, energy-efficient solutions aligned with market demands. ⊳ Prioritise durable, sustainable materials to reduce carbon footprint and extend product lifespan. The Group invests in R&D to advance automotive electronics technologies and develop low-carbon, energy-efficient solutions that meet market demands.
Energy Sources	Adoption of Renewable Energy, Alternative Energy, and/or Purchased Renewable Electricity in Operations	Medium to long term	⊳ Adoption of alternative energy and energy-saving measures can lower annual energy costs and generate new revenue opportunities through clean energy investments and renewable integration.	⊳ Optimise internal energy consumption through technology upgrades and equipment retrofits to enhance efficiency and reduce costs. ⊳ Enhance energy management by setting usage targets and conducting regular monitoring for continuous improvement. ⊳ Monitor energy policies and market trends to address challenges and develop adaptive transition strategies. ⊳ Explore integration of new energy and energy-saving technologies to strengthen competitiveness in the green economy.

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■ 4.2 Low Carbon Operations: Energy Management

Intron Technology is committed to promoting sustainable practices and improving energy efficiency across its operations. This aligns with the Group's strategy of low-carbon operations. By reducing its environmental footprint and encouraging environmental responsibility, Intron Technology continues to enhance its energy management practices.

Electricity consumption represents a significant aspect of the Group's environmental footprint. To effectively manage this, the Group monitors key energy performance indicators, including total electricity consumption and energy intensity, enabling a deeper understanding of its energy demands and the identification of areas for improvement.

To enhance energy efficiency, the Group has implemented various measures, including:

> **Procurement of Energy-Efficient Equipment:** Prioritising equipment with recognised energy labels

> **Lighting Management:** Using area-specific switches to minimise unnecessary lighting

> **Energy Conservation Policies:** Encouraging employees to power down lights, IT devices, and HVAC systems when not in use

> **Preventative Maintenance:** Regular equipment maintenance to ensure optimal energy performance

> **Temperature Control Practices:** Maintaining air-conditioning systems at indoor temperatures of 25.5°C to optimise cooling efficiency and reduce energy consumption.

In addition to improving operational energy efficiency, we are beginning to explore opportunities to incorporate renewable energy into its operations. While still in the early stages of our pilot renewable energy programme across our operations, the Group plans to conduct feasibility studies to assess the potential for adopting solar power as a renewable energy source.

By implementing these measures and fostering sustainable practices, Intron Technology has made efforts to minimise environmental impacts and supports the shift to a low-carbon future. These initiatives reflect the Group's ongoing commitment to contributing to the automotive industry's green transformation.

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4.3 Circular Economy: Reusable Packaging

Intron Technology is dedicated to advancing sustainability by accelerating the transition to a circular economy. The Group has introduced reusable packaging solutions that emphasise resource efficiency, waste reduction, and the continuous circulation of materials.

To support the delivery of its products, we utilise reusable European standard pallets, European standard stackable logistics containers and blister trays. Once the products have been delivered to clients, these materials are returned to Intron Technology for reuse, creating a continuous loop where packaging is consistently recycled back into the supply chain. Over 10,000 reusable packaging units are currently in circulation, reflecting the Group's commitment to minimising single-use materials. These packaging materials are designed for durability and multiple use cycles, ensuring that resources are conserved, and waste is minimised, further contributing to the circular economy by reducing the need for virgin resources. This initiative reflects Intron Technology's dedication to embedding circularity into its operations. By focusing on the design of durable, reusable packaging solutions, the Group minimises waste generation and encourages the continuous flow of materials within its value chain.

Looking forward, the Group will continue to explore innovative methods to enhance its packaging solutions, focusing on optimising resource efficiency and reducing environmental impacts across the product lifecycle.

Green Procurement

Guided by our circularity and eco-design principles, we are committed to enhancing product sustainability across its entire life cycle by promoting green procurement and prioritizing environmentally preferable products and services in our supplier selection process:

- ❯ Prioritize the procurement of environmentally friendly raw materials with a lower environmental footprint and recyclable or recycled materials;
- ❯ Minimise unnecessary purchase, when necessary;
- ❯ Prioritise equipment and machinery with higher energy efficiency;
- ❯ Engage with local suppliers to reduce transportation-related emissions whenever possible.

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4.4 Environmental Management

4.4.1 Air and GHG Emissions Management

The primary sources of our air emissions and GHG emissions are purchased electricity and fuel use by company vehicles. The Group incorporates emissions management into its daily operations, conducting annual assessment to track progress in reducing emissions. To support these efforts, we have implemented the following sustainable measures:

Tracking Fleet Fuel Consumption	Monitor fuel consumption and kilometers travelled by its fleet to benchmark performance over time.
Vehicle Maintenance	A strict maintenance schedule ensures that all company vehicles are well-tuned, minimising exhaust emissions.
Route Optimization	Utilise route optimisation tools to reduce excess travel during business trips, minimising GHG emissions associated with transportation.
Employee Commuting	Encourage employees to use public transport and support low-carbon commuting.
Prioritizing Procurement of Electric Vehicles (EVs)	Prioritise the procurement of EVs for its fleet, aiming to reduce exhaust emissions from the process of burning fuels.

The Group will continue to focus on further minimising its emissions by refining existing measures and exploring new opportunities to enhance environmental performance.

Green Logistics Pilot Programme

As part of our commitment to value chain decarbonisation, we are exploring a potential pilot programme in collaboration with logistics providers to advance green and sustainable transportation, focusing on the key focus areas outlined below:

Commitment	Key Focus Areas
Green Transportation	Adoption of electric or hydrogen-powered vehicles
Sustainable Packaging	Reduction of single-use materials and use of eco-friendly alternatives
Route Optimisation	Enhancing transport efficiency to minimize energy consumption
Emissions Data Transparency	Tracking and reporting carbon emissions in logistics operations
Continuous Improvement	Exploring and implementing further sustainability initiatives

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4.4.2 Waste Management

The Group recognises the importance of proper waste management. We adhere to the 4R principles of reduce, reuse, recycle and replace to guide our waste management practices. This approach underlines the Group's commitment to minimising waste generation, encouraging resources conservation, and promoting recycling across our daily operations.

To manage waste effectively, the Group implements strategies for both hazardous and non-hazardous waste. Hazardous waste, such as batteries and toner cartridges, is handled by licensed recycling facilities in compliance with environmental regulations. Non-hazardous waste, including general waste and paper consumed in office, are identified as major sources of non-hazardous waste of the Group, is centrally collected by building management to ensure proper disposal and recycling.

As paper consumption is identified as one of the primary sources of non-hazardous waste, we also place a significant focus on reducing paper usage. By promoting digitalisation, encouraging default double-sided printing, and reusing wastepaper, we seek to minimise our paper consumption.

Additional measures to support waste reduction include:

> **Paper Reduction:** Transitioning to electronic communication systems, optimising printing practices, and collecting used paper for recycling.

> **Employee Education:** Educating employees on proper classification of recyclable materials and encouraging the reuse of stationery and other reusable materials to minimise single-use items.

The Group is also exploring opportunities to adopt environmentally friendly materials and technologies throughout product lifecycle, aligning with its commitment to sustainability.

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4.4.3 Water Resource Management

The Group recognises the critical importance of water as a shared and finite resource. We are committed to enhancing water use efficiency across its operations while minimising any potential impacts on the environment.

Guided by its water management policy, Intron Technology strives to reduce water consumption, prevent pollution, and ensure the responsible use of water resources through the implementation of the following measures:

Water-Efficient Fixtures	The installation of advanced water-saving technologies, including low-flow faucets and automatic sensors in restrooms, helps reduce water consumption without compromising user convenience.
Leak Management	Routine inspections and immediate repair of leaks to prevent unnecessary water loss and promote operational efficiency.
Employee Engagement	Awareness campaigns encouraging water-saving habits, such as minimising water use for cleaning activities.
Drought-Resistant Landscaping	Adoption of drought-tolerant plants to reduce water requirements from outdoor greenery.

These initiatives are reinforced by continuous exploration of technical upgrades and adoption of best practices, ensuring that water resources are managed efficiently and responsibly.

We closely monitor our water consumption and continuously look for ways to conserve this vital resource. During the Reporting Period, the Group did not encounter any issue in sourcing water that was fit for purpose.

4.4.4 Biodiversity

We recognise the importance of biodiversity conservation as a critical component of sustainable development. While we do not operate manufacturing facilities directly, we are committed to fostering responsible practices across our supply chain to minimise environmental impact.

Understanding that our suppliers play a significant role in our environmental impact, we actively engage with them to integrate biodiversity considerations into our supply chain management. Key measures include:

- **Promoting Responsible Siting and Operations:** We encourage our suppliers to avoid establishing operations in ecologically sensitive areas.

- **Reducing Pollutant Emissions and Waste:** We advocate for the adoption of advanced technologies and equipment to minimise emissions and enhance resource efficiency. This includes promoting waste recycling and water reuse initiatives to mitigate adverse effects on local ecosystems.

- **Supporting Green Initiatives:** To enhance natural ecosystems, we encourage suppliers to participate in greening activities, such as afforestation and tree planting, contributing to habitat restoration and increased biodiversity.

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Our people are at the heart of our success. The Group is committed to fostering an inclusive, supportive, and empowering workplace that values diversity, equality, and professional growth. Through comprehensive initiatives in human capital management, training, well-being, and safety, we strive to create an environment where every individual can thrive, contribute meaningfully, and drive sustainable success together.

5.1 Human Capital Management

Our human capital management approach is supported by structured policies and management systems covering key employment aspects, including recruitment and promotion, compensation and benefits, working hours, rest periods, leave entitlements, and dismissal procedures. We are committed to upholding fair, compliant, and ethical employment practices, ensuring consistency across the employee lifecycle.

Talent Acquisition and Recruitment

We implement a comprehensive recruitment strategy to attract and retain diverse talent. Our hiring channels include social recruitment, internal recruitment, and campus recruitment, enabling us to build a diverse and skilled workforce both locally and internationally.

Recruitment	
Social recruitment	We focus on attracting high-quality talent to strengthen our capabilities in key business areas. By leveraging multiple recruitment channels, we seek professionals with expertise relevant to our operations, supporting the continued enhancement of our technological strengths and market competitiveness.
Internal recruitment	We ensure equal opportunities for employees to advance into roles of increased responsibility based on their competencies, qualifications, and outstanding performance over time. Selection processes are rooted in objective assessments of employees' skills, achievements, adaptability to learning, and alignment with the organisational culture. Upholding principles of fairness and transparency, our goal is to appoint the most qualified leaders who can drive excellence, uphold our values, and foster innovation in key management roles.
Campus recruitment	We engage in campus recruitment to develop young talent and support future workforce needs. In 2024, Intron Technology partnered with The Chinese University of Hong Kong (CUHK) for an internship programme, providing nine students hands-on experience at our HKSTP office. Interns worked on projects involving RISC machine, mobility, and system integration, gaining practical exposure in power unit testing, sensor fusion, and algorithm integration. This initiative reinforces our commitment to talent development and industry-academia collaboration. During the Reporting Period, 6 graduates were hired through campus recruitment.

Employee Turnover

To support a smooth transition for departing employees, we have established policies covering resignation and dismissal procedures, notice periods, knowledge transfer, and dismissal processes. Exit interviews are conducted to gather confidential feedback, providing insights to enhance the employee experience and inform future workforce strategies. These inputs help drive continuous improvement in our human capital management practices.

By implementing structured human capital management initiatives, Intron Technology fosters an inclusive and growth-oriented workplace that supports employee development, enhances engagement, and aligns with our long-term business strategy.

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5.2 Diversity, Equality and Inclusion

Intron Technology is committed to creating an inclusive and supportive work environment for all employees. Under the guidance of our Equal Opportunities Policy, we do not tolerate discrimination or harassment based on factors such as age, gender, gender identity, sexual orientation, relationship status, family circumstances, disability, race, ethnicity, nationality, religion, or political views. The Group adheres to a merit-based approach in hiring employees, considering qualifications, skills, and achievements, and is dedicated to eliminating all forms of discrimination and bias. We place significant emphasis on identifying and addressing any direct or indirect discrimination within our operations. To uphold this commitment, we regularly review our recruitment standards and practices, as well as policies to ensure compliance with labour regulations while reflecting our core values of respecting individual differences and striving to create a fair and respectful working environment for all. We will continue to carry out diversity monitoring and, where feasible, conduct audits across our operations. We will also explore opportunities to have diversity councils, or networking group.

In order to attract and recruit talent from diverse backgrounds, we are committed to hiring qualified individuals by offering competitive compensation and benefits. We provide training to help employees fully develop their potential and, where appropriate, offer flexible working arrangements for employees with special needs. Additionally, we have established dedicated channels to handling complaints related to discrimination, harassment, and defamation. For any complaints that are substantiated after investigation, we will take necessary corrective actions and appropriate disciplinary measures to ensure a fair, inclusive, and respectful working environment.

Our Initiatives to Support a Diverse Workforce

Female employee	Disabled employee	Ethnic minority employee
We prioritise the well-being of our female employees, ensuring their protection in all operational activities. We provide an equal platform for career growth, actively fostering female leadership. Additionally, we guarantee maternity and breastfeeding leave in full compliance with applicable laws and regulations.	We are committed to fully upholding the employment rights of persons with disabilities by providing them with open and equal opportunities in the workplace. We strive to improve the placement and support systems for current employees with disabilities, show genuine care for their daily lives, and ensure stable and sustainable employment for them.	We are dedicated to supporting employees from ethnic minorities, respecting their cultural and religious beliefs, and offering assistance to address their daily needs.

During the Reporting Period, we were not aware of any violations of applicable laws and regulations regarding equal opportunities, diversity, and anti-discrimination that could result in significant impacts.

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◼ 5.3 Employee Training and Development

Employees are the cornerstone of business success. Intron Technology places great emphasis on talent development and growth, striving to cultivate a high-calibre workforce with sustainable development capabilities. Through diverse and comprehensive training programmes, we continuously enhance employees' professional skills and career development potential, enabling them to adapt to technological advancements and evolving work practices. This approach fosters mutual growth for both the Group and its employees. As of the end of the Reporting Period, Intron Technology had more than 921 R&D personnel, with over 50% holding a bachelor's degree and approximately 20% possessing a master's degree or higher.

Training and Development Strategy

We are committed to providing training and development opportunities that align with employees' practical needs while strengthening their performance, career progression, and overall competencies. Annual training plans are developed based on the Group's strategic objectives and employees' individual aspirations. Through structured training, we enhance employees' knowledge base and skill sets, ensuring they remain competitive in a rapidly evolving business landscape.

To maximise the effectiveness of our training programmes, we continuously refine and optimise the Group's training framework, ensuring it remains structured, efficient, and aligned with business development needs.

Training Programmes

During the Reporting Period, the Group conducted specialised internal and external training sessions covering various topics. Employees were provided with learning opportunities to enhance their technical knowledge, professional skills, and workplace competencies.

New Employee Training	> Onboarding training is provided during probation periods to help new employees integrate into the company culture and their roles effectively. > Experienced employees or senior personnel may be assigned as mentors to support new hires as needed. > Periodic evaluations during the probation period provide timely feedback, enabling new employees to enhance their performance and seamlessly transition into their roles.	
Vocational Skills Training	> Professional training: Employees receive specialised training in areas such as R&D software, product knowledge, and technical expertise to deepen their industry insights and enhance their professional capabilities. > General skills training: Employees participate in courses covering business etiquette, structured thinking, and project management to develop essential workplace skills. In addition, diversity training is provided to foster an inclusive work environment, promote cultural awareness, and equip employees with the knowledge and skills to contribute to a diverse and equitable workplace.	
Production Safety Training	> Certification training: Employees are encouraged to obtain industry-recognised safety qualifications, including but not limited to safety officer certificates, special equipment operation certifications, and high-voltage electrician certificates. > Workplace safety education: Comprehensive training on workplace safety protocols, emergency response measures, and risk prevention strategies enhances employees' awareness and ability to manage safety-related incidents effectively.	

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Encouraging External Learning

To promote continuous professional development, the Group actively encourages employees to participate in external training programmes to obtain relevant certifications and qualifications. Eligible employees may receive training subsidies for approved courses, reinforcing our culture of lifelong learning and skills enhancement.

Through a structured and targeted training system, Intron Technology equips employees with the necessary skills for career advancement while supporting the Group's long-term business sustainability and growth.

5.4 Employee Rights and Well-Being

Employees are our most valuable asset, and we are committed to fostering a diverse, equitable, and inclusive workplace. Intron Technology promotes work-life balance and a supportive culture that ensures a safe and empowering environment for all employees. We strictly comply with applicable labour laws, prohibiting exploitative practices and upholding fair and ethical employment standards.

Our Employee Handbook requires candidates to provide valid identification documents during the onboarding process to verify their legal working age. We maintain a zero-tolerance policy towards child labour and forced labour. Any violation of these ethical recruitment standards results in immediate corrective action, ensuring strict compliance with our principles.

Open Communication Channels

We maintain open engagement with our employees on key policy updates and prioritise constructive dialogue for matters impacting employees, such as labour discipline, attendance policies, performance assessments, and significant operational changes. Relevant departments collaborate with our employees to ensure transparency and inclusivity in these discussions where feasible.

The Group conducts open communication engagement at regular intervals to safeguard employee rights and promote a stable, harmonious workplace that supports long-term business growth and workforce stability.

Employee Communication and Engagement

We provide multiple communication channels for employees and consistently organise various dialogue initiatives, such as newcomers' forum, online platforms and mailboxes which actively guide employees to stay informed about the latest corporate developments while addressing their reasonable concerns promptly.

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Newcomers' Forum	The Newcomers' Forum is held annually to facilitate employee interaction and discussions on work-related matters. It also provides an overview of Intron Technology's history, business strategy, and future development plans, helping employees gain a deeper understanding of the organisation and fostering confidence in its direction.
Online Platforms	Employees can access timely public information through online platforms covering the entire Group and express their opinions or engage in discussions via the online communication platform.
Mailboxes	The feedback email is open to all employees, allowing them to directly submit opinions, suggestions, concerns, or requests to management via online mail. This ensures that the Group can respond to employee concerns in a timely manner, further enhancing engagement and communication efficiency.

Employee Satisfaction Survey

The Group has conducted an employee satisfaction survey and invited employees to participate, collecting feedback on job responsibilities, workplace environment, team collaboration, management effectiveness, and ESG-related initiatives. These survey results provide valuable insights, helping us optimise workplace culture, enhance employee engagement, and promptly address employee concerns, ultimately improving the overall work experience and satisfaction.

Compensation, Benefits, and Well-Being

We strive to provide fair and competitive compensation, benefits, paid leave, and health protection in accordance with relevant laws and regulations, local market conditions, and living standards. Through compliance with local labour laws and regulations, our benefits may include:

Paid Leaves	Social Insurance and Provident Fund	Other Welfares
Employees are entitled to various forms of paid leaves:	**Statutory social insurance and provident fund contributions are provided in accordance with national with national and local regulations. Coverage may include:**	**Benefits are reviewed based on business needs and may include:**
▷ Sick leave ▷ Bereavement leave ▷ Marriage leave ▷ Maternity leave ▷ Parental leave ▷ Breastfeeding leave ▷ Paternity leave ▷ Annual leave	▷ Pension insurance ▷ Medical insurance ▷ Unemployment insurance ▷ Maternity insurance ▷ Work-related injury insurance ▷ Housing Provident fund	▷ Performance-based bonuses ▷ Incentives ▷ Employee travel programmes ▷ Team-building activities ▷ Business insurance

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■ 5.5 Occupational Health and Safety

The health, safety, and well-being of our employees have always been our top priority. We are committed to fostering a corporate culture centered on care, safety awareness, and risk prevention across all levels of our business operations. Intron Technology diligently adheres to and implements the requirements of applicable laws and regulations[2], to reduce potential injuries and ensure the health and safety of our employees, we have implemented the following measures and continuously monitor the execution of these measures.
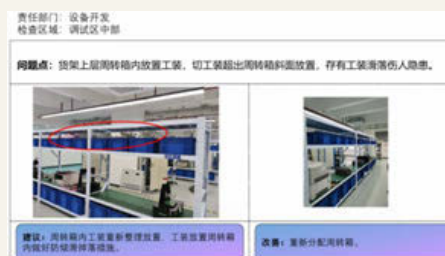
Fire drill	Routine safety inspections	Equipment safety instructions
To assess the feasibility of the Group-wide fire evacuation drill plan and identify areas for improvement, we conducted a series of fire drills during the Reporting Period. These drills focused on emergency evacuation assembly, the use of firefighting equipment, simulated first aid and injury bandaging, and material rescue. The drills aimed to evaluate employees' understanding of emergency plans, operating procedures, and emergency response skills. Additionally, they tested the effectiveness of emergency training and the management team's command capabilities. These efforts significantly enhanced the safety awareness and emergency response abilities of all employees.	Intron Technology conducts comprehensive safety inspections on a monthly basis. These inspections are designed to identify potential risks or hazards across all areas of our operations. Following each inspection, we take immediate corrective actions to address issues and ensure that all safety standards are met.	To ensure equipment safety, all laboratory equipment is clearly labeled with essential safety instructions. These labels provide crucial information on proper usage, potential hazards, and emergency procedures, making it easy for employees to follow safety protocols. We also provide employees with comprehensive protective equipment, including gloves, safety-footwear, and other necessary protective gear, ensuring that our employees are fully equipped to handle laboratory tasks safely.

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[2]	Please refer to the section headed "Significant laws and regulations" of the Report for the list of occupational health and safety-related laws and regulations significant to the Group's business operations.

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5.6 Employee Care

The health and well-being of our employees are central to our mission. We strive to help employees maintain a healthy work-life balance by regularly organising team-building activities, including sports events and celebrations. These initiatives foster a sense of belonging, strengthen camaraderie, and support both the physical and mental well-being of our team.

Empowering Employees' Physical Health	Birthday Celebration with Employees	Team Building Activities
To promote employee well-being and encourage an active lifestyle, we periodically provide dedicated spaces for sports activities. This initiative offers our employees a recreational outlet to unwind, stay physically active, and foster social connections with colleagues.	We value our employees by celebrating their birthdays, fostering a sense of appreciation and belonging. These celebrations provide an opportunity to connect on a personal level, creating a positive and inclusive workspace culture.	We organise interactive team games to foster collaboration, improve communication, and enhance workplace engagement. These activities are designed to strengthen problem-solving skills, encourage teamwork, and build trust among employees.

06
COMMUNITY ENGAGEMENT

Intron Technology is committed to driving positive change in the communities where it operates. As part of our dedication to corporate social responsibility, we actively engage in community initiatives focused on these key areas: "Support educational development and "Promote community development". Beyond our core operations, we actively contribute to charitable causes by providing direct involvement and financial support to initiatives that uplift communities. We also encourage employees to volunteer their time to address critical social and environmental challenges.

Promote community development

Driving Innovation Through Knowledge Sharing

To drive innovation and industry collaboration, Intron Technology actively engages in key events, including the Technical Seminar "Unleashing Tomorrow, Today" at InnoPark on 26 September 2024, where Chief Technology Officer Sam Qin joined a panel at HKSTP InnoPark to discuss "Powering the Microelectronics Ecosystem and Value Chain", highlighting the Group's contributions to automotive electronics advancements and strengthening the technology sector.

Support educational development

Nurture Future Engineering Talent

Intron Technology partnered with The Chinese University of Hong Kong (CUHK) for a 2024 internship programme, providing nine students with hands-on experience from May to August at its HKSTP office. Interns gained practical exposure in advanced RISC machine, mobility, and system integration, contributing to projects in power unit testing, sensor fusion, and algorithm integration. This initiative reinforces Intron's commitment to talent development and industry-academia collaboration.

Supporting Education and Cultivating Future Talent

Intron Technology made a donation of RMB19,000 to the Education Development Foundation of Shanghai Jiao Tong University to support the university's advancement in educational resources, academic research, and talent development. This contribution underscores the Company's firm commitment to fostering knowledge transfer, promoting educational equity, and driving innovation.

APPENDIX 1
KEY PERFORMANCE INDICATORS

Environmental Aspect[3][4][5][6]

Indicator	Unit	2024	2023[7]
GHG Emissions[8]			
Total GHG emissions (Scopes 1 and 2)	$t\text{-}CO_2e$	**3,678.77**	1,644.88
– Direct emissions (Scope 1)	$t\text{-}CO_2e$	**62.98**	91.31
– Energy indirect emissions (Scope 2)	$t\text{-}CO_2e$	**3,615.78**	1,553.58
Intensity of total GHG emissions (Scopes 1 and 2)	$t\text{-}CO_2e/m^2$	**0.09**	0.07
Air Emissions			
Nitrogen oxides (NOx)	kg	**19.92**	174.93
Sulphur oxides (SOx)	kg	**0.34**	0.50
Particulate matter (PM)	kg	**1.47**	16.76
Energy Consumption			
Total energy consumption	MWh	**6,221.95**	3,027.70
– Purchased electricity	MWh	**6,011.01**	2,719.20
– Gasoline	MWh	**210.93**	308.50
Intensity of total energy consumption	MWh/m^2	**0.15**	0.13

Indicator	Unit	2024	2023[7]
Water Consumption			
Total water consumption	tonnes	**10,250.18**	5,091.00
Intensity of total water consumption	tonnes/m^2	**0.28**	0.21
Waste Generation			
Non-hazardous waste			
Total non-hazardous waste generated	tonnes	**127.47**	21.23
Intensity of total non-hazardous waste generated	tonnes/m^2	**0.0031**	0.00089
Hazardous waste			
Total hazardous waste generated	tonnes	**3.13**	0.006
Intensity of total hazardous waste generated	tonnes/m^2	**0.000075**	0.00000023
Packaging material[9]			
Total packaging material used for finished products	tonnes	**306.58**	N/A
Intensity of total packaging material used for finished products	tonnes/m^2	**0.04**	N/A

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[3] Unless otherwise specified, the environmental key performance indicators ("KPIs") cover our core business operations, including our offices and R&D centres / R&D testing and validation centres located in Hong Kong, Shanghai, Guangzhou, Shenzhen, Changchun, Chongqing, Wuhan, Nantong, Xi'an, Chengdu, Wuxi in the PRC.

[4] Due to the expansion in the performance KPI scope during the Reporting Period, data from the two years is not directly compared.

[5] Totals may not be the exact sum of numbers shown here due to rounding.

[6] The intensity metric is based on the total floor area of our core business operations in Hong Kong and the PRC for the respective reporting year, unless otherwise specified.

[7] Certain data for 2023 were adjusted to reflect the actual situation.

[8] In accordance with The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (Revised Edition) published by World Business Council for Sustainable Development and World Resources Institute, Scope 1 direct emissions are resulted from operations that are owned or controlled by the Group, while Scope 2 energy indirect emissions are resulted from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group.

[9] During the Reporting Period, the data collection system for packaging materials was enhanced.

APPENDIX 1
KEY PERFORMANCE INDICATORS

Social Aspect

Indicator	Unit	2024	2023[7]
Workforce Profile[10]			
Total workforce	Number of people	**1,308**	1,539
By gender			
Male	Number of people	**924**	1,086
Female		**384**	453
By employee contract			
Full-time	Number of people	**1,283**	1,500
Contracted employees[11]		**25**	39
By employee category			
General and technical employees	Number of people	**1,064**	1,254
Middle level management		**214**	255
Senior management		**30**	30
By age group			
20 or below	Number of people	**1**	1
21-30		**371**	518
31-40		**639**	742
41-50		**250**	229
51-60		**37**	38
61 or above		**10**	11

Indicator	Unit	2024	2023[7]
By geographical regions			
Mainland China	Number of people	**1,273**	1,507
Other locations (including Hong Kong, Macau and Taiwan)		**35**	32
Turnover Rate[10] [12]			
By gender			
Male	%	**24**	8
Female		**21**	8
By age group			
20 or below	%	**0**	0
21-30		**29**	9
31-40		**24**	7
41-50		**16**	8
51-60		**11**	11
61 or above		**0**	9
By geographical regions			
Mainland China	%	**23**	7
Other locations (including Hong Kong, Macau and Taiwan)		**26**	25

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[10] Data of the whole Group has been included.

[11] Contracted employees: Employees who sign a part-time employee contract or trainee contract with the Group

[12] Calculation method: the number of employees who left ÷ the number of employees by category at the end of the Year×100% (part-time employees/ trainees and employees who left during the probation period are not included).

APPENDIX 1
KEY PERFORMANCE INDICATORS

Indicator	Unit	2024	2023[7]
Health and Safety			
Number of injuries	Number of cases	**1**	5
Lost days due to work injuries	Days	**76**	50
Number and rate of work-related fatalities[13]	Number of cases/%	**0**	0
Development and Training[14]			
Percentage of employees trained[15][16]			
By gender			
Male	%	**72**	71
Female		**28**	29
By employee category			
General and technical employees	%	**83**	81
Middle level management		**16**	17
Senior management		**1**	2

Indicator	Unit	2024	2023[7]
Average Training Hours Completed per Employee			
By gender			
Male	Hours	**2.65**	89.0
Female		**1.56**	61.0
By employee category			
General and technical employees	Hours	**1.94**	92.0
Middle level management		**4.49**	42.0
Senior management		**3.33**	26.8
Supply Chain Management			
By Geographical Regions			
Mainland China	Number of Suppliers	**350**	321
Other locations (including Hong Kong, Macau and Taiwan)		**28**	58
Community Investment			
Donations	RMB	**29,000**	510,000

13   Included the past three years with the reporting year covered.
14   The calculation of employee training data includes the relevant training data of employees who left the Group during the respective year, reflecting the resources invested in training by the Group.
15   The calculation methodology for the percentage of employee trained was updated during the Reporting Period. In 2024, the calculation was refined to: Total number of employees in the specified category who received training ÷ Total number of employees who received training × 100%.
16   The data for 2023 were adjusted to align with the calculation methodology used in 2024 to ensure meaningful comparability.

APPENDIX 2
SIGNIFICANT LAWS AND REGULATIONS

Aspects	Key operating locations	Significant laws and regulations related to our business	Relevant compliance situation
Aspects A: Environment	Hong Kong	> Cap.311 Air Pollution Control Ordinance > Cap.354 Waste Disposal Ordinance > Cap.358 Water Pollution Control Ordinance	During the Reporting Period, the Group was not aware of any material non-compliance with relevant environmental laws or regulations.
	The PRC	> Environmental Protection Law of the People's Republic of China > Water Pollution Prevention and Control Law of the People's Republic of China > Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste > Energy Conservation Law of the People's Republic of China	
Aspect B1: Employment **Aspect B4: Labour Standards**	Hong Kong	> Employment Ordinance (Cap. 57 of the Laws of Hong Kong)	During the Reporting Period, the Group was not aware of any material non-compliance with relevant employment and labour standards laws or regulations.
	The PRC	> The Labour Law of the People's Republic of China > The Labour Contract Law of the People's Republic of China > The Law of the People's Republic of China on the Protection of Minors > The Provisions on the Prohibition of Using Child Labor	
Aspect B2: Health and Safety	Hong Kong	> Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong)	During the Reporting Period, the Group was not aware of any material non-compliance with relevant health and safety laws or regulations.
	The PRC	> The Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases	
Aspect B6: Product Responsibility	Hong Kong	> Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong)	During the Reporting Period, the Group was not aware of any material non-compliance with relevant product responsibility laws or regulations.
	The PRC	> The Patent Law of the People's Republic of China > Copyright Law of the People's Republic of China > The Law of the People's Republic of China on Protection of Consumer Rights and Interests > Product Quality Law of the People's Republic of China > Advertising Law of the People's Republic of China > The Personal Information Protection Law of the People's Republic of China > Cybersecurity Law of the People's Republic of China > Data Security Law of the People's Republic of China > Civil Code of the People's Republic of China > The Trademark Law of the People's Republic of China	
Aspect B7: Anti-corruption	Hong Kong	> Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong)	During the Reporting Period, the Group was not aware of any material non-compliance with relevant anti-corruption laws or regulations.
	The PRC	> Anti-Unfair Competition Law of the People's Republic of China > Anti-Money Laundering Law of the People's Republic of China > Criminal Law of the People's Republic of China	

APPENDIX 3
HKEX ESG REPORTING GUIDE CONTEXT INDEX

Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
A. Environmental		
Aspect A1: Emissions		
General Disclosure Information on: (a) the policies; and	Decarbonisation and Circularity	P. 32-40
(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. Note: Air emissions include NOx, SOx, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.	Appendix 2 Significant Laws and Regulations	P. 52
KPI A1.1 The types of emissions and respective emissions data.	Appendix 1 Key Performance Indicators	P. 49-51
KPI A1.2 Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 49-51
KPI A1.3 Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 49-51
KPI A1.4 Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 49-51
KPI A1.5 Description of emission target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 32-40
KPI 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.	Decarbonisation and Circularity	P. 32-40

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
A. Environmental		
Aspect A2: Use of Resources		
General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.	Decarbonisation and Circularity	P. 32-40
KPI A2.1 Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 49-51
KPI A2.2 Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 49-51
KPI A2.3 Description of energy use efficiency target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 32-40
KPI A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 32-40
KPI A2.5 Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Appendix 1 Key Performance Indicators	P. 49-51

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
A. Environmental		
Aspect A3: The Environment and Natural Resources		
General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources.	Decarbonisation and Circularity	P. 32-40
KPI A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Decarbonisation and Circularity	P. 32-40
Aspect A4: Climate Change		
General Disclosure Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Sustainability Approach	P. 9-17
	Decarbonisation and Circularity	P. 32-40
KPI 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.	Decarbonisation and Circularity	P. 32-40

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
B. Social		
Employment and Labour Practices		
Aspect B1: Employment		
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.	Collaboration and Growth Appendix 2 Significant Laws and Regulations	P. 41-47 P. 52
KPI B1.1 Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Appendix 1 Key Performance Indicators	P. 49-51
KPI B1.2 Employee turnover rate by gender, age group and geographical region.	Appendix 1 Key Performance Indicators	P. 49-51
Aspect B2: Health and Safety		
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.	Collaboration and Growth Appendix 2 Significant Laws and Regulations	P. 41-47 P. 52
KPI B2.1 Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Period.	Appendix 1 Key Performance Indicators	P. 49-51
KPI B2.2 Lost days due to work injury.	Appendix 1 Key Performance Indicators	P. 49-51
KPI B2.3 Description of occupational health and safety measures adopted, how they are implemented and monitored.	Collaboration and Growth	P. 41-47

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
B. Social		
Aspect B3: Development and Training		
General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.	Collaboration and Growth	P. 41-47
KPI B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix 1 Key Performance Indicators	P. 49-51
KPI B3.2 The average training hours completed per employee by gender and employee category.	Appendix 1 Key Performance Indicators	P. 49-51
Aspect B4: Labour Standards		
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 preventing child and forced labour.	Collaboration and Growth Appendix 2 Significant Laws and Regulations	P. 41-47 P. 52
KPI B4.1 Description of measures to review employment practices to avoid child and forced labour.	Collaboration and Growth	P. 41-47
KPI B4.2 Description of steps taken to eliminate such practices when discovered.	Collaboration and Growth	P. 41-47

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")		Section	Page number
B. Social			
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure Policies on managing environmental and social risks of the supply chain.		Innovation and Safety	P. 18-31
KPI B5.1	Number of suppliers by geographical region.	Appendix 1 Key Performance Indicators	P. 49-51
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Innovation and Safety	P. 18-31
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Innovation and Safety	P. 18-31
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Innovation and Safety	P. 18-31
Aspect B6: Product Responsibility			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		Innovation and Safety Appendix 2 Significant Laws and Regulations	P. 18-31 P. 52
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Innovation and Safety	P. 18-31
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Innovation and Safety	P. 18-31
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Innovation and Safety	P. 18-31
KPI B6.4	Description of quality assurance process and recall procedures.	Innovation and Safety	P. 18-31
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Innovation and Safety	P. 18-31

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Subject Areas, aspects, general disclosure and key performance indicators ("KPIs")	Section	Page number
B. Social		
Aspect B7: Anti-corruption		
General Disclosure	Innovation and Safety	P. 18-31
Information on:		
(a) the policies; and	Appendix 2 Significant Laws and	P. 52
(b) compliance with relevant laws and regulations that have a significant impact on the issuer	Regulations	
relating to bribery, extortion, fraud and money laundering.		
KPI B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.	Innovation and Safety	P. 18-31
KPI B7.2 Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Innovation and Safety	P. 18-31
KPI B7.3 Description of anti-corruption training provided to directors and employees.	Innovation and Safety	P. 18-31
Community		
Aspect B8: Community Disclosure		
General Disclosure	Community Engagement	P. 48
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.		
KPI B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Engagement	P. 48
KPI B8.2 Resources contributed (e.g. money or time) to the focus area.	Appendix 1 Key Performance Indicators	P. 49-51