JU TENG INTERNATIONAL HOLDINGS LIMITED
巨騰國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)
Stock Code: 3336

2025
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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ABOUT THIS REPORT

Overview

This report is the tenth Environmental, Social and Governance ("ESG") Report ("ESG Report") released by Ju Teng International Holdings Limited ("Ju Teng International", the "Company" (together with its subsidiaries, the "Group"), or "we"), and discloses information on our ESG strategy, measures, priorities, and performance.

Reporting period

Unless otherwise specified, the disclosed information of this report covers the period from 1 January 2025 to 31 December 2025 (the "Reporting Period").

Basis of preparation

This report is prepared in accordance with "Environmental, Social and Governance Reporting Code" issued by The Stock Exchange of Hong Kong Limited ("HKEX") as set out in Appendix C2 to the Rules Governing the Listing of Securities on HKEX. The content of this report is determined by a set of procedures, including identifying and prioritising stakeholders, identifying and prioritising material ESG issues, collecting environmental and social metrics, and verifying the reported data.

Reporting scope and boundary

During the Reporting Period, the content and metrics reported in this report cover the following subsidiaries:

- Suzhou Dazhi Communication Accessory Co., Ltd. (Abbreviated as "Wujiang Production Plant")
- Ju Teng (Neijiang) Communication Accessory Co., Ltd. (Abbreviated as "Neijiang Production Plant")
- WIS Precision (Taizhou) Co., Ltd.
- Juteng Electronic Technology (Taizhou) Co. Ltd. (the above two companies, collectively referred to as "Taizhou Production Plants")
- Compal Precision Module (Jiangsu) Co., Ltd. (Abbreviated as "Compal Production Plant")
- Tasun (Chongqing) Electronic Technology Co., Ltd.
- Compal Electronic Technology (Chongqing) Co., Ltd. (the above two companies, collectively referred to as "Chongqing Production Plants")
- Lian-Yi Precision (Zhongshan) Inc. (Abbreviated as "Lian-Yi Production Plant")
- Ju Teng Electronic Technology (Vietnam) Limited

Source of data

The information and case studies of this report are prepared based on the Group's internal statistical reports and other relevant internal documents.

Board approval

This report was reviewed by the management and was approved by the board of directors of Ju Teng International (the "Board") on 26 March 2026.

Company overview

Established in 2000, Ju Teng International is a casing manufacturer specialising in 3C products. Its major customers include HP, Dell, Acer and Asus and its production bases cover Eastern China, Western China and Taiwan. After 25 years of endeavours, Ju Teng International has been well recognised by our customers. As the market is experiencing a demand of device replacement driven by both major upgrades to the Windows operating system and the personal computer products equipped with artificial intelligence functions ("AI PC"), which presents both opportunities and challenges for the Group. We take advantage of this market opportunity and conform to the development of the industry, gradually promotes the diversification of production capacity layout, and have already dispersed some of our production capacity to Southeast Asia to enhance our core competitiveness. At the same time, the Group remains cautious in the face of risks and uncertainties, adjusts its strategies flexibly and grows steadily in the midst of challenges.

Ju Teng International's vision

Ju Teng International always believes that quality, scientific management and sustainable development are the foundation. With the increasingly stringent requirements of governments and markets on the electronics industry's production chain over the past 25 years, we have won the recognition of our customers worldwide by relying on our advanced technologies, responsible attitude, professional services and excellent product quality. We believe a well-performing enterprise not only delivers high-quality products but also conducts scientific management and achieves sustainable development. With a view to performing the social responsibilities, promoting the progression of our suppliers and protecting the benefits of our broad investors, we promote the sustainable development of the electronics industry through our endeavours in the following five vision areas.



Ju Teng International's visions

In order to help the public to better understand Ju Teng International's business philosophy, mission and vision, environmental protection and social responsibility practices, this report provides an open and detailed disclosure and elaboration on Environmental, Social and Governance ("ESG") and other non-financial aspects, and we also hope that this disclosure will provide an opportunity for ourselves to organise and reflect on ESG risk management.

RESPONSIBILITIES OF THE MANAGEMENT

- ✓ Strictly complying with laws and regulations of jurisdictions that we operate in;
- ✓ Appointing dedicated personnel to take responsibility in implementing internationally recognised environmental, health and safety, labour rights management systems in each Production Plant;
- ✓ Upholding business ethics, rooting out corruption, protecting confidential information and respecting intellectual property rights.

Ju Teng International has been working with all members within the value chain to reduce the environmental and social impact of the manufacturing process of electronic products. In response to the international community and investors' demand for sustainable development, Ju Teng International continuously optimises the implementation of ESG management system to improve and enhance the Group's ESG management and performance.

ESG organisation structure

With the goal of "Dynamic Maintenance and Improvement of ESG Management System", Ju Teng International mainly adopts the ESG management procedures of "framework building, target setting and actions taking" to execute work tasks at all levels and actualise normalisation in management. Our current ESG management model is adopted under a top-down approach.

The Board is taking the lead in formulating ESG management policies at the Group level. The general manager of each production plant company ("Production Plant") is responsible for constructing the ESG management system that meets the characteristics of the Production Plant, participating in the top-level design, controlling the policies and systems of all ESG-related aspects, and reporting to the Board on the Production Plant's ESG management results. Each operational unit in the Production Plants is required to strictly implement the ESG management system, including executing the ESG targets, ESG training, managing ESG-related data and collecting information. The Group's ESG management organisation structure is as follows:



The Group's ESG management system can be distributed to all departments and units responsible for managing and implementing ESG issues and monitoring ESG trends to improve the Group's ESG performance. Considering the safety risks in the manufacturing industry, the Group requires each operational unit in the Production Plants to assign designated staff to participate in the management of occupational safety and health, such as the formulation of internal regulations and policies, identification and evaluation of safety risks, etc.

Stakeholder identification and communication

Ju Teng International always attaches importance to multi-stakeholder communication and has established a regular communication mechanism with key stakeholders including shareholders/investors, customers, employees, suppliers and the community. We gain an in-depth understanding of the requirement, opinions and suggestions from various parties through media analysis, peer benchmarking, online feedback, customer hotlines, meetings and other channels, and integrate stakeholders' opinions and concerns into the operation and decision-making process, so as to integrate ESG with daily operations and clarify the future ESG improvement directions of our Group.

Stakeholder category	Aspiration and expectation	Engagement channel	Frequency
Shareholders/Investors	• Enterprise risk management • Business ethics • Transparent operation	• HKEX official website • "Investor relations" section on Ju Teng official website	Unscheduled announcement
Customers	• Product quality and safety control • Customer services and communication • Customer privacy management • Product and technological innovation • Emission control • Human rights protection • Quality and quick service response	• Official website • Customer satisfaction survey • On-site research communication	Frequent communication during the cooperation period
Employees	• Labour law compliance • Employees' wellbeing and development • Employees' health and safety	• Worker union • Various staff activities • WeChat official accounts managed by respective Production Plants • Employee complaints mechanism • Employee performance appraisal	Few posts per week on the official accounts Two to four issues of the internal magazine per year
Suppliers	• Supplier management • Energy use management • Fair and open procurement • Supplier support and growth	• On-site examination • Supplier self-assessment questionnaires	Frequent communication during the cooperation period
Community	• Anti-corruption • Environmental impact • Giving back to the community	• Press release • Community activities	Unscheduled announcement and activities

RESPONSIBILITIES OF THE MANAGEMENT

Materiality identification and communication

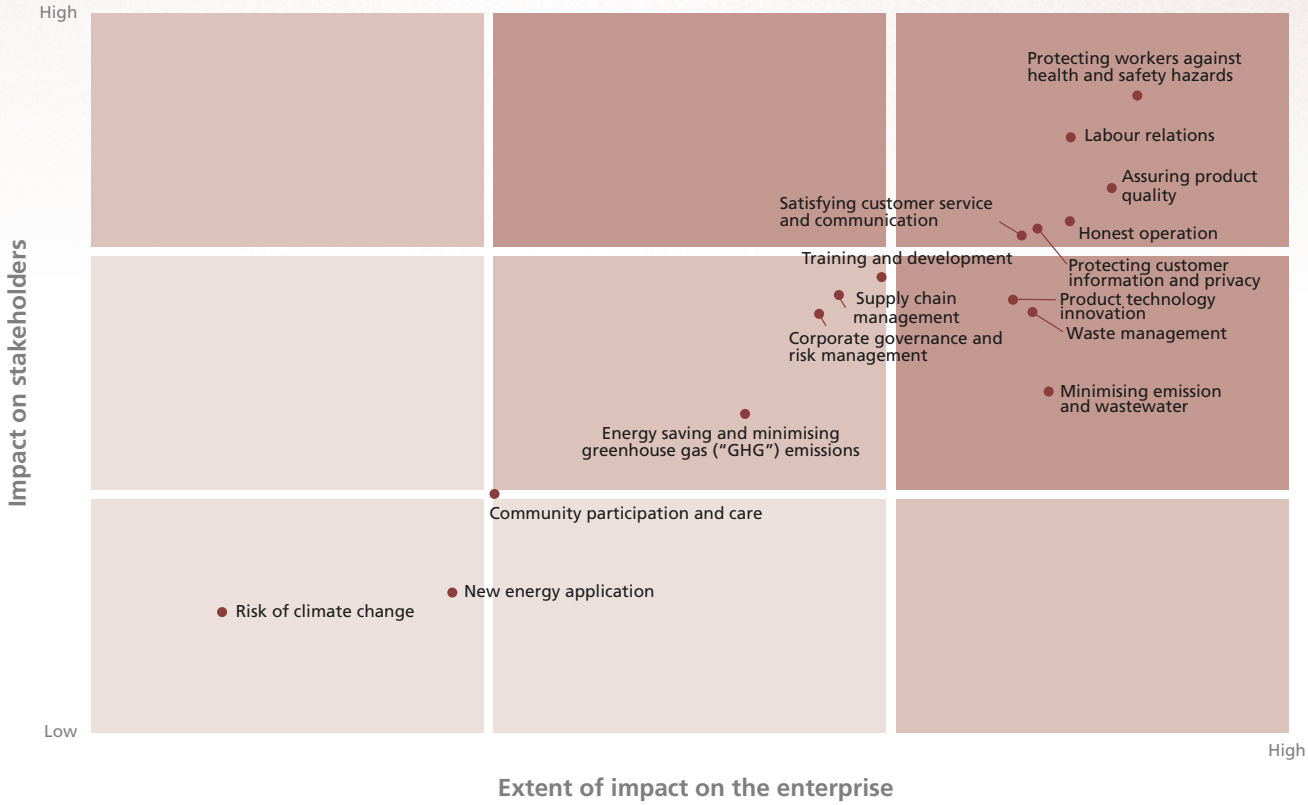
In 2025, to ensure that the issues of continuous concern are in line with the expectations of stakeholders and market trends, Ju Teng International carried out material issues identification work, ensuring the continuity and focus of the Group's ESG issues aligned with the latest market trend. The process included conducting peer benchmarking analysis, updating the list of material issues, and communicating and collecting opinions from internal and external stakeholders through online questionnaires, thereby improving the materiality assessment for this year. The updated list of material issues of Ju Teng International is as follows:

Environment	Labour
• Minimising emission and wastewater • Waste management • Energy saving and minimising greenhouse gas ("GHG") emissions • New energy application • Risk of climate change	• Protecting workers against health and safety hazards • Labour relations • Training and development

Governance and community	Product responsibility
• Honest operation • Supply chain management • Community participation and care • Corporate governance and risk management	• Protecting customer information and privacy • Assuring product quality • Satisfying customer service and communication • Product technology innovation

We have established a materiality matrix based on two dimensions, namely "Materiality to the enterprise" and "Materiality to stakeholder", to clearly present the relative impact of each issue and identify the priority areas of concern. Meanwhile, in combination with our continuously promoted clear, transparent and regular stakeholder communication mechanism, the enterprise can promptly understand the opinions and expectations of stakeholders on strategies, operations and emerging issues.

Ju Teng International Materiality Matrix in 2025



Anti-corruption management

During the Reporting Period, Ju Teng International strictly complied with the "Anti-Unfair Competition Law of the People's Republic of China" and formulated anti-corruption policies and systems to protect the fair competition market and stop unfair competition practices. Our honest operation encompasses fair and responsible procurement practices, honest and compliant product sales behaviors, as well as systems and control measures to prevent bribery and corruption, which form important ethical principles for the Company's operation. Meanwhile, we remain committed to managing our business practices in accordance with the "Responsible Business Alliance (RBA) Code of Conduct" (hereinafter referred to the "RBA"), among which Taizhou Production Plants passed the RBA audit in 2024 and obtained the silver level certificate recognised by Validated Assessment Program. We require that management and all employees strictly abide by this Code and established this Code as a programmatic document to achieve the Company's professional ethics, honest operation and compliance goals. In accordance with this Code, we have formulated and implemented the internal "Business Ethics Management Procedure" for the reporting policy on corruption and unethical behavior, covering processes such as employee complaints, employee reports, reports from suppliers and external parties, and reports of bribery and corruption, to strictly manage the business ethics of our employees. We require the main responsible personnel and relevant suppliers to sign the "Commitment on Integrity and Confidentiality" document. Furthermore, Ju Teng International has formulated a Whistleblowing Policy and continue to provide channels such as dedicated hotline and email address for anyone to report corruption and immorality of our employees in real names or anonymously.

Anti-corruption management	Adopting a zero-tolerance policy and prohibiting any form of bribery, extortion and corruption
	Stipulating that employees are required not to promise, offer, grant, give or accept any third-party bribe, or provide other forms of benefits to third-parties to obtain improper advantages
	Ensuring that all business dealings are transparent, and are recorded in our business books accurately and in detail

RESPONSIBILITIES OF THE MANAGEMENT

During the Reporting Period, Ju Teng International continued to apply its internal "Compliance Obligation Management Procedures" to monitor and identify the laws and regulations applicable to the Group and the procedures required by customers, and to maintain regular updates to ensure compliance and legal operation of our business. Meanwhile, the Group conducted compliance promotion for employees to prevent corruption-related incidents. Ju Teng International provided comprehensive anti-corruption trainings for the Board in 2025. To enhance the Board's understanding of preventing bribery and corruption, and ensure operations were conducted properly and orderly, guidelines developed by the Independent Commission Against Corruption, such as the "Toolkit on Directors' Ethics", the "Corruption Prevention Guide for Listed Companies" and the "Corruption Prevention Guide on Governance and Internal Control of Non-Governmental Organisations" were shared. All reported cases were handled in accordance with the standardized procedures established by the Company, covering the entire process management from case acceptance, assignment of investigation teams, data collection, interviews and evidence collection, investigation and review, to the final formation of investigation reports, implementation of rectification and subsequent follow-up. The relevant procedures also clearly stipulated the division of responsibilities and processing time limits of each responsible department to enhance the transparency and effectiveness of case handling.

In addition, to improve their anti-corruption awareness, all employees in Taizhou and Wujiang Production Plants also received RBA knowledge training this year. The training included an introduction to RBA, explanations of the RBA 8.0 Code of Conduct provisions, and case analyses, covering the key management points of each provision and the compliance review of the existing systems of the Group, helping employees to have a more comprehensive understanding of the requirements for responsible business practices. During the Reporting Period, no corruption lawsuits were filed and concluded against Ju Teng International or its employees.

- ✓ Mutual success with customers
  - Being oriented to customers' satisfaction and being responsible to customers at all times;
  - Satisfying customers' needs, achieving management targets on quality, cost, delivery, service and safety;
  - Implementing a sound customer complaint and improvement system.
- ✓ Mutual success with suppliers
  - Implementing supplier audit mechanism to ensure protection to labour rights, natural environment and ethical business practices across the supply chain;
  - Forbidding the use of conflict minerals.

Ju Teng International firmly believes that a responsible business model is an essential foundation for the Company's long-term competitiveness. In our cooperation with customers and suppliers, we emphasize transparency, fairness and mutual benefit, and ensure through a sound management system that product quality, supply chain responsibility and customer experience all reach the highest standards. During the Reporting Period, Ju Teng International strictly complied with "Law of the People's Republic of China on Product Quality" and "Quality Management Systems – Guidelines for the application of GB/T 19001-2016" as well as applicable laws and regulations that had a significant impact on the Group's health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. Guided by the regulations, we aim to safeguard consumers against any possible safety hazard during the use of our products.

Quality control

Ju Teng International has always made customer satisfaction its goal and places high importance on ensuring product quality, considering quality stability to be the foundation of its core competitiveness and customer trust. Following the guiding principle of "Do It Right at First Time" and based on the ISO 9001 international quality standard, we formulated two whole process operation systems, namely the "Process Inspection and Testing Procedure" and "Unqualified Product Control Procedure", as well as operational management systems including "Incoming Material Control Procedure" and "Corrective and Preventive Measures Control Procedure". Ju Teng International has updated "Calibration Procedures for Inspection, Measurement and Test Equipment", and strict control is carried out in the whole process of incoming materials, finished products in storage and delivery, thus forming a complete product management system.

In terms of supply chain quality management, the supplier management standards have been simultaneously established in all production plants and on-site guidance on inspection standards and methods are provided to suppliers to ensure that they can meet the quality requirements of the Group. In addition, the production plants also assess the quality stability of suppliers on a regular basis, including indicators such as the incoming material qualification rate, delivery punctuality and cooperation level, to strengthen their quality control ability of the supply chain from the source.

RESPONSIBILITIES OF THE OPERATION

The Group has established a systematic risk identification and classification control mechanism for high-risk products and processes, and taken a plurality of measures such as intrinsic safety design, risk monitoring, emergency protection and operation permit management in the grinding and polishing process of magnesium and aluminum parts with explosion risks to ensure safe production. At the operation level of the Production Plants, to ensure the quality of outputs and to prevent unqualified raw materials and products from entering the next stage, "Quality Control Personnel" (staffs of Quality Management Departments of all Production Plants) is responsible for conducting label management on the outputs of each production stage, and inspection and testing procedures. Outputs which fail to meet the Group's quality requirements are required to be inspected and labelled. Regarding the management of unqualified products, Ju Teng International has established a whole-process inspection system to manage and inspect unqualified products from five aspects: incoming material inspection, process inspection, finished product inspection, delivery inspection and customer return. It is not allowed to release or deliver unqualified products until these products are re-inspected by the Quality Control Personnel and become qualified to ensure the quality of products leaving the factory. Specifically, Compal Production Plant has implemented COMS full inspection control for automotive parts with high flatness requirements to improve flatness quality, while strengthening process stability through first-article inspection and patrol checks. With its robust quality management processes, the plant has consistently achieved excellent performance in quality assessments by customer and third parties, and has been recognised as an outstanding cooperative supplier for consecutive years. During the Reporting Period, no products of the Group sold or shipped were recalled for safety and health reasons.

- Incoming Material Control Procedure
- Corrective and Preventive Measures Control Procedure
- Incoming Material Inspection Specification
- Finished Goods Inspection Specification
- Process Inspection and Testing Procedure
- Special Process Control Measures

Quality Inspection Procedures

Inspection Label Management

- Adverse Examination Report
- IPQC OK Label
- Product Run Card
- T,S PASS/C,BPASS Label
- Carton Box Label
- G.P PASS Label
- G.P FAIL Label

To be responsible to the customers, suppliers, partners and employees, Ju Teng International adopts the "Product Identification and Traceability Procedure", which enables all incoming materials, work in process and finished goods to be identified and tracked at any time, so as to fundamentally guarantee the quality of the finished products and raw materials at each stage.

Furthermore, the Group respects and protects intellectual property rights, enriching intellectual property rights while investing in research and development to protect our own intellectual property rights while also respecting the achievements of others. During the Reporting Period, Ju Teng International strictly complied with the applicable intellectual property laws, such as the "Patent Law of the People's Republic of China", the "Trademark Law of the People's Republic of China" and other laws and regulations on intellectual property rights in the jurisdictions we operate in. The Group is constantly revising and improving its intellectual property management system and any infringements discovered will be dealt with in a timely manner. This enhances our ability to create, register intellectual property rights and prevent and control related risks, thereby strengthening the ability, quality and efficiency of our innovative development.

Mutual success with customers

Ju Teng International values the protection of customer information and privacy, ensuring product quality, providing high-quality customer service and communication, and takes product technology innovation as a key direction for continuously enhancing competitiveness. Therefore, we believe that customer opinions are vital to our own development. The Group has established "Customer Complaint Handling", "Customer Complaint Handling Procedure" and "Corrective and Preventive Measures Control Procedure" to standardise the handling process of customer complaints in each Production Plant, and has set up the Quality Assurance Centre under all Production Plants (hereinafter referred to the "Quality Assurance Centre") for the back-end customers maintenance. The Quality Assurance Centre receives customer complaints mainly through phone, email, written quality complaint form, business department or other means. After receiving customer feedback, the Quality Assurance Centre is required to communicate with the customer as soon as possible to confirm the details of defective products, clarify the defective situation and defective rate of the products, or visit the customer for confirmation.

In order to improve customer service, optimise quality assurance management capabilities, ensure customer interests and enhance the Group's image, the Group collects, summarises and analyses customer feedback on the Group's product quality and service quality, and responds to them one by one according to the "Customer Complaint Handling" and "Customer Complaint Handling Procedure".

	Unit	2023	2024	2025
Number of Product Complaints Received and Handled	Case	648	645	**781**

In addition, the Group will invite customers to fill in the "Customer Satisfaction Survey" via email or fax every six months. By establishing customer communication and feedback channels, the Group obtains and understands customer satisfaction with our products and services on a regular basis. When the customer is dissatisfied or the rating is below the Group's internal target, the relevant departments are required to submit an improvement plan within three days and implement the improvement measures.

Ensuring customer privacy is also the basic principle of Ju Teng International. We have always been committed to safeguarding all confidential, personal information and intellectual property delivered by customers and other third-party companies to the Group, to ensure customers' confidential information is not compromised and maintained in a professional and ethical manner. Regarding information protection, the IT department is responsible for daily management and technical maintenance, while management reviews related risks on a quarterly basis to ensure that all data security measures remain effective. During the Reporting Period, Ju Teng International complied with applicable laws regarding personal information protection, including the "Data Security Law of the People's Republic of China" and "Personal Information Protection of the People's Republic of China" and other laws and regulations relating to privacy matters across the jurisdictions where we operated. Employees only have limited access to customer codes or product codes, which fundamentally reduces the possibility of customer confidential information leakage. Besides, through the "Business Ethics Management Procedure", the Group clarifies the management process of customer information and the standard process of collecting, storing, processing, and transmitting customer information, thus improving the confidentiality of customer privacy from the management system.

RESPONSIBILITIES OF THE OPERATION

Mutual success with suppliers

Ju Teng International enhances the cooperation, communication, and management model with suppliers and potential suppliers at all stages through the "Supplier Management Procedure". Through effective management of suppliers, Ju Teng International understands suppliers' quality, price, delivery, coordination, labour, environmental protection, safety, ethics and other relevant information, and follows up and deals with supplier problems in a timely manner. For different types of suppliers, Ju Teng International has different management processes to manage them in a more targeted manner. For example, for the management of non-enclosure suppliers, Ju Teng International revised the relevant management requirements (on-site audit, production part approval process submission, quality technical agreement terms, etc.). In addition, after an abnormal problem occurs, the 8D or applicable problem solving procedures are initiated so that the abnormal problem can be solved in a timely and thorough manner.

In addition to the basic management of suppliers, in 2025, the Group completed evaluations for a total of 150 suppliers and provided specialized coaching to 51 of them, assisting suppliers in improving their quality and system management capabilities as soon as possible to better serve customers.

Hold quality review meetings with outsourced suppliers on a regular basis

During the Reporting Period, in a routine on-site inspection of suppliers, Wujiang Production Plant discovered that one supplier had a problem of incomplete barcode scanning and system entry in the defective product management process. After on-site verification, the Company promptly initiated improvement guidance to assist the supplier in strengthening system management, improving operation procedures, and increasing the accuracy of personnel operations. Subsequently, the supplier also submitted a formal rectification reply and implemented the improvement measures.

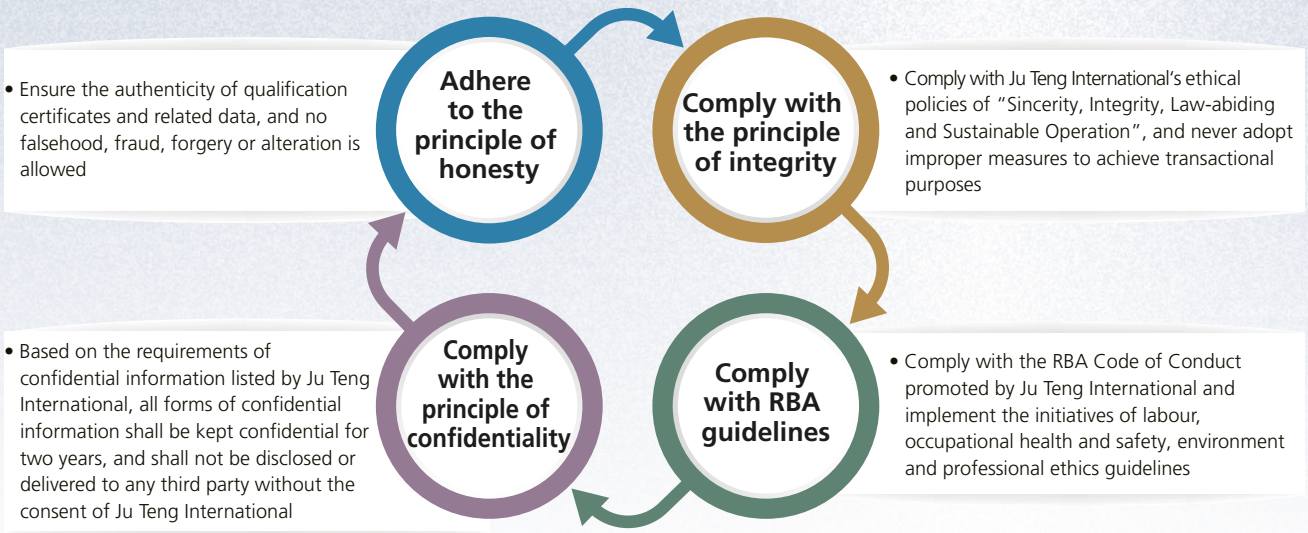
At the same time, to improve the product quality of outsourced suppliers, Chongqing Production Plants reviewed the repetitive abnormal cases with the suppliers and went to the Production Plants to assist in analyzing the problems and confirming the improvement effects on site. Meanwhile, it reviewed the external inspection from product rejects every month and arranged on-site inspection at the Production Plants, and conducted on-site audits of production lines from time to time to improve the stability of the supplier's quality.



RESPONSIBILITIES OF THE OPERATION

Ju Teng International formulated and updated the "Environment-Related Substance Reduction Plan Form" in 2024, which imposes strict requirements on the suppliers regarding high-concern substances, including the prohibition of heavy metals, formaldehyde, ozone hazardous substances, radioactive substances and so on. In order to restrict suppliers from using prohibited materials or chemical substances in the production process and on the products, parts and packaging materials provided to Ju Teng International, Ju Teng International has signed the "Environmental Protection Agreement" with suppliers. In addition, the Group updated the RMI survey form and supplier commitment documents for the "Metal Mineral Origin Survey Form" in 2025 and performed due diligence on the source and chain of custody of the purchased minerals. All Production Plants required their suppliers to complete and sign the 2025 version of the "Metal Mineral Origin Survey Form" and the "Commitment on the Non-use of Conflict Minerals" so that no conflict minerals were used in the production process and on the products. That is, whenever reasonably possible, the products manufactured do not contain minerals such as gold, tantalum, tin and tungsten from armed groups abusing human rights in the Democratic Republic of the Congo or its neighbouring countries or regions.

During the Reporting Period, 100% of Ju Teng International's suppliers signed the Environmental Protection Agreement and the commitment. In addition to the environmental agreements, Ju Teng International also requires suppliers to sign the "Quality Agreement" and the "Commitment on Integrity and Confidentiality", and to fill in the information required for RBA audits to further improve supplier management.



RESPONSIBILITIES OF THE OPERATION

Ju Teng International classifies all the suppliers into different levels (A/B/C/D) by the quality of the supplier's products and services and the degree of risk involved. Ju Teng International has conducted a risk assessment based on the risk items listed in the "Supplier's Basic Information Table". High-risk suppliers (scores below 80) are required to provide a rectification plan and make rectification, and if the rectification is not completed within the agreed period, the audit qualification of these suppliers will be cancelled. In addition, all Production Plants of Ju Teng International have introduced new procurement categories such as moulds, auxiliary materials, and equipment to strengthen centralised management of the procurement process.

Level-A Suppliers: Excellent suppliers (Total scores reach 90 marks or above)
Level-B Suppliers: Qualified suppliers (Improvement required, within 80-89 marks)
Level-C Suppliers: Suppliers who need to undergo on-site improvement and review (Within 70-79 marks)
Level-D Suppliers: Unqualified suppliers (69 marks and below)

Excellent and qualified suppliers will be included in Ju Teng International's "Qualified Suppliers List".

During the Reporting Period, the number and percentage of Ju Teng International's qualified suppliers by location is as follows:

Percentage of Qualified Suppliers by Region	2023	2024	2025
Mainland China and Hong Kong	97.37%	97.26%	**91.87%**
Taiwan	2.29%	2.41%	**1.94%**
Vietnam	–	–	**5.82%**
Other regions	0.34%	0.33%	**0.37%**

Number of Qualified Suppliers by Region	2025
Mainland China and Hong Kong	**994**
Taiwan	**21**
Vietnam	**63**
Other regions	**4**

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

- ✓ Actualising industrial waste minimisation and resource recycling;
- ✓ Minimising generation and emission of air pollutant, noise and hazardous waste;
- ✓ Using energy and resources efficiently and protecting the environment.

Attaching great importance to the environmental conservation, Ju Teng International strictly complies with the "Environmental Protection Law of the People's Republic of China" as well as the environmental protection laws, regulations, and standards of the industry in the jurisdictions where we operate during the Reporting Period. Driven by management, we are concerned about energy and resource consumption during production and operation, and strictly control the emission of pollutants to reduce the burden on the ecological environment by promoting green operation and continuously optimising production technology. Ju Teng International promises to implement the concept of environmental protection into every production and manufacturing process by constantly improving the environmental management system and to promote a green office culture to integrate green environmental protection into every employee's daily work.

In 2025, to achieve the following environmental targets, we implemented several measures to demonstrate our commitments to reduce carbon footprint and enhance environmental data disclosure. In combination with current targets, the Group plans to lay a foundation for setting more comprehensive environmental targets in the future.

Targets	Purpose
Develop climate change policies	Summarise the methods to mitigate climate-related risks in business operations
Upgrade the lighting, HVAC systems and electrical appliances in all premises to energy-saving mode in stages	Improve the disclosure and transparency of environmental data
Disclose the quantity of hazardous and non-hazardous wastes recycled by all Production Plants of the Group	Improve the disclosure and transparency of environmental data
Promote paperless business operation	Reduce paper consumption and promote digital transformation
Facilitate all Production Plants to strengthen the recycling of water resources and the reuse of reclaimed water	Enhance water efficiency
Purchase of green electricity and use of solar energy	Reduce carbon emissions to generate electricity
Promote the full digitalisation and online transformation of documents, processes, and management	Reduce the use of paper consumables
Introduce automated handling equipment in logistics and internal transportation links	Improve logistics operational efficiency and accuracy

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Environmental management

Ju Teng International strictly complies with applicable environmental laws and regulations, on such basis, we established the internal management policies such as the "Administrative Provisions of Environmental Protection", the "Accountability System on Environmental Protection", the "Management of Environmental Incidents" and the "Environmental Factors and Hazardous Source Management Procedures" to manage possible negative environmental impacts in the production, maintenance, and service process in each Production Plant. All Production Plants of the Group have obtained the ISO 14001 Environmental Management Systems Certification and IECQ HSPM 080000 Hazardous Substance Process Management Systems Certification.

In addition, all Production Plants of the Group have regularly collected and updated environment-related regulations and local policies applicable to the production and operation process, identified environmental factors and potential risks that may be involved in the production and operation process, and formulated corresponding control measures. Neijiang Production Plant regularly collected the "2025 Confirmation of Applicability of Laws, Regulations and Other Requirements", including pollutant emission management regulations such as the "Limit Value of Volatile Organic Compounds Content in Cleaning Agents", "Limit Value of Volatile Organic Compounds (VOCs) Content in Inks" and "Volatile Organic Compounds Unorganised Emission Control Standard (GB 37822-2019)" to further ensure the compliance of pollutant emission and control during the production and operation.

Resource conservation

Ju Teng International places great importance on energy saving and reducing GHG emissions, striving to improve energy efficiency and minimise the environmental impact of its operations. In accordance with the "Energy Conservation Law of the People's Republic of China" and other national and local laws and regulations in the region where we operate, the Group established and implemented the "Energy and Resource Management Procedures", which outlines the roles and responsibilities of relevant departments in energy and resource management alongside offering detailed operational rules for energy and resource consumption in the production and operation process. Ju Teng International encourages all Production Plants to manage their targets according to their actual production and operation conditions. By setting specific targets on electricity, water, gas, and energy consumptions, the efficiency on use of natural resources is greatly increased, hence, minimising the negative environmental impacts brought by the Group.

Since 2023, with the support and cooperation of the energy working group, all departments of Compal Production Plant have mobilised employees at all levels to participate in discussions on production energy use analysis. Starting from various aspects that affect energy consumption, such as personnel, machinery and equipment, material use, and process methods, and combining the process flow of production operations and the Company's "Energy and Resource Management Procedure", these departments have conducted a comprehensive analysis of the energy utilisation and consumption data and equipment operation records for the year 2025. Furthermore, Compal Production Plant has compared the energy efficiency limit of various equipment, economic operation standards of equipment, the design parameters of various energy-consuming equipment, and the advanced level of energy consumption in the industry, to understand the energy usage of the plant and strengthen management of energy consumption of the whole Production Plant.

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Water resource management

Ju Teng International truly understands that water is an important source of production and life, and requires all Production Plants to use water resources in a responsible manner. To reduce water wastage, Ju Teng International defined the strategy of water resource management in the "Energy and Resource Management Procedure", which requires our staff to turn off water sources after usage while consciously maintaining water facilities and equipment; and notify the management department immediately once a malfunction occurs to reduce the loss of water resources.

During the Reporting Period, Chongqing Production Plants recycled and reused the treated sewage in the painting and spraying workshop, which is expected to save about 10,000 m^3 of tap water in a year. There were no issues with sourcing water fit for purpose during the Reporting Period.

Energy management

Purchased electricity, natural gas and diesel are the main types of energy consumed by Ju Teng International in the course of production and operation. Ju Teng International is actively deploying new energy applications, with energy saving and GHG emissions reduction as the core of its energy management. Not only has the Group systematically strengthened the management of energy use through the "Energy and Resource Management Procedure" and adopted environmentally and socially friendly measures which are technically feasible and economically viable, we have also actively updated our internal management regulations on energy use and strengthen all employees to save energy and reduce consumption. During the Reporting Period, Compal Production Plant adopted scientific methods to formulate production quota assessment and fully motivate the staff to save energy and reduce consumption through the combination of assessment and reward and punishment system. According to the load change and operation condition of the equipment, the characteristics of frequency conversion control technology are used to carry out energy-saving technical transformation of some equipment running at low load, which has achieved a power saving rate of about 49%. Meanwhile, all plants adopt green lighting to reduce energy consumption.

Energy management measures

Purchased electricity

- Set temperature limit for use of air-conditioner: The air-conditioner can be turned on only when the room temperature is higher than 27°C or lower than 10°C; except for special circumstances.
- Close all windows and doors when the air-conditioner is on to avoid unnecessary power consumption.
- Turn off lighting in areas with sufficient luminance or unoccupied areas at all times and request close monitoring from responsible personnel.
- Turn off computers or monitors without any "Energy Star" logo that are left idling.
- The last employee leaving the office or plant and the security guards should ensure all lighting, air conditioners, computers, fans, and other electrical appliances are turned off.
- Pay attention to electricity saving for machinery and equipment not in use in the process of production and manufacturing.

Diesel

- Use of oil mainly includes diesel for forklift trucks. All departments are required to submit a Requisition Form if needed and ensure the full use of oil.

Natural gas

- Natural gas is mainly used for boiler preheating and "regenerative thermal oxidizer" (RTO). All Production Plants are required to completely document the natural gas usage to ensure the full use of it.

The Production Plants have strengthened the energy efficiency through process optimisation and the use of new energy. In particular, Chongqing Production Plants have updated different equipment in the plants to enhance energy-saving results, which specifically includes:

- The heat exchange efficiency is improved after a descaling device is installed in the cooling circulating water of the air-conditioner unit; it is estimated that approximately 3,000 MWh of electricity are saved per year;

- 10kV centrifugal air compressor is installed, which can save approximately 20% of electricity compared with the old air compressor, and it is estimated that approximately 3,940 MWh of electricity are saved per year;

- Temperature for the chilled water of the air conditioner is adjusted according to the actual operating requirements to reduce the energy consumption of the chilled water system; it is estimated that around 1,800 MWh of electricity are saved per year;

- The E6 workshop is planned to introduce an AI intelligent control system for central air conditioning in 2026, and through real-time load adjustment and operation optimization, it is estimated that an annual electricity consumption of approximately 16% can be further reduced.

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Air compressor equipment update – reducing energy consumption

During the Reporting Period, Neijiang Production Plant continuously promoted energy conservation, carbon reduction and equipment upgrading work. In September 2025, the Production Plant completed the replacement and renewal of 4 variable frequency air compressors, aiming to improve energy utilisation efficiency and reduce daily energy consumption with more efficient equipment.



Air compressor equipment

Clean energy utilisation – photovoltaic power generation

Ju Teng International always encourages each Production Plant to fully utilise its own advantages and resources to develop and build new energy projects such as photovoltaic power generation. The photovoltaic power generation system installed on the roof of Neijiang Production Plant was officially put into operation in April 2025. It generated a total of 7,672.92 kWh of electricity throughout the year, effectively reducing the use of purchased electricity and increasing the proportion of green electricity. Meanwhile, Chongqing Production Plants newly built and put into use a 10MW ground-mounted photovoltaic system in 2025, further increasing the proportion of clean energy usage and providing approximately 8.3 MWh of green electricity within the year.



Distributed photovoltaic power plant

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Zero-code platform introduction, paperless office and AGV auto material handling – improving energy management efficiency

To improve energy management efficiency and promote intelligent operations, Wujiang Production Plant has gradually introduced multiple digital and automated measures, including establishing a rapidly adjustable energy monitoring and management process through a zero-code platform, reducing paper consumption and improving information flow efficiency through paperless office, and introducing AGV based material handling in the internal logistics process, to reduce the demand for manual transportation and improve the overall energy utilisation rate of equipment operation. Through these measures, the Company has gradually achieved its overall goals of digitizing production management, automating processes, and optimizing energy usage.



AGV based material handling



Zero-code platform

Introduction of energy storage equipment and peak-valley power management – promoting energy conservation, carbon reduction and operation stability

During the Reporting Period, Taizhou Production Plants introduced Power Conversion System (PCS) to improve energy utilisation efficiency, reduce peak electricity costs and strengthen operation resilience. Through the PCS, the charging and discharging of batteries can be controlled, and power can be converted between AC and DC when needed, reducing unnecessary energy expenditures. At the same time, it can still maintain the operation of necessary equipment even when the external power supply is unstable. Based on the data of 327 days of operation throughout the year, the energy storage system saved a total of 242,496 kWh of electricity, realizing significant energy-saving and cost-effectiveness benefits to the Group.



Power Conversion System (PCS)

Material management

The main packaging materials used by Ju Teng International in its production and operation are cartons and plastics. Most of our customers sort and recycle their packaging materials through third parties. In addition, all departments of Ju Teng International are required to reuse paper printed on single side to reduce the cost while increasing the paper recycling rate.

The Group's use of resources and energy is as follows:

Category	Unit	2023	2024	2025	YoY Change[1]
Water					
Water consumption	m^3	4,103,811	3,609,353	**4,154,067**	15.09%
Water intensity	m^3/HK$ million income	591.66	598.96	**724.84**	21.02%
Energy					
Diesel consumption	L	90,492	156,483	**85,194[2]**	-45.56%
Purchased electricity consumption[3]	MWh	396,726	403,352	**460,177**	14.09%
Natural gas consumption	m^3	14,892,110	13,465,070	**14,387,579**	6.85%
Purchased green electricity	MWh	50,066	19,457	**30,278**	55.61%
Internally generated renewable energy	MWh	19,117	21,380	**9,542**	-55.37%
Total energy consumption	MWh	637,146	595,448	**620,918**	4.28%
Energy intensity	MWh/HK$ million income	91.86	98.81	**108.34**	9.64%
Recycling of scrap materials					
Paper	Tons	1,509	1,313	**1,248**	-4.95%
Plastic	Tons	4,102	2,819	**3,320**	17.77%
Metal	Tons	4,679	4,089	**3,200**	-21.74%
Total use of packaging materials					
Cardboard	Tons	4,215	4,573	**7,340[4]**	60.51%
Plastic	Tons	2,654	1,842	**3,232[4]**	75.46%

1 Due to rounding of the data presented, there will be slight differences in year-to-year changes in actual data.

2 Compared with 2024, the diesel consumption was reduced accordingly as Neijiang Product Plant did not use diesel generators during the production process in the Reporting Period.

3 Purchased electricity consumption does not include electricity generated from renewable source.

4 During the Reporting Period, due to the increase in the overseas material shipments, the procurement volume of packaging materials increased accordingly.

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Emission reduction

Ju Teng International attaches importance to the treatment and discharge of the three wastes, and strictly complies with the "Laws and Regulations of the People's Republic of China on the Prevention and Control of Atmospheric Pollution", the "Law of the People's Republic of China on Water Pollution Control", the "Law of the People's Republic of China on the Prevention and Control of Environmental Noise Pollution", the "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste" and other applicable laws, regulations and local policies relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.

Management measures of various types of pollutant emission

Sewage management

- Install sewage treatment facilities on the basis of the actual needs of different Production Plants to collect and treat sewage in a centralised manner
- It is strictly forbidden to directly discharge two kinds of effluent which can produce chemical reaction and contain flammable or explosive chemicals into the sewage pipelines
- Regularly monitor sewage discharge and keep complete sewage disposal records for regular tracking and inspection
- Enhance the reuse of reclaimed water

Waste gas management

- Reduce the harm of dust to human beings and emissions to the atmosphere by installing dust removal facilities
- Process industrial waste gas treatment to ensure compliance with emission standards
- Install desulfurisation and denitrification devices to reduce emissions of sulphur oxides and nitrogen oxides

Waste management

- Classify and store general solid wastes and hazardous wastes with appropriate labels, keep complete records and hand the wastes over to qualified third parties for centralised treatment
- Carry out recycling activities to improve the resources utilisation

Noise management

- Require all operating equipment to meet the standard outlined in the "Hygiene Standard of Noise for Industrial Enterprises". Equipment exceeding the standard will be fixed as planned
- Designate operating zone and duration for noisy machines
- Conduct regular testing for monitoring noise pollution by third parties with appropriate professional qualifications

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

During the Reporting Period, according to the operation conditions and emissions of key pollutants in various regions, all Production Plants have optimised their own pollutant emission management with details as follows:

Waste gas management

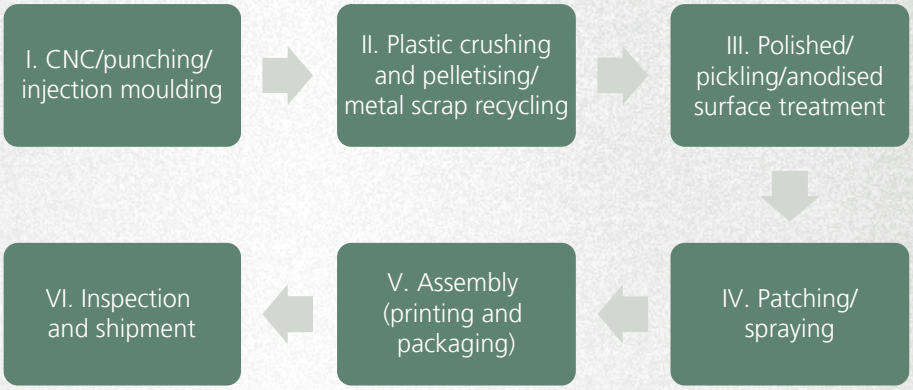
The Group has reduced the harm of dust to human beings and emissions to the atmosphere by installing dust removal facilities. The Group has also processed industrial waste gas collected to ensure compliance with emission standards. During the Reporting Period, the Group has carried out the following improvement activities in each Production Plant to reduce the emission of waste gas during the Group's production and operation:

- During the Reporting Period, the Group completed the establishment of online monitoring system for boiler exhaust gas in Wujiang Production Plant and successfully achieved data networking with the competent ecological environment department. The system can conduct 24-hour continual real-time online monitoring of key pollutants emitted from the boiler, including the emission concentration, emission volume and related operating parameters. The monitored data can be simultaneously uploaded to the monitoring platform to ensure that the emission information is open and transparent, while enhancing the accuracy and timeliness of environmental protection compliance management.



Boiler exhaust gas online monitoring system

- In addition, the Wujiang Production Plant also continuously optimised different stages of operations to improve the emissions of key pollutants, such as waste gas generated during computer numerical control ("CNC") machining process.



Sewage management

Ju Teng International regularly monitors sewage discharge and keeps complete sewage disposal records for regular tracking and inspection. According to the actual situation of each Production Plant, the Group installed sewage treatment facilities to collect and treat sewage in a centralised manner. The Group has carried out the following improvement activities to optimise the Group's sewage discharge management:

- Taizhou Production Plants recover approximately 3 cubic meters of waste acid daily and have implemented a waste acid recovery system. With a recovery rate of over 85% for sulfuric acid-containing anodizing tank waste, the reclaimed acid is reused in the production process, while the small amount of residual waste is treated at the wastewater treatment station, thereby effectively reducing the waste acid discharge.

- The sewage produced in Wujiang Production Plant is treated by sewage treatment facilities and reused for production, and will not be discharged to outside of the plant. At the same time, domestic sewage will be recycled to the Sewage Treatment Plant of Wujiang Economic and Technological Development Zone for treatment to reduce sewage discharge.



Waste acid recovery system

Waste management

Ju Teng International has classified and stored general solid waste and hazardous waste, kept complete records and handed the wastes over to qualified third parties for treatment. The Group has carried out the following improvement activities to optimise the Group's waste discharge management:

- Wujiang Production Plant has optimized the hazardous waste treatment process, using technologies such as pressing, filtering and drying to enhance the efficiency of solid-liquid separation. As a result, the static time for waste paint slag before treatment has been extended from one week to two weeks. After the moisture content was reduced and the treatment efficiency was improved, the final generation of waste paint slag was significantly decreased, with the reduction of hazardous waste reaching approximately 70 tons throughout the year.

- Paint residues generated at Neijiang Product Plant are squeezed by a filter and then disposed by a qualified third party.



Paint slag treatment system

- To meet customers' requirements for product quality, the cutting fluid generated from the computer numerical control machine needs to be replaced every month. To reduce the waste discharged, an oil-water separation facility has also been used in Compal Production Plant. The separated water will be used to prepare new cutting fluid, and the residual fluid will be disposed of as hazardous waste.



Oil-water separation facility

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

- In late December 2025, the Dazhi Production Plant introduced approximately 90 tons of biochemical bacteria strains from Wujiang Wastewater Treatment Plant, significantly improving the biochemical treatment efficiency of the Dazhi Wastewater Treatment Station for the Company's wastewater.



WastewaterTreatment Facility

- The Chongqing Compal Production Plant has established a MAO waste chemical distillation equipment to distill the waste chemicals produced after MAO production, reducing the generation of hazardous waste.



MAO waste chemical distillation

- The Lian-Yi Production Plant implements a classified centralized storage management system for waste. It standardizes the daily transportation and strictly controls the storage environment and record-keeping, effectively reducing the risk of environmental pollution. In addition, the Production Plant conducts compliant disposal and transportation of general industrial solid waste and hazardous waste based on the actual volume every month. It entrusts qualified units to handle the waste and traces the entire process, promoting resource utilisation and comprehensive environmental protection control.

Waste classification standards and employee training

To improve environmental management efficiency of the Production Plants and employees' awareness of waste classification standards, the Chongqing Production Plants organized a special activity on "Waste Classification Standards and Employee Training" during the Reporting Period, covering all types of waste, including the classification standards, collection requirements and key points of environmental risk prevention and control for plastic scraps, waste rubber, waste packaging materials, waste chemical containers, domestic garbage and hazardous waste, and strengthened the classification execution ability of employees in production and office scenarios. By posting clear and uniform classification signs in prominent positions in the workshops and office areas, and in combination with the requirements of the ISO14001 environmental management system, specialized training is carried out to ensure that the contents are readable and operational, and to implement the principles of "leadership role" and "participation of all employees". At the same time, a monthly routine inspection mechanism is established, with the environmental protection specialists and department heads jointly conducting inspections for the completeness and compliance of the signs. The "Training Sign-in Form" and the "Sign Posting Inspection Form" are retained as traceability bases, effectively strengthening the source control foundation of waste management and fully meeting the requirements of the new ISO14001 standards for process control and continual improvement.

The Group's GHG, sewage and waste emissions are as follows:

Category	Unit	2023	2024	2025	YoY Change
Effluent discharged	m^3	1,723,945	1,086,312	**1,151,246**	5.98%
Effluent discharged intensity	m^3/HK$ million income	248.55	180.27	**200.88**	11.43%
Hazardous waste					
Total hazardous waste disposed	Tons	1,762	2,114[5]	**4,178[6]**	97.63%
Intensity of total hazardous waste	Tons/HK$ million income	0.39	0.47	**0.75[6]**	58.80%
Non-hazardous waste					
Total non-hazardous waste disposed	Tons	900	996	**1,377[6]**	38.25%
Intensity of total nonhazardous waste	Tons/HK$ million income	0.13	0.17	**0.24[6]**	41.18%
GHG emission[7]					
Scope 1 GHG emissions	tCO^2 equivalent	31,718[5]	28,874[5]	**30,637**	6.11%
Scope 2 GHG emissions	tCO^2 equivalent	226,253	222,975	**268,201**	20.28%
GHG emissions intensity	tCO^2 equivalent/ HK$million income	37.19[5]	41.79[5]	**52.14**	24.77%

5 The figure has been restated to reflect the actual situation in that year.

6 During the Reporting Period, the total hazardous waste disposed increased accordingly due to the Group's addition of a new plant in Vietnam; the total non-hazardous waste disposed increased accordingly due to increases in the amount of blister boxes recycled from customers and plastic recycled.

7 The calculation methodologies and emission factors are referenced from the Greenhouse Gas ("GHG") Protocol and Appendix 2: Reporting Guidance on Environmental KPIs of HKEX ESG Reporting Guide. During the reporting year, direct GHG emissions (Scope 1) for 2023 and 2024 have been restated following enhancements to data collection, ensuring data consistency and comparability. GHGs include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Scope 1 covers direct GHG emissions from businesses owned or controlled by the Company. Indirect GHG emissions (Scope 2) refer to our location-based emissions, which covers indirect GHG emissions resulting from purchased or acquired electricity, heating, cooling and steam consumed within the Company.

RESPONSIBILITIES FOR ENVIRONMENTAL PROTECTION

Climate change

We have engaged third-party consultants to assess the impact of climate change and identify significant climate issues influencing the Group's operations. Climate risks are typically classified into two categories: physical risks and transition risks. Physical risk refers to events such as extreme weather, water stress, floods, etc. Transition risks include strict government policies, market demands and supply chain impacts. Potential climate risks and opportunities related to our operations include:

Potential climate risks and opportunities	Impact on the Group's operations
Water shortage	Water shortage may cause rise in water charges by the government, or in more extreme cases, limit water consumption, thus affecting our overall capacity.
Flooding	The high rainfall and rise in sea level caused by climate change will lead to flooding, which would result in the disruption of operation and damage to facilities located along the coast and rivers at high risk of flooding, thereby increasing the operating expenses for maintenance and the capital expenditure for strengthening the flood resistance of facilities.
Government policies and market demands	Preparations should be made to address the increasingly stringent government policies and regulations, as well as evolving consumer preferences for low-carbon products. As sustainability issues are becoming increasingly important, many mechanical parts manufacturers have announced their sustainable development goals and commit to using more recyclable materials in their new products. To meet the needs of customers and the market demands, the Group will increase the use of recyclable materials in the process of production. Wujiang Production Plant also purchases green electricity and increases photovoltaic power generation to reduce carbon emissions. In addition, the Group will strictly abide by the relevant regulations on the disposal of electrical and electronic products across the production process to ensure full utilisation of resources and protection of environment and public health.
Impact on supply chain	The procurement of raw materials may be affected by climate-related risks, thus affecting the supply and cost of raw materials. Therefore, Taizhou Production Plants have developed business continuity plan management procedures for issues such as interruption of raw and auxiliary materials supply and terminals for outsourced parts.
Technology innovation	New technologies are introduced in the process of transformation toward low-carbon economy to improve the resource efficiency of our operating facilities.

During the Reporting Period, the Group further engaged a third-party consultant to conduct a peer comparison analysis, identifying the two climate risks with the greatest impact on the Group, and performed scenario analyses for flood risk and market demand risk. As climate-related risks and opportunities will affect future strategies and financial planning, the Group adopted the worst-case global warming scenario (SSP5-8.5) and the intermediate scenario (SSP2-4.5) from the Intergovernmental Panel on Climate Change ("IPCC") Sixth Assessment Report, assessing the resilience of its climate strategy based on likelihood of occurrence and severity of impact across different timeframes: short-term (2030), mid-term (2050), and long-term (2080), to identify significant risks and opportunities that may impact operations.

Type of risk	Scenario setting	Operational impact assessment
Flood risk	IPCC AR6 SSP5-8.5	• Short-term/mid-term: Wujiang Production Plant is classified as medium risk, while the remaining Production Plants are not directly affected • Long-term: Wujiang Production Plant and Lian-Yi Production Plant are classified as high risk, while the remaining Production Plants are medium risk
	IPCC AR6 SSP2-4.5	• Short-term/mid-term: All Production Plants are not directly affected • Long-term: Wujiang Production Plant is classified as high risk, the Lian-Yi Production Plant, Compal Production Plant and Taizhou Production Plants are classified as medium risk, while the Neijiang Production Plant and Chongqing Production Plants are not directly affected
Market demand	• The current market is experiencing a slowdown in economic growth, and the industry is facing transformation challenges • Competitors may adopt technological upgrades to meet changing market demands • Future market policy promotion and customer climate awareness enhancement	• In response to customer and international initiative requirements, the Group may need to further increase the proportion of renewable energy usage and incur related expenses.

To mitigate and adapt to climate risks more effectively, the Group also plans to develop climate change policies in the future. According to past records, climate-related risks have not had a serious negative impact on the Group's business. To address climate risks in the future, Ju Teng International has implemented a series of operational measures to mitigate and respond to the climate risks to prevent identified climate-related risks, which include:

- Formulating emergency response plans for natural disasters, including flood prevention plans, to provide guidelines for actions before, during and after the occurrence of a disaster;

- Certain Production Plants have entrusted a third-party safety evaluation agency to revise the comprehensive emergency plan, specific plan and on-site plan for production safety.

The Group is planning to conduct risk identification for the remaining physical risks and transition risks that may impact its operations, progressively enhancing the Group's governance framework for climate change and its resilience to climate change.

RESPONSIBILITIES OF THE EMPLOYER

- ✓ Respecting basic labour rights of employees;
- ✓ Creating a fair working environment, and eradicating any forms of discrimination in the workplace;
- ✓ Providing safe and hygienic condition for working and living to ensure the safety and health of employees;
- ✓ Arranging appropriate working hours and leave;
- ✓ Providing reasonable compensation and benefits;
- ✓ Forbidding employment of child labour and any forms of forced labour.

Employment management

Adhering to its mission of "being people-oriented", Ju Teng International respects and cares for all employees, provides reasonable compensation and benefits, and a fair and healthy working environment for employees. As the Group regards its employees as key assets, Ju Teng International strives to promote the mutual development of employees and the Group, which is the value that the Group has always maintained. The Group has strictly complied with the applicable laws and regulations in relation to the employment of staff and labour conditions, such as the "Labour Law of the People's Republic of China", the "Labour Contract Law of the People's Republic of China", the "Employment Promotion Law of the People's Republic of China", the "Social Insurance Law of the People's Republic of China", the "Law of the People's Republic of China on the Prevention and Control of Occupational Diseases" and other relevant laws and regulations.

Ju Teng International has formulated human resources policies such as "Personnel Recruitment Management Procedures", "Employee Communication Management Procedures", "Working Time and Remuneration Management Procedures" and "Employee Shared Benefits Management Procedures", to protect the legitimate rights and interests of employees in relation to recruitment, resignation, promotion, compensation and benefits. Through institutionalized management, the Company hopes to improve the standardization and transparency of employment process, thereby consolidating mutual trust between employers and employees and creating a stable and efficient human resource management system. In order to guarantee equal employment opportunities and prevent employment discrimination, the Group has established the "Procedures for the Administration of Prohibited Discriminatory and Disciplinary Measures" and ensures that its employees are not discriminated in the workplace due to race, skin colour, gender, age, sexual orientation, religion, and other factors.

For child labour and forced labour, Ju Teng International strictly implements the "Management Procedures for the Prohibition of Using Child Labour", "Procedures for the Protection of Underage and Female Workers", "Law of the People's Republic of China on the Protection of Minors" and "Special Protection of Minors Regulations" issued by the State Council and formulated the "Management Procedures of Prohibited Use of Child Labour and Minors" at the Group level. Employees will not be accepted until we confirm their identity by conducting identity check, observing the candidates' characteristics in appearance, and conducting interviews. If instances of child or forced labour are discovered, management will make necessary reports to the relevant enforcement agencies and investigate internally the possible faults in the recruitment process which led to such incidents.

Employee profile

Total number and percentage of Ju Teng International's employees by gender, age, employment category and region

	2023[8]		2024[8]		2025[8]	
Breakdown by gender						
Male	9,236	55.89%	8,333	57.56%	**9,849**	**56.33%**
Female	7,290	44.11%	6,143	42.44%	**7,634**	**43.67%**
Breakdown by age						
16-17	333	2.02%	0	0%	**0**	**0.00%**
18-25	2,091	12.65%	1,992	13.76%	**2,800**	**16.01%**
26-35	5,488	33.21%	4,575	31.60%	**5,167**	**29.55%**
36-50	7,979	48.28%	7,200	49.74%	**8,634**	**49.38%**
51 or above	635	3.86%	709	4.90%	**882**	**5.04%**
Breakdown by employee category						
Salaried employees (non-production workers)	5,095	30.83%	4,905	33.88%	**4,493**	**25.70%**
Hourly employees (general production workers)	11,431	69.17%	9,571	66.12%	**12,990**	**74.30%**
Breakdown by region[9]						
China mainland	16,526	100%	14,475	99.99%	**15,573**	**89.08%**
Vietnamese	–	–	–	–	**1,876**	**10.73%**
Other regions	0	0%	1	0.01%	**34**	**0.19%**

8 All figures for 2023, 2024 and 2025 are as of 31 December of that year.

9 The scope covers all employees mentioned in "Reporting scope and boundary", together with employees of Gi-Li Co., Ltd., Lian-Yi (Far East) Ltd. and Hong Ya Technology Corp. within "Reporting scope and boundary".

RESPONSIBILITIES OF THE EMPLOYER

Employee turnover rate

Employee turnover rate of Ju Teng International's employees by gender and employment category

Employee turnover rate[10]	2025
Breakdown by gender	
Male	229.61%
Female	184.69%
Breakdown by age group	
16-17	0.00%
18-25	472.57%
26-35	183.59%
36-50	155.18%
51 or above	67.69%
Breakdown by employee category	
Salaried employees (non-production workers)	237.01%
Hourly employees (general production workers)	200.65%
Breakdown by region	
China mainland	225.40%
Vietnamese	85.34%
Other regions	32.35%

Compensation and benefits

Ju Teng International strictly follows the "Labour Law of the People's Republic of China" and established internal policies and systems such as "Working Time and Remuneration Management Procedures" and "Personnel Administrative Systems and Related Norms", where employees are provided with reasonable and appropriate rest time during normal working hours. The Group persists in not forcing any employees to work overtime and adopts an appropriate rest system. According to the internal "Management Procedure for Employees' Shared Benefits", the Group provides annual leave, paid sick leave and other legal holidays for employees; female employees are entitled to paid maternity leave, male employees are entitled to paid paternity leave; employees in special jobs, such as smashers and grain pumpers, are entitled to special subsidies.

Ju Teng International established a legal and incentive-based salary and welfare system in accordance with laws and regulations to make distribution based on performance, provide equal pay for equal work, and ensure employees receive reasonable and legitimate remuneration. In addition, Ju Teng International has developed an employee share award plan. This is to reward eligible participants who have made outstanding contributions to the construction and development of the Group and to attract suitable talents to join the Group and promote its further development.

To fully motivate employees' productivity and enhance their welfare, Compal Production Plant has introduced the "Management Measures for Points Redemption" programme in 2024 and launched an employee attendance and participation points redemption reward policy, and established a reasonable points redemption process, aiming to encourage everyone to contribute to the Company's development and strive together towards a common goal.

[10] "Employee turnover rate" refers to the rate of the total number of departing employees to the total number of full-time employees in the respective category. As most of the Group's production workers operate on an overtime system, this results in a relatively high turnover rate.

Communication and care

Employee communication mechanisms create a harmonious work environment and serve as a bridge for internal collaboration. Ju Teng International established the "Employee Communication Management Procedures", and employees can make requests to department heads or the Human Resources Department through SMS, phone, interview, company WeChat platform, company suggestion box and other channels. To protect whistleblowers, employees may voluntarily decide whether to disclose personal information during the complaint process, and the Group will protect the personal information of employees who file complaints to ensure their anonymity and promote the effective operation of the employee communication mechanisms.

To increase communication efficiency, the Group has launched an employee complaint and suggestion feedback programme, establishing a fully traceable handling mechanism throughout the process. Taking Wujiang Production Plant as an example, its complaint case closure rate on the platform reached 83% in the fourth quarter. Chongqing Production Plants also showed through the employee consultation report that their employee consultation satisfaction rate reached 100% in 2025, reflecting smooth communication channels and effective responses. Based on this, the Company has formulated an employee satisfaction improvement plan for 2026, which introduces the "Employee Relations Evaluation Initiative" to conduct a quarterly evaluation and set an annual overall satisfaction target.



Through diversified staff activities, Ju Teng International promotes communication among employees and builds harmonious and cooperative working relationship while conveying Ju Teng International's corporate culture. At the same time, Ju Teng International also organises a variety of recreational activities for employees to achieve work-life balance. This also reflects Ju Teng International's efforts to strengthen its corporate culture. During the Reporting Period, various employee activities were held in each Production Plant:

Lian-Yi Production Plant International Women's Day Event

On the International Women's Day, Lian-Yi Production Plant provided gifts to its female employees to express care and gratitude to them.



RESPONSIBILITIES OF THE EMPLOYER

Welfare distribution activities in traditional festivals

During significant traditional festivals such as the Tuen Ng Festival and the Chinese Mid-Autumn Festival, Wujiang Production Plant, Chongqing Production Plants and Lian-Yi Production Plants distributed festival gifts (such as rice dumplings and mooncakes) and festival bonuses to employees and expressed festival greetings. Through festival arrangements, the employees' recognition of the corporate culture and sense of Group identity were strengthened, and their emotional connection and team cohesion were supported.





Cooling care activities in Summer

In the scorching summer, to reduce the physical burden of employees in high-temperature work, Taizhou and Chongqing Production Plants provided juicy foods such as pears and watermelons to front-line employees and those working under high temperature collectively, ensuring their safety and comfort.



Development and training

Ju Teng International understands that its development depends on the cultivation of talent, and improvement in the management level of our talents and teams is a top priority for the corporate development. The Group attaches great importance to staff development, establishes an effective training system, and formulates annual training plans based on the "Education and Training Management Procedures". The Group promotes staff development and implements training systems by conducting skills training, product quality training, system implementation and management training.

In 2025, to provide excellent frontline workers with training courses, improve quality management and control and enhance management level, the Group has regularly provided "Safety Training for First-aiders and New Employees", "Professional Training for Quality Engineers", training on supervisory capabilities and corporate culture, "Employee Production Process and Professional Skills Training", specialised position training, and cadre training for different trainee groups. Among these, Taizhou Production Plants formulate an annual education and training plan at the beginning of each year, implementing education and training for employees across departments in accordance with the plan to enhance their professional skills and knowledge levels, thereby strengthening their work capabilities and the Company's competitiveness. A total of 10 training sessions for cadres were organized and held in Neijiang Production Plant, with a total of 156 participants; a total of 270 persons participated in the process learning assessment.

During the Reporting Period, all Production Plants of Ju Teng International have completed trainings in accordance with the annual training plan:

The percentage of employees trained by gender and employee category of Ju Teng International

	2025
Breakdown by gender	
Male	100%
Female	100%
Breakdown by employee category	
Salaried employees (non-production workers)	100%
Hourly employees (general production workers)	100%

Average training hours per employee of Ju Teng International by gender and employee category (Hour)

	2025
Breakdown by gender	
Male	12.61
Female	11.66
Breakdown by employee category	
Salaried employees (non-production workers)	16.63
Hourly employees (general production workers)	10.66

RESPONSIBILITIES OF THE EMPLOYER

Safety training for first-aid personnel and new employees

To improve the safety management level of the Production Plants and the employees' response capabilities in emergency, Taizhou Production Plants organized specialized training for first-aid personnel during the Reporting Period, which covered basic first aid skills, on-site judgment, emergency reporting procedures, and initial handling of common work-related injuries, assisting the employees in establishing necessary emergency knowledge and action capabilities. At the same time, the Production Plants also strengthened safety education for front-line personnel, including safety explanations at the production site and operation and protection instructions for new employees before they took up their posts, to ensure that employees had the necessary safety knowledge before they start working.



Professional training for quality engineers

To improve the technical capabilities of the quality engineering team in the product development and testing processes, the Lian-Yi Production Plant organized specialized technical training for quality engineers, including 3D drawing file size capture techniques and cross-sectional diagram analysis. Through case exercises and practical operations, the quality engineers could more accurately interpret drawings and more effectively identify dimensional deviations and potential risks during the mass production stage, thereby improving cross-departmental communication efficiency and ensuring the stability of product quality.



Training for Supervisor Capabilities and Corporate Culture

In 2025, Compal Production Plant, in accordance with the annual key goals of improving management capabilities and deepening culture, successively promoted the training for supervisors' thinking transformation and corporate culture competition activities, so as to strengthen the management capabilities of cadres and enhance team cohesion. The supervisor training held at the Production Plant from August to October focused on improving leadership thinking and cross-departmental collaboration. Subsequently, from November to December, the first corporate culture competition with the core theme of "Seeking truth, consolidating foundation, improving quality and integration" was held. The activity encouraged employees to showcase the corporate culture implementation effectiveness through actual cases and team performance, further promoting communications among departments and strengthening the concrete practice of corporate values in daily operations.





Employee Production Process and Professional Skills Training

Throughout the year, Chongqing Production Plants carried out various types of training programs, including system-based training, training for environmental protection equipment and facility management personnel, anti-fraud knowledge training, and other courses aimed at improving the overall professional capabilities and compliance awareness of employees. All types of training were designed to assist employees in having a more comprehensive understanding of the requirements of the enterprise management system, familiarizing themselves with the key points of operation and maintenance of environmental protection facilities, enhancing their awareness of risk prevention and safety and law-abiding, and thereby further strengthening the operational management capabilities of the Production Plants, to ensure operational safety, environmental compliance and efficiency improvement.





RESPONSIBILITIES OF THE EMPLOYER

Comprehensive Employee Training

Wujiang Production Plant has been continuously promoting the improvement of employees' capabilities and management competence, and has carried out a large number of targeted training and exchange activities throughout the year. A total of 62 supervisors and above participated in the "Problem Analysis and Resolution" course held in August, assisting the management in strengthening their logical thinking and problem-solving skills. In January, May and July of the same year, three cadre training sessions were held respectively. A total of 55 personnel signed up and completed the courses, with a pass rate of 75%, further improving the professional competence and execution ability of the management team.

In addition, the Production Plant conducted a "Subordinate Work Coordination" training for the grassroots employees in May, attracting 60 employees to participate, which promoted cross-departmental collaboration and job communication skills. In the same year, cadre interview meetings were also held in each month to understand management needs and suggestions through two-way communications and improve the effectiveness of organizational management.





Health and safety

Ju Teng International always prioritizes health and safety, and strictly comply with applicable national and local laws and regulations and standards on occupational health and safety such as the "People's Republic of China's Work Safety Law" and the "Law of the People's Republic of China on Occupational Disease Prevention and Control". On this basis, we have formulated safety and occupational health systems such as the "Comprehensive Emergency Response and Rescue Plan for Production Safety Accidents", the "Fire Safety Management System" and the "Occupational Disease Prevention and Control Plan and Implementation Plan" and required each Production Plant to strictly implement relevant laws and regulations and put regular safety review reports in place. The management also holds a comprehensive management meeting every month to specifically review safety and work-related injury incidents, and to strengthen and improve various aspects such as the intrinsic safety of equipment, personal protection, operating procedures and emergency preparedness, promoting all departments to implement safety responsibility of all staff, so as to safeguard the occupational health and safety of employees and provide a sound working environment for employees.

In the daily operation, the Group and each Production Plant utilise and upload identified problems to WeChat in a timely manner and constantly update the treatment progress, where security departments of the Production Plants follow up the information from WeChat, thus ensuring that problems are dealt with in a close end cycle from discovery to resolution. In addition to the basic health and safety regulations and systems, Ju Teng International has also formulated the "Risk Assessment and Control Management Procedures", "Hazardous Chemicals Safety Management Procedures" and "Production Safety Accident Emergency Management System" according to its own industry characteristics. Regarding the management of hazardous chemicals, we strictly control the whole process (transportation, storage and custody, entry and exit, use and post-processing) of hazardous products in accordance with the "Hazardous Chemicals Safety Management Regulations" and internal management procedures. In addition, the various safety systems enable the Group to identify the risk sources in the process of production, services and activities, control the risks in all links, and take measures to protect against the possible hazards, so that the risks can be controlled effectively to achieve the policy of "Safety First, Prevention First, and Comprehensive Management". These measures are not only aimed at protecting the work environment for employees, but also at preventing accidents from impacting the production chain, the surrounding environment and community safety to fulfil the responsibilities that corporate citizens should have.

For emergency management work, Ju Teng International and its Production Plants have formulated the "Comprehensive Emergency Response and Rescue Plan for Production Safety Accidents". Chongqing Production Plants also compiled the "Comprehensive Emergency Response Plan for Production Safety Accidents" in 2023, requiring employees to strictly manage daily work in accordance with the requirements of the plan, conduct regular emergency drills, and submit security review reports. These institutionalized measures have improved safety accident prevention and emergency response capabilities. In 2025, those Production Plants organized fire extinguishing and evacuation drills to test operability of the plans, enhance the coordination ability among departments, and strengthen self-rescue and mutual rescue capabilities of employees.

	Unit	2025
Number of work-related incidents	Case	117
Lost days due to work-related accidents	Day	2,840[11]
Incident rate per one million work hours[12]	/	3.02
Lost day rate per one million work hours[13]	/	73.27

	Unit	2023	2024	2025
Number of work-related fatalities (Percentage)	Person	0 (0%)	0 (0%)	**0 (0%)**

[11] As multiple employees suffered fractures, they were required to rest at home for an extended period based on medical advice.

[12] The formula of incident rate per one million work hours is: number of injuries ÷ total working hours x 1,000,000.

[13] The formula of lost day rate per one million work hours is: number of lost days ÷ total working hours x 1,000,000.

RESPONSIBILITIES OF THE EMPLOYER

During the Reporting Period, our Production Plants adopted the following four initiatives to further enhance employee safety:

We set up a special environmental safety and health audit team to audit and evaluate the entire plant on safety, occupational health, environmental protection and other aspects every week

We carried our various forms of safety knowledge promotion activities, including using the Company's WeChat public account to host online safety prize-winning quizzes, posting posters in Plant for offline promotion and organising company safety staff election activities

We carried out testing and evaluation work of occupational disease hazards in workplace at least once a year to identify and evaluate potential risks. We recorded the results in the Company's occupational health file, reported regularly to the local health administrative unit and published to employees

Professional external third-party occupational health medical check-up agents were hired to arrange special medical check-up

Four initiatives to enhance employee safety

Fire Drills

During the Reporting Period, each of the Group's Production Plants successively organized fire safety training to assist employees in mastering the judgment of whether fire extinguishers are in a normal state and the correct usage methods, in order to further enhance fire safety awareness and initial response capabilities.





Prevention of Occupational Hazards

During the Reporting Period, Wujiang Production Plant carried out a number of training and practical drills focusing on "Prevention of Occupational Hazards", including the improvement of operation skills in the microcomputer field, training on cardiopulmonary resuscitation (CPR) and AED usage, first aid knowledge for cardiac emergencies, and training for special safety management personnel. Through these systematic educational and practical activities, employees could improve their capability to identify occupational risks, understand necessary first aid skills, and become familiar with the response procedures in emergency situations, effectively reducing operational risks and strengthening the overall safety management level of the Company.





RESPONSIBILITIES OF THE EMPLOYER

Prevention of Occupational Hazards

Neijiang Production Plant organizes specialized training every quarter for workers exposed to occupational hazards, covering occupational hazard identification, proper wearing of protective equipment, usage precautions and daily maintenance requirements. Through regular training, employees can enhance their self-protection awareness and become familiar with relevant operating procedures, so as to ensure effective reduction of the risk of exposure during work and further improve the plant's occupational health management standards.





Ju Teng International has established the "Contractor Safety Management Measures", and Chongqing Production Plants also updated this policy during the year, which provides health and safety related management systems for our employees, but also establishes same requirements for contractors to formulate detailed safety management regulations for their employees. We supervise and inspect the contractors' activities on site to ensure that they are fulfilling their social responsibilities.

RESPONSIBILITIES TO THE COMMUNITY

- ✓ Promoting the well-being of the community;
- ✓ Participating in charity activities and supporting vulnerable groups in the community;
- ✓ Involving in community building and contributing to community development.

Ju Teng International is committed to practicing corporate social responsibility, regularly focusing on ensuring that its business activities consider community health and safety while promoting sustainable community development. During the Reporting Period, we carried out employee blood donation activities in different Production Plants. Chongqing Production Plants held two voluntary blood donation activities in April and May 2025, with a total of 99 employees voluntarily participating. Meanwhile, Wujiang Production Plant also conducted two voluntary blood donation campaigns, with a total of 90 employees participating, contributing a total blood volume of 28,800 milliliters, demonstrating the employees' spirit of public welfare and the enterprise's active commitment to social responsibility.





To strengthen the security awareness of preventing fraud and countering fraud among all employees, Compal Production Plant cooperated with the safety promotion work of government departments and invited the police station of the development zone to conduct anti-fraud education in the plant. The activities covered common fraud methods, identification approaches and key points for prevention, assisting employees in enhancing their capabilities of risk identification and self-protection. This move not only enhanced employees' safety awareness but also created a more reliable information security environment for the Production Plant.



During the Reporting Period, Ju Teng International donated approximately RMB100,000 for community investment. In the future, Ju Teng International will continue to focus on community development and expand its community investment, emphasising the mutual development between the Company and its local community.

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Part C: "Comply or Explain" Provisions

Key Performance Indicators		Report Content Index
A. Environmental		
Aspect A1	**Emissions**	
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air 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. Hazardous wastes are those defined by national regulations.	Responsibilities for environmental protection
A1.1	The types of emissions and respective emissions data.	Emission reduction
A1.2	Deleted on 1 January 2025	–
A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission reduction
A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emission reduction
A1.5	Description of emissions target(s) set and steps taken to achieve them.	Emission reduction
A1.6	Description of how hazardous and non-hazardous wastes are handled, a description of reduction targets and steps taken to achieve them.	Emission reduction
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, storage, transportation, buildings, electronic equipment, etc.	Resource conservation
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).	Resource conservation
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Resource conservation
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Resource conservation
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.	Resource conservation
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Resource conservation

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Key Performance Indicators		Report Content Index
Aspect A3	**The Environment and Natural Resources**	
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	Responsibilities for environmental protection
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Responsibilities for environmental protection
Aspect A4	**Climate Change**	
General Disclosure	Deleted on 1 January 2025	–
A4.1	Deleted on 1 January 2025	–
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.	Employment management
B1.1	Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region.	Employment management
B1.2	Employee turnover rate by gender, age group and geographical region.	Employment management
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.	Health and safety
B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and safety
B2.2	Lost days due to work injury.	Health and safety
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and safety

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Key Performance Indicators		Report Content Index
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.	Development and training
B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and training
B3.2	The average training hours completed per employee by gender and employee category.	Development and training
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.	Employment management
B4.1	Description of measures to review employment practices to avoid child and forced labour.	Employment management
B4.2	Description of steps taken to eliminate such practices when discovered.	Employment management
Operating Practices		
Aspect B5	**Supply Chain Management**	
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Mutual success with suppliers
B5.1	Number of suppliers by geographical region.	Mutual success with suppliers
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Mutual success with suppliers
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Mutual success with suppliers
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Mutual success with suppliers

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Key Performance Indicators		Report Content Index
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.	Quality control
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Quality control
B6.2	Number of products and service related complaints received and how they are dealt with.	Quality control
B6.3	Description of practices relating to observing and protecting intellectual property rights.	Quality control
B6.4	Description of quality assurance process and recall procedures.	Quality control
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Mutual success with customers
Aspect B7	**Anti-corruption**	
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Anti-corruption management
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.	Anti-corruption management
B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Anti-corruption management
B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption management
Community		
Aspect B8	**Community Investment**	
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Responsibilities to the community
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Responsibilities to the community
B8.2	Resources contributed (e.g. money or time) to the focus area.	Responsibilities to the community

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Part D: Climate-related Disclosures

Paragraphs	Descriptions	Content index and remarks
Governance		
19	An issuer shall disclose information about:	ESG organisation structure The Board of the Group is currently informed of ESG management-related matters through representatives in each Production Plant. We plan to expand the Board's role and strengthen its oversight of climate-related risks and opportunities as well as their management.
	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: Note: The body(s) or individual(s) shall incorporate these responsibilities into the terms of reference, authorization, role description and other relevant policies applicable to the body(s) or individual(s) (i) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (iii) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those climate-related risks and opportunities; (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and	
	(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	ESG organisation structure

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Paragraphs	Descriptions	Content index and remarks
Strategy		
20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: (a) describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term; (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (c) specify, for each climate-related risk and opportunity the issuer has identified, the time horizon – short, medium or long term – over which the effects could reasonably be expected to occur; and (d) explain how the issuer defines short term, medium term and long term and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making. (e) the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.	Responsibilities for environmental protection – Climate change
Business model and value chain		
21	An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on its business model and value chain. Specifically, the issuer shall disclose: (a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and (b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Responsibilities for environmental protection – Climate change

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Paragraphs	Descriptions	Content index and remarks
Strategy and decision-making		
22	An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose:	Responsibilities for environmental protection – Climate change
	(a) information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; (iv) how the issuer plans to achieve any climate-related targets set out in paragraphs 37 to 40 (including any greenhouse gas emissions targets (if any); and	
	(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific details on resource allocation in future reports.
23	An issuer shall disclose information about the progress of plans disclosed in previous Reporting Period in accordance with paragraph 22(a).	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific updates in future reports.

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Paragraphs	Descriptions	Content index and remarks
Financial position, financial performance and cash flows		
24	An issuer shall disclose qualitative and quantitative information about:	
	(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the Reporting Period; and	During the Reporting Period, we conducted a qualitative climate scenario analysis. We will further develop and incorporate quantitative analysis and related financial impact assessments into subsequent reports.
	(b) the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific disclosures regarding changes in our financial position in future reports.
25	The issuer shall provide qualitative and quantitative disclosures about:	
	(a) how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: (i) its investment and disposal plans; and (ii) its planned sources of funding to implement its strategy; and	We are currently conducting a preliminary assessment of these disclosure requirements and will provide more specific disclosures regarding changes in our financial position in future reports.
	(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.	

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Paragraphs	Descriptions	Content index and remarks
Climate resilience		
26	An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with its circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose: (a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (iii) the issuer's capacity to adjust or adapt its strategy and business model to climate change over the short, medium or long term;	Responsibilities for environmental protection – Climate change
	(b) how and when the climate-related scenario analysis was carried out, including: (i) information about the inputs used, including: (1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) time horizons the issuer used in the analysis; and (7) what scope of operations the issuer used in the analysis (for example, the places where we operate and business units used in the analysis); (ii) the key assumptions the issuer made in the analysis; and (iii) the Reporting Period in which the climate-related scenario analysis was carried out.	Responsibilities for environmental protection – Climate change

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Paragraphs	Descriptions	Content index and remarks
Risk Management		
27	An issuer shall disclose information about:	
	(a) the processes and related policies it uses to identify, assess, prioritize and monitor climate-related risks, including information about; (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (v) how the issuer monitors its climate-related risks; and (vi) whether and how the issuer has changed the processes it uses compared with the previous Reporting Period;	Responsibilities for environmental protection – Climate change
	(b) the processes the issuer uses to identify, assess, prioritize and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and	Responsibilities for environmental protection – Climate change
	(c) the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.	Responsibilities for environmental protection – Climate change

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Paragraphs	Descriptions	Content index and remarks
Metrics and Targets		
Greenhouse gas emissions		
28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the Reporting Period, expressed as $mtCO^2$ equivalent, classified as:	
	(a) Scope 1 greenhouse gas emissions;	Responsibilities for environmental protection
	(b) Scope 2 greenhouse gas emissions; and	Responsibilities for environmental protection
	(c) Scope 3 greenhouse gas emissions.	We are currently conducting a preliminary analysis and data collection regarding the Scope 3 emission categories for Ju Teng International, and we will disclose Scope 3 greenhouse gas emissions data in future reports.

Paragraphs	Descriptions	Content index and remarks
29	An issuer shall:	
	(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed;	Responsibilities for environmental protection
	(b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the Reporting Period and the reasons for those changes;	Responsibilities for environmental protection
	(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of such emissions; and	Responsibilities for environmental protection
	(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Responsibilities for environmental protection
Climate-related transition risks		
30	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific disclosures in future reports.
Climate-related physical risks		
31	An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Responsibilities for environmental protection – Climate change

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Paragraphs	Descriptions	Content index and remarks
Climate-related opportunities		
32	An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific disclosures in future reports.
Capital deployment		
33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific disclosures in future reports.
Internal carbon prices		
34	An issuer shall disclose:	
	an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement confirming that the issuer does not apply a carbon price in decision-making.	We have not yet incorporated an internal carbon pricing mechanism into our decision-making process. In the future, we will assess the feasibility of introducing and applying such a mechanism in our report.
Remuneration		
35	An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv).	We have not yet linked compensation to climate-related issues. In the future, we will assess the feasibility of improving relevant remuneration policies to incorporate specific climate-related metrics into our compensation system.

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Paragraphs	Descriptions	Content index and remarks
Industry-based metrics		
36	An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and the industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	Currently, we have yet to disclose relevant industry metrics or industry characteristics related to our business model. In the future, we will assess the feasibility of adopting industry metrics and refer to the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and the industry-based disclosure requirements prescribed under other international ESG frameworks to ensure that the metrics we adopt align with the results of our materiality assessment and industry benchmarks.

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Paragraphs	Descriptions	Content index and remarks
Climate-related targets		
37	An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor the progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:	Responsibilities for environmental protection
	(a) the metric used to set the target; (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives) (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (d) the period over which the target applies; (e) the base period from which progress is measured; (f) milestones or interim targets; (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	We have yet to establish quantitative climate-related targets and will explore the feasibility of setting such targets in the future.
38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
	(a) whether the target and the methodology for setting the target has been validated by a third party; (b) the issuer's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions.	During the Reporting Period, the Group has not established quantitative climate-related targets. We are currently assessing the disclosure requirements, including the feasibility of seeking third-party verification in the future.
39	An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance.	We are currently conducting a preliminary assessment of this disclosure requirement and will provide more specific disclosures in future reports.

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Paragraphs	Descriptions	Content index and remarks
40	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:	Responsibilities for environmental protection
	(a) which greenhouse gases are covered by the target;	
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target;	
	(c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target;	
	(d) whether the target was derived using a sectoral decarbonization approach; and	Our target was not derived using a sectoral decarbonization approach.
	(e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other key factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset).	We will discuss the feasibility of purchasing carbon credits to offset greenhouse gas emissions generated in our operations.
Applicability of cross-industry metrics and industry-based metrics		
41	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36).	See paragraph 36