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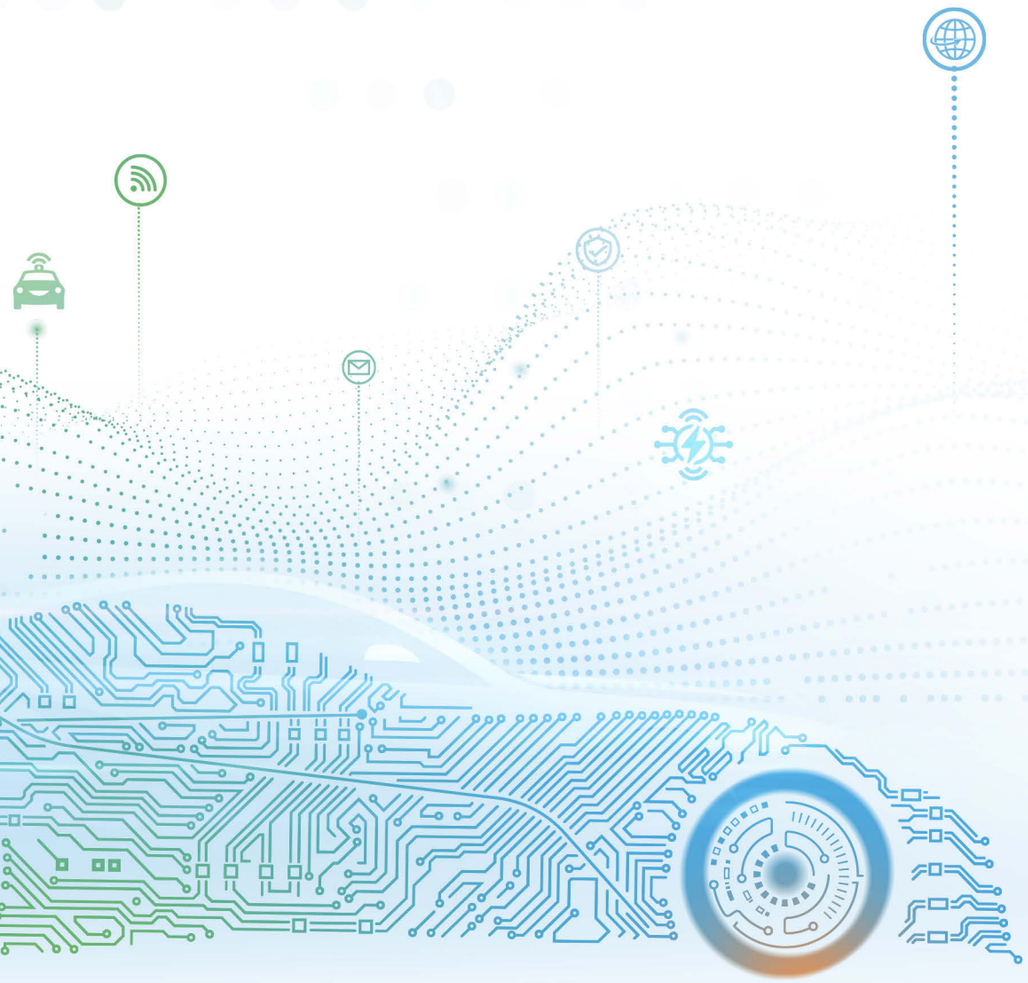
INTRON TECHNOLOGY HOLDINGS LIMITED
英恒科技控股有限公司

(incorporated in the Cayman Islands with limited liability)

Stock Code : 1760



2025 Environmental, Social and Governance Report



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ABOUT THIS REPORT

Reporting Purpose, Period and Scope

Intron Technology Holdings Limited (the "Company", and together with its subsidiaries, collectively referred to as "Intron Technology", the "Group" or "We") is pleased to present our Environmental, Social and Governance ("ESG") Report (the "Report"). This Report outlines our management approach to sustainability, including strategies, policies, initiatives and performance. Unless otherwise specified, the Report covers our core business operations, including our offices, R&D centres and testing and validation centres located in Hong Kong and the People's Republic of China (the "PRC"). These operations account for the majority of the Group's revenue and are considered representative of the Group's overall business activities and sustainability performance for the period from 1 January 2025 to 31 December 2025 (the "Reporting Period"). The reporting boundary is determined by the materiality to our business and operations, as well as the impact on sustainability.

Reporting Standards and Principles

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

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

Access to the Report

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

Your Feedback

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

MESSAGE FROM THE CHAIRMAN OF THE ESG COMMITTEE



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

In 2025, the automotive industry continued its transformation and upgrading driven by policy support and technological innovation, which fueled the growing demand for new energy vehicles, steadily increased the penetration rate of new energy vehicles and further accelerated the pace of intelligentisation. Leveraging the technical advantages and industrialisation capabilities accumulated from years of deep cultivation in the fields of automotive electronics and semiconductor applications, Intron Technology continues to consolidate its core position in the automotive electronics sector, demonstrating steady resilience and sustainable growth potential in a complex and volatile market environment.

As the integration of electrification, intelligentisation, and digital connectivity accelerates across the board, the landscape of the automotive industry is undergoing accelerated restructuring, bringing new opportunities for corporate innovation and upgrading. While stabilising its automotive electronics business, the Group actively expanded its business layout in new fields such as cloud servers, artificial intelligence ("AI") and robotics, promoted the cross-scenario application of core technologies and fostered diversified growth momentum. Throughout this process, we have consistently integrated ESG concepts into our corporate governance and strategic planning, strengthening our long-term risk management and value creation capabilities to ensure that the enterprise achieves responsible, sustainable and steady development amid the waves of transformation.

Deepening Our Vision and Consolidating the Foundation for Transformation

The year 2025 marks the second year since we launched our "2030 Sustainability Vision". Moving from blueprint to systematic implementation, we continued to focus on the four core pillars of "Innovation and Safety", "Decarbonisation and Circularity", "Collaboration and Growth" and "Community Engagement". We have fully integrated sustainable development into our business decision-making, R&D strategies and operational management to ensure that our vision does not merely remain a commitment, but is translated into measurable, trackable and actionable results.

Strengthening Our Innovation Layout and Empowering Sustainable Mobility

Adhering to the philosophy of leading the future through innovation, we continue to act as a key driver of sustainable mobility, committed to promoting a smarter, greener and safer direction for industrial development through technological breakthroughs. Based on the changes in business scale, growth and strategic positioning, while consolidating the core business advantages of automotive electronics products, we actively expanded our technology boundaries and extended our R & D capabilities to the semiconductor solutions business sector. Through breakthroughs in high-performance controllers and intelligent motion planning technology, we have not only enhanced system energy efficiency and precision but also provided a low-carbon and efficient technological foundation for intelligent manufacturing and future industrial upgrading. From smart mobility to smart equipment, we continue to empower a broader range of sustainable application scenarios through innovation. Innovation also drives our continuous optimisation of core control technologies and system architectures, creating synergies between emerging fields such as new energy vehicles, cloud servers and AI and robotics. By strengthening our energy management capabilities and system integration levels, we continue to enhance product value and technological added value, promoting the parallel development of economic benefits and environmental responsibility.

Building Climate Governance and Delivering on Decarbonisation Commitments

Climate change risk has become an important consideration for the long-term competitiveness of enterprises. This year, as a key component of our decarbonisation roadmap, we have formally established GHG emissions (Scope 1 and 2) reduction targets, committing to a 15% absolute reduction by 2030, with 2025 as the base year. This target marks our substantive commitment to transitioning from managing emissions to proactive carbon reduction, and provides a clear direction for future operational optimisation, energy mix adjustment and efficiency enhancement.

Meanwhile, in accordance with the Greenhouse Gas Protocol, we have initiated the disclosure of our Scope 3 emissions, systematically identifying 11 key emission categories within our value chain, covering key stages such as raw material procurement, logistics transportation, product use and disposal. By strengthening our data foundation and emission hotspot analysis, we have laid the groundwork for future collaboration with our supply chain on decarbonisation. We are exploring new pathways for green decarbonisation within the value chain together with our upstream and downstream partners, in a firm response to global climate goals.

Strengthening Risk Response and Enhancing Climate Resilience

In terms of climate governance, we have conducted our first climate scenario analysis to assess the potential impacts on business operations, supply chain stability and market demand under different climate policy intensities and warming pathways. By identifying transition and physical risks, we are optimising our risk management framework and enhancing our strategic response capabilities and long-term resilience under diverse scenarios. We believe that climate action is not only a responsibility but also an opportunity to drive innovation and efficiency improvements. Through forward-looking planning and scientific management, we are steadily moving towards a more resilient and competitive low-carbon development model.

Looking ahead, we will continue to deepen our 2030 Sustainability Vision, strengthen cross-disciplinary technological integration, and work with our customers and partners to jointly promote the advancement of intelligentisation and decarbonisation. With a robust governance foundation and clear climate commitments, we are confident in our ability to seize opportunities amid transformation and create long-term, sustainable value for the industry and society.

ESG PERFORMANCE HIGHLIGHTS

CARBON EMISSIONS AND CLIMATE CHANGE

- 2030 Target Absolute GHG emissions (Scope 1 and 2)*: ⇩15%
- Conducted comprehensive review of Scope 3 GHG sources, identifying 11 emission categories
- Conducted climate scenario analysis to assess the 2050 Net Zero Emissions scenario and the Current Policies scenario
- 10,000 + Reusable packaging units
- Launched a green packaging pilot program
  Paper-based packaging materials
  100% FSC-certified
- 10 million + Solution has been applied to new energy vehicles to help achieve energy conservation and emission reduction
- Reduced energy consumption from physical road testing by increasing AI-driven virtual testing

* 2025 base year

EMPLOYEES

- 71.7% Full-time R&D related technicians of our total employees
- 4.38 Employee satisfaction rate
- 10,150 Total training hours
- 100% New employees attended ESG-related training
- 2.4 : 1 Male to female employee ratio

RESPONSIBLE SUPPLY CHAIN

Supplier Code of Conduct coverage:

100%

covering all suppliers and their applicable contractors, subcontractors and service providers, and extending to Tier 2 suppliers where applicable

PRODUCT QUALITY AND SAFETY

- Provides 105 standard test scenarios compliant with the China New Car Assessment Program (C-NCAP) requirements
- 369 Software copyrights obtained
- 100% of key projects have obtained Automotive SPICE PAM V3.1 - capability level 3 BMS G4 platform development
- ISO/SAE 21434 Generic cybersecurity process certified
- 426 patents obtained
- 95.2 Customer satisfaction score
- 10 million+ Functional safety standard solutions have been applied to high-functional safety-related subsystems of new energy vehicles
- RMB 508.6 million R&D investment
- NEV Moto Control Unit Systematic Integrity: ASIL C Capable Certified

GOVERNANCE

- Audit Committee comprising 100% of independent non-executive directors
- 67% Independent non-executive directors representation on the Nomination Committee and Remuneration Committee
- 100% anti-corruption training

01 ABOUT US

1.1 Group Overview

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

As regulations become increasingly stringent and the accelerated integration of electrification, intelligentisation, and digital connectivity, market demand for related technologies continues to rise. Local OEMs have an increasing demand for intelligent driving and new energy technology solutions that align with international standards. Leveraging its technological advantages, Intron Technology has become a preferred partner for customers, actively seizing the immense growth opportunities in China's automotive industry.

In alignment with its long-term development strategy, the Group has systematically reviewed and optimised its business structure, and will in the future focus on two principal businesses: semiconductor solutions and automotive electronics. Among them, the automotive electronics products business has become an important growth engine for the Company, leveraging its productisation and systemisation capabilities to gradually build a stable customer base and achieve large-scale delivery capacity. Meanwhile, The semiconductor solutions business, which serves as the technological foundation for our long-term development, focuses on automotive-grade chip solutions as its core, continuously deepens its core technical capabilities, and actively expands into emerging application scenarios such as cloud servers, AI, and robotics. The two core businesses maintain strong synergies: on one hand, the semiconductor solutions provide core technologies and platform support for automotive electronics; on the other hand, the large-scale application of the products automotive electronics offers crucial support for the technological iteration and application expansion of the semiconductor solutions.

We pursue synergistic development along two main lines, namely 'semiconductor solutions + productisation capabilities', with productisation and systemisation capabilities at the core. While continuously consolidating our technological advantages, we strive to enhance product value and market influence, increase market share and delivery efficiency, and further strengthen our competitive edge. With a presence in 16 key cities across Greater China, Intron Technology ensures proximity to OEMs and suppliers, delivering high-quality, responsive services to facilitate the transformation, upgrading and sustainable development of the automotive and intelligent industries.

01 ABOUT US

1.2 Key R&D Achievements

L2+ Intelligent Driving Domain Controller Solution

- It deeply integrates Horizon Robotics' next-generation automotive intelligent computing solution, Journey® 6E/6M, and Infineon's AURIX™ microcontroller, to support high-level intelligent driving functions and application scenarios such as highway NOA, urban NOA, memory memory driving, and automated valet parking, while improving driving range in urban road tests.
- It strengthens the security defense system of software and hardware security, system security, functional security, and information security, and the supporting software and middleware are also developed in compliance with high functional security levels, building a comprehensive security protection mechanism.

First-Generation High-End Intelligent Driving Domain Controller Platform Solution Supporting L3

- It strengthens and enhances the safety defense system covering hardware/software systems, platform, and functional safety.
- It innovatively incorporates a "plug-and-play" concept, combined with an AB double-stacked board technology and a heterogeneous redundant architecture design, achieving a customisable and expandable domain control system that features single-board operation and dual-board collaboration.
- It supports L3 and above autonomous driving systems while remaining backward compatible down to L2++ system (e.g., HADC-A single-board application. It also supports the customization and downgrading of a single SoC+MCU architecture, and allows flexible configuration upgrades or downgrades based on the needs of algorithm, offering high flexibility and compatibility.

Front Fustion Perception Solution

- It employs advanced BEV+Transformer technology and a front fusion architecture to effectively enhance intelligent driving perception capabilities.
- It integrates 4D millimeter-wave radar, camera systems, and sensor fusion algorithms to establish a high-performance, low-cost, and widely adaptable intelligent driving perception fusion system.

GRC1.0 High-Performance Controller Solution

- It supports a dual-core expansion design, providing robust hardware and software support for the robot's "cerebellar" applications (e.g., real-time motion control, precise interaction), satisfying the synchronisation requirements in high-dynamic scenarios.

01 ABOUT US

1.3 Sustainability Awards and Achievements during the Reporting Period

Intron Technology's Subsidiary G-Pulse Receives "Best Technical Practice Award" at the 2025 Gasgoo Awards

With its high-level intelligent driving domain control platform solution (HADC2.0), Intron Technology was awarded the "Best Technical Practice Award" at the 2025 Gasgoo Awards in recognition of its outstanding achievements in technological innovation, high-quality delivery and collaborative support.

ISO / SAE21434: 2021 Certification – Generic Cyber Security Process

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

Automotive SPICE® PAM V3.1 – Capability Level 3

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

ISO26262: 2021 Parts 2,3,4,5,6,7,8 and 9 – Systematic Integrity: ASIL C Capable

The New Energy Vehicle Motor Control Unit has been assessed under ISO26262: 2011 Parts 2-9, meeting ASIL C capability for systematic integrity. It ensures torque alignment with VCU demand and must be used per the User Manual requirements.

02 SUSTAINABILITY APPROACH

2.1 2030 Sustainability Vision

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

Our sustainability vision is about "Driving the Future of Sustainable Mobility". Since the formal establishment of our 2030 Sustainability Vision ("SV2030"), we have continued to use it as our core roadmap for moving towards a low-carbon and resilient future. During the Reporting Period, we have further deepened the deployment of our targets and the implementation of our actions. More than a strategy, SV2030 is a blueprint for integrating sustainability into every facet of our business, advancing automotive innovations, scaling a low-carbon future, strengthening operational resilience, and creating lasting impact across the automotive value chain. With that in mind, we are shaping the future of mobility – realising our sustainability mission of "empowering smart and low-carbon innovations for a safe and sustainable future".

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

- The Group's overarching vision and strategic objectives
- Alignment with the United Nations Sustainable Development Goals and other prominent ESG frameworks
- Insights from ESG materiality assessments and stakeholder feedback
- Evaluation of ESG risks and opportunities, as well as a gap analysis of the Group's current ESG performance
- Trends in ESG policies, along with benchmarking against industry leaders
- Input from internal ESG-focused departments and consultations with external ESG experts

02 SUSTAINABILITY APPROACH

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

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

Innovation and Safety

Shaping the future of mobility with smart technology

- Sustainable Mobility - Smart, Green and Safe
- Quality Management
- Responsible Business Practices

Collaboration and Growth

Driving shared success with our People

- Human Capital Management
- Diversity, Equality and Inclusion
- Employee Training and Development
- Employee Rights and Well-being
- Occupational Health and Safety
- Employee Care

Decarbonisation and Circularity

Advancing low carbon operations and circularity

- Climate Resilience
- Low-Carbon Operations
- Circular Economy
- Environmental Management

Community Engagement

Caring for communities to build a better future

- Support Educational Development

02 SUSTAINABILITY APPROACH

Innovation and Safety

Shaping the future of mobility with smart technology		
Key Focus Areas	**Commitment**	**Progress and Achievements in 2025**
Sustainable Mobility	Driving the development of intelligent driving technology with excellence, innovation and international standards to build a sustainable future mobility ecosystem	• The testing and validation centres passed the reassessment by the China National Accreditation Service for Conformity Assessment (CNAS) and has developed various testing capabilities • Integrating eco-design principles into product life cycle management to promote sustainable product design • Adopting lightweight design and renewable materials
Quality Management	Ensuring product quality and customer trust through rigorous product safety management and quality control	• 100% of products are certified under the IATF 16949 automotive quality management system • 100% of key operating locations are certified to the ISO 9001:2015 Quality Management System • 100% of New Energy Vehicle Motor Control Units (MCU) have passed the ISO 26262:2011 (Parts 2 to 9) assessment, achieving the Automotive Safety Integrity Level C (ASILC) capability standard • 100% of key operating locations are certified to the ISO/SAE 21434:2021 Road Vehicles — Cybersecurity Engineering process • 100% of major projects have passed the Automotive Software Process Improvement and Capability Determination (Automotive SPICE) PMV3.1 Capability Level 3 certification under the ISO/IEC 33002 standard • >90% of products have completed Failure Mode and Effects Analysis (FMEA) assessment • No product recalls related to safety or health occurred during the year
Responsible Business Practices	Implementing high standards of business conduct and responsible procurement principles, protecting customer rights and information security, and building a transparent, fair and sustainable value chain system	• Maintained the operation of the satisfaction survey mechanism, with overall customer satisfaction regarding service and product quality consistently reaching 95.2 points or above during the year • With customer satisfaction as the core, a record of zero material complaints regarding products and services was maintained during the year • Adhering to IATF 16949 QMS standards, establishing and continuously optimising the ESG management framework and assessment mechanism to enhance supply chain compliance and sustainability performance • Continuously protecting customer privacy and data security, with no material incidents of customer privacy breaches or data leakage, theft or loss • The highest standards of integrity were maintained throughout operations during the year, and no material incidents of corruption or fraud occurred • Anti-corruption and business ethics training has covered 100% of employees and directors • Established and continuously improved the intellectual property management system and application processes to protect core assets such as patents, trademarks and copyrights • Conducted intellectual property protection and compliance training for employees and partners to enhance legal and compliance awareness • No material intellectual property infringement or dispute occurred during the year

02 SUSTAINABILITY APPROACH

Decarbonisation and Circularity

Advancing low carbon operations and circularity		
Key Focus Areas	**Commitment**	**Progress and Achievements in 2025**
Climate Resilience	Taking action on climate change and transitioning to a low-carbon future	Established the "2030 GHG Emissions Reduction Target", using 2025 as the base year, to reduce absolute GHG emissions (Scope 1 and 2) by 15% by 2030 Conducted the first screening and disclosure for Scope 3 greenhouse gases emission, established a scope 3 carbon emissions inventory, and identified 11 significant emission categories from the inventory Conducted climate scenario analysis for the first time to assess transition and physical risks under different pathways in a forward-looking manner New disclosure on the financial impact of climate-related risks and opportunities
Low-Carbon Operations	Promoting sustainable development practices and enhancing overall energy efficiency	Implemented energy-saving upgrades for equipment and optimised production processes
Circular Economy	Incorporating environmental impact as a primary consideration in product design, promoting green material selection, recyclable design and life cycle assessment to reduce product footprint	Launched a green packaging pilot programme Introduced reusable packaging solutions Promoted green procurement and prioritised the selection of environmentally friendly products and services Conducted product recyclability assessments
Environmental Management	Identifying, assessing and managing climate-related risks, while strengthening the climate resilience of operations and supply chains	Compared with 2024, hazardous waste intensity decreased by 12% No significant events impacting the environment and natural resources occurred during the year

02 SUSTAINABILITY APPROACH

Collaboration and Growth

Driving shared success with our People		
Key Focus Areas	**Commitment**	**Progress and Achievements in 2025**
Human Capital Management	Providing competitive remuneration and benefits, clear career paths and a supportive work atmosphere	Established a systematic training and development system, provided talent development paths and career planning guidance programmes, and launched internship programmes in collaboration with universities Internal remuneration and benefits management mechanisms were in place, and continuous reviews were conducted on remuneration, performance appraisals and benefits packages
Diversity, Equality and Inclusion	Committed to building a diverse, equitable and inclusive work environment	To create a diverse and friendly workplace, we have launched supportive arrangements and programmes for female employees, employees with disabilities and ethnic minority employees
Employee Training and Development	Continuously investing in the growth and development of our employees, helping every employee enhance their professional capabilities and career potential	100% ESG training coverage for directors 100% of employees have completed ESG-related training
Employee Rights and Well-being	Implementing international human rights standards throughout our operations and value chain, and upholding the fundamental human rights and dignity of every stakeholder	The highest standards of human rights were maintained throughout operations during the year, and no material or serious incidents of child labour or forced labour occurred Established multi-channel communication platforms, with annual employee satisfaction reaching a score of 4.38
Occupational Health and Safety	With a goal of "zero accidents", we are continuously strengthening our safety culture, providing protective equipment and training, and safeguarding the physical and mental health of our employees	Provided multiple employee training sessions and emergency drills, with an employee coverage rate of 100% No major occupational health and safety incidents occurred during the year
Employee Care	Continuously improving employee care mechanisms, enhancing physical and mental well-being and team cohesion, and building a sustainable foundation for talent development	Maintained exclusive sports spaces for employees to support healthy lifestyles Provided leisure and relaxation venues to promote cross-departmental communication and interaction Organised team-building activities to enhance collaboration and communication efficiency

Community Engagement

Caring for communities to build a better future		
Key Focus Areas	**Commitment**	**Progress and Achievements in 2025**
Support Educational Development	Promoting innovation and industry collaboration through resource investment and local cooperation, and facilitating the long-term enhancement of education and well-being	Participated in industry technical seminars

02 SUSTAINABILITY APPROACH

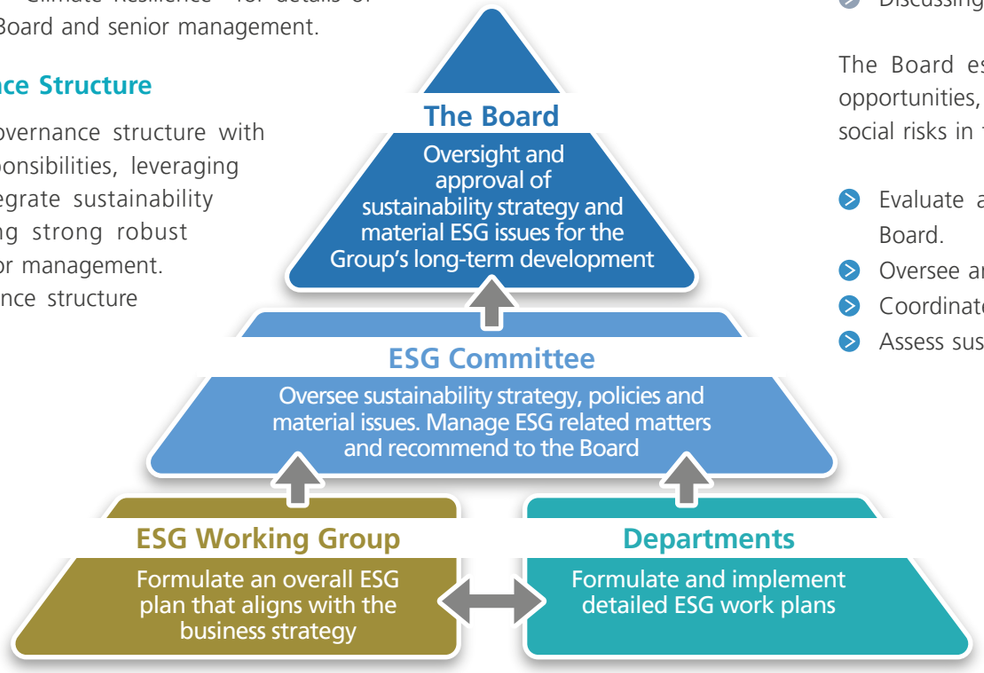
2.2 Sustainability Governance and Board's Oversight

Intron Technology believes that sound and effective governance underpins our business and provides the foundation for our responsible business practices. Our commitment to sustainability, including but not limited to climate-related issues, risks and opportunities, begins at the highest levels with the Board of Directors (the "Board").

Please refer to the section headed "Climate Resilience" for details of climate-related governance of the Board and senior management.

2.2.1 Sustainability Governance Structure

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



The Board serves as the Group's highest authority in supervising and making decisions on sustainability strategies for addressing sustainability-related risks and opportunities, including, but not limited to, climate-related risks and opportunities, as well as environmental and social risks in the supply chain. The Board is responsible for:

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

The Board established the ESG Committee to more effectively address sustainability-related risks and opportunities, including, but not limited to, climate-related risks and opportunities, as well as environmental and social risks in the supply chain. The Committee is primarily responsible for:

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

02 SUSTAINABILITY APPROACH

At the operational level, the ESG working group supports the Committee in developing an ESG plan that aligns with the Group's business and sustainability strategies. This is based on the Board's overall strategic direction and the ESG Committee's ESG strategy, including their insights on sustainability risks and opportunities, including, but not limited to, climate-related risks and opportunities, as well as environmental and social risks in the supply chain. The ESG Working Group's primary responsibilities include:

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

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

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

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

2.2.2 Governance Meeting Mechanism

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

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

- Analysis of the Group's current ESG status and identification of industry gaps.
- Formulation of ESG strategies and development of key action plans.
- Review of progress, action measures, and improvement programmes for the annual carbon reduction target.
- Revision and update of ESG policies to align with the latest standards.
- Engagement of ESG external consultants to enhance ESG knowledge and practices.
- Analysis of the results of ESG surveys conducted by various stakeholders.
- Review of ESG risk and opportunities assessments (including, but not limited to, climate-related risks and opportunities, as well as environmental and social risks in the supply chain) to identify the Group's related ESG risks and opportunities, and formulation of relevant control measures to address these risks.

02 SUSTAINABILITY APPROACH

2.3 Sustainability Risk and Opportunity Management

Sustainability risk and opportunity management remains integral to our long-term business resilience and stands as a cornerstone of our sound corporate governance. By referencing the latest market and international ESG disclosure standards and the materiality maps proposed by authoritative ESG rating agencies, including the Sustainability Accounting Standards Board ("SASB") Standards, the International Financial Reporting Standard S1 — General Requirements for Disclosure of Sustainability-related Financial Information ("IFRS S1"), the International Financial Reporting Standard S2 — Climate-related Disclosures ("IFRS S2"), and MSCI's ESG Industry Materiality Map, our Senior Management, delegated by the Board, is responsible for identifying, evaluating, prioritising and managing material sustainability-related risks and opportunities (including but not limited to climate-related risks and opportunities, as well as environmental and social risks along the supply chain) on a regular basis. The Board retains ultimate responsibility for overseeing the management of sustainability risks and opportunities within the Group.



01 Identification

- The ESG Committee identifies material ESG risks and opportunities, including climate and supply chain related risks and opportunities, under the Board's oversight.
- Risks and opportunities are assessed through market analysis, regulatory updates, and internal reviews.
- In response to the increasing concerns of stakeholders, we have identified and disclosed climate-related risks and opportunities in this report for disclosure. For details, please refer to the section entitled "Climate Scenario Analysis".



02 Evaluation

- By considering both quantitative and qualitative factors, the potential impact and likelihood of sustainability-related risks and opportunities are assessed. Quantitative analysis is based on historical data, while qualitative analysis encompasses industry development trends, economic conditions, as well as recent significant events and disaster-related factors.
- ESG and corporate governance risks and opportunities are monitored via investor reports and internal assessments.



03 Prioritisation

- By assessing the potential impact and likelihood of occurrence of material sustainability-related risks and opportunities, their risk levels are prioritised, and climate-related risks are ranked together with other types of risks to ensure that they can be evaluated on a consistent basis under the Group's overall risk management framework.



04 Management

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

02 SUSTAINABILITY APPROACH

ESG Training

Recognising the increasing importance of sustainability in the business landscape, Intron Technology is committed to enhancing ESG knowledge and awareness across all levels of the organisation. During the Reporting Period, the Group engaged external professional ESG consultants to deliver targeted ESG training programmes to key internal stakeholders, ensuring a deeper understanding of ESG principles, market expectations and industry best practices and further promoting the integration of sustainability concepts into corporate decision-making and operation management.

Board Training

To strengthen ESG governance at the highest level, Intron Technology conducted ESG training sessions for the Board of Directors during the Reporting Period, covering key topics such as major ESG trends in the automotive industry chain, climate target setting and scenario analysis. The training provided Board members with valuable insights to support strategic ESG decision-making.

ESG Data Training

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

ESG Training for Key Departments

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

02 SUSTAINABILITY APPROACH

2.4 Stakeholder Engagement and Materiality Assessment

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

- Enhanced our stakeholder engagement by conducting a more comprehensive online survey.
- Strengthened communication channels with internal and external stakeholders to further enhance ESG awareness and participation of management and employees.
- Continued to optimise the Supplier Code of Conduct and communicated its expectations to all suppliers.

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

02 SUSTAINABILITY APPROACH

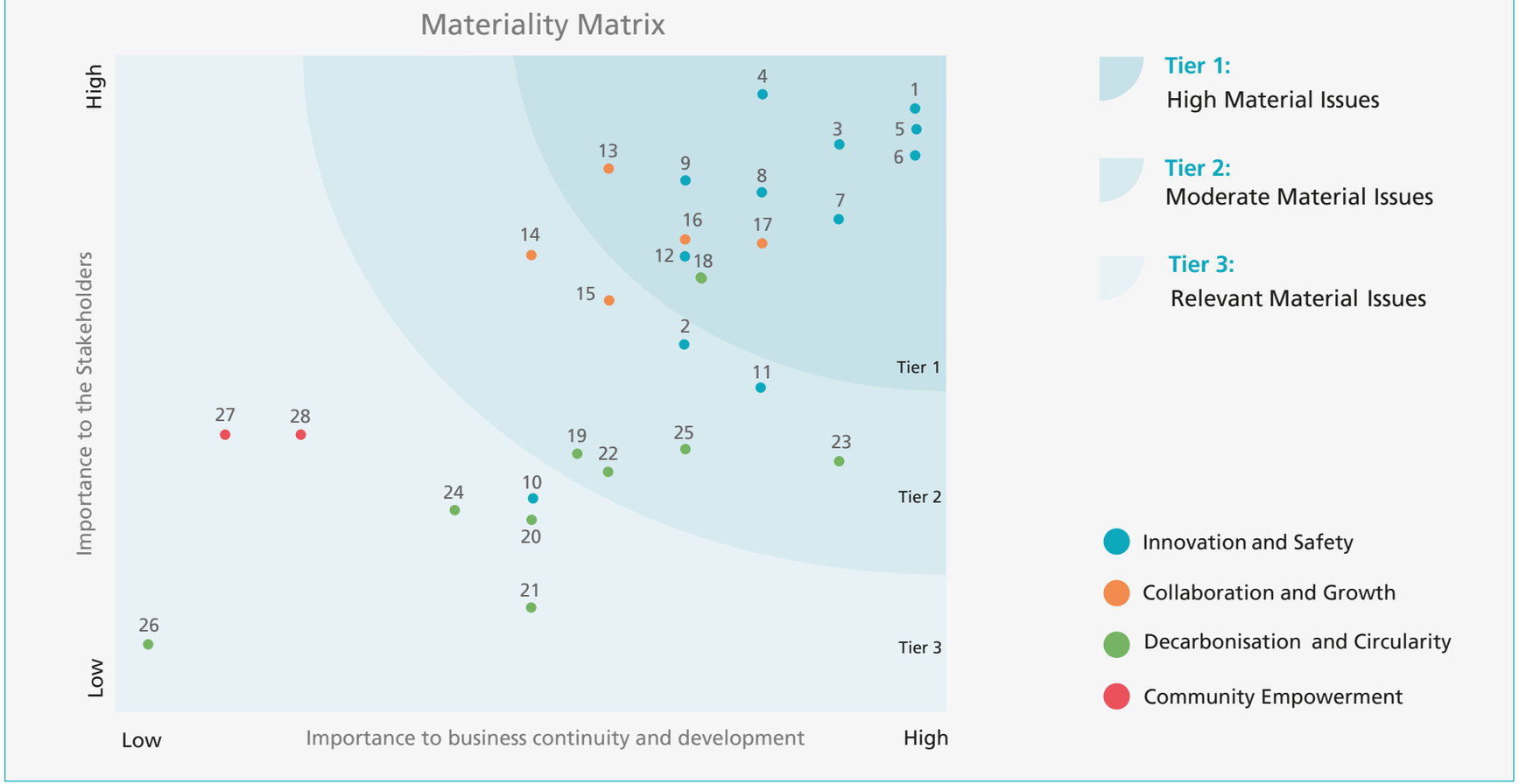
Materiality Assessment

During the Reporting Period, the Group undertook materiality assessments to gain deeper insights into stakeholder demands and expectations. This year, we enhanced our approach by developing a more refined ESG materiality matrix to enhance our capability in identifying and managing key ESG issues.

We conduct materiality assessments to identify the ESG-related issues most important to our business and stakeholders. The Group reviewed the materiality of ESG-related issues on the Group and its stakeholders. We have identified ESG-related material issues and prioritised the identified issues to reflect the needs of our stakeholders for the Year:

INFLOW		OUTFLOW
› Documentary analysis › Industry resources › Reference framework (e.g., SASB, MSCI)		› Identified a total of 28 ESG related issues
The online survey is distributed to, but not limited to, the following recipients: › senior management › customers › shareholders and investors › employees › suppliers		› Prioritised material issues based on survey data
› Develop of materiality matrix based on survey results › Approval of most material issues by the ESG Committee		› Validated list of ESG-related Material Issues

02 SUSTAINABILITY APPROACH



Materiality Matrix

A materiality matrix was used to show the importance of 28 ESG-related material issues to stakeholders and to business. The most material issues are listed in Tier 1 of the matrix, the less material issues are listed in Tier 3. During the Reporting Period, a total of 13 issues in Tier 1 of the matrix were regarded as the most material issues and will be highlighted in this Report.

02 SUSTAINABILITY APPROACH

List of ESG-related Material Issues

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 1: High Material Issues	1. Technological Innovation	Innovation and Safety	Sustainable Mobility	7, 9, 13
	3. Product Safety and Quality	Innovation and Safety	Quality Management	7, 9, 12
	4. Customer Service and Satisfaction	Innovation and Safety	Quality Management	12, 16
	5. Intellectual Property Rights Management	Innovation and Safety	Responsible Business Practices	9
	6. Information Security and Privacy Protection	Innovation and Safety	Responsible Business Practices	9, 16
	7. Industry Collaboration and Development	Innovation and Safety Community Engagement	Sustainable Mobility Community Engagement	9, 17
	8. Business Ethics and Competitive Business Practices	Innovation and Safety	Responsible Business Practices	16
	9. Anti-corruption	Innovation and Safety	Responsible Business Practices	16
	12. Corporate Governance	N/A	Sustainability Approach	16

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 1: High Material Issues	13. Staff Welfare	Collaboration and Growth	Employee Rights and Well-Being	3, 8
	16. Staff Development and Training	Collaboration and Growth	Employee Training and Development	4, 8
	17. Employment Compliance	Collaboration and Growth	Employee Rights and Well-Being	8, 16
	18. Climate Resilience and Adaptation	Decarbonization and Circularity	Climate Resilience	9, 11, 13
Tier 2: Moderate Material Issues	2. Traceability of Raw Materials	Innovation and Safety	Responsible Business Practices	12
	11. Ethically responsible sourcing	Innovation and Safety	Responsible Business Practices	12, 16
	14. Equal-opportunity, Diversity and Inclusion	Collaboration and Growth	Diversity, Equality and Inclusion	5, 8, 10
	15. Occupational Health and Safety	Collaboration and Growth	Occupational Health and Safety	3, 8

02 SUSTAINABILITY APPROACH

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 2: Moderate Material Issues	19. Energy Management	Decarbonization and Circularity	Low Carbon Operations: Energy Management	
	22. Green Procurement	Decarbonization and Circularity	Circular Economy: Reusable Packaging	
	23. Environmentally Friendly Product Design and Life Cycle Management	Innovation and Safety	Sustainable Mobility	
	25. Clean Technology Opportunities	Decarbonization and Circularity	Low Carbon Operations: Energy Management	
Tier 3: Relevant Material Issues	10. Environmental Risk in Supply Chain	Innovation and Safety	Responsible Business Practices	

Materiality	Issues	Strategic Category	Corresponding Chapter	Sustainable Development Goals
Tier 3: Relevant Material Issues	20. Resource Management and Recycling	Decarbonization and Circularity	Environmental Management	
	21. Waste Management	Decarbonization and Circularity	Environmental Management	
	24. Circular Economy and Recycling	Decarbonization and Circularity	Environmental Management	
	26. Biodiversity Conservation	Decarbonization and Circularity	Biodiversity	
	27. Community Welfare	Community Engagement	Community Engagement	
	28. Community Relations	Community Engagement	Community Engagement	

03 INNOVATION AND SAFETY

3.1 Sustainable Mobility

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

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

R&D Qualifications and Capabilities

Enhanced Testing Capacity –

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

Pujiang Laboratory –

Successfully passed the review by China National Accreditation Service for Conformity Assessment, now offering:

- Electromagnetic compatibility testing
- Electrical performance testing
- Environmental reliability testing
- Mechanical stress testing
- Electric drive bench testing

Nantong Laboratory–

Successfully passed the IATF 16949 system audit and obtained China National Accreditation Service for Conformity Assessment accreditation for:

- Electrical performance testing
- Environmental reliability testing

R&D Investment and Workforce

R&D Investment and Workforce –

As of 31 December 2025, the Group employed **1,062** full-time R&D technicians, representing **71.7%** of its total workforce

R&D Investment –

Amounted to RMB**508.6** million, accounting for approximately **8.4%** of the Group's revenue

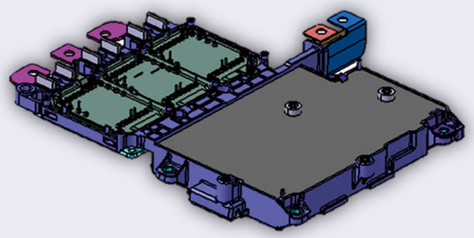
03 INNOVATION AND SAFETY

3.1.1 Intelligent Driving Solutions: Advancing Intelligent Driving

Electric Mobility Solutions

Motor Control Unit Power Brick

- **Breakthrough Technology**
  Technological breakthroughs achieved in the application technology and control of power semiconductors, creating differentiated advantages over traditional power module solutions.
- **High levels of Integration**
  Optimises process solutions to enhance levels of integration, helping customers reduce system deployment costs.
- **Enhanced Product Performance for OEMs**
  Supports automakers in improving product power, driving range, and safety.



Smart Mobility Solutions

L2+ Intelligent Driving Domain Controller Solution

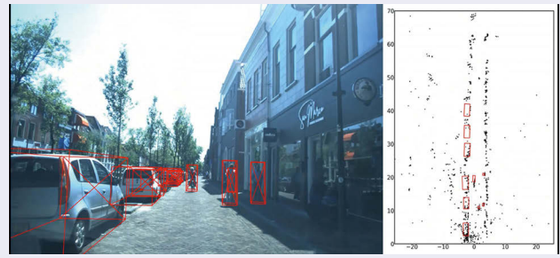
- **Next-Generation Intelligent Driving Fusion Architecture**
  It deeply integrates Horizon's next-generation in-vehicle intelligent computing solution—Journey® 6E/M—with Infineon AURIXTM microcontrollers, comprehensively strengthening the safety defense system across hardware and software safety, system safety, functional safety, and cybersecurity, and it improves driving range in urban road tests.
- **Safety Protection Mechanism**
  The supporting low-level software and middleware are also developed in compliance with high functional safety levels, comprehensively establishing a safety protection mechanism.
- **AI-Driven Management System**
  AI-based adaptive driving strategy adjusts power distribution in real time according to road conditions, significantly improving energy utilisation efficiency.

First-Generation High-End Intelligent Driving Domain Controller Platform Solution Supporting L3

- **Fail-Operational Safety Mechanism**
  Built upon the L3 "fail-operational" requirements, it features large computing power, strong compatibility, and high functional safety. Incorporating a "plug-and-play" AB double-stacked board and heterogeneous redundant architecture, it enables single-board operation and dual-board collaboration. Even if a single-system fails, it can still operate smoothly using the remaining computing power, ensuring autonomous driving safety.
- **Dual-Board Heterogeneous Safety Architecture and AI Ecosystem Support**
  It supports the AI computing unit eco-systems, featuring a rich AI Engine resources, programmable logic resources, and powerful parallel computing capabilities, while complying with functional safety ASIL-C requirements.

Front Fusion Perception Solution

- **Advanced perception technology**
  Based on Horizon Journey ®6 platform, BEV + Transformer technology is adopted to enhance intelligent driving perception capabilities.
- **Multi-sensor fusion**
  Integrating 4D millimeter-wave radar, camera systems, and sensor fusion algorithms to improve perception accuracy.
- **High Performance and High Cost-Effectiveness**
  Designed for intelligent driving applications, featuring scalability, high efficiency, and strong adaptability.



03 INNOVATION AND SAFETY

3.1.1 Intelligent Driving Solutions: Advancing Intelligent Driving

Reliability & Safety

- Strives to reduce missed and false detections using AI-driven perception models.
- Features a multi-task learning model for object detection, semantic segmentation, occupancy prediction, and tracking.
- Integrates a safety monitoring system for real-time fault detection and repair.
- Ensures functional safety to enhance sensor reliability and operational robustness.

High Performance

- Uses advanced AI algorithms to enhance radar sensing and driving scenario integration.
- Converts analogue-to-digital converted (ADC) radar data into two-dimensional and three-dimensional spectrum data for improved accuracy.
- Employs a deep learning model with neural networks to optimise radar spectrum data processing.
- Data-driven approach improves perception accuracy over traditional rule-based methods.
- Supports multi-sensor fusion (early, middle, late) for enhanced detection capabilities.



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

Scalability & Integration

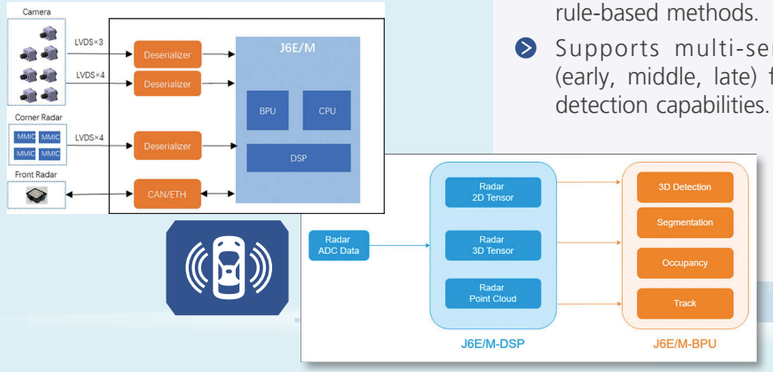
- Supports seven cameras, four corner radars, one front radar, and 12 ultrasonic sensors within the domain controller.
- Designed for high-speed and urban Navigate on Autopilot (NOA) scenarios with AI-driven radar sensing.
- Features a unified interface for cameras and millimetre-wave radar, allowing flexible sensor configurations.
- Adopts a centralised computing architecture for improved multi-sensor fusion and efficiency.

Computational Efficiency

- Utilises digital signal processor (DSP) and brain processing unit (BPU) for efficient radar data processing.
- Implements Fast Fourier Transform (FFT) and Inverse Fast Fourier Transform (IFFT) for enhanced signal analysis.
- 3D detection, segmentation, occupancy grid, and tracking algorithms improve perception while maintaining real-time performance.

Cost Optimisation

- Lightweight radar design shifts computing to the domain controller, reducing hardware costs.
- Delivers high-precision four-dimensional (4D) object detection while optimising operational efficiency.





03 INNOVATION AND SAFETY

3.1.1 Intelligent Driving Solutions: Advancing Intelligent Driving

Superior Performance & Smart Features

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

Enhanced Safety & Visibility

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

REVOLUTIONISING VEHICLE SAFETY WITH CAMERA MONITOR SYSTEM (CMS) SOLUTION

High Performance

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

Advanced Calibration & Image Optimisation

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

Optimised System Architecture

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



CMS SOLUTION

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





03 INNOVATION AND SAFETY

3.1.2 Sustainable Mobility: Energy Efficiency of Autonomous Driving Systems

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

Smart Energy Management

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

Collaborative Driving for Energy Savings

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



SUSTAINABLE MOBILITY

Optimised Route Planning

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

In-Vehicle Energy Optimisation

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

An autonomous vehicle operating in urban setting

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



03 INNOVATION AND SAFETY

3.1.3 Leading Safety Technology: AI-Driven Testing for Autonomous Driving

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

Risk-Free Testing of High-Risk Scenarios

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

Enhance Testing Efficiency and Reducing Environmental Impacts

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

Optimising Safety Performance and System Reliability

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

AI-DRIVEN TESTING FOR AUTONOMOUS DRIVING

Precision Simulation Scenarios for Reliable Safety Assessment

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



03 INNOVATION AND SAFETY

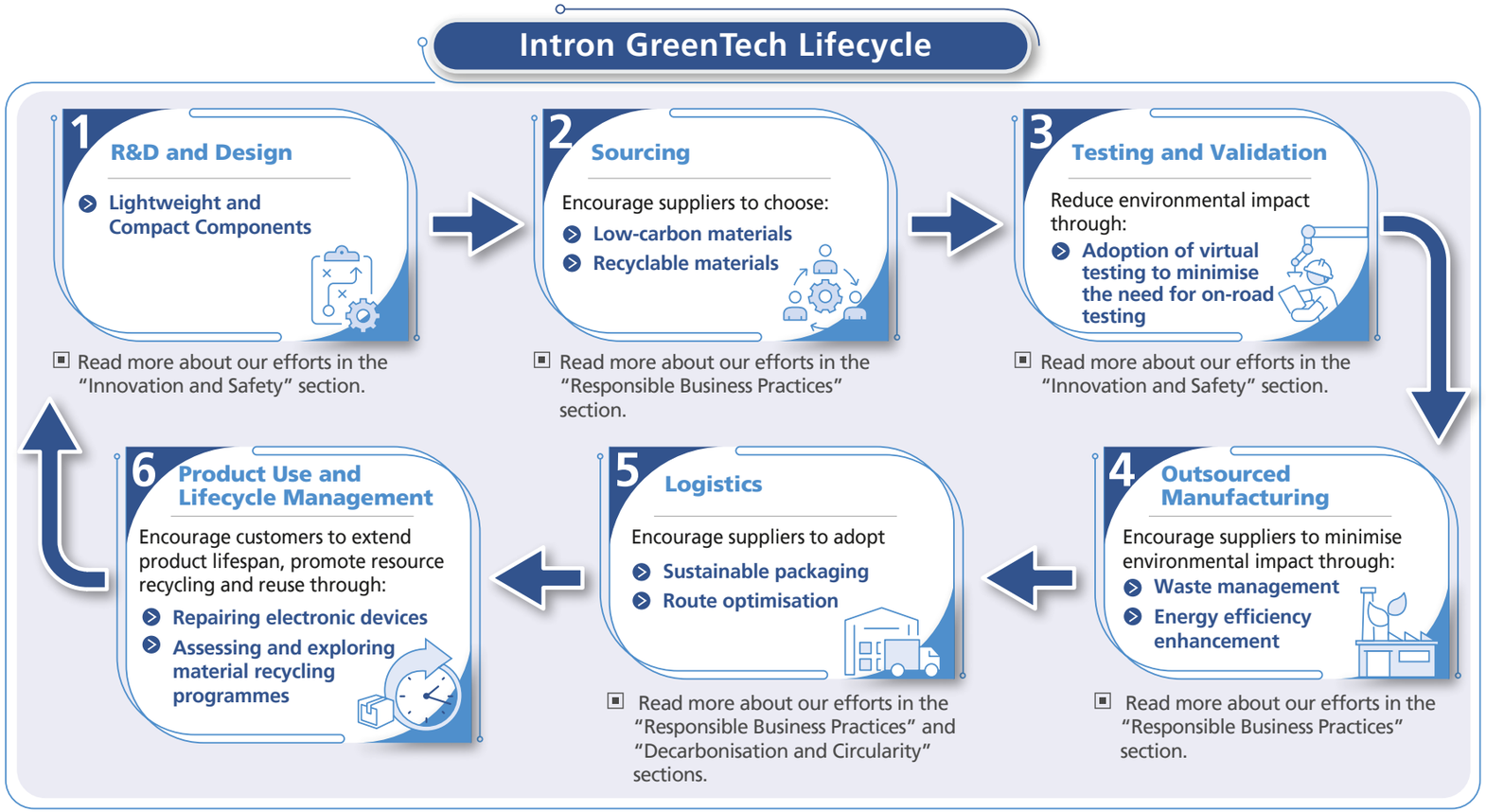
3.1.4 Eco-Design

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

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

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

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



03 INNOVATION AND SAFETY

3.2 Quality Management

3.2.1 Quality Control System

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

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

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

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

To ensure compliance and continuous improvement, we have formulated detailed internal audit procedures based on the Internal Audit Control Program Key aspects include:

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

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

01 Internal Quality Audit Implementation Rules
- Defines the scope, responsibilities, and procedures for internal audits, including ASPICE and IS026262 evaluations.

02 Product Audit Implementation Rules
- Ensures thorough product inspections and testing at all stages.

03 Inspection Operation Guidelines
- Provides detailed instructions for conducting inspections.

04 Early Production Containment Management Regulations
- Focuses on mitigating risks in early production phases.

05 Process Audit Implementation Guidelines
- Standardises the Group's internal process audits.

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

03 INNOVATION AND SAFETY

3.2.2 Customer Satisfaction

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

Customer Engagement and Feedback Mechanism

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

Additionally, the "Customer Satisfaction Questionnaire" is deployed to assess key performance areas, enabling the Group to track satisfaction trends and implement necessary enhancements. During this Reporting Period, we received an overall satisfaction score of 95.2, with high ratings across key areas such as product quality, packaging and delivery capabilities, technical expertise, and service capabilities.

Customer Satisfaction Score			
Product Quality	Packaging and Delivery Capabilities	Technical Expertise	Service Capabilities
93.8	96.6	95.3	95.3



Customer Support and Technical Assistance

Recognising the importance of ongoing customer support, Intron Technology provides comprehensive technical assistance and engineering services. Through its extensive service network across 16 major cities in China, the Group ensures timely responses to client inquiries and technical challenges. The dedicated support teams collaborate closely with customers to optimise product performance and provide customised solutions that address specific operational needs.

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

03 INNOVATION AND SAFETY

3.2.3 Complaint Handling

Intron Technology is committed to maintaining a robust and structured complaint handling mechanism to uphold product responsibility and customer satisfaction. The Group has implemented a comprehensive policy for managing customer complaints, ensuring efficient processing of feedback, prompt resolution of concerns, and effective corrective and preventive actions. This approach is designed to address non-conformance issues, prevent recurrence, and enhance the overall customer experience. During the Reporting Period, there were no major complaints[1] (2024: nil) in relation to products and services.

Classification of Customer Complaints

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

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

Complaint Handling Process

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

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

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

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

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

[1] Major complaints include, but are not limited to, issues relating to legal and regulatory compliance, product functional safety and cybersecurity, customer-controlled shipment arrangements, batch quality issues, and events that cause OEM production line stoppages.

03 INNOVATION AND SAFETY

3.2.4 Product Recall

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

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

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

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

During the Reporting Period, there were no products sold or shipped subject to recalls for safety and health reasons (2024: nil).

3.3 Responsible Business Practices

3.3.1 Responsible Supply Chain Management

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

Supplier Selection and Evaluation

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

Supplier Compliance and Engagement

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

Supply Chain Risk Monitoring

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

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Training and Awareness

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

Supplier Code of Conduct

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

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

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

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

3.3.2 Data Responsibility

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

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

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

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

03 INNOVATION AND SAFETY

3.3.3 AI Ethics

Responsible Use of AI

AI is revolutionising creativity and productivity, enhancing innovation and efficiency. As we continue to explore the opportunities and challenges associated with AI, Intron Technology remains committed to the responsible, and ethical use of technology. Guided by six core principles "Transparency, Fairness, Accountability, Reliability, Privacy, and Security", and operated through our AI Ethics Framework, we ensure that our AI product solutions remain responsible, forward-thinking, and user-centric. As AI becomes more prevalent, we have built upon our principles and framework to develop and refine our AI Ethics Risk Management Procedures in line with the evolving landscape. This enhanced process aims to ensure that our AI Ethics Principles are embedded throughout the development, deployment, and use of all products.

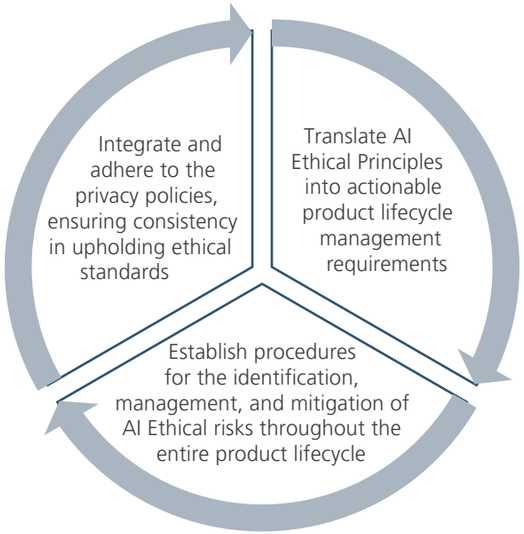
AI Ethics Framework

To uphold AI Ethical Principles, Intron Technology has established a responsible AI framework that governs the development, deployment and use of AI in all product solutions.

Guidance and Oversight	Provide leadership and oversight through the ESG Committee, which is responsible for reviewing the ethical compliance of AI product solutions.
Control	Apply AI Ethics Principles throughout the entire product lifecycle (from R&D to application). Conduct AI risk assessments to address privacy, security, and ethics concerns.
Incident Management	Develop a response mechanisms that define incident categories, reporting procedures, and accountability. Conduct root cause analysis and implement preventive measures to avoid recurrence.
Industry Leadership	Explore opportunities to participate in leading industry forums, including those covering AI application, development, and governance, to facilitate the responsible use of AI.
External Engagement	Conduct consultation and collect opinions to understand the concerns and expectations about AI technology of general public.

AI Ethics Risk Management

When product solutions are driven by AI, concerns arises as regards AI ethics and other related aspects. We conduct risk assessments with AI ethics considerations and implement rigorous safeguards in accordance with our AI Ethics Principles to minimise potential risks.



We implement robust security measures to protect AI integrity, with regular evaluations of AI product solutions to address data-related risks and compliance with legal standards. We continuously monitor AI product solutions and establish rapid response mechanisms to address any adverse impacts, thereby safeguarding security and ethical standards.

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3.3.4 Business Ethics

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

Anti-corruption

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

- **Investigation and Corrective Actions:** Allegations of misconduct are investigated swiftly, and corrective actions are implemented where necessary.
- **Anti-Corruption Policy:** We enforce clear policies to prevent, detect, and address unethical conduct, ensuring employees act in the Group's best interests and avoid conflicts of interest.

During the Reporting Period, there were no concluded legal cases regarding corrupt practices brought against the Group or our employees (2024: nil).

Anti-corruption and Integrity Training

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

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

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

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

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Whistleblowing Mechanism

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

Key aspects of the Whistleblowing Policy include:

- **Accessibility:** Available in local languages and proactively communicated to employees, suppliers (supply chain workers), customers, and other stakeholders.
- **Secure Reporting Channels:** Independent, 24/7 reporting options via hotline, email, and an online portal, allowing confidential and anonymous submissions.
- **Non-Retaliation Policy:** Individuals can report concerns without fear of retaliation, with confidentiality ensured throughout investigations.
- **Independent Review:** Reports are handled by an independent team to ensure impartial investigations.
- **Public Disclosure:** The Group commits to disclosing aggregated whistleblower data in its annual ESG report, including the number of cases, types of misconduct, and corrective actions taken.

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

Ethical Risk Assessments

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

Protection of Intellectual Property Rights

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

We offer intellectual property training to equip our teams with the knowledge to safeguard our advancements. During the Reporting Period, a total of 231 attendances were recorded for the training, accumulating 1,848 hours, further enhancing employees' intellectual property awareness.

3.3.5 Responsible Marketing

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

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

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

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

4.1 Climate Resilience

4.1.1 Governance

Board's Oversight

The Board bears ultimate responsibility for overseeing climate-related risks and opportunities. Assisted by the ESG Committee, the Board supervises the Group's climate-related issues, including climate change policies, management of climate-related risks and opportunities, and progress of the "2030 Greenhouse Gas Emission Target". The ESG Committee reports to the Board on relevant sustainability matters through meetings at least twice a year, including climate-related issues, climate-related risks and opportunities. In formulating strategies, making major transaction decisions, and conducting risk management processes, the Board considers trade-offs between climate factors, and balances them against other business, financial, and operational priorities, as well as the progress of climate goal implementation, thereby integrating climate factors into the Board's overall decision-making process.

The Board has sufficient knowledge of climate-related issues and the impacts of such issues on the Group's business and operations. The Group regularly provides climate-related training and reading materials to ensure the Board and the ESG Committee remain informed and that their knowledge is up to date.

Management's Role

Under the supervision of the ESG Committee, the ESG Working Group composed of management is responsible for assessing and managing climate-related risks and opportunities, planning and implementing climate-related measures, and reviewing climate-related policies to ensure that the Group incorporates climate-related considerations into its daily operations.

For details, please refer to the section "Sustainability Governance and Board's Oversight".

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4.1.2 Strategy

The growing challenges of climate change, including more frequent and severe weather events, highlight the critical importance of enhancing our climate resilience. We continue to strengthen our ability to identify and manage climate-related risks and opportunities, and incorporate them into our sustainable risk and opportunity management framework. The Group identifies and manages physical and transition climate risks, as well as climate-related opportunities through its sustainable development risk management mechanism. Leveraging the existing ESG Committee, the Group maintains adequate resources to support relevant transition initiatives. This year, we deepened the breadth and depth of our climate strategy planning, assessed the financial and non-financial impacts of climate change on the Group from dimensions including its business operations, supply chain and market environment, further enhancing our climate resilience. The table below summarises the key climate-related risks and opportunities we have identified, their potential impacts on our business, and our response plans. However, given that data availability and quantitative methodologies are still in a stage of continuous development and evolution, the Group will conduct ongoing monitoring and, to the extent feasible, disclose where climate-related risks and opportunities are concentrated in its business model and value chain. With the progressive advancement of relevant research and analytical approaches, the Group expects to enhance its understanding of climate risks and opportunities, thereby enabling a more comprehensive identification of such risks and opportunities involved in its core business operations.

Meanwhile, to support more robust strategy formulation, the Group conducted climate scenario analysis for the first time during the Reporting Period to proactively assess transition and physical risks under different pathways. The assessment was based on various climate scenarios, including the 2050 Net Zero scenario and Current Policies scenario developed by the Network for Greening the Financial System[2] ("NGFS"), with a focus on potential climate impacts from the present to mid-century. The results of the assessment subsequently served as the underlying assumptions for the development of response and transition measures.

[2] NGFS is a group of central banks and supervisory authorities dedicated to sharing best practices, facilitating the development of climate and environmental risk management in the financial sector, and mobilising mainstream capital to support the transition to a sustainable economy.

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Type and Description of Climate-Related Risks and Opportunities	Financial Impacts	Non-financial Impacts (for business models and value chains)	Our Response and Transition Measures
Physical Risks			
Acute risk Ⓢ Ⓜ Ⓛ **Increased frequency and intensity of extreme weather events (such as typhoons, flooding caused by heavy rainfall, and extreme high temperatures), with direct physical impacts on enterprise production, business models, and supply chains.**	Current financial impacts • Increased equipment maintenance, repair and replacement costs • Business or supply chain disruptions caused by blocked logistics and transportation, resulting in reduced current-period revenue and additional warehousing costs. Anticipated financial impacts • Increased costs of preventive measures in the short to medium term (e.g., strengthening and maintaining infrastructure). • Possible frequent increases in property insurance premiums in the medium to long term due to extreme weather events.	Current and anticipated non-financial impacts • Delay in delivery and damage to the Group's reputation due to raw material supply disruption • Increased employee commuting or operational safety risks due to extreme weather	• Formulate the Environmental Policy, take into account the impact of climate change on our business and operations during decision-making, and enhance the Group's ability to respond to extreme weather events. • Undertake regular inspection and checks, as well as emergency protective measures
Chronic risk Ⓜ Ⓛ **Long-term changes in climate patterns (such as sea-level rise, persistent high temperature, drought, etc.) cause deterioration of the operating environment.**	Current financial impacts • No significant direct financial losses at present Anticipated financial impacts • Increased energy costs due to increased demands for air conditioning in the medium to long term • Increased equipment maintenance costs due to high-temperature wear and tear in the medium to long term	Current and anticipated non-financial impacts • Increased risk of employee heatstroke, increased equipment failure rate, and impacts on supply chain stability due to sustained high temperatures	• Develop business continuity plans and measures to ensure the rapid resumption of business operations in the event of a disaster • Optimise the operating efficiency of heating, ventilation and air conditioning ("HVAC") systems to reduce power consumption amid rising temperatures.

Ⓢ Short term (2030) Ⓜ Medium term (2040) Ⓛ Long term (2050)

04 DECARBONISATION AND CIRCULARITY

Type and Description of Climate-Related Risks and Opportunities	Financial Impacts	Non-financial Impacts (for business models and value chains)	Our Response and Transition Measures
Transition Risks			
Policy and legal risk Ⓜ Ⓛ **Global and local regulators are accelerating implementation of emission reduction requirements, including progress in China's "Dual Carbon" strategy, carbon pricing, and carbon market expansion, which may have an impact on the Group's financial performance and reputation.**	Current financial impacts • Additional compliance costs incurred in response to new climate disclosure requirements. Anticipated financial impacts • Declined income due to reputation damage and/or loss of social licenses in the medium to long term	Current and anticipated non-financial impacts • Strategic misalignment, regulatory penalties, and brand reputation damage due to failure to adapt to policy changes or meet disclosure requirements	• Align policies and strategies with international standards, and provide training to help employees and suppliers raise their understanding of climate-related regulations • Implement energy management practices and support national energy conservation and emission reduction initiatives • Proactively implement the new climate-related disclosure requirements proposed by HKEx, and gradually implement work plans, progress and timetables • Monitor legal and regulatory updates to ensure compliance with climate-related policies
Market risk Ⓜ Ⓛ **Extreme weather may disrupt supplier production, leading to supply shortages and price increases that exacerbate production and operating cost pressures. Meanwhile, under the low carbon transition, decarbonisation costs incurred by suppliers and raw material providers may be passed on as higher purchase prices, increasing the Group's cost burden.**	Current financial impacts • No significant direct financial losses at present Anticipated financial impacts • Higher purchase prices due to Decarbonisation costs of suppliers and raw material providers in the medium to long term, driving up certain costs • Additional expenses from searching for alternative raw materials or suppliers in the medium to long term	Current and anticipated non-financial impacts • Possible impact on production plan continuity due to raw material supply shortages, leading to delivery delays and even customer losses • Low Decarbonisation willingness of some suppliers, resulting in slow or even unachievable emission reduction on the raw material side, making it more difficult for enterprises to advance low-carbon transition and achieve emission reduction targets	• Optimise ESG framework and promote green supply chain practices through supplier engagement and best practice sharing • Explore low-carbon material R&D opportunities by collaborating with supply chain stakeholders to assess partnerships.

Ⓢ Short term (2030) Ⓜ Medium term (2040) Ⓛ Long term (2050)

04 DECARBONISATION AND CIRCULARITY

Type and Description of Climate-Related Risks and Opportunities	Financial Impacts	Non-financial Impacts (for business models and value chains)	Our Response and Transition Measures
Transition Risks			
Technology risk Ⓜ Ⓛ **Low-carbon technology R&D is characterised by large investment, long cycle and high outcome uncertainty. If R&D progress falls behind or R&D direction is inconsistent with market demands, it will exert a sustained impact on business competitiveness.**	Current financial impacts › Increase R&D costs from upfront investments in low-carbon products and technologies Anticipated financial impacts › Decreased sales revenue if new product performance falls short of expectations in the medium to long term	Current and anticipated non-financial impacts › Impact on brand reputation due to failure to timely launch green demand-met products › Loss of development resources due to failure to fully use government policies on supporting low-carbon technologies	› Oversee technological research, innovation strategy, and new product development across manufacturing facilities. › Expand into new energy, energy efficiency, and emission reduction solutions, leveraging expertise in automotive electronics. › Collaborate with research institutions, universities, and industry leaders to accelerate technological development and commercialisation.

Ⓢ Short term (2030) Ⓜ Medium term (2040) Ⓛ Long term (2050)

04 DECARBONISATION AND CIRCULARITY

Type and Description of Climate-Related Risks and Opportunities	Financial Impacts	Non-financial Impacts (for business models and value chains)	Our Response and Transition Measures
Climate-related Opportunities			
Products and Services Ⓜ Ⓛ **Significantly increased market demand for green and low-carbon products and services**	Current financial impacts • Opportunities to enhance market attractiveness and drive revenue growth of sustainable products and services, thanks to growing customer concern over climate change Anticipated financial impacts • Possible new growth space from expanding sustainable products and services in the medium to long term	Current and anticipated non-financial impacts • Enhancing brand reputation and market competitiveness	• Invest in R&D to advance automotive electronics and develop low-carbon, energy efficient solutions aligned with market demands
Energy Sources Ⓜ Ⓛ **Adoption of renewable energy to generate electricity, alternative energy, and/or purchased renewable electricity in operations**	Current financial impacts • Reduced expenditure on purchased electricity Anticipated financial impacts • Exploration of new income sources through selling surplus green electricity and green certificates in the medium to long term	Current and anticipated non-financial impacts • Improving own energy supply independence, brand reputation and market competitiveness, ensuring compliance and avoiding regulatory risks by reducing reliance on traditional fossil fuels	• Optimise internal energy consumption through technology upgrades and equipment retrofits to enhance efficiency and reduce costs • Enhance energy management by setting usage targets and conducting regular monitoring for continuous improvement • Monitor energy policies and market trends to address challenges and develop adaptive transition strategies • Explore integration of new energy and energy-saving technologies to strengthen competitiveness in the green economy

Ⓢ Short term (2030) Ⓜ Medium term (2040) Ⓛ Long term (2050)

04 DECARBONISATION AND CIRCULARITY

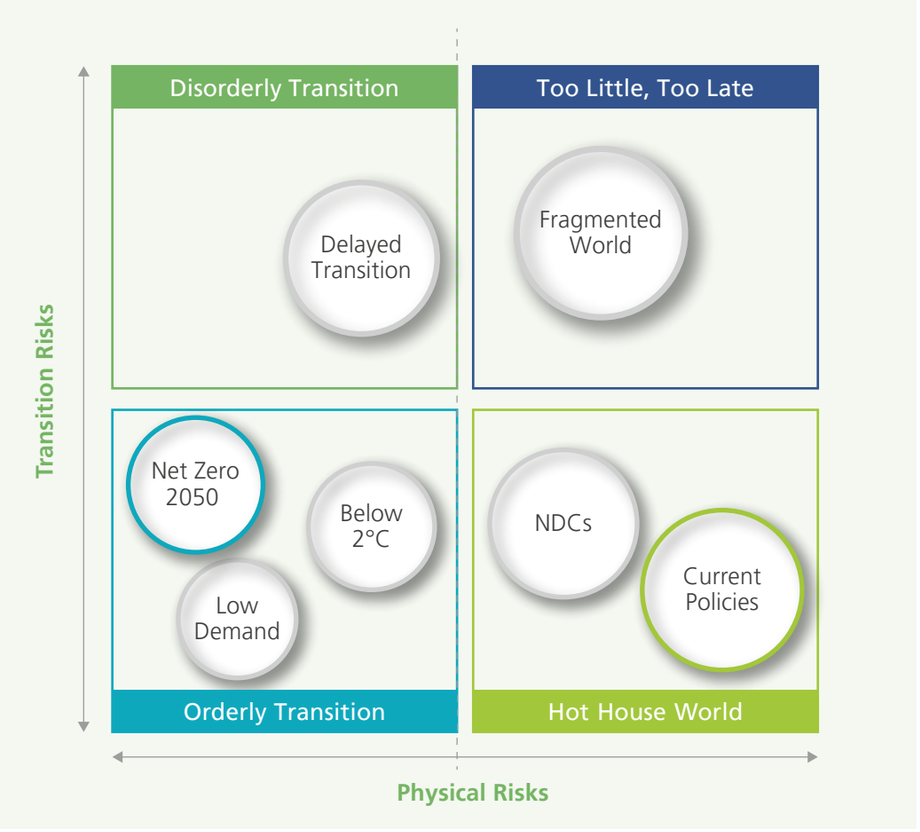
Climate Scenario Analysis

This year, the Group conducted climate scenario analysis for the first time to assess the resilience of its strategy and business model against a range of potential climate risks. The analysis covers the Group's core operations in Mainland China and Hong Kong, aiming to provide a basis for strategic planning and risk management. The analysis results have been used as references for our strategic planning, risk management and resource allocation across different time frames.

Scenario and Modeling Approach

As NGFS is an internationally recognised, publicly available scenario data source that is directly relevant to the Group, we have adopted its database as our primary data source, and selected low-carbon scenarios (e.g. "Net Zero Emissions by 2050 Scenario") and high-carbon scenarios (e.g. "Current Policies Scenario"), respectively. This scenario analysis is intended to conduct a stress test on the Group's business through several plausible future scenarios instead of predicting the future. Assuming the Group does not make any changes or adjustments over time, the model is created based on the Group's current static status, without considering any risk mitigation action. Given that existing literature and data still have limitations in quantifying climate impacts with a high degree of certainty, this analysis is subject to uncertainties. Our current methodology is based on a static analysis of the status quo, assuming that core business operations, operating locations and carbon emission reduction measures remain unchanged, and that there is no correlation between different climate risk variables. Looking ahead, as new credible data and methodologies emerge, we will continuously refine our climate scenario analysis methodology.

In combination of global climate models, regional climate data and industry projections, we assess physical and transition risks that are highly relevant to the Group's operations, including physical risk indicators such as tropical cyclones, flooding and heatwaves, as well as carbon pricing levels that may affect operating costs and transition pressure. The analysis indicates that all risks are low under all assessed climate scenarios. Please refer to the table below for an overview of selected time frames, climate scenarios and analysis results.



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Time Horizons and Climate Scenario Selection

Risk Indicators/Variables		Time Horizons	NGFS Scenario Selection
Physical Risk	Acute risk: • Tropical cyclone • Flooding	2030 (short term) 2040 (medium term) 2050 (long term)	Net Zero Emissions by 2050 Scenario (Orderly): • Assuming rapid climate policies and technological transition, to achieve net-zero CO_2 emissions by around 2050, while limiting warming to 1.5°C[3] with a minimal overshoot, with limited physical risks but high transition risks.
	Chronic risk: • Heatwave		Current Policies Scenario (Hot House World): • Assuming only current policies are maintained, leading to continuous emission growth until 2080 and a temperature rise of approximately 3°C, triggering multiple severe physical risks, including irreversible impacts such as sea-level rise.
Transition Risks	Policy and legal risk: • Carbon pricing		

Scenario Analysis Results

Risk Level: High Medium Low

Risk Category		Mainland China	Hong Kong	Impact Level					
				Net Zero Emissions by 2050 Scenario			Current Policies Scenario		
				2030	2040	2050	2030	2040	2050
Physical Risk	Tropical cyclone	√	√	●	●	●	●	●	●
	Flooding	√	√	●	●	●	●	●	●
	Heatwave	√	√	●	●	●	●	●	●
Transition Risks	Carbon pricing	√	√	●	●	●	●	●	●

[3] Aligned with the Paris Agreement's goal in limiting warming to 1.5°C above pre-industrial level.

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Climate Resilience and Adaptability Capacity

The results of climate-related scenario analysis help the Group assess the resilience of its strategy and operating model under different scenarios and time frames. The analysis deepens our understanding of the potential impacts of climate change on the Group's operations and strategic positioning, and provides a basis for identifying priority areas that require strengthening risk management, strategic adjustment or resource allocation.

Through existing risk management and strategic planning processes, the Group maintains its ability to adjust its strategy and operating model in the short, medium and long term. The scenario analysis results have been incorporated into relevant processes to assist the Group in making timely and prudent decisions, effectively responding to evolving climate-related risks and opportunities, and thereby enhancing long-term operational resilience and promoting sustainable value creation.

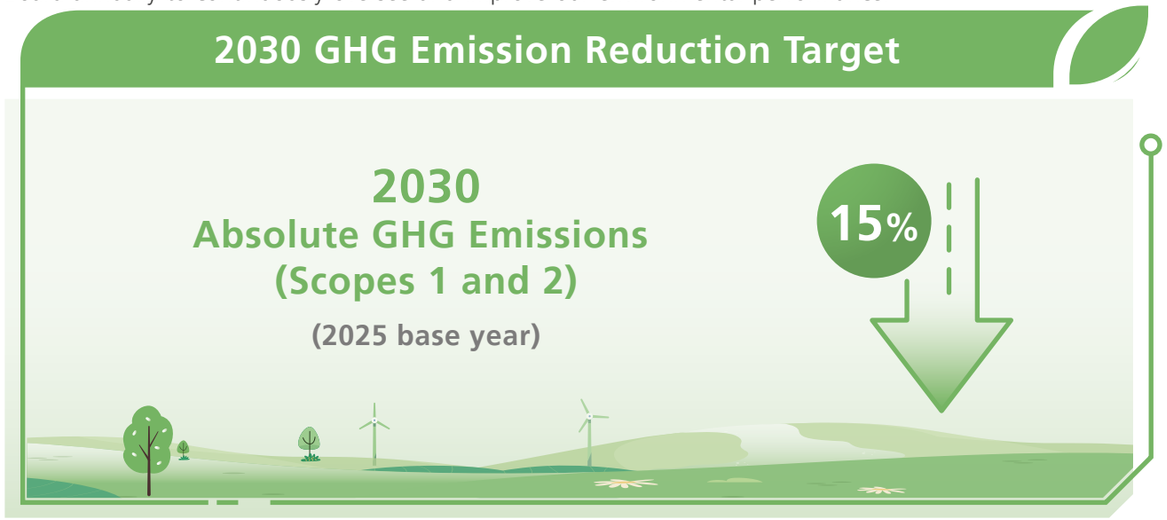
4.1.3 Risk Management

The Board bears ultimate responsibility for formulating and implementing the risk management framework. Supervised by the ESG Committee and assisted by the ESG Working Group, we have conducted sustainability risk assessment, including climate-related risks and opportunities. We have prioritised climate-related risks and opportunities, in addition to assessing their potential impact and likelihood. Based on the assessment results, the Group has developed corresponding mitigation measures to enhance our risk response capability and climate resilience.

For details, please refer to the section headed "Sustainability Risk and Opportunity Management".

4.1.4 Metrics and Targets

In order to actively respond to the national strategic goals of "achieving peak carbon emissions by 2030 and carbon neutrality by 2060," and align with the Paris Agreement, an international climate accord aimed at limiting global warming to 1.5°C above pre-industrial levels, our Group has formulated a clear carbon reduction pathway based on its business characteristics, steadily advancing its low-carbon transition. Within this framework, we established greenhouse gas emission reduction target for 2030[4] during the Reporting Period, prioritising direct emission reductions in our operations through energy efficiency measures and responsible resource management. For residual emissions that cannot be eliminated in the short term, we will consider using quality carbon credits and/or renewable energy certificates ("RECs"), where appropriate, to address unabated emissions in a credible and transparent manner. We report our achievement of indicators and targets to the Board annually to continuously oversee and improve our environmental performance.



[4] Our greenhouse gas targets apply to our core business, details of scope are set out in the section headed "Purpose and Scope of the Report", and covers three GHG as defined under the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

04 DECARBONISATION AND CIRCULARITY

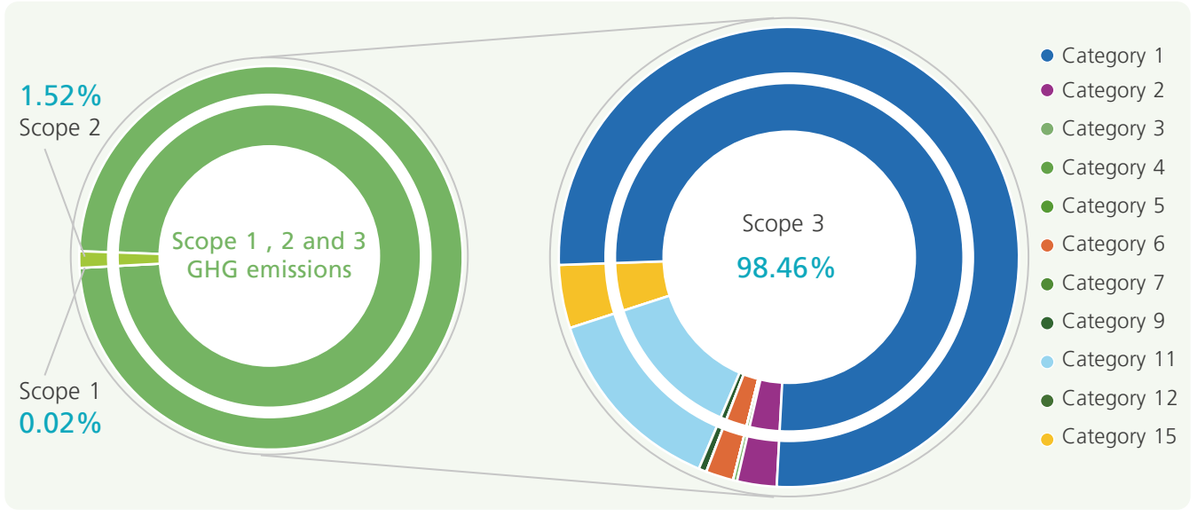
In addition, to make our operations more resilient towards climate change, we have established the following green targets:

Our Green Targets		Progress
Waste	Minimise waste generation by adhering to the 4R principles (Reduce, Reuse, Recycle, Recover) of responsible waste management	In Progress
Energy	Improve energy efficiency through energy-saving measures to reduce consumption	In Progress
Water	Enhance water use efficiency and eliminate unnecessary consumption	In Progress

To strengthen carbon emissions management across the value chain, with assistance of all business departments and teams, we conducted a comprehensive review during the reporting period in accordance with Scope 3 emission sources (i.e., indirect GHG emissions generated from value chains) defined in the Greenhouse Gas Protocol, and disclosed GHG (Scope 3) emissions data for the first time, providing a basis for formulating further emission reduction strategies.

GHG Emissions Overview

The Group's GHG emissions distribution in 2025 is shown in the figure below:



Distribution of Scope 3 Emissions by Category					
Category 1 79.35%	Purchased goods and services	Category 4 0.23%	Upstream transportation and distribution	Category 9 0.62%	Downstream transportation and distribution
Category 2 2.95%	Capital goods	Category 5 0.03%	Waste generated in operations	Category 11 13.98%	Use of sold products
Category 3 0.13%	Fuel and energy-related activities (not included in Scope 1 or Scope 2)	Category 6 1.82%	Business travel	Category 12 0.02%	End-of-life treatment of sold products
		Category 7 0.16%	Employee commuting	Category 15 0.71%	Investment

In 2025, we identified and reported 11 applicable Scope 3 emission categories based on available data, reflecting our continuous efforts in enhancing data accuracy and methodology. For details, please refer to the section "Scope 3 Carbon Emissions Inventory and Reporting Methodology".

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4.2 Low Carbon Operations: Energy Management

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

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

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

- **Procurement of Energy-Efficient Equipment:** Prioritising equipment with recognised energy labels
- **Lighting Management:** Using area-specific switches to minimise unnecessary lighting
- **Energy Conservation Policies:** Encouraging employees to power down lights, IT devices, and HVAC systems when not in use
- **Preventative Maintenance:** Regular equipment maintenance to ensure optimal energy performance
- **Temperature Control Practices:** Maintaining air-conditioning systems at indoor temperatures of 25.5°C to optimise cooling efficiency and reduce energy consumption

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

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

04 DECARBONISATION AND CIRCULARITY

4.3 Circular Economy: Reusable Packaging

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

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

While prioritising reusable packaging, we are also actively enhancing sustainability standards for necessary paper packaging. The Group has launched a green packaging pilot program in Hong Kong, where all paper packaging materials are 100% FSC certified, and will gradually explore the extension of the program to other operating locations.

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



Green Procurement

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

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

04 DECARBONISATION AND CIRCULARITY

4.4 Environmental Management

4.4.1 Air and GHG Emissions Management

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

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

The Group will continue to focus on further minimising its emissions by refining existing measures and exploring new opportunities to enhance environmental performance, including exploring opportunities for regular greenhouse gas audits or third-party verification to ensure data accuracy and continuous improvement.

Green Logistics Pilot Programme

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

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

04 DECARBONISATION AND CIRCULARITY

4.4.2 Waste Management

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

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

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

Additional measures to support waste reduction include:

- **Paper Reduction:** Transitioning to electronic communication systems, optimising printing practices, and collecting used paper for recycling.
- **Employee Education:** Educating employees on proper classification of recyclable materials and encouraging the reuse of stationery and other reusable materials to minimise single-use items.

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

04 DECARBONISATION AND CIRCULARITY

4.4.3 Water Resource Management

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

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

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

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

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

4.4.4 Biodiversity

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

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

- **Promoting Responsible Siting and Operations:** We encourage our suppliers to avoid establishing operations in ecologically sensitive areas.
- **Reducing Pollutant Emissions and Waste:** We advocate for the adoption of advanced technologies and equipment to minimise emissions and enhance resource efficiency. This includes promoting waste recycling and water reuse initiatives to mitigate adverse impacts on local ecosystems.
- **Supporting Green Initiatives:** To enhance natural ecosystems, we encourage suppliers to participate in greening activities, such as afforestation and tree planting, contributing to habitat restoration and increased biodiversity.

05 COLLABORATION AND GROWTH

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

5.1 Human Capital Management

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

Talent Acquisition and Recruitment

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

Recruitment	
Social recruitment	We focus on attracting high-quality talent to strengthen our capabilities in key business areas. By leveraging multiple recruitment channels, we seek professionals with expertise relevant to our operations, supporting the continued enhancement of our technological strengths and market competitiveness.
Internal recruitment	We ensure equal opportunities for employees to advance into roles of increased responsibility based on their competencies, qualifications, and outstanding performance over time. Selection processes are rooted in objective assessments of employees' skills, achievements, adaptability to learning, and alignment with the organisational culture. Upholding principles of fairness and transparency, our goal is to appoint the most qualified leaders who can drive excellence, uphold our values, and foster innovation in key management roles.
Campus recruitment	We actively participate in campus recruitment, focus on cultivating young talents, and strive to meet the long-term talent development needs. In 2025, Intron Technology continued to deepen its industry-academia collaboration with The Chinese University of Hong Kong (CUHK), aligning with its electronic engineering curriculum standards and providing three students with professional hands-on opportunities at its Hong Kong Science and Technology Park (HKSTP) office. The 12-week internship adopted a dual-mentorship model combining academic and corporate guidance. The interns were deeply involved in projects related to RISC machines, smart mobility, and system integration, gaining practical experience in power unit testing, sensor fusion, and algorithm integration, while simultaneously honing their skills in hands-on operations, teamwork, and effective communication. This further demonstrates our strong commitment to talent cultivation and industry-academia collaborative development.

Employee Turnover

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

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

05 COLLABORATION AND GROWTH

5.2 Diversity, Equality and Inclusion

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

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

Our Initiatives to Support a Diverse Workforce

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

05 COLLABORATION AND GROWTH

5.3 Employee Training and Development

Employees are the cornerstone of business success. Intron Technology places great emphasis on talent development and growth, striving to cultivate a high-calibre workforce with sustainable development capabilities. Through diverse and comprehensive training programmes, we continuously enhance employees' professional skills and career development potential, enabling them to adapt to technological advancements and evolving work practices. This approach fosters mutual growth for both the Group and its employees. As of the end of the Reporting Period, Intron Technology had more than 1,481 R&D personnel, with over 59% holding a bachelor's degree and approximately 25% possessing a master's degree or higher.

Training and Development Strategy

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

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

Training Programmes

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

New Employee Training



- Onboarding training is provided during probation periods to help new employees integrate into the company culture and their roles effectively.
- Experienced employees or senior personnel may be assigned as mentors to support new hires as needed.
- Periodic evaluations during the probation period provide timely feedback, enabling new employees to enhance their performance and seamlessly transition into their roles.

Vocational Skills Training



- **Professional training:** Employees receive specialised training in areas such as R&D software, product knowledge, and technical expertise to deepen their industry insights and enhance their professional capabilities.
- **General skills training:** Employees participate in courses covering business etiquette, structured thinking, and project management to develop essential workplace skills. In addition, diversity training is provided to foster an inclusive work environment, promote cultural awareness, and equip employees with the knowledge and skills to contribute to a diverse and equitable workplace.

Production Safety Training



- **Certification training:** Employees are encouraged to obtain industry-recognised safety qualifications, including but not limited to safety officer certificates, special equipment operation certifications, and high-voltage electrician certificates.
- **Workplace safety education:** Comprehensive training on workplace safety protocols, emergency response measures, and risk prevention strategies enhances employees' awareness and ability to manage safety-related incidents effectively.

05 COLLABORATION AND GROWTH

Encouraging External Learning

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

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

5.4 Employee Rights and Well-Being

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

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

Open Communication Channels

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

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

Employee Communication and Engagement

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



05 COLLABORATION AND GROWTH

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

Employee Satisfaction Survey

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

Compensation, Benefits, and Well-Being

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

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

05 COLLABORATION AND GROWTH

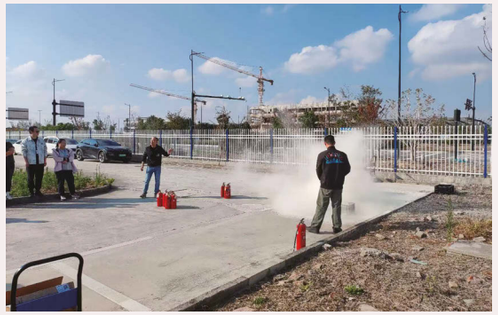
5.5 Occupational Health and Safety

The health, safety, and well-being of our employees have always been our top priority. We are committed to fostering a corporate culture centered on care, safety awareness, and risk prevention across all levels of our business operations. We adopt a series of safety management measures to reduce potential risks and prevent work injuries and ensure the health and safety of our employees. We have implemented the following measures and continuously monitor the execution of these measures.

Fire drill

To assess the feasibility of the Group-wide fire evacuation drill plan and identify areas for improvement, we conducted a series of fire drills during the Reporting Period. These drills focused on emergency evacuation assembly, the use of firefighting equipment, simulated first aid and injury bandaging, and material rescue. The drills aimed to evaluate employees' understanding of emergency plans, operating procedures, and emergency response skills.

Additionally, they tested the effectiveness of emergency training and the management team's command capabilities. These efforts significantly enhanced the safety awareness and emergency response abilities of all employees.



Routine safety inspections

Intron Technology conducts comprehensive safety inspections on a monthly basis. These inspections are designed to identify potential risks or hazards across all areas of our operations. Following each inspection, we take immediate corrective actions to address issues and ensure that all safety standards are met.

Equipment safety instructions

To ensure equipment safety, all laboratory equipment is clearly labeled with essential safety instructions. These labels provide crucial information on proper usage, potential hazards, and emergency procedures, making it easy for employees to follow safety protocols. We also provide employees with comprehensive protective equipment, including gloves, safety-footwear, and other necessary protective gear, ensuring that our employees are fully equipped to handle laboratory tasks safely.

05 COLLABORATION AND GROWTH

5.6 Employee Care

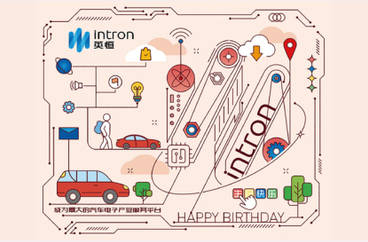
The health and well-being of our employees are central to our mission. We strive to help employees maintain a healthy work-life balance by regularly organising team-building activities, including sports events and celebrations. These initiatives foster a sense of belonging, strengthen camaraderie, and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

Empowering Employees' Physical Health

To promote employee well-being and encourage an active lifestyle, we periodically provide dedicated spaces for sports activities. This initiative offers our employees a recreational outlet to unwind, stay physically active, and foster social connections with colleagues.

Birthday Celebration with Employees

We value our employees by celebrating their birthdays, fostering a sense of appreciation and belonging. These celebrations provide an opportunity to connect on a personal level, creating a positive and inclusive workspace culture.



Team Building Activities

We organise interactive team games to foster collaboration, improve communication, and enhance workplace engagement. These activities are designed to strengthen problem-solving skills, encourage teamwork, and build trust among employees.



06 COMMUNITY ENGAGEMENT

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

Support educational development

Nurture Future Engineering Talent

In order to build a talent reserve for the industry that industry, Intron Technology continued to deepen its industry-academia collaboration with The Chinese University of Hong Kong (CUHK) in 2025, and launched a special internship project in the office of the Hong Kong Science and Technology Park to provide practical opportunities for students majoring in electronic engineering. The interns were deeply involved in work related to RISC processors, smart mobility, and system integration, gaining practical experience in areas such as power unit testing, sensor fusion, and algorithm integration, thereby effectively fulfilling the commitment to talent cultivation and industry-academia collaborative development.

APPENDIX 1 KEY PERFORMANCE INDICATORS

Environmental Aspect[5] [6] [7]

Indicator	Unit	2025	2024
GHG Emissions[8] [9]			
Total GHG emissions(Scopes 1 and 2)	tCO_2e	**4,054.94**	3,678.77
Total GHG emissions(Scopes 1, 2 and 3)	tCO_2e	**262,966.80**	-
– Direct emissions (Scope 1)	tCO_2e	**65.32**	62.98
– Energy indirect emissions (Scope 2) (location-based)	tCO_2e	**3,989.62**	3,615.78
– Other indirect emissions (Scope 3)[10]	tCO_2e	**258,911.85**	-
Intensity of total GHG emissions(Scopes 1 and 2)	tCO_2e/m^2	**0.10**	0.09
Intensity of total GHG emissions(Scopes 1, 2 and 3)	tCO_2e/m^2	**6.34**	-
Air Emissions			
Nitrogen oxides (NOx)	kg	**19.82**	19.92
Sulphur oxides (SOx)	kg	**0.36**	0.34
Particulate matter (PM)	kg	**1.46**	1.47

Indicator	Unit	2025	2024
Energy Consumption			
Total energy consumption	MWh	**7,219.92**	6,221.95
– Purchased electricity	MWh	**6,997.22**	6,011.01
– Gasoline	MWh	**222.70**	210.93
Intensity of total energy consumption	MWh/m^2	**0.17**	0.15
Water Consumption			
Total water consumption	m^3	**17,270.74**	10,250.18
Intensity of total water consumption	m^3/m^2	**0.42**	0.28
Waste Generation			
Non-hazardous waste			
Total non-hazardous waste generated	tonnes	**145.16**	127.47
Intensity of total non-hazardous waste generated	$tonnes/m^2$	**0.0035**	0.0031
Hazardous waste			
Total hazardous waste generated	tonnes	**2.72**	3.13
Intensity of total hazardous waste generated	$tonnes/m^2$	**0.000066**	0.000075
Packaging materials			
Total packaging material sused for finished products	tonnes	**67.08**	306.58
Intensity of total packaging materials used for finished products	$tonnes/m^2$	**0.002**	0.04

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

6 Totals may not be the exact sum of numbers shown here due to rounding.

7 Unless otherwise specified, the intensity metric is based on the total floor area of our core business operations in Hong Kong and the PRC for the respective reporting year.

8 In accordance with The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard (Revised Edition) published by World Business Council for Sustainable Development and World Resources Institute, Scope 1 direct emissions are resulted from operations that are owned or controlled by the Group, Scope 2 energy indirect emissions are resulted from the generation of purchased or acquired electricity, heating, cooling and steam consumed within the Group, and Scope 3 other indirect emissions are resulted from the value chain of the Group.

9 Carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O) are included in GHG calculations.

10 Scope 3 is calculated and disclosed based on available data, please refer to the section headed "Scope 3 Carbon Emissions Inventory and Reporting Methodology" for details.

APPENDIX 1 KEY PERFORMANCE INDICATORS

Scope 3 Carbon Emissions Inventory and Reporting Methodology[11]

Scope 3 Categories	Applicability	Methodology/Justification for exclusion	2025 (tCO_2e)
1 Purchased Goods & Services	Yes	**Spend-based method** The raw expenditure data on purchased goods and services is multiplied by the corresponding scope 3 GHG emission factor ("emission factors") to calculate the emissions for this category.	205,452.60
2 Capital Goods	Yes	**Spend-based method** The raw expenditure data on fixed assets is multiplied by the corresponding emission factors to calculate the emissions for this category.	7,647.41
3 Fuel- and Energy related Activities (Not Included in Scope 1 or Scope 2)	Yes	**Average-data method** The electricity consumption is multiplied by the corresponding emission factors for the national average transmission and distribution loss rate to calculate the emissions for this category.	334.90
4 Upstream Transportation and Distribution	Yes	**Spend-based method** The expenditure data on transport and distribution of purchased goods were multiplied by the corresponding emission factors to calculate the emissions for this category.	589.05
5 Waste Generated in Operations	Yes	**Waste-type-specific method** The weight of waste is multiplied by the corresponding emission factors to calculate the emissions for this category.	86.07
6 Business Travel	Yes	**Spend-based method** The emission figures for this category are derived from the Group's expenditure figures for "aircraft", "trains", "vehicles", "accommodation" and "catering", and multiplied by the corresponding emission factors to calculate the emissions for this category.	4,709.63
7 Employee Commuting	Yes	**Average-data method** The emission figures for this category are taken from the number of employees in the Group and multiplied by the corresponding emission factors to calculate the emissions for this category.	426.05

[11] Scope 3 Carbon Emission Calculation Standards and Methodology: The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, prepared by the World Business Council for Sustainable Development and the World Resources Institute, are used for calculation and disclosure with available data.

APPENDIX 1 KEY PERFORMANCE INDICATORS

Scope 3 Categories	Applicability	Methodology/Justification for exclusion	2025 (tCO_2e)
8 Upstream Leased Assets	No	Emissions from leased offices are included in Scope 2 emissions.	–
9 Downstream Transportation and Distribution	Yes	**Spend-based method** The logistics-related expenditure data generated during downstream transportation and distribution after the sale of products is multiplied by the corresponding emission factors to calculate the emissions for this category.	1,595.95
10 Processing of Sold Products	No	This category is excluded due to the lack of sufficient and reliable data.	–
11 Use of Sold Products	Yes	**Products that directly consume energy (fuel or electricity) during use** The expected energy consumption data of the chip is multiplied by the corresponding estimated emission factors for the entire use stage to calculate the emissions for this category.	36,184.70
12 End-of-life Treatment of Sold Products	Yes	**Waste-type-specific method** The emission figure for this category is derived from the weight of the packaging of sold products, multiplied by the corresponding emission factor for general waste treatment services to calculate the emissions for this category.	49.10
13 Downstream Leased Assets	No	As we do not have any leased assets, there are no reportable emissions for this category.	–
14 Franchises	No	The Group is principally engaged in the provision of automotive electronic solutions. As we do not have any franchise business, there are no reportable emissions for this category.	–
15 Investments	Yes	**Average-data method** The emission figure for this category is derived from the investee company's industry and revenues, multiplied by the corresponding emission factors.	1,836.38

APPENDIX 1 KEY PERFORMANCE INDICATORS

Social Aspect[12]

Indicator	Unit	2025	2024
Workforce Profile			
Total workforce	Number of people	**1,481**	1,308
By gender			
Male	Number of people	**1,051**	924
Female		**430**	384
By employee contract			
Full-time employees	Number of people	**1,451**	1,283
Contracted employees[13]		**30**	25
By employee category			
General and technical employees	Number of people	**1,211**	1,064
Middle level management		**240**	214
Senior management		**30**	30
By age group			
20 or below	Number of people	**2**	1
21-30		**411**	371
31-40		**705**	639
41-50		**309**	250
51-60		**43**	37
61 or above		**11**	10
By geographical regions			
Mainland China	Number of people	**1,450**	1,273
Other locations (including Hong Kong, Macau and Taiwan)		**31**	35
Turnover Rate[14]			
By gender			
Male	%	**10**	24
Female		**6**	21
By age group			
20 or below	%	**0**	0
21-30		**11**	29
31-40		**8**	24
41-50		**7**	16
51-60		**5**	11
61 or above		**27**	0
By geographic regions			
Mainland China	%	**8**	23
Other locations (including Hong Kong, Macau and Taiwan)		**6**	26

[12] Data of the whole Group has been included.
[13] Contracted employees: Employees who sign a part-time employee contract or trainee contract with the Group.
[14] Calculation method: the number of employees who left ÷ the number of employees by category at the end of the Year×100% (part-time employees/ trainees and employees who left during the probation period are not included).

APPENDIX 1 KEY PERFORMANCE INDICATORS

Indicator	Unit	2025	2024
Health and Safety			
Number of injuries	Number of cases	**4**	1
Lost days due to work injuries	Days	**64**	76
Number and rate of work-related fatalities[15]	Number of cases/%	**–**	–
Develop ment and Training[16]			
Percentage of employees trained			
By gender			
Male	%	**71**	72
Female		**29**	28
By employee category			
General and technical employees	%	**94**	83
Middle level management		**5**	16
Senior management		**1**	1

Indicator	Unit	2025	2024
Average Training Hours Completed per Employee			
By gender			
Male	Hours	**6.67**	2.65
Female		**5.44**	1.56
By employee category			
General and technical employees	Hours	**6.89**	1.94
Middle level management		**3.72**	4.49
Senior management		**3.47**	3.33
Supply Chain Management			
By Geographical Regions			
Mainland China	Number of Suppliers	**350**	350
Other locations (including Hong Kong, Macau and Taiwan)		**28**	28
Community Investment			
Donations	RMB	**–**	29,000

[15] Included the past three years with the reporting year covered.
[16] The calculation of employee training data includes the relevant training data of employees who left the Group during the respective year, reflecting the resources invested in training by the Group.

APPENDIX 2 SIGNIFICANT LAWS AND REGULATIONS

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

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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. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations.		Decarbonisation and Circularity Appendix 2 Significant Laws and Regulations	P. 37-51 P. 65
KPI A1.1	The types of emissions and respective emissions data.	Appendix 1 Key Performance Indicators	P. 60-64
KPI A1.2	Repealed on 1 January 2025	N/A	N/A
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 60-64
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 60-64
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 37-51
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 37-51
Aspect A2: Use of Resources			
General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.		Decarbonisation and Circularity	P. 37-51
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 60-64
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Appendix 1 Key Performance Indicators	P. 60-64

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A. Environmental			
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 37-51
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Decarbonisation and Circularity	P. 37-51
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Appendix 1 Key Performance Indicators	P. 60-64
Aspect A3: The Environment and Natural Resources			
General Disclosure Policies on minimising the issuer's significant impact on the environment and natural resources.		Decarbonisation and Circularity	P. 37-51
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Decarbonisation and Circularity	P. 37-51

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B. Social			
Employment and Labour Practices			
Aspect B1: Employment			
General Disclosure Information on: (a) the policies; and		Collaboration and Growth	P. 52-58
(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.		Appendix 2 Significant Laws and Regulations	P. 65
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Appendix 1 Key Performance Indicators	P. 60-64
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix 1 Key Performance Indicators	P. 60-64

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B. Social			
Aspect B2: Health and Safety			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.		Collaboration and Growth Appendix 2 Significant Laws and Regulations	P. 52-58 P. 65
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the Reporting Period.	Appendix 1 Key Performance Indicators	P. 60-64
KPI B2.2	Lost days due to work injury.	Appendix 1 Key Performance Indicators	P. 60-64
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Collaboration and Growth	P. 52-58
Aspect B3: Development and Training			
General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer.		Collaboration and Growth	P. 52-58
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix 1 Key Performance Indicators	P. 60-64
KPI B3.2	The average training hours completed per employee by gender and employee category.	Appendix 1 Key Performance Indicators	P. 60-64
Aspect B4: Labour Standards			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.		Collaboration and Growth Appendix 2 Significant Laws and Regulations	P. 52-58 P. 65
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Collaboration and Growth	P. 52-58
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Collaboration and Growth	P. 52-58

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B. Social			
Operating Practices			
Aspect B5: Supply Chain Management			
General Disclosure Policies on managing environmental and social risks of the supply chain.		Innovation and Safety	P. 22-36
KPI B5.1	Number of suppliers by geographical region.	Appendix 1 Key Performance Indicators	P. 60-64
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Innovation and Safety	P. 22-36
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Innovation and Safety	P. 22-36
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Innovation and Safety	P. 22-36

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B. Social			
Aspect B6: Product Responsibility			
General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.		Innovation and Safety Appendix 2 Significant Laws and Regulations	P. 22-36 P. 65
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Innovation and Safety	P. 22-36
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Innovation and Safety	P. 22-36
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Innovation and Safety	P. 22-36
KPI B6.4	Description of quality assurance process and recall procedures.	Innovation and Safety	P. 22-36
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Innovation and Safety	P. 22-36

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B. Social			
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.		Innovation and Safety Appendix 2 Significant Laws and Regulations	P. 22-36 P. 65
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases.	Innovation and Safety	P. 22-36
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Innovation and Safety	P. 22-36
KPI B7.3	Description of anti-corruption training provided to directors and employees.	Innovation and Safety	P. 22-36

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B. Social			
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.		Community Engagement	P. 59
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community Engagement	P. 59
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Appendix 1 Key Performance Indicators	P. 60-64

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Climate-related Disclosures			
I. Governance			
19. An issuer shall disclose information in respect of the following aspects:			
(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:	Sustainability Governance and Board Oversight Climate Resilience – Governance The Group has not incorporated climate-related performance indicators into its remuneration policy. We will explore the feasibility of improving our remuneration policy.	P. 13-14 P. 37
(i)	how the body(s) or individual(s) determines whether appropriate skills and competences 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 climaterelated 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 tradeoffs associated with those risks and opportunities;		
(iv)	how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climaterelated risks and opportunities, including whether and how related performance metrics are included in remuneration policies; and		

Subject Areas, aspects, general disclosure and KPIs		Section	Page number
Climate-related Disclosures			
(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:	Refer to response above.	
(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.		

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Climate-related Disclosures			
II. Strategies 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 cash flows, its access to finance or cost of capital over the short, medium or long term;	Climate Resilience – Strategies	P. 38-45
(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, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and		
(d)	explain how the issuer defines 'short term', 'medium term' and 'long term' and these definitions are linked to the planning horizons used by the issuer for strategic decision-making.		

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Climate-related Disclosures			
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 the issuer's business model and value chain. Specifically, the issuer shall disclose:			
(a)	a description of the current and anticipated effects of climaterelated risks and opportunities on the issuer's business model and value chain; and	Climate Resilience – Strategies	P. 38-45
(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).	Given that data availability and quantitative methodologies are still in a stage of continuous development and evolution, the Group will conduct ongoing monitoring and, to the extent feasible, disclose where climate-related risks and opportunities are concentrated in its business model and value chain.	

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Climate-related Disclosures			
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:			
(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:	Climate Resilience – Strategies	P. 38-45
(i)	current and anticipated changes to the issuer's business model, including its resource allocation, to address climaterelated 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 body(s) or individual(s) takes into account climaterelated 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 tradeoffs associated with those risks and opportunities; and	Refer to response above.	
(v)	how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (in any)), described in accordance with paragraphs 37 to 40; and		
(b)	information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).		
23.	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).	Climate Resilience – Strategies	P. 38-45

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Subject Areas, aspects, general disclosure and KPIs		Section	Page number
Climate-related Disclosures			
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	Climate Resilience – Strategies We have identified key climate-related risks and opportunities and disclosed their current and/or expected qualitative financial impacts. Given data limitations and the high measurement uncertainty arising from the evolving nature of climate science and methodologies, the resulting quantitative financial impacts may not provide meaningful insights. As our business operations evolve, we will continuously assess the feasibility of disclosing such data.	P. 38-45
(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.	There is no significant risk of material adjustments occurring during the next annual reporting period.	N/A

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Climate-related Disclosures			
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:	Climate Resilience – Strategies We have identified key climate-related risks and opportunities and disclosed their current and/or expected qualitative financial impacts. Given data limitations and the high measurement uncertainty arising from the evolving nature of climate science and methodologies, the resulting quantitative financial impacts may not provide meaningful insights. As our business operations evolve, we will continuously assess the feasibility of disclosing such data.	P. 38-45
(i)	its investment and disposal plans; and		
(ii)	its planned sources of funding to implement its strategy; and		
(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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Climate-related Disclosures			
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 an issuer's 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:	Climate Resilience – Strategies	P. 38-45
(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 adapt its strategy and business model to climate development over the short, medium or long term; and		
(b)	how and when the climate-related scenario analysis was carried out, including:		
(i)	information about the inputs used, including:		

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Climate-related Disclosures			
(1)	which climate-related scenarios the issuer used for the analysis and the sources of such scenarios;	Refer to response above.	
(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 operation, locations 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.		

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Climate-related Disclosures			
III. Risk management			
27. An issuer shall disclose information about:			
(a)	the processes and related policies the issuer uses to identify, assess, prioritise and monitor climate-related risks, including information about:	Sustainable risk and opportunity management	P.15-16
(i)	the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes);	Climate Resilience – Risk Management	P. 45
(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 climate-related risks; and		
(vi)	whether and how the issuer has changed the processes it uses compared with the previous reporting period		
(b)	the processes the issuer uses to identify, assess, prioritise 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	Refer to response above.	
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process.		
IV. Metrics and targets			
GHG emissions			
28. An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO_2 equivalent, classified as:			
(a)	Scope 1 greenhouse gas emissions	Climate Resilience – Metrics and Targets	P. 45-46
(b)	Scope 2 greenhouse gas emissions; and		
(c)	Scope 3 greenhouse gas emission;	Appendix 1 Key Performance Indicators	P. 60-64

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Climate-related Disclosures			
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 to use a different method for measuring greenhouse gas emissions;	Reporting Standards and Principles Climate Resilience – Metrics and Targets Appendix 1 Key Performance Indicators We will explore the feasibility of purchasing high-quality RECs and carbon credits to offset GHG emissions from our operations.	P. 2 P. 45-46 P. 60-64
(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;		
(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		
(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).	Refer to response above.	
Climate-related transition Risks 30. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks.		Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future.	N/A

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Climate-related Disclosures		
Climate-related physical risks 31. An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future.	N/A
Climate-related opportunities 32. An issuer shall disclose the amount and percentage of assets or business activities involved in climate-related opportunities.	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future.	N/A
33. An issuer shall disclose the amount of capital expenditure, financing or investment towards climate-related risks and opportunities.	Reasonable and supportable information was not available at the reporting date without undue cost or effort. We will explore the feasibility of disclosing such metrics in the future.	N/A
Internal Carbon Prices 34. An issuer shall disclose:		
(a) 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	We do not currently include internal carbon pricing in our decision-making process. We will explore the use of internal carbon pricing in the future.	N/A
(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions.		

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Climate-related Disclosures		
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).	The Group has not incorporated climate-related performance indicators into its remuneration policy. We will explore the feasibility of improving our remuneration policy.	N/A
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 characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.	N/A	N/A

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Climate-related Disclosures			
Climate-related Targets 37. An issuer shall disclose (a) the quantitative and qualitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals, and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:			
(a)	the metric used to set the target;	Climate Resilience – Metrics and Targets	P. 45-46
(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 (if any);		
(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.		

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Climate-related Disclosures			
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;	Climate Resilience – Metrics and Targets We will explore the feasibility of having our objectives validated by third parties.	P. 45-46
(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.	No revisions were made during the Reporting Period.	N/A
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.		Climate Resilience – Metrics and Targets	P. 45-46

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Climate-related Disclosures			
40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:			
(a)	which greenhouse gases are covered by the target;	Climate Resilience – Metrics and Targets	P. 45-46
(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;		

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(d)	whether the target was derived using a sectoral decarbonisation approach; and	At present, these targets are not derived using a sectoral decarbonisation approach. We will explore the feasibility of purchasing carbon credits to offset GHG emissions generated in our operations.	
(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 schemes(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 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).		

Subject Areas, aspects, general disclosure and KPIs	Section	Page number
Climate-related Disclosures		
Applicability of Cross-Industry Metrics and Industry-based Metrics 41.When preparing the disclosure content to comply with the requirements of paragraphs 21 to 26 and 37 to 38, the issuer shall refer to (i) cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36) and consider whether they are applicable.	Climate Resilience – Metrics and Targets Appendix 1 Key Performance Indicators	P. 45-46 P. 60-64