# Zhaoke Ophthalmology Limited
# 兆科眼科有限公司

*(Incorporated in the British Virgin Islands with limited liability and continued in the Cayman Islands)*

*(於英屬處女群島註冊成立並於開曼群島存續的有限公司)*

**(Stock Code 股份代號: 6622)**



# 2025

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT
# 環境、社會及管治報告



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## ABOUT THE GROUP

Zhaoke Ophthalmology Limited (the "Company", together with its subsidiaries, "Zhaoke Ophthalmology", the "Group" or "we") is an ophthalmic pharmaceutical company dedicated to the research and development ("R&D"), manufacturing and commercialization of ophthalmic therapies. Leveraging its decades of experience, expertise and know-how in the industry, the Group has built a comprehensive ophthalmic drug pipeline that covers most major ocular indications affecting the front and the back of the eye through either in-house development or in-licensing.

These drugs address six major ophthalmic indications in China, namely dry eye disease, myopia, presbyopia, wet age-related macular degeneration, diabetic macular edema and glaucoma. The Group has a commercial-scale advanced manufacturing facility that performs a full range of functions such as production, dosing, filling, packaging and quality assurance in Nansha. This facility was designed and built in compliance with the Current Good Manufacturing Practice (cGMP) requirements of China, the United States and the European Union. Zhaoke Ophthalmology also insists on expanding its R&D team while establishing an experienced commercialization workforce with the aim of becoming the leader in the global ophthalmic sector.

In addition to business development, the Company also actively promotes sustainable development. Zhaoke Ophthalmology has been recognized with the Wastewi$e Certificate and Energywi$e Certificate from the Hong Kong Green Organization, as well as e-Contribution Award and MPF Support Award by the Mandatory Provident Fund Schemes Authority, which honors us as a Good MPF Employer. Furthermore, we have demonstrated our commitment to sustainability by signing the Glass Container Recycling Charter. These achievements encourage us to continue working towards sustainability.

## 關於本集團

兆科眼科有限公司(「本公司」)連同其附屬公司(統稱為「兆科眼科」、「本集團」或「我們」)為一家致力於研發、生產及商業化有關眼科療法的眼科製藥公司。憑藉數十年行業經驗、專業知識和技術，本集團已通過自主開發或許可引進建立起全面眼科藥物管線，涵蓋包括影響眼前節及眼後節的多數主要眼科適應症。

上述藥物可治療中國六大的眼科適應症，包括乾眼症、近視、老花眼、濕性老年黃斑部病變、糖尿病黃斑水腫及青光眼。本集團於南沙設有一座具商業規模的先進生產設施，涵蓋生產、配藥、灌裝、包裝及質量核證。設施已根據中國、美國及歐盟現行生產質量管理規範(cGMP)的標準而設計及興建。另外，兆科眼科亦會持續擴大研發團隊規模和正在組建一支經驗豐富的商業團隊，致力實現世界眼科的領導者的目標。

除業務發展外，本公司積極推動可持續發展。兆科眼科榮獲香港綠色機構頒發的「減廢證書」和「節能證書」，並獲得強制性公積金計劃管理局頒發的「電子供款獎」和「積金推廣獎」，並表揚我們為「積金好僱主」。此外，我們亦簽署了《玻璃容器回收約章》，展示我們對可持續發展的承諾。這些成就激勵我們繼續向可持續發展的方向努力。

## ABOUT THIS REPORT

Being the sixth Environmental, Social and Governance Report issued by the Company, this report provides qualitative and quantitative information about the policies, measures and performance of the Group in environmental, social and governance ("ESG") aspects for the stakeholders to understand the Group's progress and direction in respect of ESG initiatives. It is published in both English and Chinese on the respective websites of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") and the Company (https://www.zkoph.com/), with the confirmation and approval of the board (the "Board") of directors (the "Directors").

The Group values the opinions of its stakeholders. If you have any questions or suggestions about this report and/or any ESG aspects of the Group, please do not hesitate to contact the Group by email at info@zkoph.com.

### *Reporting Boundary*

This report discloses the Group's ESG performance for the financial year started from 1 January 2025 and ended on 31 December 2025 (the "Reporting Period" or "2025" or "Year"). The reporting boundary of Zhaoke Ophthalmology for the Year is the same as last year and includes the Group's headquarters in China and ophthalmic drug manufacturing facility in Nansha, Guangzhou, as well as the head office in Hong Kong, which mainly takes up the administrative duties of the mainland headquarters. Zhaoke Ophthalmology has selected its manufacturing sites and offices in Nansha, Guangzhou as the reporting boundary of environmental key performance indicators ("KPIs"), based on materiality. These locations are representative of the Group's overall operations.

## 關於本報告

本報告是本公司發佈之第六份《環境、社會及管治報告》，涵蓋本集團在環境、社會及管治(「ESG」)方面的政策、措施和績效等定性及定量的資料，各持份者可透過此報告了解本集團有關ESG工作的進程和方向。本報告以中文和英文編寫，透過香港聯合交易所有限公司(「聯交所」)及本公司網站(https://www.zkoph.com/)發佈，報告已獲得董事會的確認及批准。

本集團重視持份者的意見。如　閣下對本報告及／或本集團在ESG方面有任何疑問或建議，歡迎透過以電郵方式與本集團聯絡：info@zkoph.com。

### *報告範圍*

本報告披露本集團在二零二五年一月一日至二零二五年十二月三十一日之財政年度內(「報告期」或「2025年」或「二零二五年」或「本年度」)之ESG表現。兆科眼科於本年度的報告範圍與上年相同，涵蓋本集團內地總部，位於廣州南沙區的眼藥製造設施，以及主要分擔內地總部行政工作的香港總部。兆科眼科基於重要性，選擇位於廣州南沙區的生產基地和辦事處作為環境關鍵績效指標的報告範圍。所選擇的報告範圍可大致代表本集團的營運。

## *Reporting Principle*

This report was prepared based on four reporting principles, namely materiality, quantitative, balance and consistency, in accordance with the Environmental, Social and Governance Reporting Code (the "Code") as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). To provide the stakeholders with a comprehensive understanding of the Group's ESG performance, a content index is set out in the last section of this report for the readers to understand the Group's specific compliance.

## *報告準則*

本報告按聯交所上市規則附錄C2《環境、社會及管治報告守則》(「《守則》」)編寫，並兼顧重要性、量化、平衡及一致性四項匯報原則編寫報告。為了讓持份者全面了解本集團的ESG績效，本報告的最後一章提供內容索引，以便讀者參考具體依循情況。

This report complies with and applies four reporting principles as follows:

本報告亦已遵守以下的四個匯報原則，應用如下：

| **Reporting Principles**<br>匯報原則 | **The Group's Response**<br>本集團的回應 |
|---|---|
| Materiality | Key stakeholders of the Group identified material ESG issues that have significant impacts on the Group's operations and society, and the Group described its pertinent responses to these identified issues in this report. For the purpose of Part D of the Code, the Group discloses information about climate-related risks and opportunities that could reasonably be expected to affect its cash flows, its access to finance or cost of capital over the short, medium or long term. |
| 重要性 | 本集團的主要持份者識別對本集團營運以及社會有重大影響的重要ESG議題，本集團會按識別的ESG議題在本報告中作出重點的回應。就《守則》D部分而言，本集團披露合理預期可能影響其短期、中期或長期現金流量、融資渠道和資本成本的氣候相關風險和機遇。 |
| Quantitative | The Group ensured that all key performance data are measurable and provided historical data for comparison. For example, carbon emissions were assessed in accordance with local guidelines, and calculation standards and methods have been clearly explained. |
| 量化 | 本集團確保關鍵績效數據可予計算及提供歷史數據作比較，例如在評估碳排放量時會根據本地指引，並會清楚說明計算標準及方式。 |
| Balance | The Group described its ESG performance and areas for improvement based on the preparation principles of accuracy, objectivity and impartiality for the stakeholders to reasonably evaluate the Group's overall performance. |
| 平衡 | 本集團以準確、客觀及持平為編寫原則，闡述本集團ESG的表現和改善之處，讓持份者可合理地評估本集團的整體績效。 |
| Consistency | The Group used consistent methodologies to compile statistics and disclose information, and provided explanations for the changes, if any, that may affect comparison with previously reported information and performance in this report. |
| 一致性 | 本集團會採用一致的數據統計以及披露資訊的方式，如有任何可能影響與過往報告資訊及績效作比較的變更，本報告將作出相應解釋。 |

## BOARD STATEMENT

The Group is dedicated to R&D and commercialization with the aim of rolling out products that can improve the visual health of the public in China. The Group will pay more attention to its sustainable development while striking a balance with business development. As a responsible corporate citizen, Zhaoke Ophthalmology is committed to promoting the sustainable development of the healthcare industry. We continuously assess the impact of our operations on the environment and society while implementing various strategies to enhance the sustainability of our business. Zhaoke Ophthalmology has been recognized with the Wastewi$e Certificate and the Energywi$e Certificate from the Hong Kong Green Organization, as well as the e-Contribution Award and the MPF Support Award from the Mandatory Provident Fund Schemes Authority, which honors us as a Good MPF Employer.

The Board, being the highest decision-making body, takes full responsibility for monitoring the Group's ESG issues. The Board formulates and devises sustainability strategies and management principles that benefit the Group in a top-down approach and delegates the responsibility to implement such strategies and principles to the management and the executive branch. The Board continuously monitors the Group's ESG performance and the latest trends in the industry, and reviews current and future investments in ESG matters by holding ESG disclosure and risk management review meetings twice a year. Furthermore, the Group has identified ESG risks and opportunities, including climate-related physical risks and opportunities, to help formulate mitigation and management measures that can procure stable business development. The Group will constantly monitor the level and relevancy of these material risks, and will adjust its risk management measures in a timely manner. We continue to pay attention to the opinions of the stakeholders, particularly our internal stakeholders during the Year, on the Group's ESG performance, and conduct materiality assessments. The Board also gives priority to material ESG issues with reference to the results of such assessments.

Product responsibility is one of the key focuses of the Group, while Zhaoke Ophthalmology continues to advance towards product commercialization. We strictly comply with relevant laws, regulations and quality management standards, and have established a comprehensive quality management system that covers the entire process of product R&D, production, storage and transportation to ensure that products are safe, effective and meet high-quality standards. In terms of the environment, we proactively address climate change and continuously optimize climate-related disclosures. By formulating the Climate Change Policy, Zhaoke Ophthalmology has established mechanisms for identifying and addressing climate-related risks and opportunities, integrating them into the overall risk management framework to ensure that climate-related issues are embedded in our decision-making and operations. We are committed to reducing the environmental impact during operations and implementing energy conservation and emission reduction measures. Zhaoke Ophthalmology will continue to transparently report our performance and initiatives in addressing climate change, demonstrating our actions and commitments to stakeholders.

## 董事會聲明

本集團致力於發展科研和專注產品商業化，務求推出改善中國大眾視力健康的產品。在平衡業務發展之間，本集團會多加重視本集團的可持續發展。作為負責任的企業公民，兆科眼科致力於促進可持續的健康護理行業發展。我們不斷評估營運對環境及社會的影響，同時實施不同策略，冀能提升我們業務的可持續性。兆科眼科榮獲香港綠色機構頒發的「減廢證書」和「節能證書」，並獲得強制性公積金計劃管理局頒發的「電子供款獎」和「積金推廣獎」，並表揚我們為「積金好僱主」。

董事會作為監督ESG相關事宜的最高決策層，需要承擔全部責任。董事會會以由上至下的方式制訂和規劃對本集團有利在可持續發展方面的策略和管理方針，並由管理層和執行層負責推進工作。董事會可透過每年兩次環境、社會及管治披露和風險管理回顧會議，監督本集團ESG的表現以及了解業界最新的趨勢，以審視現時和未來在ESG範疇的投入。另外，本集團已識別ESG相關的風險及機遇，包括與氣候相關的物理風險及機遇，有助本集團規劃緩解和管理措施，確保維持業務穩健發展。本集團將持續監察這些重大風險的水平和有效性，並適時調整風險管理措施。我們繼續重視持份者的意見，本年度重點關注內部持份者對本集團ESG表現的意見，並進行重要性評估活動。董事會亦會參考評估結果，在未來優先管理重要的ESG事宜。

兆科眼科繼續向產品商業化邁進，產品責任為本集團的重點關注範疇之一。我們嚴格遵守相關法律法規及質量管理規範，並建立了涵蓋產品研發、生產、儲存及運輸全過程的全面質量管理體系，以確保產品安全、有效且符合高質量標準。在環境方面，我們積極應對氣候變化，並持續優化氣候相關的披露。透過制定《氣候變化政策》，兆科眼科已建立識別及應對氣候相關風險與機遇的機制，並將其整合至整體風險管理框架，確保氣候相關議題融入我們的決策與營運。我們致力於降低營運過程中的環境影響，並落實節能減排措施。兆科眼科將持續透明地匯報我們在應對氣候變化方面的表現及舉措，向持份者展示我們的行動與承諾。

Looking forward, the Group will proactively incorporate ESG into its long-term development strategies and daily operations in order to create value for its stakeholders.

展望未來，本集團積極將ESG聯繫至長遠策略發展中，反映於日常營運之中，為持份者創造價值。

## ROBUST GOVERNANCE

Robust governance serves as the cornerstone of Zhaoke Ophthalmology. We firmly believe that robust ESG governance, systematic risk management, and a rigorous compliance system are essential elements for driving sustainable development. To this end, we have established an ESG governance structure that cover the management of climate-related matters, integrating climate-related and other ESG-related risks into our overall enterprise risk management framework, while strictly complying with the laws and regulations of the jurisdictions in which we operate.

## 健全的管治

健全的管治是兆科眼科的基石。我們深信健全的ESG管治、系統性的風險管理及嚴謹的合規體系，是推動可持續發展不可或缺的要素。為此，我們已建立了涵蓋管理氣候相關事宜的ESG管治架構，將氣候相關和其他ESG相關風險管理融入整體企業框架，並嚴格遵守營運地的法律法規。

### *ESG Governance Structure*

Zhaoke Ophthalmology acknowledges the importance of effective corporate governance. An ESG governance structure has been established and refined based on development needs. The Board is responsible for guiding the Group towards compliant and sustainable development while the management and the working level strictly follow its guidance to ensure effective implementation of policies and measures in daily operations. Addressing climate change is a critical component of the Group's ESG governance. According to the Climate Change Policy, the Board serves as the highest decision-making body for climate-related issues, with overall responsibility for oversight and decision-making.

### *ESG管治架構*

兆科眼科知悉有效的企業管治至關重要，已建立和按發展需要持續加強ESG管治架構。董事會負責帶領本集團以合規和可持續發展的方向發展，而管理層和執行層則全面配合，確保相關政策及措施能有效落實至日常營運之中。應對氣候變化為本集團ESG管治的重要一環。根據《氣候變化政策》，董事會作為管理氣候變化事宜的最高決策層，全面負責氣候相關事宜的監督與決策。

Meanwhile, Zhaoke Ophthalmology has established the Sustainability Steering Committee (the "SSC"), composed of Board members and management, to assist the board in managing climate-related and other ESG-related matters. The committee is also responsible for coordinating and advancing the overall climate-related and ESG-related work, promoting cross-departmental collaboration, and ensuring that ESG issues, including climate-related matters, are effectively integrated into daily operations and decision-making processes.

同時，兆科眼科已成立由董事會成員及管理層組成的可持續發展督導委員會，以協助董事會管理氣候相關及其他ESG相關事宜。該委員會亦負責統籌和推進氣候相關和其他ESG相關的整體工作，促進跨部門合作，確保包括氣候相關事宜在內之ESG議題能有效融入日常營運及決策流程。

## The Board 董事會

Responsibilities 職責

- Fulfill the duties defined in the ESG Policy as the top leader
- Formulate overall approach and strategies for ESG management, including the framework for managing climate-related matters
- Ascertain ESG-related risks and opportunities, including climate-related risks and opportunities, and the effectiveness of corresponding mitigation and management measures
- Review and approve material management procedures and relevant policies, such as the Climate Change Policy
- Oversee progress and performance on climate-related and other ESG issues
- Approve climate-related and other ESG targets, and review their implementation progress and performance
- 作為最高領導架構，擔當按《環境、社會和管治政策》所定義的職責
- 規劃ESG管理的整體方針及策略，包括氣候相關事宜的管理框架
- 確認包括氣候相關風險與機遇在內之ESG相關風險和機遇，以及相應緩解和管理措施的有效性
- 審視及批准重大管理程序及相關政策，例如《氣候變化政策》
- 監督氣候相關和其他ESG議題的進展及表現
- 審批氣候相關和其他ESG目標，以及審視其進展及表現

## The Sustainability Steering Committee (SSC) 可持續發展督導委員會

Responsibilities 職責

- Assist the Board in managing environmental and social issues, including climate-related issues
- Communicate and cooperate with the senior management, and coordinate relevant work to ensure the effective implementation of climate-related and other ESG strategic approach and key measures
- Formulate and review ESG action plans, such as reviewing the Climate Change Policy, setting targets and performance indicators in key ESG aspects including climate change, regularly tracking and monitoring progress and performance of such targets and indicators, and overseeing overall implementation
- Report regularly to the Board on climate-related and other ESG-related matters, including the implementation, performance and progress of relevant risk management measures, goals and plans
- 協助董事會管理環境及社會事宜，包括氣候相關事宜
- 與高級管理人員溝通和配合，並協調相關工作，確保氣候相關和其他ESG策略方向和主要措施有效地落實
- 制定及審視ESG的行動計劃，例如檢討《氣候變化政策》、為包括氣候變化在內的重點ESG範疇訂立目標與指標、定期追蹤和監測目標與指標的進展及表現、監察整體執行情況等
- 定期向董事會匯報氣候相關及其他ESG相關事宜，包括相應風險管理措施、目標及計劃的執行情況、表現及進展

## Working Level 執行層

Responsibilities 職責

- Implement ESG policies, strategy and approach, including climate-related issues
- Collect data and take record on ESG performance
- 落實ESG政策、策略與方法，包括氣候相關議題
- 收集數據並記錄ESG表現

Through ESG disclosure and risk management review meetings held twice a year, the management reports to the Board on the latest progress of ESG and climate-related matters, including the progress of various initiatives implemented during the Reporting Period. We also established climate-related performance targets at the management level bi-annually to assist the Board in evaluating the effectiveness of its climate strategies and measures.

管理層透過每年舉行兩次的ESG披露與風險管理檢討會議，向董事會匯報ESG及氣候相關事宜的最新進展，包括報告期內所實施的各項措施的進度。我們每半年亦於管理層層面訂立氣候相關的表現目標，以協助董事會評估其氣候策略及措施的有效性。

During the Reporting Period, the Board held two meetings with agendas covering ESG and climate-related matters. At the meetings, the Board reviewed the progress of climate-related and other ESG-related targets and measures, discussed key challenges and resource allocation, and examined the alignment of climate-related and other ESG initiatives with the Group's overall business strategy. The meetings affirmed our commitment to continuously integrating ESG considerations into our overall strategic planning and decision-making processes, highlighting ESG as a vital pathway to enhancing long-term business resilience and creating value for stakeholders. In addition, the Board reviews the Group's risk management performance, including the management of ESG-related risks and opportunities. For further details, please refer to the "Risk Management" section.

報告期內，董事會共召開兩次涵蓋ESG及氣候相關事宜議程的會議。會議中，董事會審視了氣候相關和其他ESG相關目標及措施的進度，探討所面臨的主要挑戰與資源配置情況，並審視各項氣候相關和其他ESG措施與本集團整體業務策略的一致性。會議確立了我們將繼續將ESG因素納入整體策略規劃與決策流程的承諾，並強調ESG是提升長期業務韌性及為持份者創造價值的重要途徑。此外，董事會亦審視本集團的風險管理表現，當中包括ESG相關風險與機遇的管理。更多詳情請參閱「風險管理」章節。

To continuously enhance the Board's skills and capabilities in overseeing climate-related matters, we have developed relevant training programs aimed at strengthening Board members' understanding of climate governance, as well as the management of climate-related risks and opportunities. This initiative is designed to improve their decision-making abilities in response to changes in the market and regulatory environment. We will also provide regular climate change training to the Board, management, and relevant employees in accordance with the Climate Change Policy to keep abreast of global and local climate-related trends, and to ensure that policies and measures effectively address climate-related risks and opportunities.

為持續提升董事會在監督氣候相關事務方面的技能和能力，我們已制定相關培訓計劃，旨在加強董事會成員對氣候管治及氣候風險與機遇管理的了解。此舉旨在提升其決策能力，以適應市場及監管環境的變化。我們亦將按照《氣候變化政策》定期為董事會、管理層及相關員工提供氣候變化培訓，以緊貼全球和本地氣候相關的趨勢，並確保政策及措施均有效應對氣候變化相關風險及機遇。

## *Risk Management*

## *風險管理*

The Board takes overall responsibility for the Group's risk management and internal control systems as well as the effectiveness thereof in order to establish a clear corporate risk management framework and risk management policies. We have fully integrated the assessment process and results of ESG-related risks and opportunities, including climate-related risks and opportunities, into our overall enterprise risk management framework. Where applicable, ESG and climate-related risks are incorporated into existing risk categories to ensure that they are managed consistently and effectively alongside other business risks. The Board is fully responsible for evaluating and determining the nature and extent of risks the Group is willing to accept in pursuit of its objectives, including climate-related and other ESG risks. During the Reporting Period, the Board held two meetings to discuss ESG and climate-related agenda items and reviewed the performance of risk management covering ESG and climate-related risks and opportunities. The Board also examined the design and effectiveness of the existing risk management and internal control systems to ensure the relevant mechanisms continue to function effectively.

為建立清晰的企業風險管理框架及風險管理政策，董事會對於本集團的風險管理及內部監控制度及成效負上全部責任。我們已將包括氣候相關風險與機遇在內之ESG相關風險與機遇的評估流程及結果全面整合至整體企業風險管理框架之中。於適用情況下，ESG及氣候相關風險將融入現有風險類別之中，確保其能與其他業務風險得到一致及有效的評估及管理。董事會全權負責評估及釐定本集團在實現目標過程中所願意接受的風險性質及程度，當中包括氣候相關及其他ESG風險。報告期內，董事會共召開了兩次會議，討論與ESG及氣候相關事宜議程，並審視了涵蓋ESG及氣候相關風險與機遇的表現。董事會亦檢視了現行風險管理及內部監控制度的設計與成效，以確保相關機制持續有效運作。

Zhaoke Ophthalmology has set up the audit committee to assist the Board in its continuous review of the effectiveness of the Group's risk management and internal control systems, and to report regularly to the Board on relevant work. The audit committee also assists the Board in leading the management and meets at least twice a year mainly to review and supervise the design, implementation and monitoring of the risk management and internal control systems. We review the risk management and internal control systems annually to assess their suitability and effectiveness. Compared with the previous reporting period, there were no material changes to the Zhaoke Ophthalmology's overall risk management processes.

兆科眼科設有審核委員會，協助董事會持續審視本集團的風險管理及內部監控制度的成效，並定期向董事會匯報相關工作。審核委員會亦協助董事會領導管理層，每年至少舉行兩次會議，以審閱及監督風險管理和內部監控系統之設計、實施及監察工作。我們每年檢討風險管理及內部監控系統一次，以評估其適用性及有效性。與上一報告期相比，兆科眼科的整體風險管理流程並無重大改變。

We have developed and adopted various risk management procedures and guidelines, as well as have clearly defined the authority for implementation through key business processes and office functions. Each department conducts regular internal control assessments to identify risks that may affect different aspects of the Group's operations, including core operational and financial procedures, regulatory compliance and information security. This also include climate-related and other ESG risks and opportunities, given their potential impact on business activities and objectives. We assess and rate each ESG and climate-related risk and opportunity with the same method of other enterprise risks, based on their likelihood of occurrence and potential impact level. We then prioritize them alongside other enterprise risks. Regarding risks, the management, in coordination with department heads, formulates corresponding response plans and implements effective control measures to ensure the risk is at an acceptable level as determined by the Board. In terms of opportunities, management and relevant departments will actively explore ways to capitalize on these opportunities and, where feasible, develop corresponding action plans. The management and department heads continuously monitor the progress of the aforementioned management works and regularly provide updates to the Audit Committee and the Board, ensuring that the measures for managing ESG and climate-related risks and opportunities, as well as other enterprise risks, remain effective. This approach minimizes the risk of failing to achieve business objectives, including those related to ESG and climate change.

我們已制定及採納各項風險管理程序及指引，並透過主要業務程序及辦公職能明確列出執行的權責。各部門定期進行內部監控評估，以識別可能影響本集團各營運層面的風險，包括主要營運及財務程序、監管合規及資訊保安。當中亦包括對業務活動和目標帶來潛在影響的氣候相關及其他ESG風險與機遇。我們採用與評估其他企業風險相同的方法，基於發生可能性及潛在影響程度，對各項ESG及氣候相關風險與機遇進行評估及評級，並與其他企業風險一併進行優先排序。針對風險，管理層與部門主管協調，制定相應的應對方案並實施有效的監控措施，以確保風險維持在董事會釐定的可接受水平。就機遇而言，管理層與相關部門會積極探討如何把握這些機遇，並在可行的情況下制定相應的行動計劃。管理層與部門主管會持續監察上述管理工作的進度，並定期向審核委員會及董事會提供最新情況，以確保管理ESG和氣候相關風險與機遇，以及其他企業風險的措施仍然有效。此做法可降低未能達致包括與ESG和氣候變化相關目標在內之業務目標的風險。

The following are the major ESG risks identified by the Group and their corresponding management measures:

以下為本集團所識別的重大ESG風險及其相應的管理措施：

| Types and Descriptions of Risks<br>風險類型以及描述 | Management Measures<br>管理措施 |
|---|---|
| **Health and Safety** | |
| Health and safety are vital for maintaining and enhancing the productivity of the workforce of the pharmaceutical industry. If the Group lacks effective safety management system and the risk of accident increases, the productivity of its workforce may suffer and, in turn, the long-term business operation of the Group may be materially affected. | The Group has formulated policies to clearly define occupational health and safety ("OH&S") targets and responsibilities, and has conducted regular inspections to ensure that its operations comply with the requirements of the OH&S system. |
| **健康和安全** | |
| 健康和安全是製藥業勞動力的可持續性和提高生產力的重要部分。若本集團缺乏有效的安全管理系統，增加事故風險，可能會影響勞動生產力，長遠對業務構成重大影響。 | 本集團設有政策明確有關職業健康及安全(「職安健」)的目標及職責，並定期進行巡查，確保營運符合職安健體系的要求。 |
| **Supply Chain Management** | |
| An unstable supply chain resulting from, among other matters, climate change, extreme weather conditions and mismanagement of suppliers may impact raw material prices and production and, in turn, the Group as a whole. Such risks may adversely affect the Group's business development, results and financial conditions and may, in turn, harm its reputation and result in regulatory fines. | The Group is in the process of incorporating the identified environmental and social risks into its procurement management mechanism and plans to choose environmentally preferable products whenever practicable. |
| **供應鏈管理** | |
| 供應鏈不穩定的成因包括氣候變化、極端天氣狀況及供應商管理不當等，可能影響原材料價格及生產，進而對整個集團造成影響。此等風險可影響本集團發展的業務、對業績及財務狀況構成不利影響並可能會導致聲譽受損，遭受監管罰款。 | 本集團正計劃按已識別的環境及社會風險納入採購管理機制內，並在可行的情況下盡量採購環保產品。 |
| **Product Quality Management** | |
| Our product quality risks involve four major aspects, namely procurement, production, inspection and sale. Inadequate control over any one of these aspects may subject the Group to product quality risks, result in life-threatening product quality and safety issues, increase the risk of litigation in relation to safety issues, and jeopardize its reputation. | Since the Group commenced the sale of products, product quality management has become one of its key focuses. The Group makes sure that all finished products meet both internal and market requirements through well-established control and stringent supervision over its production processes. |
| **產品質量管理** | |
| 產品質量風險可分為四大方面：採購、生產、檢測、銷售。若任何一個範疇沒有足夠管控，本集團可面對產品質量風險，並因產品的質量和安全可能會危及生命，增加與安全事項相關的訴訟風險，並且可能會損害聲譽。 | 由於本集團開始進行產品銷售，因此產品質量管理會成為重點關注的範疇之一，本集團透過既定的體系以及嚴格監控生產流程，以確保產品在出品時符合本集團以及市場的要求。 |

| Types and Descriptions of Risks<br>風險類型以及描述 | Management Measures<br>管理措施 |
|---|---|
| **Data Protection** | |
| Online hackers may attempt to steal valuable and sensitive confidential data of the Group for ransom, sale or other criminal activities. | The Staff Manual includes management measures that employees have to implement so as to protect information and data and to reduce the risk of data leakage. |
| **數據保護** | |
| 網絡攻擊者會試圖從本集團竊取有價值的敏感機密數據以換取贖金、出售和進行其他犯罪行為。 | 《員工手冊》包含要求員工對信息及數據的保護管理的措施，減低數據洩漏風險。 |
| **Anti-corruption** | |
| In recent years, the pharmaceutical industry has been subject to some of the high-pro file anti-corruption enforcement actions against, among other matters, the offer of benefits to regulators in order to seek product approval. Illegal conducts will not only result in legal risks, but also harm the Group's reputation. | The Group adopts a zero-tolerance attitude towards all kinds of corrupt practices. All employees are required to enter into a compliance undertaking upon joining the Group to ensure that they understand the Group's requirements in respect of business ethics. |
| **反貪污** | |
| 近年來，一些備受注目的反貪污執法行動涉及製藥行業，例如向監管人員提供利益從而獲得產品批准，違規行為不但會為本集團帶來法律風險，亦造成聲譽損失。 | 本集團對任何形式的貪污行為採取零容忍的態度，所有員工於入職時簽署合規承諾書，確保知悉本集團有關營商道德的規定。 |

Climate change also represents material ESG risks and opportunities that cannot be overlooked. We have systematically identified and evaluated climate-related risks and opportunities across different time horizons and established corresponding mitigation and management measures to address them. For a detailed breakdown of the identified climate-related risks and opportunities, as well as our response strategies and management practices, please refer to the "Climate Change" section.

氣候變化亦是不可忽視的重大ESG風險及機遇。我們已系統地識別及評估不同時間範圍下的氣候相關風險及機遇，並制定相應的緩解和管理措施來應對這些風險及機遇。有關已識別的氣候相關風險與機遇，以及應對策略及管理措施的詳情，請參閱「氣候變化」章節。

## Compliance Management

The Group strictly complies with the laws and regulations of the places in which it operates, and has established relevant control policies and measures. Our compliance department is responsible for identifying and determining laws and regulations that have a significant impact on Zhaoke Ophthalmology and ensuring that they are being firmly complied with throughout the operation. Any breach of such laws and regulations in the operation will lead to grave consequences, including damages to the Group's reputation as well as litigations and hefty fines. Therefore, the Group requires all departments to stringently comply with and implement policies and measures regulating compliance with such laws and regulations in order to prevent non-compliance. During the Year, the Group did not breach any laws and regulations in the environmental and social aspects. Laws and regulations that have a significant impact on the Group are set out as follows:

## 合規管理

本集團嚴謹遵循營運地的法律法規，並制定政策及措施以作規管，我們的合規管理部門會負責識別，確定對兆科眼科有重大影響的法律法規，並確保在營運時需要嚴謹遵守。在營運時如違反相關法律法規，將導致聲譽受損，更會引發訴訟及高額的罰款等嚴重後果。因此，本集團需確保各部門嚴格執行和規管各法律法規的政策及措施，以避免違規情況。本年度，本集團並沒有違反與環境和社會相關的法律法規，以下為對本集團有重大影響的法律法規列表：

| **Aspects**<br>**層面** | **Laws and regulations that have a significant impact on the Group**<br>**對本集團有重大影響的法律法規** |
|---|---|
| Emissions | The Environmental Protection Law of the People's Republic of China and the Energy Conservation Law of the People's Republic of China |
| 排放物 | 《中華人民共和國環境保護法》、《中華人民共和國節約能源法》 |
| Employment and Labor Standards | Operation in Hong Kong: the Employment Ordinance, the Employees' Compensation Ordinance, the Employment of Children Regulations<br>Operation in the mainland: the Labor Law of the People's Republic of China, the Labor Contract Law of the People's Republic of China, the Law of the People's Republic of China on the Protection of Minors, the Law of the People's Republic of China on the Protection of Rights and Interests of Women, the Social Insurance Law, the Trade Union Law and the Law of the People's Republic of China on the Prevention and Treatment of Occupational Diseases |
| 僱傭及勞工準則 | 香港營運：《僱傭條例》、《員工補償條例》、《僱用兒童規例》內地營運：《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《中華人民共和國未成年人保護法》，《中華人民共和國婦女權益保障法》、《社會保險法》、《工會法》、《中華人民共和國職業病防治法》 |
| Health and Safety | Good Clinical Practice, the Production Safety Law of the People's Republic of China, the Drug Administration Law of the People's Republic of China, Good Manufacturing Practice for Pharmaceutical Products, the Regulation on the Supervision and Administration of Medical Devices, the Measures for the Supervision and Administration of Medical Device Business, and the Measures for the Quality Management of Medical Device Business |
| 健康與安全 | 《藥物臨床試驗質量管理規範》、《中華人民共和國安全生產法》、《中華人民共和國藥品管理法》、《藥品生產質量管理規範》、《醫療器械監督管理條例》、《醫療器械經營監督管理辦法》及《醫療器械經營質量管理規範》 |
| Product Responsibility | The Copyright Law of the People's Republic of China, the Intellectual Property Law of the People's Republic of China, the Patent Law of the People's Republic of China and the Trademark Law of the People's Republic of China |
| 產品責任 | 《中華人民共和國著作權法》、《中華人民共和國知識產權法》、《中華人民共和國專利法》及《中華人民共和國商標法》 |
| Anti-corruption | The Anti-Unfair Competition Law of the People's Republic of China, the Anti-Money Laundering Law of the People's Republic of China, the anti-corruption laws and regulations of the Hong Kong Special Administrative Region, the Foreign Corrupt Practices Act of the United States of America and the Bribery Act of the United Kingdom |
| 反貪污 | 《中華人民共和國反不當競爭法》、《中華人民共和國反洗錢法》、香港特別行政區的反貪污法律法規、美國《海外反腐敗法》、英國《反賄賂法》 |

## STAKEHOLDER ENGAGEMENT

The Group is well aware that its sustainability performance can be continuously enhanced by engaging the stakeholders, collecting their opinions and expectations on ESG matters, and taking these opinions and expectations into due consideration and incorporating them into its operational strategies. We have identified key internal and external stakeholders that may help Zhaoke Ophthalmology promote its business and sustainable development in multiple aspects, and established effective communication with them via various channels as follows:

## 持份者溝通

本集團明白可以透過持份者溝通收集ESG的意見和期望，經充分考慮後可將重要的意見納入至營運策略，以持續改善可持續發展的表現。我們已識別以下可以從多方面協助兆科眼科促進業務和可持續營運的發展之主要內部和外部持份者，並通過不同的渠道與他們建立有效溝通：

### Staff 員工

- The Group encourages employees in working team to submit their suggestions about how to improve the Group's performance
- Communication channels: internal notices and daily emails

- 鼓勵員工於工作團隊發表有關改進集團表現的意見
- 溝通渠道包括內部通知和日常電郵等

### Investors 投資者

- The Group provides relevant updates to the investors as required
- Communication channels: corporate website, general meetings and announcements, financial reports and circulars published through Hong Kong Exchanges and Clearing Limited ("HKEx")

- 本集團需要向投資者提供相關的更新資訊
- 溝通渠道包括公司網頁、股東會議、於聯交所發佈的公告、財務報告及通函等

### Suppliers 供應商

- The Group ensures that the suppliers can provide products of good quality and encourages them to enhance their environmental and social performance
- Communication channels: emails and supplier evaluations

- 確保供應商能夠提供良好質量的產品以及鼓勵供應商提升其環境與社會表現
- 溝通渠道包括電郵、供應商評核等

### Value-chain partners 價值鏈夥伴

- The Group improves their competitive strength by staying abreast of industry trends
- Communication channels: industry forums, exhibitions and industry seminars

- 緊貼業界趨勢，以提升在行業的競爭力
- 溝通渠道包括行業論壇、展覽會和同業研討會等

### Community organizations 社區團體

- The Group studies the needs of the communities where it operates and helps those in need in such communities
- Communication channels: maintaining amicable communication with non-governmental, governmental and other community organizations

- 了解營運地區的需要，服務社區有需要人士
- 溝通渠道包括與各方非政府團體及政府相關機構等社區組織維持良好溝通

Zhaoke Ophthalmology also adjusts the Group's ESG strategies and incorporates them into relevant policies and measures in a timely manner so as to effectively address the stakeholders' concerns.

兆科眼科亦會適時修訂本集團ESG策略，並反映於相應的政策和措施中，以有效回應持份者的意見。

## *Materiality Assessment*

During the Year, Zhaoke Ophthalmology collected opinions from the internal and external stakeholders (such as the management, executives, general staff, suppliers and clients) by way of online questionnaires in order to identify ESG issues that have significant impacts on the Group. The procedures of the materiality assessment are as follows:

## *重要性評估*

本年度，兆科眼科以網上問卷調查方式向內部及外部持份者(例如管理層、行政人員、一般員工、供應商及客戶)收集意見，以識別對本集團有重大影響的ESG議題。重要性評估流程如下：

### Updating the List of Issues 更新議題清單

We identified ESG issues that have significant impacts on Zhaoke Ophthalmology in accordance with international trends, industry practices and the results of previous stakeholder engagement exercises. A total of 22 issues covering five major aspects, namely the environment, employment and labor practices, operating practices, community investment and governance, were identified.
我們參考國際趨勢、同行慣例及過去持份者溝通結果，識別對兆科眼科有重大影響的ESG議題，並從中總結22項涵蓋環境、僱傭及勞工常規、營運慣例、社區投資以及管治五大範疇的議題。

### Collecting Stakeholder Opinions 收集持份者意見

An online survey was conducted to assess the impact of various issues from the perspective of stakeholders or the Group. The survey applied a scoring scale ranges from 1 to 5 points, where 1 indicates very low impact and 5 indicates very high impact.
我們進行網上調查，從持份者或本集團角度評估各議題的影響程度，評分準則為1至5分，其中1分為極低影響，5分為極高影響。

### Ranking Material Issues 識別重要議題

The Materiality Matrix was constructed based on the average scoring results of each issue. Different issues were then prioritised depending on: (1) the impacts to the stakeholders; (2) the impact on the Group.
Based on this process, 9 ESG issues with a score higher than the threshold (i.e. both the average score from the perspective of stakeholders and the Group) were identified as the issues of high materiality.
我們根據每個議題的平均評分結果構建了重要性矩陣。議題根據以下兩個方面進行優先排序：(1)對持份者的影響；(2)對本集團的影響。
基於此過程，9個評分高於重要性閾值(即對持份者和本集團影響程度的平均分數)的ESG議題被確定為重要議題。

### Determining Material Issues 確定重要議題

The materiality assessment results were reviewed and verified by the management of the Group and then approved by the Board.
重要性評估結果交由本集團管理層審視及驗證，並由董事會批准。

## Results

The following materiality matrix shows the level of materiality of the issues based on the results of the questionnaire survey:

## 結果

下圖的重要性矩陣展示了問卷調查所得的議題重要性排序：

ESG Report 2025 – Materiality Matrix
環境、社會及管治報告2025－重要性矩陣



| Environment<br>環境 | Employment and Labor Practices<br>僱傭及勞工常規 | Operating Practices<br>營運慣例 | Community Investment<br>社區投資 | Governance<br>管治 |
|---|---|---|---|---|

Aspects of ESG Issues: ESG議題範疇：

| Types<br>類別 | | ESG Issues<br>ESG議題 |
|---|---|---|
| Issues of high materiality<br>重要議題 | 17 | Protection of Intellectual Properties<br>保障知識產權 |
| | 13 | Improvement of Product Quality Management<br>完善產品質量管理 |
| | 16 | Product Research, Development and Innovation<br>產品研發與創新 |
| | 12 | Protection of Customers' Information and Privacy<br>保護客戶資料和私隱 |
| | 18 | Anti-Corruption<br>反貪污 |
| | 15 | Management of Customer and Product After-Sales Services<br>客戶及產品售後服務的管理 |
| | 14 | Protection of Customers' Health and Safety<br>保障客戶的健康與安全 |
| | 22 | Compliance Management<br>合規管理 |
| | 10 | Supply Chain Management<br>供應鏈管理 |
| Other issues<br>其他議題 | 11 | Sustainable Supply Chain<br>可持續供應鏈 |
| | 7 | Employment Management System<br>僱傭管理制度 |
| | 8 | Healthy and Safe Workplace<br>健康和安全的工作環境 |
| | 9 | Training and Development<br>培訓和發展 |
| | 21 | ESG Governance<br>ESG管治 |
| | 19 | Ensuring Business Activities Take into Consideration the Communities' Needs and Interests<br>確保業務活動考慮社區的需要和利益 |
| | 2 | Energy Management<br>能源管理 |
| | 20 | Investment of Resources in Community Development<br>投入資源推動社區發展 |
| | 4 | Waste Management<br>廢物管理 |
| | 3 | Management of Sewage and Water Use<br>污水及用水管理 |
| | 5 | Impacts on the Environment and Natural Resources<br>對環境及天然資源的影響 |
| | 1 | Management of Air Pollutants/GHG Emissions<br>空氣污染物／溫室氣體排放管理 |
| | 6 | Climate Change<br>氣候變化 |

Furthermore, climate-related risks and opportunities are among our key issues and may be expected to have a potential impact on the short, medium and longterm capital and financial performance of Zhaoke Ophthalmology. Looking forward, Zhaoke Ophthalmology will continue to engage with internal and external stakeholders, including proactively considering more diversified communication activities and formats, in order to comprehensively and thoroughly understand issues of their concern.

此外，氣候相關風險和機遇為我們的關鍵議題之一，並可預期其將對兆科眼科的短期、中期或長期資本及財務表現產生潛在影響。展望未來，兆科眼科將繼續與內部和外部持份者進行溝通，包括積極考慮建立更多元的溝通活動和形式，以更全面地和更深入地了解他們所關注的議題。

## RESPONSIBLE OPERATION

## 負責任營運

The Group strives to demonstrate business operation with high ethical standards to its strategic partners by promoting global strategic collaborations. As a pharmaceutical company, we give top priority to safeguarding product quality and safety as well as the health and safety of our customers in our supply chain and production lines. Furthermore, the Group manages its staff and value chain with a view to maintaining integrity in its business operation.

本集團推進全球戰略合作，致力向戰略夥伴展示我們以高標準的商業道德營運。作為製藥公司，在供應鏈和生產線中保障產品質量安全和維護客戶的健康與安全成為我們最為關注的範疇之一。另外，本集團亦規範員工和價值鏈秉持誠信去經營業務。

### *Product Quality Management*

### *產品質量管理*

#### Safety and Quality Management of Ophthalmic Drugs and Products

#### 眼科藥品及產品的安全與質量管理

Zhaoke Ophthalmology is committed to providing innovative products that can treat diseases while enhancing well-being and the quality of life. To provide safe and effective medicines, the Group governs its quality management comprehensively by formulating clear quality approaches and targets for production quality control in accordance with the General Quality Management Standard and the Management Measures for Corporate Quality Approaches and Quality Targets. Our objective is to guarantee the legality and standardization of our production processes of drugs and products.

兆科眼科致力於提供能治療疾病，又能提升生命及生活質量的創新產品。為提供安全高效的藥物，本集團按照《質量管理總則》和《公司質量方針和質量目標管理規程》，在管理生產質量方面建立明確的質量方針和目標，全面規範質量管理。我們的目標是確保藥品及產品的生產過程合法且規範。

In 2025, we successfully achieved our goal of a 100% first-time pass rate, reflecting our dedication to quality, safety and operational excellence. Building on this achievement, we have set the target for next year: maintaining a 100% first-time pass rate for our drugs and products.

在二零二五年，我們成功實現了100%一次性合格率的目標，體現了我們對質量、安全和卓越營運的承諾。在此基礎上，我們設定了明年的目標：保持藥品及產品100%一次性合格率。

The production and manufacturing of our products are subject to stringent internal quality standards under our quality management system. Zhaoke Ophthalmology's quality management system is overseen by the Chairman and managed by the Quality Responsible Person and Authorized Person. The Company Responsible Person is tasked with allocating sufficient resources to ensure the quality management system operates independently and effectively. This enables the Company to achieve its quality objectives and consistently produce products that meet all required standards.

質量管理中設有一系列嚴格的內部品質標準來進行產品生產製造。兆科眼科的質量管理體系由董事長監督，並由質量管理負責人和質量授權人負責管理。企業負責人負責分配和提供必要的資源，以確保質量管理體系獨立且有效地運行，從而讓我們實現質量目標，並持續生產出符合所有要求標準的產品。

In compliance with the Drug Administration Law of the PRC (2019 Revision), Good Manufacturing Practice for Pharmaceutical Products (2010 Revision) of the PRC, and the Good Manufacturing Practice ("GMP") requirements, Zhaoke Ophthalmology's quality management system encompasses the core functions of Quality Assurance and Quality Control. The Quality Assurance Department is responsible for establishing and implementing the quality management system and handling customer complaints. The Quality Control Department is responsible for controlling the quality of materials and products, ensure all the required tests have been completed before release and the results meet the requirements. Additionally, we have established the Pharmacovigilance Department, which is responsible for collecting, recording, evaluating, investigating and handling adverse drug events, implementing control measures to minimize the impact of potential risk, and reporting to drug regulatory authority as required.

按照《中華人民共和國藥品管理法(2019年修訂)》、《藥品生產質量管理規範(2010年修訂)》以及生產質量管理規範(「GMP」)要求，兆科眼科的質量管理體系涵蓋質量保證和質量控制的核心職能。質量保證部門負責建立並實施質量管理體系，同時處理客戶投訴。質量控制部門則負責監控物料及產品的質量，確保物料及產品在放行前完成所有必要的檢測，而檢測結果亦符合相關標準。此外，我們還設立了藥物警戒部門，負責收集、記錄、評估、調查和處理藥品不良反應事故，及時採取措施控制和降低潛在風險，並按規定向藥品監管部門報告。

Our suppliers and partners are also required to follow such quality standards in order to ensure that all environments, materials, procedures and quality inspections throughout the drug manufacturing process are in compliance with regulatory requirements.

我們亦要求供應商和合作夥伴遵循相應的品質標準，以保障所有生產藥物的環境、物料、過程及質量檢驗均合乎法規要求。

In the quality management system, Zhaoke Ophthalmology has established a set of rigorous and systematic quality management measures, implementing strict quality control and risk management at every stage to ensure product safety. The major measures cover the following areas:

在質量管理體系中，兆科眼科已建立一套嚴謹、系統的質量管理措施，對每一個環節均實施嚴格的質量控制與風險管理，以保障產品安全。主要措施涵蓋以下範疇：

| **Measures in Quality Management System**<br>**質量管理體系的措施** | |
|---|---|
| Drug safety | The safety of the patients is of utmost importance to the Group. The Company complies with laws and regulations in relation to drug safety and quality in its R&D, production, storage, marketing, after-sales services and other activities. The Group's Adverse Drug Reaction Reporting and Monitoring Management Measures and Adverse Drug Reaction Reporting and Testing Standard Operation Measures provide guidance on the management of undesirable side effects in terms of monitoring scope and handling procedures. Zhaoke Ophthalmology also closely monitors the conditions of the patients after using the drugs and consolidates such data so as to provide the basis for the continuous improvement of its products.<br><br>Our eye drops and gel products have successfully met the rigorous standards of GMP, underscoring our commitment to excellence in product quality and safety. |
| 藥品安全 | 保證患者安全是本集團的首要宗旨。本公司在研發、生產、儲存、營銷和售後等各個環節都遵守藥品安全和質量相關法律法規。《藥品不良反應報告和監測管理規程》、《藥品不良反應報告和檢測標準操作規程》，內容包括不良反應監測範圍、處理流程等，用於指導不良反應的管理。兆科眼科亦會密切向患者了解在使用藥物後的最新狀況，整合患者的數據作為持續優化產品的基礎。<br><br>我們的滴眼液和眼用凝膠產品已成功通過GMP的嚴格標準，充分體現了我們對產品質量與安全的承諾。 |

| Measures in Quality Management System<br>質量管理體系的措施 | |
|---|---|
| Product risk management | The Group has identified product quality management as one of the major ESG risks in its risk assessment. Zhaoke Ophthalmology responds to this risk in accordance with the Quality Risk Management Measures and the Quality Risk Standard Operation Measures, which provide the guidelines for quality risk management in respect of the scope of application, management procedures and key management tools for quality risks. Our approach to quality risk assessment is based on scientific knowledge, with the ultimate objective of protecting patient. This systematic approach enables us to assess, control, communicate, and review quality risks both prospectively and retrospectively throughout the product life cycle. |
| 產品風險管理 | 在風險評估中，本集團識別產品質量管理為重大的ESG風險之一。兆科眼科可按照《質量風險管理規程》、《質量風險標準操作規程》應對風險，內容包括質量風險應用範圍、管理流程、主要的風險管理工具等，以用於指導質量風險的管理。我們基於科學知識對質量風險進行評估，並以保護患者為最終目標。通過質量風險管理，我們能系統性地在產品生命週期中以前瞻性或回顧性的方式，對質量風險進行評估、控制、溝通和審核。 |
| Intermediate product management | The Group has established the Intermediate Product Review and Release Management to oversee the review and release of intermediate products during our medical manufacturing process. Quality reviews will be conducted based on criteria such as production conditions, material usage, process records, and critical process parameters. Intermediate products may only be officially released after being reviewed by personnel with the relevant qualifications and confirmed to meet the required standards. If any intermediate product is found to be non-compliant, investigations shall be initiated and re-audit will be conducted after the implementation of corrective measures. |
| 中間產品管理 | 本集團已制定《中間產品審核放行管理規程》，以監管醫療產品製造過程的中間產品的審核與放行。質量審核將基於生產條件、物料使用、生產過程記錄、關鍵工藝參數等準則進行。中間產品須經具備相關資質的人員審核，確認符合標準並獲批准後，方可正式放行。如發現未符合標準的中間產品，將展開調查，並在採取糾正措施後重新進行審核。 |

| Measures in Quality Management System<br>質量管理體系的措施 | |
|---|---|
| Quality inspection and assurance | The Group has implemented the Self-Inspection Management Measure as its guidelines for the management of self-inspection activities in terms of scope, frequency, planning and implementation. Through the implementation of self-inspection, we can promptly identify existing defects and potential risks, assess whether our operations comply with relevant regulatory requirements, and take necessary corrective and preventive measures in a timely manner to proactively guard against quality risks.<br><br>Regarding quality control, the Group governs the management of unqualified products arising during the production process, through the Unqualified Product Management Measure, including defining the thresholds, disposal procedures, disposal timelines and requirements, to ensure that all such products are properly handled. To identify and manage deviation incidents, the Group has also devised the Deviation Management Measures that cover the classification and grading of deviation, deviation incident reporting procedures, the process and principles for formulating emergency measures, root cause investigation procedures, the assessment of the impact of deviation incidents, and the requirements for releasing deviation Incidents, guaranteeing compliance with product requirements. Production quality related personnel should receive deviation-related training and be able to correctly identify deviation events. The Group has also formulated the Management Measure for Quality Incidents to provide guidance on the management of quality incidents by governing the classification, handling and investigation of such incidents, providing standardized handling guidelines for all types of quality incidents.<br><br>Meanwhile, the Group regulates all types of changes that may affect the factory, systems, equipment, production processes, or the status of process validation according to the Change Control Management Procedures. Any changes must undergo rigorous assessment and require a detailed implementation plan. Additionally, they must be reviewed and approved by the Quality Responsible Person to ensure that the processes during and after the change do not negatively impact the safety, efficacy, and quality control of the products, thereby safeguarding product quality.<br><br>Furthermore, to ensure that the quality control laboratory testing is conducted accurately and orderly, we have established Management Procedures of Quality Control Laboratory to regulate the design, layout and operation of the laboratories. |
| 質量檢閱和保證 | 本集團設有《自檢管理規程》，內容包括自檢範圍、自檢週期、自檢計劃的製定及實施等，用於指導自檢的管理。通過實施自檢，我們能夠及時發現存在的缺陷與隱患，評估運營是否符合相關法規要求，並及時採取必要的糾正與預防措施，主動防範質量風險。<br><br>在質量管控方面，本集團以《不合格品管理規程》管理在生產過程中的各項不合格品，如不合格品範圍、處理流程、處理期限及要求等，確保不合格品得到妥善處置。為識別及管理偏差事件，本集團已制定《偏差管理規程》，內容包括規定偏差分類和分級、偏差事件報告程序、制定緊急處理措施的流程及原則、原因調查程序、偏差事件影響性評估、偏差事件放行要求等，以確保產品符合規格。生產質量相關人員應接受偏差管理相關培訓，以具備正確識別偏差事件的能力。本集團亦設有《質量事故管理規程》規範質量事故分類、處理及調查程序等，為各類質量事故提供標準化的處理指引。<br><br>同時，本集團根據《變更控制管理規程》規範可能影響廠房、系統、設備、生產環節或工藝驗證狀態的各類變更。任何變更均須經過嚴格評估和制定詳細實施計劃。此外，變更須經質量負責人審核批准，以確保變更過程中及變更後的各項流程不會對產品的安全性、有效性及質量可控性造成負面影響，從而保障產品質量。<br><br>另外，為確保質量控制實驗室的檢測工作能夠準確且有序地進行，我們制定了《質量控制實驗室管理規程》，以規範實驗室的設計、佈局及運作流程。 |

| Measures in Quality Management System<br>質量管理體系的措施 | |
|---|---|
| Corrective and preventive actions management | To ensure that corrective and preventive measures are implemented in response to any incidents identified in complaint investigations, recalls, deviations, supplier audits, self-inspections, or external inspection findings, the Group has established the Management Procedure for Corrective and Preventive Actions (CAPA). This procedure outlines the principles and processes for developing, establishing, implementing, and verifying corrective and preventive actions. By addressing issues proactively, we aim to prevent the recurrence of incidents and foster continuous improvement, thereby reinforcing our unwavering commitment to quality. |
| 糾正與預防措施管理 | 本集團制定了《糾正與預防措施管理規程》，確保任何在投訴調查、產品召回、偏差事件、供應商審核、內部自檢或外部檢查結果中識別的問題均能及時採取糾正與預防措施。規程列明制定、建立、實施及驗證糾正與預防措施的原則與流程。我們積極主動地處理問題，旨在防止問題再次發生，並推動持續改進，進一步體現我們對質量的堅定承諾。 |
| Product recall | The Group has formulated the Product Recall Management Measure and the Finished Product Return Management Measure to clearly define the criteria and classification of product recalls in order to guarantee the effectiveness of such procedures. Zhaoke Ophthalmology has established a recall taskforce to coordinate different departments in case of recalls so as to record the problems, investigate and trace the reasons as well supervise the destruction and other processes.<br><br>The Group did not have any products sold or shipped subject to recalls for safety and health reasons during the Year. |
| 產品召回 | 本集團已制定《產品召回管理規程》和《成品退貨管理規程》，明確定義召回的要求和分級，以及確保召回工作的有效性。兆科眼科設立召回小組，在有召回個案時會與各部門配合，包括記錄問題、調查和追溯原因、監督銷毀等程序。<br><br>本集團於本年度並沒有已售或已運送產品因安全與健康理由而須回收。 |
| Trials and R&D activities | All research activities (including but not limited to pre-clinical and clinical research) are designed, reviewed and executed in strict compliance with all laws, regulations, practices, moral standards and ethical requirements. When a research project is completed, the Group will conduct an independent review and verification of the results and then apply for relevant patents, or manage them as unpatented proprietary technologies or commercial secrets. |
| 試驗和研發活動 | 所有研究活動(包括但不限於臨床前研究、臨床研究)均需嚴格遵循所有的法律、法規、規範和道德標準、倫理要求進行設計、審查和執行。研究項目結束後，本集團會對研究成果進行獨立評審和驗收，並進行專利申請或作為非專利技術、商業秘密等管理。 |

| Measures in Quality Management System<br>質量管理體系的措施 | |
|---|---|
| Product storage and transportation | The Group has devised the Finished Product Inspection and Acceptance Standard Operation Measures, the Finished Product Stock-in, Storage and Release Management Measures, the Finished Product Stock-in, Storage and Release Standard Operation Measures and the Finished Product Release and Delivery Management Measures to provide guidance on the inspection, acceptance, stock-in, storage, release and delivery of finished products. These measures stipulate the duties of the relevant departments and provide detailed guidance and flow charts as well as solutions to various potential abnormal scenarios for the staff to follow. The employees are also required to follow the Group's practices to keep detailed records of all the processes and go through approval and documentation procedures so that Zhaoke Ophthalmology can track and review the information whenever necessary. These measures help prevent contamination of our drugs and products during storage and transportation, thereby safeguarding product quality and safety. |
| 產品儲存和運輸 | 本集團建立了《成品審核放行標準操作規程》、《成品入庫、儲存、發放管理規程》、《成品入庫、儲存、發放標準操作規程》、《成品發運管理規程》用於指導成品的審核放行、入庫、儲存、發放和發運。規程規範相關部門的職責，亦提供予員工詳細的指引和流程圖以供跟隨以及在不同潛在異常情況下的處理方法。員工亦需配合本集團的慣例，在各階段需要進行詳細記錄、並經過批核和歸檔的流程，以供兆科眼科在有需要時追蹤和查核資料。這些措施有助於防止我們的藥品和產品在儲存和運輸過程中受到污染，確保產品的質量安全。 |
| Product stability testing | The Group has implemented Stability Studies Operating Procedures to define the processes for conducting stability research for pre-market products and ongoing stability assessments for market-released drug products (such as continuous stability evaluations). These assessments provide a scientific basis for determining the production, packaging, storage, and transportation conditions, and shelf life of products. Additionally, they monitor the quality of marketed drugs within their shelf life to ensure that the products meet quality standards under the specified storage conditions, thereby ensuring the safety and efficacy of clinical medications. |
| 產品穩定性測試 | 本集團已制定《穩定性考察標準操作程序》，闡述為上市前產品進行穩定性研究以及為已上市藥品進行穩定性考察(如持續穩定性考察)的流程。這些測試為確定產品的生產、包裝、儲存、運輸條件及有效期提供科學依據，並在有效期內對已上市藥品的質量進行監測，確保產品在標示的儲存條件下符合質量標準的各項要求，從而保障臨床用藥的安全性和有效性。 |
| Annual product quality review | Zhaoke Ophthalmology holds annual quality review meetings, at which the relevant departments have to present complied data and charts for annual quality reviews in accordance with the Annual Quality Review Management Measures. These meetings allow the management and key personnel to study the cases and recommend corrective and preventive actions correspondingly. Through annual quality reviews, we can ensure the stability and reliability of product processes, evaluate the appropriateness of current quality standards for Active Pharmaceutical Ingredients ("APIs"), excipients as well as finished products, and promptly identify adverse trends, thereby determining the direction for products and processes improvement. |
| 產品年度質量回顧 | 兆科眼科每年會組織產品年度質量回顧的會議，相關部門需要按照《年度質量回顧管理規程》，匯總年度質量回顧的相關數據、圖表，並於會議中呈報。管理層和重點員工可透過會議了解案例，並提出相應的糾正與預防措施建議。通過年度質量回顧，我們能夠確保產品工藝穩定可靠，評估原料、輔料、成品等現行質量標準的適用性，並及時發現不良趨勢，從而確定產品及工藝的改進方向。 |

## Safety and Quality Management of Medical Devices

In addition to manufacturing ophthalmic drugs and products, Zhaoke Ophthalmology also acts as an agent and a wholesale supplier of medical devices. In compliance with the Regulation on the Supervision and Administration of Medical Devices, the Measures for the Supervision and Administration of Medical Device Business, and the Measures for the Quality Management of Medical Device Business, we have established a set of quality management policy to ensure the safety and quality of our wholesale medical devices.

To monitor the quality of our wholesale medical devices from the outset, Zhaoke Ophthalmology has implemented the Medical Device Product Review System to standardize the procurement process, verify the legality of medical devices, and assess their quality to guarantee their safety and efficacy. During the inventory management phase, we adhere to the Medical Device Acceptance Management System, Medical Device Inventory Storage and Distribution Operating Procedure and the Medical Device Outbound Review Management System to regulate the processes for the inspection, acceptance, storage, and distribution of medical device products. We conduct multiple verifications on critical information such as transportation and storage conditions, accompanying documents, certification documents, and product packaging, ensuring that all wholesale medical devices meet stringent quality requirements. Unqualified products identified during incoming inspection and acceptance, storage, outbound review, and sales processes are strictly managed in a controlled manner in accordance with the Unqualified Medical Devices Management Policy, to ensure the safety of medical device use.

Zhaoke Ophthalmology formulates its medical device risk management objective, risk acceptability criteria and risk management process in accordance with the Medical Device Risk Management System. It systematically manages potential or existing quality risks arising from all aspects of medical device operations, and conducts regular risk management reviews as required by the system to ensure the consistent quality of the medical devices it distributes. Meanwhile, in compliance with the requirements of the Measures for the Quality Management of Medical Device Business, we have established the Quality Management Self-Inspection System and conduct a comprehensive self-inspection of the previous year's quality management activities on an annual basis. For issues identified during self-inspections, relevant departments analyse the root causes, develop corrective action plans and submit them to the Quality Department for review, thereby continuously improving and optimising our medical device quality management system.

## 醫療器械的安全與質量管理

除了生產眼科藥品及相關產品外，兆科眼科亦代理及批發醫療器械。我們遵循《醫療器械監督管理條例》、《醫療器械經營監督管理辦法》及《醫療器械經營質量管理規範》的要求，制定了一套質量管理政策，以確保所批發的醫療器械的安全與品質。

為了從源頭監控我們批發醫療器械的質量，兆科眼科實施了《醫療器械產品審核制度》，規範採購流程、核實醫療器械的合法性，並評估其質量，以確保其安全性和有效性。在入庫管理環節，我們遵循《醫療器械驗收管理制度》、《醫療器械入庫儲存發放操作規程》及《醫療器械出庫複核管理制度》，對醫療器械產品的驗收、入庫、儲存、出庫等流程進行規範，並針對運輸和儲存狀況、隨貨單據、合格證明文件、產品包裝等關鍵信息進行多重驗核，確保所有批發的醫療器械產品均符合嚴格的質量要求。在入庫驗收、在庫儲存、出庫複核及銷售過程中發現的不合格產品，我們嚴格按照《不合格醫療器械管理制度》進行控制性管理，以確保醫療器械的使用安全。

兆科眼科依據《醫療器械風險管理制度》規定醫療器械風險管理方針、風險可接受準則及風險管理流程，系統地管控醫療器械經營各環節中潛在或已發生的質量風險，並按制度要求定期開展風險管理審核與回顧，以確保所批發的醫療器械質量持續穩定。同時，為符合《醫療器械經營質量管理規範》的要求，我們已制定《質量管理自查制度》，每年對上一年度的質量管理工作進行全面自查。針對自查中識別的問題，相關部門會對產生原因進行分析，擬定整改方案並提交至質量部審核，藉此不斷完善與優化我們的醫療器械質量管理體系。

To enhance the supervision and management of medical devices and ensure the timely recall of non-compliant products, Zhaoke Ophthalmology has established the Medical Device Adverse Event Monitoring and Reporting Management System and the Medical Device Recall Management System. These systems aim to enhance the post-market safety management of medical devices, standardize the monitoring, reporting, recording and archiving of the adverse events, effectively control the risks associated with use of devices in a timely manner, and protect public health and safety. As an agent and a wholesale supplier, Zhaoke Ophthalmology is committed to actively assisting medical device manufacturers in investigating and evaluating defective products, as well as supporting them in fulfilling their recall responsibilities. Following the manufacturers' recall plans, we will promptly disseminate information regarding medical device recalls, ensuring the effective control and retrieval of defective products. This approach underscores our dedication to protecting the health and safety of patients.

為加強對醫療器械的監督管理，並確保及時召回不合格的產品，兆科眼科已制定《醫療器械不良事件監測和報告管理制度》及《醫療器械召回管理制度》，旨在加強醫療器械售後安全管理，規範不良事件的監測、通報、記錄及存檔，及時有效地控制器械相關的風險，並保障公眾健康與安全。作為代理商及批發商，兆科眼科致力於積極協助醫療器械生產企業對有缺陷的產品進行調查與評估，並配合其履行召回責任。我們將根據生產企業的召回計劃，及時發布醫療器械召回信息，確保有效控制與回收有缺陷的產品，充分體現了我們對保護患者健康與安全的決心。

## *Responsible Marketing*

## *盡責營銷*

In addition to safeguarding product quality, we are also committed to carrying out marketing activities and responding to customers' opinions in a responsible manner. Zhaoke Ophthalmology has already formulated stringent management measures with high standards for the following aspects:

在保障產品質量後，我們會關注以負責任的方式進行營銷以及處理客戶的意見，兆科眼科已為以下的管理措施制訂了嚴格的準則，包括以下範疇：

| **Management Measures in Marketing Operations**<br>**營銷管理措施** | |
|---|---|
| Advertising and product labelling | The Group has also devised the Printed Packaging Material Management Measures that set out design, approval, printing, safe-keeping and usage requirements as the guidelines for the management of drug packaging, labelling, instructions, specimens and templates. Meanwhile, we regulate all promotional materials in accordance with Zhaoke Ophthalmology's Standard Charter for the Review of External Medical Promotional Materials to prevent any misleading of customers. The Group's Compliance Policy Guide requires the employees to provide customers with impartial, accurate, true, fair and appropriate information. The Group also prohibits sales representatives from making false or misleading statements regarding the effectiveness, effects, quality, sales, users' feedback, awards and other aspects of its drugs in commercial promotional activities. Furthermore, all the Group's drugs can only be launched after obtaining relevant government approval for their labels. |
| 廣告及產品標籤 | 本集團建立了《印刷性包裝材料管理規程》，內容包括設計和批准、印刷、保管和使用要求等，用於指導藥品包裝盒、標籤、說明書及標準樣本、模板的管理。同時，我們通過《兆科眼科對外醫學宣傳資料審核標準章程》規範所有宣傳資料，以避免誤導客戶。本集團的《合規政策指引》亦要求員工向客戶提供持平、準確、誠實、公正和合適的資訊。同時，本集團嚴禁銷售人員對藥物的性能、功能、品質、銷售狀況、用戶評價、曾獲榮譽等作虛假或者引人誤解的商業宣傳行為。本集團的藥物須於其標籤通過相關政府部門批准後，方可上市出售。 |

| Management Measures in Marketing Operations<br>營銷管理措施 | |
|---|---|
| After-sales services | After the launch of the drug, our marketing team is responsible for introducing the use and precautions of the product, as well as providing consultation on the use of the drug, to the doctors and the patients. We make sure that the users have comprehensive information. If any users do not clearly understand any information, our quality department will provide them with further explanations. Abnormalities, such as customer complaints and defects arising from the delivery and consumption of our products, will be handled by Zhaoke Ophthalmology according to the handling mechanism laid down in its After-Sales Service Management Measures. For the medical device wholesale business, we have also formulated the After-sales Service Management System for Medical Devices, which provides clear guidelines for handling all after-sales matters related to medical devices and ensures the quality of after-sales services. |
| 售後服務 | 在推出產品後，我們的市場部團隊會負責向醫生及患者介紹藥品的用途、使用注意事項，接受藥品使用的諮詢工作。我們需確保使用者獲得全面的資訊，如他們對資訊仍不清晰，將由我們的質量部作最終解釋。在面對各類異常情況，包括顧客投訴、運輸及使用過程中出現異常情況，兆科眼科將按照《售後服務管理規程》中的處理機制處理。針對醫療器械批發業務，我們亦制定《醫療器械售後服務管理制度》，為處理醫療器械售後相關事宜提供明確指引，並確保售後服務質量。 |

| Management Measures in Marketing Operations<br>營銷管理措施 | |
|---|---|
| Customer complaints | The Group values the opinions of its customers and responds to them in accordance with the procedures outlined in the User Interview and User Complaint Management Measures. We regularly devise user interview plans to gauge the level of satisfaction of our customers. We also refine our products and services based on the opinions of our customers. In handling customer complaints, Zhaoke Ophthalmology has strict requirements for recording complaint information. Upon receiving a complaint, the marketing department will forward it to the quality assurance personnel in the quality department, which is responsible for addressing customer concerns and quality-related issues, as well as carrying out investigations and analysis. The results are then relayed to the respective customers in a timely manner to ensure their issues are adequately addressed.<br><br>In 2025, Zhaoke Ophthalmology successfully achieved our goal of a customer satisfaction rate of over 90% and fewer than one customer complaint per month. These results reflect our dedication to delivering high quality products and services. Building on this success, we have set the target for the upcoming year: maintaining over 90% customer satisfaction rate and less than 1 customer complaint per month for our drugs and products.<br><br>To strengthen the safety supervision of our wholesale medical devices, Zhaoke Ophthalmology has established the Quality Inquiry and Quality Complaint Management System. The system includes defined procedures for handling inquiries and complaints related to medical devices, as well as processes for investigating quality issues on medical devices. This approach ensures timely follow-up on quality inquiries and complaints.<br><br>During the Year, we received 1 complaint related to our products and services. We will continue to improve the quality of our products and services to enhance customer satisfaction. |
| 客戶投訴 | 本集團重視客戶的意見，以《用戶訪問和用戶投訴管理規程》規範的流程回應客戶意見。我們定期制定用戶訪問計劃，以了解客戶的滿意度。我們會按客戶的意見改進產品及服務。在處理客戶投訴時，兆科眼科對投訴信息的記錄有嚴格的要求。當收到投訴後，市場部會將其轉交至質量部質量保證人員，由其負責處理客戶問題及與質量相關的事項，並展開調查與分析。結果會及時反饋予相關客戶，以確保客戶的問題得到妥善處理。<br><br>在二零二五年，兆科眼科成功實現了客戶滿意度超過90%及每月少於1宗顧客投訴的目標，充分體現我們對提供高品質產品與服務的承諾。建基於此，我們設定了來年的目標：維持藥物及產品的客戶滿意度超過90%，以及顧客投訴每月少於1次。<br><br>為加強醫療器械批發的安全監管，兆科眼科已制定《質量查詢、質量投訴管理制度》，包括處理醫療器械相關查詢及投訴的規範程序，以及調查醫療器械質量問題的流程，確保我們能及時跟進質量相關的查詢與投訴。<br><br>於本年度，我們接獲了1宗與產品及服務相關的投訴。我們將繼續提升產品及服務的質量，以提高客戶滿意度。 |

## *Protection of Customers' Privacy and Intellectual Properties*

The Group has established the Management Measures for Customer Information File, which set out the requirements for establishing, organizing, keeping and using customer sales information files, as the guidelines for the management. We provide regular training to key personnel on how to handle information in an appropriate and compliant manner in order to protect the customers' privacy.

Zhaoke Ophthalmology regards its intellectual properties, such as patents, trademarks, commercial secrets and copyrights, scientific research achievements, as well as scientific and technological expertise and experience obtained from its business operation, as important assets. The Group's Intellectual Property Management System is formulated to encourage technological innovation and inventions, and drive the advancement of scientific research, technological development, as well as the commercialization and industrialization of scientific research achievements through elevating our intellectual property management standards.

Zhaoke Ophthalmology's Legal Department is responsible for the overall coordination of intellectual property management work. It proactively conducts the registration, filing, application and authentication of intellectual property rights, and formulates and continuously improves procedural systems covering the filing, classification, risk control, application, protection and application of intellectual property rights in accordance with relevant laws and regulations.

Meanwhile, we have developed dedicated training and publicity programs for employees to strengthen their awareness of intellectual property protection and enhance internal publicity efforts in this regard. The employees must comply with the Group's regulations in relation to confidentiality and are obliged to establish, protect, observe and prevent the infringement of the intellectual properties of the Group and third parties. Any employee in breach of such regulations will face hefty fines, litigation, injunction or criminal punishment.

During the Reporting Period, Zhaoke Ophthalmology participated in the Intellectual Property Manager Scheme PLUS organized by the Intellectual Property Department. Through the various training courses offered by the program, our intellectual property management personnel can systematically enhance their relevant professional knowledge and skills according to their work needs, helping us strengthen our intellectual property management.

## *保障客戶私隱及知識產權*

本集團建立了《客戶資質檔案管理規程》，內容包括銷售客戶資質檔案建立、整理、保存和使用要求等，用於指導銷售客戶資質檔案的管理。我們定期向重點員工提供培訓去教導有關如何以適當和合規的方式處理數據，以保障客戶的私隱。

兆科眼科視知識產權為重要資產，包括專利、商標、商業秘密和著作權、科研成果、以及在業務活動過程中獲得的科學和技術專有知識與經驗等。本集團的《知識產權管理制度》，旨在透過提升我們的知識產權管理水平，鼓勵科技創新與發明，並推動科學研究、技術開發，以及科研成果的商品化與產業化。

兆科眼科的法務部負責統籌知識產權管理工作，積極推動知識產權的登記、備案、申請及認證工作，並按相關法規制定和持續完善涵蓋知識產權存檔、分類、風險管控、申報、保護及應用的流程制度。

與此同時，我們已為員工制定專門的培訓及宣傳計劃，以加強他們對知識產權的保護意識，並強化這方面的內部宣傳力度。員工需要遵守本集團有關保密的條例，有責任建立、保護、維護和防止侵犯本集團以及他人的知識產權。若員工違反相關規定，將會受到嚴重罰款、訴訟、禁令或刑事處罰。

報告期內，兆科眼科參加了由知識產權署舉辦的知識產權管理人員計劃(升級版)。透過計劃提供的多項知識產權培訓課程，我們的知識產權管理人員能按工作需要，更有系統地增進相關的專業知識與技能，有助強化我們的知識產權管理。

## Business Ethics

The Group regards business integrity and transparency as the core of its corporate governance. It adopts a zero-tolerance attitude towards all kinds of corrupt practices. All employees are required to enter into a compliance undertaking upon joining the Group to make sure that they understand the Group's requirements in respect of business ethics. The Group has the Compliance Policy Guide in place to lay down clear regulations on the management and procedures of compliance in operations, anti-corruption and the protection of intellectual properties. Employees are prohibited from receiving bribes, whether in money or in kind, for maintaining or securing business. In addition, the guide strictly controls the process of offering or making donations, whether in kind or in cash, by employees. Marketing items, medical supplies and educational products should only be offered occasionally to such extent as the law would allow and as is reasonable and necessary. The Group did not have any concluded legal cases regarding corrupt practices brought against the Group or its employees during the Year.

Employees are prohibited from engaging in suspected money laundering activities. All business transactions must be conducted by way of remittance between corporate accounts instead of payment of hard cash. The financial department is responsible for duly filing and recording all transactions as well as reporting any large cash transactions in accordance with the relevant anti-money laundering regulations. The Group also requires its staff to keep confidential information of the Company obtained by them while performing their duties as well as information for which the Company owes a confidentiality obligation strictly in secret. The use of any undisclosed information of the Company in insider trading is strictly forbidden.

## 營商道德

本集團視商業誠信和透明度為企業管治中的重中之重，並對任何形式的貪污行為採取零容忍的態度，所有員工於入職時需簽署合規承諾書，確保知悉本集團有關營商道德的規定。本集團的《合規政策指引》，對合規營運、反貪污和知識產權保障的管理和流程有明確的規範。任何員工不得為維持或獲取業務收受金錢、物品或其他任何財物的賄賂。同時，該指引嚴格規管員工贈予、提供資源或捐款的程序，僅在法律規範允許且合理、必要範圍內偶爾提供推廣輔助用品、醫療物品及教育物品。本集團於本年度沒有收到對本集團或其員工提出並已審結的貪污訴訟案件。

本集團員工嚴禁參與任何涉嫌洗錢的活動。業務所涉資金往來，應通過企業帳戶間資金劃轉方式進行，並避免現金交易。財務部門則需按照反洗錢相關規定做好交易備查登記和大額交易報告。本集團要求員工嚴格遵守在工作過程中所知悉的本公司保密資訊以及本公司負有保密義務的資訊，並禁止員工利用本公司的任何非公開資訊從事內幕交易。

### The Business Compliant Committee of Zhaoke Ophthalmology
### 兆科眼科商業合規委員會

Zhaoke Ophthalmology has proudly set up the second compliant committee, namely the business compliant committee, to act as a communication platform among the compliant, financial, medical as well as sales and marketing departments and facilitate joint management of compliance matters. The business compliant committee held 2 meetings during the Year to discuss the following matters mainly related to compliance:
兆科眼科欣然成立商業合規委員會，成為第二個合規委員會。此委員會旨在為合規、財務、醫學與銷售市場部之間搭建溝通平台，推進合規共同管理。商業合規委員會已於本年度召開共2次的會議，探討以下主要與合規相關的範疇：

- Reporting on the compliance work of the previous year and key work plans for the second half of 2025;
  上一年度的合規工作及二零二五年下半年重點工作計劃匯報；
- Sharing and interpreting new regulations and external cases, including the Law Enforcement Guidelines on the Application of the Advertising Law of the People's Republic of China (I);
  新法規及外部案例分享與解讀，包括《〈中華人民共和國廣告法〉適用問題執法指南（一）》；
- Feedback on invoice review; and
  票據審查的反饋情況；以及
- Implementation status of compliance policies.
  合規政策的執行情況。

## Ophthalmology Compliance Knowledge Competition
## 眼科合規知識競賽

Zhaoke Ophthalmology's Legal Department and Administration Department jointly organized a Compliance Knowledge Competition themed "Uphold the Law as a Yardstick, Safeguard Operations with Compliance" in the Year. The initiative aimed to enhance employees' awareness of compliance and to deepen the establishment of compliance culture. A dedicated competition question bank, covering a wide range of compliance-related topics, was distributed prior to the event, encouraging all employees to study the content and prepare thoroughly for the competition.

The competition comprised four segments: mandatory questions, quick-response questions, short-answer questions and bonus questions, all randomly selected from the pre-distributed question bank. Seven teams of three members each, representing various departments, participated with great enthusiasm and gave their best effort. Through this education-through-entertainment format, employees deepened their understanding of compliance requirements in a relaxed and interactive atmosphere. This approach not only effectively consolidated their compliance knowledge but also further facilitated the continuous establishment of a robust compliance culture.

兆科眼科法務部門與行政部門於本年度合辦了以「以法為尺，合規護航」為主題的合規知識競賽，旨在進一步提升員工的合規意識，深化合規文化建設。競賽題庫已於賽前發放，涵蓋多個合規相關議題，並鼓勵全體員工積極學習與準備。

競賽設有必答題、搶答題、簡答題及附加題四個環節，所有題目均從預先發放的題庫中隨機抽選。七支由三名成員組成的隊伍，分別代表不同部門全力以赴，踴躍參與。透過寓教於樂的形式，員工在輕鬆互動的氛圍中加深對合規要求的理解，有效鞏固合規知識，並促進持續構建穩健的合規文化。



To effectively enlist the help of the employees to keep watch on its anticorruption efforts, the Group has established a whistle-blowing system for employees to inquire about or report any non-compliance in confidence and without the risk of revenge. The legal and compliance department of Zhaoke Ophthalmology is responsible for organizing compliance training in order to enhance the staff's awareness about business ethics. During the Year, a total of 138.8 hours of online and offline anti-corruption training were completed by 275 employees, which include 2 Board members.

為有效鼓勵員工監督本集團的廉潔工作，本集團設立了舉報溝通渠道，以保密及嚴禁報復為前提，供員工諮詢或舉報任何違規行為。為提升員工對有關營商道德的意識，兆科眼科的法務合規部負責組織合規培訓。本年度共有275名員工參與共138.8小時的線上線下反貪污培訓，當中亦包括2名董事會成員。

During the Year, we successfully developed an online training system that offers annual compliance training focused on Zhaoke Ophthalmology's compliance framework and business bribery awareness, equipping employees with essential anti-corruption training. The training content covers the interpretation of basic compliance concepts and their importance, an introduction to our core compliance policies, procedures, and internal control requirements, as well as an in-depth analysis of the definition, forms, and legal consequences of commercial bribery. The online training also features a quiz to ensure that employees accurately understand the company's compliance policies and code of conduct. In addition to the annual online training, the legal and compliance department also conducted a series of targeted compliance training sessions tailored to different departments and positions, such as compliance training for the Marketing and Sales team, and one-on-one compliance coaching for sales management roles, ensuring that employees in various positions have a thorough understanding of and strictly adhere to compliance requirements.

本年度，我們成功開發了一套線上培訓系統，提供以兆科眼科的合規體系與認識商業賄賂為主題的年度合規線上培訓，為員工提供必要的反貪污培訓。培訓內容包括解讀合規的基本概念及其重要性、介紹我們的核心合規政策、制度流程及內部管控要求，以及重點剖析商業賄賂的定義、形式及法律後果。線上培訓亦設有答題考核，確保員工準確理解公司合規政策與商業行為準則。除年度線上培訓外，法務合規部亦舉辦了多項針對不同部門及崗位的合規培訓，例如面向市場銷售部員工的合規培訓，以及針對銷售管理崗位開展一對一合規培訓等，確保不同崗位的員工能深入理解並嚴格遵守合規要求。

## *Supply Chain Management*

The Group has formulated the Supplier Auditing Management Measures and the Supplier Auditing Standard Operation Measures to set out the categories of suppliers, management requirements for each category and audit approaches for the management of suppliers and supplier audit.

## *供應鏈管理*

本集團建立了《供應商審計管理規程》、《供應商審計標準操作規程》，內容包括供應商分類、各類型供應商管理要求、審計方式等，用於供應商、供應商審計的管理。

### Procurement Principles 採購原則

Zhaoke Ophthalmology classifies its suppliers and imposes different requirements on them based on the types of materials supplied by them and their impacts on the quality of its products. According to its procurement principles, the Group obtains quotations from at least 3 suppliers and considers, among other matters, the suppliers' credit standing, performance capability, product quality, service standard, pricing and delivery time. Furthermore, when selecting major material suppliers, we comprehensively assess factors such as quality risk, material usage volume, and its impact on drug quality to ensure the stability and safety of the supply chain.

兆科眼科依據物料的類別以及對產品質量的影響對供應商進行分類，並對不同分類的供應商提出不同要求。採購原則至少向三家供應商詢價，當向供應商詢價時會考慮但不限於以下條件，例如：供應商誠信、履約能力、產品質量、服務優良、價格合理及交貨時間等。此外，在篩選主要物料供應商時，我們會綜合評估質量風險、物料用量及其對藥品質量的影響程度等因素，以確保供應鏈的穩定性與安全性。

### Supplier Selection 供應商篩選

Before engaging in any definite cooperation with any potential suppliers or service providers, the Group will firstly ask them for the certificates of their qualifications and then conduct a due diligence review in respect of compliance. For the procurement of key materials, the Group will also request the potential suppliers to provide samples for testing. The Group will only recognize those whose samples have passed the tests as qualified suppliers and then establish supplier quality records for them. The suppliers have to enter into a Quality Agreement. We also require key suppliers to sign a Compliance Undertaking and undertake to strictly comply with the requirements under applicable laws and regulations in relation to anti-corruption and anti-unfair competition as well as other compliance policies. Where necessary, we conduct small batch trial production using samples provided by key material suppliers. Based on actual situation, we may assess whether stability studies should be performed on the trial produced drugs, which serves as an important reference for supplier selection.

在與供應商或服務商開展具體合作前，本集團要求潛在供應商提供資質證明，並進行合規盡職調查。對於重點採購的產品更要求供應商提供樣品，在通過試驗後確定為合格供應商以及建立供應商質量檔案，同時要求簽署《質量協議》。我們亦會要求重點供應商簽訂《合規承諾函》，承諾嚴格遵守所適用法律法規中關於反貪污及反不正當競爭的規定和其他合規政策。如有必要，我們會對主要物料供應商提供的樣品進行小批量試產，並根據實際情況評估是否對試產的藥品進行穩定性考察，作為篩選供應商的重要參考依據。

### Supplier Evaluation 供應商考核

The Group evaluates the performances of all suppliers based on its Supplier Evaluation Form. To carry out dynamic management of the qualified supplier list, all evaluation records are filed and kept in a consistent format and suppliers that offer high prices but poor services will be eliminated and replaced. We have also established a supplier audit team to evaluate the performance of each category of suppliers every year in accordance with established auditing scope. If on-site evaluation is not practical or necessary (for example in the case of overseas suppliers), reasons for not conducting such evaluation will be recorded and filed in writing in the annual review for all departments to review. We maintain close communication with and monitor suppliers in need of improvement in order to ensure that all planned rectification programs are duly implemented. In addition, we have established mechanisms and procedures for the disqualification of approved suppliers, which clearly set out the specific criteria for revoking supplier qualifications. This includes scenarios such as continuous quality issues, significant quality or environmental, health, and safety incidents, or inability to continue supplying due to unforeseen circumstances, ensuring product quality and the stability and continuity of the supply chain.

本集團依據《供應商考核評分表》評核所有供應商的表現，對價格高、服務差的供應商進行淘汰替換，實現合格供方名單的動態管理，並將所有考評記錄統一歸檔保存。我們亦成立供應商審計小組，每年會對各類供應商按既定的審計內容進行評價，若未能為部份供應商進行現場評估，或供應商沒有進行現場評估的需要（例如海外供貨商），便就不進行評估的原因於年度回顧中作出書面記錄，並妥善歸檔供各部門審閱。我們會與需要作出改善的供應商密切的溝通和跟進，確保他們落實已計劃的整改方案。此外，我們已設有取消合格供應商資格的機制及程序，當中明確列明撤銷供應商資格的具體準則，例如供應商持續出現質量問題、發生重大質量或環境、健康與安全事故，或因不可預見情況而無法繼續供貨等，以確保產品質量及供應鏈的穩定性與連續性。

In terms of material quality management, Zhaoke Ophthalmology has implemented Material Review and Release Management Procedure to ensure that all materials, including APIs, excipients, and packaging materials, comply with the necessary regulatory and quality standards. Before approving the release of any material, we conduct a thorough quality evaluation process, which involves material receiving reviews, material sampling reviews, and material inspection audits, to ensure that the materials meet the specified quality criteria. The personnel involved in this process are required to possess the appropriate qualifications and experience in material release and supplier management, ensuring the reliability and credibility of the evaluation. Through the assessment process, raw materials used in drug production and packaging materials in direct contact with drugs are validated that they have will not have adverse impact on drug quality, reflecting our steadfast commitment to delivering safe and high-quality products.

在物料質量管理方面，兆科眼科實施了《物料審核放行管理規程》，以確保所有物料，包括原料、輔料及包裝材料，均符合必要的法規要求和質量標準。在批准任何物料放行之前，我們會進行全面的質量評估流程，包括物料驗收審核、物料取樣審核及物料檢驗審核，以確保物料符合指定的質量要求。參與此流程的人員需具備物料放行及供應商管理方面的相關資格與經驗，從而保證評估的可靠性與可信度。通過評估流程，我們確保用於藥品生產的原輔料及直接接觸藥品的包裝材料不會對藥品質量產生不良影響，體現我們對提供安全及高質量產品的堅定承諾。

Looking forward, the Group will incorporate all identified environmental and social risks into its procurement management mechanism and choose environmentally preferable products whenever practicable in order to improve the environmental and social performance of its supply chain.

展望未來，本集團會將已識別的環境及社會風險納入採購管理機制內，並在可行的情況下盡量採購環保產品，從而推廣加強供應鏈的環境及社會表現。

## PEOPLE ORIENTATION

## 以人為本

Zhaoke Ophthalmology endeavors to create a respectful and fair working environment for its employees, protect their legal rights and provide them with adequate resources to support their personal and career development. The Group has established policies and measures in respect of employment management system, health and safety, training and development and other relevant matters. We also regularly and carefully evaluate the effectiveness of such policies and measures in order to guarantee effective and timely response to employees' needs. We are confident of providing a good working environment for our team while promoting their continuous growth and development.

兆科眼科致力於營造一個相互尊重、公平的工作環境。在維護員工的合法權益之餘，亦提供充足的資源來支持員工的個人及職業發展。我們在僱傭管理制度，健康與安全以及培訓與發展等方面制定了相應的政策管理措施。我們會定期並審慎評估這些政策和措施的成效，以確保員工的需求能夠有效並作出適時的回應。我們堅信能為團隊營造一個良好的工作環境，並促進員工的持續成長和發展。

### *Employment Management System*

### *僱傭管理制度*

The Group actively refines its employment management system with the aim of building a diversified and inclusive workplace in order to provide all employees with fair and equal opportunities. To show the Group's care for its employees, we listen to the needs of our staff and review the effectiveness of its policies and measures as and when appropriate.

本集團積極完善僱傭管理體系，致力於建立一個多元化和包容性的工作場所，以確保所有員工都能獲得公平和平等的機會。為展示本集團對員工的關懷，我們會聆聽員工的需求，並適時檢視各項政策及措施成效。

The Group's Staff Manual sets out the guidelines for staff recruitment and dismissal, remuneration and benefit, working hours, equal opportunity, diversity, anti-discrimination and labor standards as follows:

本集團的《員工手冊》，規範於招聘及員工離任、薪酬及福利、工作時間、平等機會、多元化、反歧視及勞工準則的指引：

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| Labor standards | The Group strictly complies with the requirements of the Employment Ordinance, the Minimum Wage Ordinance and the Employees' Compensation Ordinance of Hong Kong, as well as the Labor Law of the People's Republic of China, the Social Insurance Law of the People's Republic of China, the Employment Promotion Law of the People's Republic of China and the Labor Contract Law of the People's Republic of China in mainland China. It does not employ or use any child and forced labors. It also respects the principles of fairness, liberty and arm's length negotiation when it enters into or amends labor contracts with its staff, and never compels its staff by force. |
| 勞工準則 | 本集團嚴格遵守香港《僱傭條例》、《最低工資條例》、《員工補償條例》以及中國內地《中華人民共和國勞動法》、《中華人民共和國社會保險法》、《中華人民共和國就業促進法》、《中華人民共和國勞動合同法》要求，不會聘請和使用童工和強制勞工。與員工訂立和變更勞動合同時，均遵循平等自願、協商一致的原則，絕無任何強迫員工的情況。 |
| Working hours | The Group regulates staff's working hours and rest arrangements. Overtime outside of the standard working hours in emergency is only permitted if it is voluntary and approved by the head and manager of the relevant department, and shall be compensated by compensatory leave. Different working hour systems have been applied based on business needs and the employees' job natures. Current working hour systems include standard working hours, the timed work system and the comprehensive working hour system. Employees with standard working hours have 8-hour work days and 40-hour work weeks (excluding meal, commuting and business travel time). They normally work 5 days a week except for statutory holidays. |
| 工作時間 | 本集團規範員工工作時間及休息安排。如因緊急情況下，員工同意於辦公時間外工作，需由部門主管及經理批核，並給予補假予員工。根據經營需要和員工的工作性質，設有不同工時制度。現時工作時間包括標準工時工作制、不定時工作制及綜合工時制三種。標準工時工作制員工的工作時間為每日工作八小時，每週40小時，不包括用餐時間和上下班或出差途中時間。通常每週五個工作日，法定假日除外。 |
| Recruitment | The Group offers equal employment opportunities and considers applicants and employees equally. It provides a variety of internal career development opportunities for the staff members. The human resource department participates in all recruitment processes to uphold transparency and openness. |
| 招聘 | 本集團提供平等的就業機會，對應聘者和員工一視同仁，並為內部員工提供多種職業發展機會。招聘過程均有人力資源部參與，確保透明公開。 |
| Diversity, anti-discrimination and equal opportunity | Zhaoke Ophthalmology aims at creating a diversified working environment and provides equal employment opportunities. It strictly prohibits any discrimination and harassment based on gender, race, disability, sexual orientation, age, nationality, religion or faith, marital status, ethnicity, political belief or family responsibility. |
| 多元化、反歧視及平等機會 | 兆科眼科以建立多元的工作環境為目標，提供平等的就業機會。絕不容許性別、種族、殘障、性取向、年齡、國籍、宗教或信仰、婚姻狀況、族裔、政治觀念或家庭責任的歧視和騷擾行為。 |

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| Benefit | In addition to statutory holidays, the Group also offers employees a variety of special leaves, such as Women's Day holiday, Youth Day holiday, compassionate leave, marriage leave, maternity leave, miscarriage leave, paternity leave and leave for contraception. It makes contributions to retirement insurance, medical insurance, unemployment insurance, maternity insurance and work injury insurance for its staff in accordance with national and local government regulations. Other benefits include housing provident funds and additional business protection plans that offer help to employees in case of illness or accident. |
| 福利 | 本集團為員工提供法定假期和不同特別假期，包括婦女節假期、青年節假期、喪假、婚假、產假、流產假、陪產假及計劃生育假期等。本集團按國家及地方政府規定為員工繳納養老保險、醫療保險、失業保險、生育保險和工傷保險。其他福利包括住房公積金和額外的商業保障計劃，使員工在遇到疾病及意外事故時盡可能得到有力的幫助。 |
| Remuneration | The remuneration of our employees comprises basic salaries, allowances, subsidies, performance-based bonuses, achievement-related wages and sales-based bonuses. A performance appraisal mechanism has been developed as the basis for staff remuneration adjustments, performance-based bonus payment, staff development, training and career development plans, and termination of labor contracts.<br><br>The Group regularly studies the remuneration and benefit in the foreign invested pharmaceutical industry and other sectors in order to provide market benchmarks for its own remuneration adjustments. Remuneration and adjustments thereof are determined based on the employees' qualifications, position, work experience, educational background, performance and other factors. |
| 薪酬 | 員工薪酬由基本工資、津貼、補貼、績效獎金、效益工資、銷售獎金等組成。另外，設有員工的績效評估機制，作為員工薪酬調整、績效獎金分配、員工發展、培訓和職業發展規劃的或解除勞動合同的依據。<br><br>本集團定期進行外資製藥行業及其他行業的薪酬福利調研，為工資調整提供市場參考。員工薪酬和調整均按資歷、職級、工作經驗、教育背景及表現等因素制定。 |

## Prevention of Child and Forced Labors

The Group has formulated its policies to prevent the employment of child and forced labors, including measures to review recruitment practices and steps to be taken to eliminate non-compliance when discovered. During the recruitment process, we duly check the original identification documents of the candidates to ascertain their real identities. In addition, we have established risk assessment procedures to identify risks of inadvertently recruiting child labor and using forced labor. We organized training in the prevention of child labor for the human resources department, particularly recruitment personnel, to strengthen their knowledge about child labor and relevant prevention measures. If any case of non-compliance is discovered, we will carry out rectification procedures to guarantee proper correction of the problem and prevent future occurrence. Furthermore, we have tightened and ensured the effective implementation of our monitoring measures to prevent forced labor. For example, we have established an over-time work management system to provide reasonable working hours for our staff while preventing over-time work.

## 防止童工或強制勞工

本集團已制定有關防止聘用童工及強制勞工的政策，包括檢討招聘慣例的措施及在發現違規情況時所採取的處理步驟。在招聘過程中，我們嚴格檢查求職者的身份證明文件正本，以確保其真實身份。同時，我們建立了風險評估流程，以識別誤聘童工和出現強制勞工個案的風險。針對人力資源部門，特別是招聘人員，我們開展防止聘用童工培訓，以加強對童工問題的認識和預防措施的學習。如果發現任何違規情況，我們將採取補救行動程序，確保問題得到糾正並避免再次發生。另外，我們已加強監察措施，以防止出現強制勞工，並確保相關措施得到切實執行。例如我們建立了超時工作管理制度，以確保合理安排員工的工作時間，避免發生超時工作的現象。

## Diversity and Inclusion

We endeavor to create a respectful and supportive working environment and provide equal and beneficial working experience for our employees. In the recruitment and promotion processes, we take into account the diverse workforce and management in terms of gender, age, nationality, religion, sexual orientation, physical and mental health differences. We protect the equal development opportunities of all staff members and provide them with suitable training and support. Not only do we welcome retirees and the elderly to our team, but we also offer employment opportunities to people with disabilities. Furthermore, we provide appropriate facilities and support for staff members with disabilities or chronic illnesses. To promote diversity and inclusion, we arrange relevant training for the staff and rigorously foster the growth of female management members and talent. We have established grievance channels and investigation mechanisms with respect to discrimination in order to promote fairness. In addition, we have a work appraisal system in place to warrant objective assessment of our employees in the events of promotion, job rotation, training, career development, dismissal and redundancy. The employees are provided with internal guidelines on matters related to equal opportunities, discrimination and harassment. At the same time, we have formulated equal opportunity, human rights and anti-discrimination training plans and standards. We encourage our staff to seek help from their superiors when they encounter any problems in respect of equal opportunity, human rights and antidiscrimination through respective communication channels and grievance mechanism in order to handle and respond to their problems and offer suggestions for improvement in a timely manner.

## 多元化和包容性

我們致力於營造一個互相尊重和支持的工作環境，並為員工提供平等和有益的工作體驗。在招聘和晉升過程中，我們將考慮到員工和領導層的多元化，包括性別、年齡、國籍、宗教、性取向、身心健全等方面的差異。我們確保給予每個員工平等的發展機會，並提供適當的培訓和支持。我們願意聘用退休人士或年長的員工，亦為殘障人士提供入職機會。同時，我們會為殘障或長期病患的員工提供適用的設施和支援。為了促進多元化共融，我們將為員工提供相關的培訓，並努力促進女性在領導和人才方面的發展。我們建立歧視申訴渠道和調查機制，以促進平等。此外，我們以工作評核制度，確保在晉升、調職、培訓、職業發展、解僱和裁員等方面對員工進行客觀的評核。我們為員工提供內部指引，涉及平等機會、歧視和騷擾相關的事項。同時，我們提供培訓計劃和準則，涉及平等機會、人權和反歧視的相關問題。我們鼓勵員工遇到問題時可向主管直接求助，透過相應的溝通渠道和投訴機制，及時處理和回應員工有關平等機會、人權和反歧視的問題，並提出改善建議。

We have adopted a family-friendly system, under which medical and dental insurances are extended to the family members of our staff. We also offer flexible working hours, family responsibility leaves as well as staff nursing rooms to cater to the family needs of our employees. This Year, we continued to organize the Zhaoke Family Activity Day under the theme "Meet in Summer, Enjoy Joy with Children". The activity aims to provide a platform for employees to enjoy pleasant family time, enhance family and parent-child relationships, and promote work-life balance. The activity included tours of our facilities and parent-child competitive games, allowing employees and their families to share warm moments in a relaxed and joyful atmosphere.

我們實施家庭友好計劃，已為員工的家庭成員提供醫療和牙科保險。我們也將提供彈性工作安排，家庭友好假期，以及設立員工護理室，以支持員工在照顧家庭方面的需求。本年度，我們繼續舉辦兆科親子活動日，並以「相約盛夏，與你童樂」為主題。此活動旨在為員工提供享受愉快親子時光的平台，增進家庭及親子關係，並促進工作與生活的平衡。活動內容包括參觀公司設施及親子競技遊戲，讓員工與家人在輕鬆歡樂的氛圍中共度溫馨時光。






"Meet in Summer, Enjoy Joy with Children" Zhaoke Family Activity Day
「相約盛夏，與你童樂」兆科親子活動日

## *Health and Safety*

Ensuring production safety and protecting the health and safety of our employees are integral parts of showing our care to the staff. The Group has formulated a series of comprehensive policies and measures in respect of, among other things, the prevention of workplace accidents and occupational diseases, the organization of health improvement and education programs and the establishment of emergency response measures. We have designated specific personnel to monitor and handle all matters related to OH&S in order to guarantee compliance and continuous improvement.

## *健康與安全*

確保安全生產以及保障員工的健康和安全是體現關懷員工的其中一環。本集團制定了一系列全面的政策和措施，涵蓋了各個預防工作場所事故和職業病的發生、提供健康促進和培訓計劃、建立緊急應變措施等層面。我們特別指派了專人負責監督和執行所有與職安健相關的事務，以確保合規和持續改進。

## Production Safety

With reference to the Good Manufacturing Practice for Pharmaceutical Products, the GMP Pharmaceutical Products Guide, the Production Safety Law of the People's Republic of China, the Administrative Regulations on the Work Safety of Construction Projects, the Measures for the Supervision and Administration of the Construction Safety of Electric Power Projects, the Occupational Health and Safety Management System, and the Environmental Management Systems – Requirements with Guidance for Use, we have devised our own Occupational Health and Safety and Environmental Protection Management Measures, which provide safety production practices based on a "safety-first and prevention-oriented" approach, clear definitions of the responsibilities of our employees at all departments and levels, implementation procedures as well as requirements for continuous improvement in the OH&S and environmental systems. Employees are required to comply with all safety operation measures and regulations, and to use all existing and available protective measures, so as to prevent accidents.

To safeguard production safety, the Group has established the Production Safety Management Measures to lay down its stringent production safety standards, procedures and operational measures. We require our employees to thoroughly study and comply with the rules, remain vigilant at all times and remind others to stay safe. Regular inspections are organized to make sure that all safety requirements are followed. In addition, we have also set up comprehensive incident classification systems and handling procedures to handle various types of incidents. Such procedures include reporting, recording, investigating and analyzing incidents, taking swift and appropriate contingency measures and preventing similar occurrences in the future.

We strive to maintain a good working environment and protect the health and safety of our employees. To maintain high OH&S standards, we have provided environmental and OH&S training programs in respect of public safety, environmental and OH&S management as well as protection against hazardous chemicals during the Year. All employees are required to attend training in relation to drug manufacturing and hygiene requirements.

## Employees' Health

We always give top priority to the health and well-being of our staff. Zhaoke Ophthalmology has the Staff Health Management Measures in place to strengthen staff health management and meet drug manufacturing requirements. These measures cover staff health management and requirements for personal hygiene. The Group provides its staff with body check upon joining the Group as well as annual occupational health checks, and compiles staff health files.

## 安全生產

我們參考了《藥品生產質量管理規範》、《藥品GMP指南》、《中華人民共和國安全生產法》、《建設工程安全生產管理條例》、《電力建設安全生產管理條例》、《職業健康安全管理體系規範》以及《環境管理體系－要求及使用指南》等相關法規，建立了《職業健康安全及環境保護管理規程》。該規程制定「安全第一，預防為主」的安全生產方針，並明確各部門和各級人員的職責，工作的實施流程以及持續改進職安健和環境體系的要求等內容。我們要求員工遵守所有安全操作規程和規定，並使用現有和可用的保護措施，以避免事故發生。

為確保生產過程中的安全性，本集團建立《安全生產管理規程》。我們設定嚴格的生產安全標準、程序和操作規程。我們要求員工熟讀和遵守規定，並時刻保持自身高度的警覺性，和提醒他人的安全。我們會定期安排檢查措施，以確保符合安全要求。此外，我們亦建立完善的事故分類和處理程序，以應對可能發生的不同類型事故，包括事故的報告和記錄，進行事故調查和分析，迅速採取適當的應急措施，以防止類似事故再次發生。

我們致力於確保員工在工作中擁有良好的職業環境，並保護他們的健康與安全。本年度，我們提供環境和職安健的培訓課程，內容包括公共安全教育、環境和職安健管理，以及危險化學品的安全防護。這些培訓課程旨在維持高標準的職安健水平。所有員工都需接受與藥品生產和衛生要求相關的培訓。

## 員工健康

我們始終將員工的健康與福祉放在第一位，兆科眼科設有《員工健康管理規程》，旨在加強員工的健康管理，以符合藥物生產要求。該規程涵蓋管理員工健康狀況和個人衛生兩個重要方面。新入職員工必須進行入職體檢，並且每年定期安排職業健康體檢，同時建立員工健康檔案。

The Group did not have any work-related fatalities[1] or lost days due to work injuries[2] during the Year, thereby demonstrating the effectiveness of its stringent health and safety management. We will remain committed to maintaining a good working environment and protecting the health and well-being of our employees.

本年度，本集團未有發生員工因工死亡個案[1]，亦未有因工傷而損失的工作日[2]，反映嚴格管理健康和安全的有效性。我們將繼續致力於提供良好的工作環境，確保員工的健康和福祉。

We believe that a joyful and healthy workforce is the cornerstone for our long-term success. Zhaoke Ophthalmology is committed to fostering a happy and healthy work environment, with the advancement of our employees' physical and mental well-being as one of our core pledges. To this end, we have proactively implemented a variety of initiatives aimed at enhancing employees' overall well-being in an all-round way.

我們相信擁有快樂和健康的員工是長久成功的基石。兆科眼科致力於營造一個快樂和健康的工作環境，並將促進員工的身心健康視為我們的核心承諾之一。為此，我們已積極推行多項措施，旨在全面提升員工的整體福祉。

Throughout the Year, we organized several sports competitions to promote a positive and healthy lifestyle while strengthening team spirit. During the competitions, participating teams exhibited enthusiasm and determination, creating a vibrant atmosphere that showcased employees' vitality and collaborative spirit. We also launched yoga classes to guide employees through stretching exercises, helping them relieve work pressure and relax both physically and mentally.

本年度，我們舉辦了多項體育比賽，以鼓勵建立積極的健康生活方式並增強團隊精神。比賽期間，各參賽隊伍展現出熱情和決心，現場氣氛熱烈，充分體現員工的活力與合作精神。我們亦開設瑜伽課程，指導員工進行伸展動作，以減輕工作壓力，放鬆身心。




Zhaoke Basketball Competition
兆科籃球比賽



Doctor's Cup Badminton Competition
「博士杯」羽毛球對抗賽

[1] The Group did not have any work-related fatalities in the past three years.
本集團於過去三年未有發生員工因工死亡事件。

[2] The Group did not have any work-related injuries or lost days due to work injuries in 2023. However, there were 37 lost days recorded due to work injuries in 2024.
本集團於二零二三年未有發生員工因工受傷個案，亦未有因工傷而損失的工作日。然而，二零二四年共有37天因工傷而損失的工作日。




Zhaoke Badminton Competition
兆科羽毛球比賽



Yoga Stretching Class
瑜伽伸展課程

To foster a pleasant and harmonious workplace atmosphere, we also organized a diverse range of employee activities featuring elements such as game sessions and tea breaks. These activities have not only enhanced communication and connection among employees, but also allowed them to relieve pressure and unwind amid a busy work schedule, further promoting their physical and mental well-being.

為營造愉快融洽的工作氛圍，我們亦舉行了各式各樣的員工活動，當中包括遊戲環節和茶敘等。這些活動不僅促進了員工之間的溝通與聯繫，更讓員工在繁忙的工作之中釋放壓力、放鬆心情，進一步促進員工的身心健康。




Annual Party
年會



Youth Day Activity
青年節活動

## *Training and Development*

Making the holistic development of its employees a top priority, the Group has set out training and development opportunities and rules for its staff in the Staff Manual of Zhaoke Ophthalmology. The human resource department is responsible for devising annual training plans and arranging relevant training programs for the staff members with the aim of unleashing their potential.

## *培訓與發展*

本集團重視員工的整體發展，兆科眼科於《員工手冊》列明員工有關培訓與發展的機會及細則。人力資源部負責規劃年度培訓計劃，並安排員工參加相關培訓項目，持續開發員工潛力。

The Group encourages all staff members to formulate their own personal career development plans according to their personal abilities and career development goals and taking into account the Company's requirements for its staff and their positions. Furthermore, we encourage our staff members to attend professional training with a view to enhancing their professional expertise and skills by covering specific training fees. To guarantee the effectiveness of these personal career development plans, we have set up a feedback and review mechanism, under which the managers will hold regular meetings with the members of their teams to jointly review the progress of their personal development plans and offer guidance and support. The employees can also discuss their career goals, challenges and required training and development support.

本集團鼓勵每位員工根據自身的能力和職業發展設定目標，並綜合考慮本公司對員工職位的要求制定個人職業生涯規劃。另外，我們會為員工提供專項培訓費用，鼓勵他們參加專業技術培訓，以不斷提升他們的專業水平和技能。為確保有效實施個人職業生涯的規劃，我們建立反饋和回顧的機制。主管經理會與員工定期進行會議，共同回顧個人發展計劃的進展情況，並提供指導和支持。員工能夠討論他們的職業目標、面臨的挑戰以及需要的培訓和發展支援。

Training topics during the Year are set out below:

以下為本年度的培訓內容：

| **Types of training**<br>培訓類型 | **Training topics**<br>培訓內容 |
|---|---|
| Regular training | • Induction training for new employees and regular training for the entire staff in respect of compliance, laws and regulations have been offered.<br>• Induction training was organized for new recruits to better understand Zhaoke Ophthalmology's culture, business scope, practices and systems as well as ophthalmology knowledge and expertise to ensure quick understanding of its working environment and requirements.<br>• The Group's training plan for the Year encompassed quality management, environment and occupational safety management, compliance management and ophthalmology knowledge. Such training is aimed at enhancing the professional proficiency of the staff members and ensuring that they can comply with the standards and best practices during their work.<br>• The Group organized regular anti-bribery and anti-corruption training to cultivate an internal corporate culture of integrity and raise anti-corruption awareness. |
| 定期培訓 | • 對全體員工進行合規及法規的培訓，包括新員工和定期培訓。<br>• 入職培訓內容主要讓新員工了解兆科眼科文化、業務範疇、各項規章制度，眼科知識以及專業技能等，以確保快速了解工作環境和要求。<br>• 本集團年度的培訓計劃包括：質量管理、環境職業安全管理、合規管理、以及眼科醫學知識等。培訓旨在提升員工的專業能力，確保他們能夠在工作中遵守標準和最佳實踐。<br>• 本集團定期舉辦反賄賂反腐敗培訓，培養企業內部廉潔文化，加強員工反腐意識。 |
| Special training | • Special training in relation to respective departments, jobs, business activities and identified risks has been provided.<br>• Special training courses during the Year included training for middle and senior management and sales and marketing staff to satisfy the learning needs of employees of different levels and functions. |
| 專題培訓 | • 根據部門、崗位、業務活動和所識別風險等因素組織專題培訓。<br>• 本年度設有中高層以及市場銷售的專題培訓，以滿足不同層級和職能的員工的學習需求。 |

To foster a culture of continuous learning, we conducted new employee compliance training, middle and senior management training, marketing and sales training, and group-wide monthly regular training during the Year. A total of 276 employees participated in such training with total and average training hours of 5,796 hours and 21.0 hours, respectively.

為培養持續學習的文化，本年度進行了新員工合規培訓、中高層培訓、市場銷售以及每月定期培訓給予全體員工，共有276人參與，投入共5,796培訓小時，平均培訓時數為21.0小時。

In addition to providing training programs, we are producing digital educational content for the benefit of our employees to support their professional development. Currently, we are continuing to design learning maps tailored to employees' career progression and role-specific competency requirements. These learning maps integrate content relevant to employees' actual work, addressing both technical skills and management capabilities. The learning maps will serve as an open and transparent platform for career development, empowering employees to take initiative in their learning journey.

除了提供培訓外，我們也正在為員工製作數碼教育內容，以支持他們的專業發展。目前，我們正繼續針對員工的職涯發展和特定崗位能力要求設計學習地圖。這些學習地圖整合了與員工實際工作相關的內容，涵蓋專業技能和管理能力的發展需求。學習地圖將作為一個開放且透明的職業發展平台，旨在鼓勵員工自發學習。

Meanwhile, we continued to implement the tiered mentorship program, with senior and mid-level management serving as mentors to provide professional guidance and support to employee mentees. Through regular communication and interaction between mentors and mentees, the program helps promote employees' professional growth and supports their career development. It also facilitates the transfer of professional knowledge and experience, nurturing more outstanding talent for our long-term business development.

同時，我們繼續推行分級導師計劃，由高級管理人員和中級管理人員擔任導師，為員工學員提供專業指導與支援。透過導師與學員之間的定期溝通和交流，計劃有助於促進員工專業成長，並支持其職業發展。此舉亦有助於促進專業知識與經驗傳承，為我們的長遠業務發展培育更多優秀人才。

## ENVIRONMENTAL PROTECTION

To advocate for responsible environmental protection, we have a set of Internal Guidelines on Environmental Protection and Use of Natural Resources in place to govern emissions and the use of resources throughout our operation and production and to reduce our negative impacts on the environment and natural resources. Meanwhile, we have developed an "Emergency Response Plan for Environmental Incidents", which clearly outlines the prevention, response, emergency, reporting, and disposal procedures for sudden environmental accidents. This plan aims to enhance monitoring and preventive measures for environmental risks, effectively reducing the likelihood of such incidents occurring. Additionally, we have standardized the emergency response process to ensure a swift and effective reaction in the event of environmental pollution incidents or emergencies, thereby minimizing the impact on the environment. We continue to improve our mechanisms for early warning, response, and follow-up regarding sudden environmental incidents to enhance our response capabilities.

During the Year, our environmental targets to conduct business in an environmentally friendly manner and enhance the sustainability of our business remained unchanged. We will make every effort to minimize our emissions, use and manage resources in an effective manner and adopt other environmentally friendly practices. We have clearly defined our directional goals and regularly monitored and evaluated our progress to make sure that we achieve real results in our environmental protection efforts. As a responsible corporation, we also reserve surplus cash for environmentally friendly projects. For example, we proactively invested in environmentally friendly projects, such as renewable energies and green buildings, by way of green deposits with the aims of supporting green technologies and sustainable development as well as making a positive impact on society and the environment.

### *Management of Air Emissions*

The Group does not have any mobile fossil fuel combustion source as it has already adopted electric vehicles for commercial purposes. Meanwhile, the Group does not have any fossil fuel consumption from stationary sources. No air pollutants, namely nitrogen oxide, sulphur oxide and respiratory suspended particles, were recorded as the Group did not consume any fossil fuel during the Year[3]. We will continue to push ahead with green production and protect the environment.

## 環境保護

為倡導負責任的環境保護行為，我們制定《對環境保護及天然資源使用集團內部指引》。該指引旨在規範在營運和生產過程中的排放和資源使用，以及減少對環境和天然資源的負面影響。同時，我們已制定了《突發環境事件應急預案》，明確列明突發環境事故的預防、響應、應急、報告及處置等內容，旨在加強對環境風險的監控及防範措施，以有效降低突發環境事件的發生概率。此外，我們已規範了應急響應流程，確保在發生環境污染事件或緊急情況時能迅速和有效應對，最大限度減少對環境的影響。我們持續完善突發環境事件的預警、處置及善後工作機制，以提升應變能力。

本年度的環境目標繼續致力於以環保的方式開展業務，並提高業務活動的可持續性。我們將努力減少排放量，有效使用和管理資源，並採取其他環境友好的措施。我們明確具體的方向性目標，並定期監測和評估進展，以確保在環境保護方面取得實質的成果。此外，作為一個負責任的企業，我們預留現金儲備盈餘用於支持環保項目。我們積極利用綠色存款，將資金投資於可再生能源和綠色建築等環保項目。通過這樣的投資，我們既能支持綠色技術和可持續發展，同時可為社會和環境帶來積極的影響。

### *廢氣排放管理*

本集團的商用車早前已轉為電動車，故沒有移動源化石燃料消耗。同時，本集團亦沒有任何固定源的化石燃料消耗。由於本年度沒有化石燃料消耗，因此沒有氮氧化物、硫氧化物及可吸入懸浮粒子的空氣排放物[3]。我們將持續努力，推動綠色生產，為環保事業貢獻力量。

[3] The Group did not have air pollutants, including nitrogen oxide, sulphur oxide and respiratory suspended particles, recorded in 2023 and 2024.
本集團於二零二三年及二零二四年沒有氮氧化物、硫氧化物及可吸入懸浮粒子的空氣排放物。

## Energy Management

The Group's energy consumption for the Year only comprised indirect energy consumption in the form of purchased electricity and steam. Total indirect energy consumption and energy intensity were 4,925.0 MWh and 0.5 MWh/$m^2$, respectively, representing a decrease in total indirect energy consumption of 8.2% as compared with last year. This reduction is primarily attributed to measures implemented in 2025, such as phased production, simultaneous multi-workshop production, and off-peak production, which effectively reduced production hours during high-temperature periods and led to significant energy savings. To continuously enhance our energy management, we will tighten our energy management and enhance our energy efficiency with the aims of reducing energy consumption, cutting emissions and making positive contributions to green development while maintaining its production and operation.

## 能源管理

本年度集團的能源耗用僅涉及間接能源，包括外購電力及蒸汽消耗，總共耗用4,925.0兆瓦時，能源密度達到了0.5兆瓦時／平方米。與上一年相比，本集團的總間接能源消耗量減少8.2%，主要由於二零二五年透過採取階段性生產、多車間同步生產及錯峰生產等措施，有效縮短高溫時段的生產時間，從而有效節約能源。為持續提升能源管理水平，我們將進一步加強能源管理，提升能源利用效率，力求在保障生產經營的同時，實現節能減排，為推動綠色發展作出積極貢獻。

| **Energy Efficiency Targets**<br>能源效益目標 | **Steps Taken to Enhance Energy Efficiency**<br>提升能源效益的措施 |
|---|---|
| To reduce electricity consumption in an effective manner, the Group will continue to improve its production techniques and equipment, enhance its production efficiency and proactively implement and follow ISO14000 and ISO51000 environment and energy management standards as well as best energy efficiency practices in the industry. As such, we will promote a series of energy conservation measures in our laboratory, production and office operations across all departments. We will also carry on our research and study of other innovative proposals to enhance energy efficiency, such as the adoption of energy-saving control systems and undertaking energy-saving reconstruction projects. | • Prioritize the use of energy-saving equipment and gradually phase out obsolete energy-intensive products to ensure high efficiency in the use of energy.<br>• Reduce electricity consumption by maximizing the use of natural light and minimizing the dependency on artificial lighting during daytime; and control lighted areas accurately and prevent energy wastage by separating different lighting areas with separate light switches.<br>• Remind staff to make sure that they have switched off all unnecessary equipment before leaving the office.<br>• Cultivate employees' awareness about energy conservation through environmental and occupational safety management training, and practice the concept of energy conservation and emission reduction in daily operation. |
| 本集團致力於持續改進生產工藝設備，以提升生產效率，並積極推行參照ISO14000及ISO51000有關環境和能源管理標準以及行業內的最佳能效措施慣例，從而有效減少耗電量。為此，我們將推動公司各個部門在實驗、生產及辦公等各個環節中，分別展開一系列節能舉措。此外，我們將不斷研究並探討其他提高能源利用效率的創新方案，例如應用節能控制系統、開展節能改造項目等。 | • 優先選用節能設備，逐步淘汰那些耗能較高的落後產品，確保能源的高效利用。<br>• 於白天時盡量多使用自然採光，減少對人工照明設備的依賴，從而節省電力消耗。劃分為不同的照明區域，設置獨立開關，精確控制照明範圍，避免不必要的能源浪費。<br>• 提醒員工，並確保他們在離開辦公室之前關閉所有不必要的設備。<br>• 透過環境職業安全管理的培訓培養員工的節能意識，從日常營運中實踐節能減排的理念。 |

Zhaoke Ophthalmology completed the project design for a distributed photovoltaic power generation project at our manufacturing facility in Guangzhou. Following an on-site assessment, the preliminary plan is to install approximately 6,500 $m^2$ of distributed PV systems at the factory. The project is under test run in this Reporting Period. This system will effectively reduce carbon emissions as well as operating costs by enjoying preferential electricity prices from the power supply company. It will strongly demonstrate our efforts towards the environment.

兆科眼科已完成位於廣州廠房的分佈式光伏發電項目的設計工作。經現場評估後，初步計劃在工廠安裝約6,500平方米的分佈式光伏系統。於報告期內該項目仍在試運行的階段。此項目有效地減少碳排放之餘，更能透過享有電力供應公司提供的優惠電價來降低營運成本，充分展示我們對環境貢獻的努力。

## *Waste Management* *廢棄物管理*

| **Waste Targets**<br>廢棄物目標 | **Steps Taken to Reduce Waste Generation**<br>減少廢棄物產生量的措施 |
|---|---|
| The Group strives to implement a green chemical project that minimizes the use of hazardous chemicals and reduces waste. We are well aware that waste presents potential hazards to the environment. Therefore, we are committed to stringent waste control and management. We focus on waste production, collection, sorting, labelling, recording, storage, transportation, disposal and other related handling procedures with the aim of mitigating the impact of waste on the environment. We continue to explore ways to increase the recycling rate of our waste, particularly medical and other related waste. We strive to minimize the pressure on the environment by maximizing waste reduction, recycling and decontamination. | To collect and handle recyclable industrial waste in an effective manner, the Group has taken the following initiatives:<br>• Set up designated waste paper, metal and chemical collection areas and work with recyclers and professional chemical waste collectors to deliver recyclable waste to them for professional treatment.<br>• Centrally collect recyclable waste such as electronic equipment for delivery to and treatment by professional recyclers.<br>• Cooperate with qualified environmental protection companies to clean up, collect and handle unrecyclable domestic waste; and the Group does not provide bottled water to its staff in order to prevent additional plastic waste.<br>• Supervise and manage the whole recycling and treatment process to ensure that no waste is lost, verify and record the amount of waste and assure transparency and compliance. |
| 本集團致力於推動綠色化學項目，以減少使用有害化學物質和減少產生廢物。我們深知廢棄物對環境造成潛在的危害，因此我們在廢棄物管理方面進行嚴格監督和管理。我們關注廢棄物在產生、收集、分類、標籤、記錄、儲存、運輸和處置等環節的每一步，避免廢棄物對環境造成污染。我們持續探討提高廢棄物回收率的方法，特別是在醫療廢棄物等相關領域。我們致力於實現廢棄物的減量化、資源化和無害化，以最大限度地減少對環境的負擔。 | 本集團對於可回收的產業廢棄物，採取以下措施，以進行有效回收和處理：<br>• 設置廢紙、廢金屬及化學的廢物專區，並與資源回收商和專業化學廢料收集商合作，將可回收廢棄物送往專業機構進行處理。<br>• 對於能夠進行循環再用的廢棄物，例如電子設備，我們一併收集，再交由專業的資源回收商進行處理。<br>• 對於不可回收的生活廢棄物，我們與合資格的環保公司合作，負責清運和處理。本集團亦不向員工提供瓶裝水，以免產生更多的塑膠廢棄物。<br>• 我們會對整個回收和處理的過程進行監督管理，確保廢棄物不會遺失，並核實登記廢棄物數量，以確保透明度和合規性。 |

In addition to managing industrial waste, Zhaoke Ophthalmology has established the Hazardous Waste Management System to strengthen the oversight of hazardous waste generated during our production and operational activities. Designed in compliance with relevant national laws and regulations, this system clearly governs the classification, collection, storage, transportation and disposal of hazardous waste, ensuring that hazardous waste is managed in a reasonable, standardized, and effective manner, preventing environmental contamination and safeguarding the health and safety of our employees. As part of our management system, departments that generate hazardous waste are required to develop and submit a hazardous waste management plan, as well as report details on the hazardous waste handling process to our Environment, Health, and Safety ("EHS") Department. The EHS department also conducts supervision and inspections on the management of hazardous waste storage facilities. Additionally, we provide relevant training to the personnel responsible for safety management in each department to ensure that hazardous waste is correctly categorized and stored separately, and is disposed of properly and regularly. This helps to prevent environmental contamination during the handling of hazardous waste.

除了管理產業廢棄物外，兆科眼科還建立了《危險廢物管理制度》，以加強監管生產和運營活動中產生的有害廢棄物。此制度依據相關國家法律法規設計，明確規範有害廢棄物的分類、收集、貯存、運輸及處置，確保有害廢棄物得到合理、規範且有效的管控，防止污染環境，並保障員工的健康與安全。作為管理制度的一部分，產生有害廢棄物的部門需制定有害廢棄物管理計劃，並向我們的環境、健康與安全(「EHS」)部門提交相關管理計劃和報告有害廢棄物處理過程的詳細情況。EHS部門亦會對有害廢棄物倉庫貯存狀況的管理進行監督和檢查。此外，我們透過為各部門負責安全管理的人員提供相關培訓，以確保所產生的有害廢棄物正確分類及分開存放，並定期妥善處置。此舉有助於防止處理有害廢棄物時環境造成環境污染。

During the Year, the total amount of hazardous waste produced by the Group amounted to 24.4 tonnes. Of the wide variety of the Group's hazardous waste, most was liquid waste from chemical reagents, totaling 10.2 tonnes. In addition, 8.1 tonnes were pharmaceutical drug waste, 3.4 tonnes were laboratory waste, discarded packaging and containers, 2.4 tonnes was used gloves and masks, and 0.3 tonne was medical waste. The Group regularly disposes of such hazardous waste between August and October each year. Due to an increase in production batches, the total amount of hazardous waste this year has risen compared to the previous year, with a notable increase in pharmaceutical drug waste. We will closely monitor the generation of each category and remind employees to avoid wastage.

本集團在本年度所產生的有害廢棄物總量為24.4公噸。在多類有害廢棄物中，大部分為化學試劑廢液，達10.2噸。此外，廢藥品藥物為8.1公噸，實驗室廢棄物和廢包裝容器為3.4公噸，廢手套和口罩為2.4公噸，以及醫療廢物為0.3公噸。為處理這些有害廢棄物，我們設定每年的八月至十月為定期進行廢棄物的處理工作。由於生產批次增加，本年度有害廢棄物總量較上年度有所上升，當中以廢藥品藥物增幅較為明顯。我們會密切監測各類別廢棄物的產生量，並提醒員工避免造成浪費。

The total amount of non-hazardous waste produced by the Group during the Year was 3.4 tonnes, which includes 2.1 tonnes of wastepaper and 1.3 tonnes of waste plastic. All non-hazardous waste was collected by recyclers for recycling and treatment to ensure that all resources are re-utilized. Since domestic waste collection is managed by the property owner and handled by environmental sanitation services, we face limitations in obtaining relevant data and were unable to disclose this information during the Reporting Period. To address this issue, we will continue to communicate with relevant stakeholders to explore the feasibility of collect the domestic waste data, thereby enhancing the completeness of our waste management reporting.

在本年度，本集團所產生的無害廢棄物總量為3.4公噸，其中包括2.1公噸廢紙及1.3公噸廢塑料。我們將所有這些無害廢棄物都交由回收商進行回收處理，以確保資源的再利用。由於生活垃圾由業主負責收集，並由環境衛生服務機構處理，我們在獲取相關數據方面存在限制，因此未能於本報告期內披露相關數據。為此，我們將持續與相關持份者溝通，探討收集生活垃圾數據的可行性，從而提升我們在廢棄物管理披露的完整性。

## *The Environment and Use of Natural Resources*

## *環境及天然資源使用*

The Group places a great deal of importance on the impacts of its operation on the environment and natural resources, and incorporates the concept of environmental protection in its business decisions so as to further alleviate such impacts. We are determined to use resources efficiently so as to minimize the impacts of its operation on the environment. The Group will insist on optimizing the use of resources in every aspect of its business in order to ensure environmentally friendly operation and contribute to sustainable development.

本集團高度重視營運活動對環境及天然資源所造成的影響，並將環境保護理念融入商業決策之中，力求進一步減少對環境和天然資源的負面效應。我們堅定地將資源的高效利用作為核心目標，以期望減少營運過程對環境的影響。本集團的各個營運點將不斷優化資源利用方式，確保營運活動的環境友好性，為可持續發展貢獻力量。

### Management of Water Resources

### 水資源管理

| Water Resource Conservation Targets<br>保護水資源目標 | Steps Taken to Enhance Water Efficiency<br>提升水資源效益的措施 |
|---|---|
| The Group strictly complies with local laws and regulations at locations where it operates and implements stringent and proactive water resource management systems. We monitor our monthly water consumption, constantly improve our water management and explore feasible ways to reduce water consumption. To do so, we have thoroughly studied major water uses in order to identify and implement relevant water saving measures and conserve water resources. | • Post notices to remind staff members to turn off faucets immediately after use.<br>• Require the staff members to report dripping or malfunctioning equipment in a timely manner for immediate repair in order prevent further leakage and water wastage. |
| 本集團嚴格堅守運營所在地的法律法規，執行水資源管理的相關制度，積極主動地進行管理。我們每月監測耗水量，進一步加強用水管理，並不斷探索可行的方案以減少用水量。為此，我們深入分析耗水量大的源頭，識別並實施相應的節水措施，珍惜水資源。 | • 張貼告示，提醒員工在使用完水後及時關閉水龍頭。<br>• 員工需要及時報告漏水或設備損壞等事故，並即時安排維修，以防止進一步的滲漏和浪費水資源。 |

The total amount and intensity of water consumed by the Group as a whole were 15,075 cubic meters ("$m^3$") and 1.4 $m^3/m^2$, respectively. The water consumed by the Group mainly comprises domestic water use in the offices and quality inspection centre, as well as industry water use in the manufacturing facility. By adjusting production schedules to shorten operating hours during high-temperature periods, we have effectively reduced water usage. The total amount of water consumed by the Group decreased by 20.8% compared with last year. The Group did not have any issue in sourcing water that is fit for purpose and enough to maintain normal production and operation.

本集團整體用水總量達到了15,075立方米，耗水密度為1.4立方米／平方米。用水主要集中在辦公室、質檢中心的生活用水以及廠房的生產用水。我們透過調整生產安排，縮短高溫時段的生產時間，從而有效降低用水需求。相比上一年，本集團的總用水量下跌了20.8%。在尋求適用水源方面，本集團並未遇到任何問題，能夠確保生產經營的正常進行。

**Steps Taken to Manage Sewage Discharge**
**管理污水排放的措施**

Zhaoke Ophthalmology has established a Wastewater Discharge Management and Control Procedure to regulate the management of industrial and domestic wastewater, prevent water pollution, and ensure compliance with discharge standards. Our EHS Department is responsible for overseeing wastewater and rainwater drainage systems, managing discharge reporting, and monitoring daily wastewater discharge and treatment processes. Additionally, the Department will regularly arrange for qualified organizations to conduct testing on our wastewater discharge. To foster environmental awareness and promote responsible environmental practices, we also provide training to employees in departments that generate wastewater. Furthermore, we have established separate rainwater and wastewater drainage systems. To prevent oils, chemicals, and waste liquids from entering the drainage system directly, these substances are also collected and treated centrally. After treatment, wastewater is discharged into the municipal sewer system for further processing by municipal wastewater treatment facilities. In addition, Zhaoke Ophthalmology has set up a recycling system to collect and reuse wastewater after treatment in order to reduce unnecessary wastewater discharge. During the Year, the Group discharged 4,155 $m^3$ of sewage.

兆科眼科制定了《廢水排放管理程序》，以規範生產和生活廢水的管理，防止水污染，並確保排放符合標準。我們的EHS部門負責管理廢水排放及雨水地下管網、申報排污工作，並監控廢水日常排放和處理過程。此外，EHS部門將定期安排有資質的機構對我們的廢水排放進行檢測。為提升環保意識並推動負責任的環境實踐，我們還為涉及產生廢水的部門員工提供相關培訓。此外，我們分開設置雨水與廢水管網，並集中收集並處理油類、化學品和廢液，以防止這些物質直接進入排水系統。廢水經處理後排入市政管網，由市政污水處理廠作進一步處理。另外，兆科眼科亦設有水循環系統收集廢水，經系統處理後回用，以減少不必要的廢水排放。在本年度，本集團共排放4,155立方米的污水。

## Management of Packaging Materials

The total amount and intensity of packaging materials used by the Group during the Year were 17.7 tonnes and 0.002 tonne/$m^2$, respectively. The packaging materials used include 3.2 tonnes of paper packaging and 14.5 tonnes of plastic packaging. The plastic packaging primarily consists of low-density polyethylene plastic pellets, polypropylene pharmaceutical gel bottles, polypropylene pharmaceutical gel pumps, low-density polyethylene eye dropper bottles, and eye dropper bottle caps. The total packaging materials used were reduced by 48.3% as compared with last year, largely due to the absence of validation production for atropine products this Year, which resulted in a reduction in related packaging material consumption. In addition, the Group used a total of 0.40 tonne of paper in its daily office operation, mainly for printing documents and production forms.

## 包裝材料的管理

本年度，本集團消耗17.7公噸的包裝材料，其密度為0.002公噸／平方米。所消耗的包裝材料包括3.2公噸紙張包裝材料及14.5公噸塑料包裝材料，其中塑料包裝材料主要包括低密度聚乙烯塑料粒子、聚丙烯藥用凝膠瓶、聚丙烯藥用凝膠泵、低密度聚乙烯藥用滴眼劑瓶，以及滴眼劑瓶蓋等。與去年相比，包裝材料使用總量減少48.3%，主要由於本年度無需進行阿托品產品的驗證生產，導致相關包裝材料消耗下降。此外，本集團在日常辦公室運作中共使用了0.40公噸的紙張，主要用於文件及生產表單的打印。

## CLIMATE CHANGE

Climate change is one of the unignorable risks in the environmental aspect. Extreme weather events may damage the Group's assets and affect or even disrupt its business operation. In addition, global attention to climate change is constantly increasing, and China has formulated the goals of achieving carbon peaking by 2030 and carbon neutrality by 2060. For Zhaoke Ophthalmology, failure to respond to the growing social expectations for climate change may expose the Group to regulatory and reputational risks. However, these risks also bring opportunities for innovation and expansion, which are expected to open up new business and product opportunities related to the low-carbon economy in the ever-changing market environment. To address relevant risks and seize development opportunities, we must closely align with national policies and market trends, and formulate long-term measures that are both feasible and forward-looking to mitigate risks and enhance overall climate resilience.

### *Governance*

We integrate climate governance into our overall ESG governance structure. For a detailed breakdown of the guidelines and considerations for formulating governance processes, control measures and procedures to monitor, manage and oversee climate-related risks and opportunities, please refer to the "ESG Governance Structure" section.

### *Strategy*

#### Understanding our Climate-related Risks and Opportunities

Zhaoke Ophthalmology has assessed and identified a series of climate-related risks and opportunities that have a significant impact on its business model and value chain, covering the current period, short term (2029), medium term (2036) and long term (2050). The time horizons adopted are mainly based on our overall corporate strategic planning, and also aligned with the climate goals set at the government and international levels to ensure the applicability and forward-looking nature of the assessment. Given the potential impact of these risks and opportunities on our achievement of business objectives, including those related to climate change, we firmly believe that identifying and understanding them will help us plan our future strategic deployments more effectively. By identifying climate-related risks and opportunities, Zhaoke Ophthalmology can also evaluate and understand its climate resilience, as well as develop appropriate response strategies based on the climate resilience assessment results. Zhaoke Ophthalmology will continue to monitor market and policy trends, and timely grasp the latest developments and trends in the field of climate change to ensure the effectiveness and applicability of response measures. For a detailed breakdown of the risk management framework, please refer to the "Risk Management" section.

## 氣候變化

氣候變化在環境範疇中是不可忽視的風險之一。極端天氣事件可能對本集團的資產和業務營運產生影響，甚至可能導致業務中斷。此外，全球對氣候變化的關注不斷提升，中國已制定在二零三零年前實現碳達峰和在二零六零年前實現碳中和的目標。對兆科眼科而言，若未能回應社會對氣候變化日益增長的期望，則可能面臨監管及聲譽風險。然而，這些風險亦帶來創新與拓展的契機，預期在不斷變化的市場環境中開拓與低碳經濟相關的新業務及產品機遇。為應對相關風險和把握發展機遇，我們必須緊貼國家政策及市場趨勢，並制定既可行又具前瞻性的長期措施，以緩解風險及提升整體氣候韌性。

### *管治*

我們將氣候管治整合至整體ESG管治架構中。有關制定用於監察、管理及監督氣候相關風險與機遇的管治流程、監控措施及程序之指引與考量的詳情，請參閱「ESG管治架構」章節。

### *策略*

#### 了解我們的氣候相關風險與機遇

兆科眼科已評估和識別一系列對其業務模式及價值鏈的具重要影響的氣候相關風險和機遇，涵蓋當前、短期(二零二九年)、中期(二零三六年)和長期(二零五零年)。所採用的時間範圍主要基於我們的整體企業戰略規劃，同時配合政府和國際層面所設定的氣候目標，確保評估的適用性與前瞻性。鑒於這些風險與機遇對我們實現包括與氣候變化相關的目標在內之業務目標具有潛在影響，我們深信識別和了解這些風險與機遇有助我們更有效地規劃未來策略部署。透過識別氣候相關風險和機遇，兆科眼科亦能評估和了解我們的氣候韌性，並根據氣候韌性評估結果制定適切的應對策略。兆科眼科將持續監察市場及政策動向，及時掌握氣候變化領域的最新發展和趨勢，以確保應對措施的有效性和適用性。有關風險管理框架的詳情，請參閱「風險管理」章節。

Climate-related risks and opportunities are mainly concentrated in our core assets such as factories, properties and machinery and equipment located in China. Our climate-related risks are mainly divided into two categories: physical risks and transition risks. Physical risks are further subdivided into acute risks caused by events and chronic risks caused by longer-term changes in climate patterns. Regarding identifying climate-related transition risks, as such risks involve various factors including policies, technologies and markets, we are currently in the planning and assessment stage, and plan to further deepen, expand and improve the identification of climate-related risks within the existing risk management framework to more comprehensively cover different types of risks. Meanwhile, we will continuously optimize our risk assessment methods, closely monitor the potential impacts of climate change on our business, and timely consider introducing and conducting climate-related scenario analysis. This will help us gain a deeper understanding of our climate resilience levels under different climate scientific scenarios and strengthen our overall risk management capabilities.

氣候相關風險與機遇主要集中於我們位於中國的廠房、物業及機械設備等核心資產。我們的氣候相關風險主要分為物理風險及轉型風險兩大類別。物理風險進一步細分為由事件導致的急性風險及氣候模式中長期轉變導致的慢性風險。關於識別氣候相關轉型風險，由於此類風險涉及政策、技術、市場等多種因素，我們目前仍處於規劃及評估階段，並計劃在現有的風險管理框架內，進一步深化、擴展和完善氣候相關風險的識別工作，以更全面地覆蓋各類風險。與此同時，我們將持續優化風險評估方法，密切監測氣候變化對業務的潛在影響，並適時考慮引入及開展氣候相關情景分析。此舉有助於我們更深入了解在不同氣候科學情景下的氣候韌性水平，以強化整體風險管理能力。

The following table outlines the main climate-related risks and opportunities we have identified, and explains their potential impact on the Group's business model and value chain within different time horizons.

下表概述我們所識別的主要氣候相關風險與機遇，並說明其在不同時間範圍內對集團業務模式及價值鏈的潛在影響。

| Types and Descriptions of Climate-Related Risks and Opportunities<br>氣候相關風險與機遇類型以及描述 | Potential Impact on Zhaoke Ophthalmology<br>對兆科眼科的潛在影響 |
|---|---|
| **Physical Risks**<br>Physical risks refer to related to the actual impacts of climate change and can be divided into two main categories: acute physical risks and chronic physical risks. Acute physical risks are driven by events. With climate change, the intensity and frequency of extreme weather events such as tropical cyclones, river floods, storm surges and rainstorms have increased, leading to more frequent natural disasters and more severe damage. Chronic physical risks are driven by longer-term changes in climate patterns, such as rising average temperatures, rising sea levels, structural changes in rainfall patterns, and extreme changes in climate patterns.<br>**物理風險**<br>物理風險是指與氣候變化實際影響有關的風險，主要可分為兩類：急性物理風險與慢性物理風險。急性物理風險指由事件所驅動的風險。隨著氣候變化，熱帶氣旋、河流泛濫、風暴潮及暴風雨等極端天氣事件的強度及發生頻率均有所增加，導致自然災害趨於頻發，並造成更嚴重的破壞。慢性物理風險則指由氣候模式的長期轉變所驅動的風險，例如平均氣溫升高、海平面上升、降雨模式出現結構性變化，以及氣候模式的極端變化。 | **Short-term**<br>• Climate change may have a negative impact on employees' health and safety. For example, extreme high temperatures increase the risk of heatstroke, and severe weather causes commuting difficulties, which in turn affects employees' attendance and work performance, ultimately reducing overall productivity and affecting profit margins.<br>• Under the actual impact of climate change, we need to invest additional operating costs to provide a safe working environment for employees.<br>• Extreme weather events may cause transportation network disruptions and even supply chain interruptions, resulting in delayed delivery of raw materials and failure to ship finished products on time, leading to a decline in production capacity.<br>• Business interruption directly affects sales activities. Especially during extreme weather, changes in customer demand, logistics suspension and operational restrictions will ultimately lead to reduced revenue.<br>**短期**<br>• 氣候變化可能對員工的健康與安全構成負面影響，例如極端高溫增加中暑風險、惡劣天氣導致通勤困難，從而影響員工出勤率及工作表現，最終降低整體生產力，影響利潤率。<br>• 在氣候變化的實際影響下，我們需投入額外營運成本為員工提供安全的工作環境。<br>• 極端天氣事件可能導致運輸網絡受阻，甚至供應鏈中斷，造成原材料延誤送達及成品無法按時出貨，導致生產能力下降。<br>• 業務中斷直接影響銷售活動，尤其在極端天氣期間，客戶需求改變、物流停擺及營運受限，最終導致收益減少。<br>**Medium-term**<br>• Under the continuous impact of climate change, the supply of public facilities such as water resources and energy may become unstable, which in turn affects the normal operation of factories and various production facilities, interfering with production progress and operational efficiency.<br>• Insurance coverage may be reduced, and insurance premiums may rise, especially for assets more affected by climate change, which will increase the Group's operating cost burden.<br>**中期**<br>• 在氣候變化的持續影響下，水資源、能源等公用設施供應可能出現不穩定情況，進而影響廠房及各項生產設施的正常運作，對生產進度及營運效率造成干擾。<br>• 保險覆蓋範圍可能縮減，且保險費用可能上升，特別是對於受到氣候變化影響較大的資產，這將增加集團的營運成本負擔。<br>**Long-term**<br>• Asset valuation may be affected. As the impact of climate change continues to intensify and climate patterns change, the maintenance and operating costs of properties, factories and equipment will continue to rise, which may lead to a decline in the valuation of relevant assets, affecting the Group's balance sheet and long-term financial planning.<br>**長期**<br>• 資產估值可能受到影響，隨著氣候變化續影響加劇、氣候模式轉變，物業、廠房及設備的維護及營運成本持續上升，可能導致相關資產的估值下降，影響集團的資產負債表及長期財務規劃。 |

| Types and Descriptions of Climate-Related Risks and Opportunities<br>氣候相關風險與機遇類型以及描述 | Potential Impact on Zhaoke Ophthalmology<br>對兆科眼科的潛在影響 |
|---|---|
| **Resource Efficiency Opportunities**<br>In the process of addressing climate change, opportunities brought by resource efficiency can be seized by adopting more efficient transportation, production and distribution models, while reducing the use and consumption of resources such as water and energy.<br>**資源效益機遇**<br>在應對氣候變化的過程中，可採用更高效的運輸、生產及分銷模式，同時減少使用及消耗水、能源等資源，從而把握資源效益帶來的機遇。 | **Short-term**<br>• Improving operational efficiency and optimizing resource allocation can reduce resource waste and lower relevant operating costs such as energy procurement and equipment operation.<br>• It is conducive to optimizing human resource management and planning, ensuring stable operations.<br>• Optimizing resource efficiency helps improve production capacity, thereby driving an increase in revenue.<br>**短期**<br>• 提升營運效率及優化資源配置，可減少資源浪費，降低採購能源及設備運轉等相關營運成本。<br>• 有利於優化人力資源管理及規劃，保障營運穩定。<br>• 優化資源效益有助於提升生產能力，從而帶動收益增加。 |
| **Energy Source Opportunities**<br>In the process of addressing climate change, opportunities brought by energy structure transformation can be seized, including the adoption of renewable energy, the promotion of energy efficiency technologies, and the exploration of low-carbon alternatives, so as to optimize the energy use mode and reduce reliance on traditional fossil fuels.<br>**能源來源機遇**<br>在應對氣候變化的過程中，可把握能源結構轉型所帶來的機遇，包括採用可再生能源、提升能源效益技術及探索低碳替代方案，以優化能源使用模式並減低對傳統化石燃料的依賴。 | **Medium-term**<br>• Adopting cost-effective emission reduction technologies can optimize operating costs while reducing greenhouse gas emissions.<br>• By gradually reducing reliance on traditional fossil fuels, the impact of future fluctuations in fossil fuel prices on costs can be reduced, enhancing the stability of the Group's operating costs.<br>• Effectively controlling carbon emission levels can reduce the potential financial impact of future carbon pricing or relevant environmental regulatory policies.<br>**中期**<br>• 採用具成本效益的減排技術，在降低溫室氣體排放的同時，實現營運成本的優化。<br>• 通過逐步減少對傳統化石燃料的依賴，可降低未來因化石燃料價格上漲帶來的成本波動影響，提升集團營運成本的穩定性。<br>• 有效控制碳排放水平，降低未來潛在碳定價或相關環境監管政策帶來的財務影響。<br>**Long-term**<br>• Establish a green and low-carbon corporate image, further enhance brand reputation and market competitiveness, and also help explore new markets and business partnerships, driving sustained growth in overall revenue.<br>**長期**<br>• 建立綠色低碳的企業形象，進一步提升品牌聲譽及市場競爭力，亦有助開拓新市場及業務夥伴關係，帶動整體收益持續上升。 |
| **Resilience Opportunities**<br>In the process of addressing climate change, various opportunities to enhance business resilience can be seized, including participating in renewable energy projects, implementing energy-saving measures, adopting alternative resources, and diversifying energy sources, so as to strengthen the ability to respond to climate change-related impacts and ensure the long-term stable operation of business.<br>**韌性機遇**<br>在應對氣候變化的過程中，可把握提升業務韌性的各項機遇，包括參與可再生能源計劃、推行節能措施、採用替代資源及實現能源來源多元化，以增強應對氣候變化相關影響的能力，保障業務營運長遠穩健。 | **Medium-term**<br>• Improve resilience planning capabilities through forward-looking risk assessment and adaptive planning, effectively reduce the risk of asset damage and long-term maintenance costs.<br>• Further enhance the reliability of the supply chain and overall operational capabilities, ensuring that normal operations can be maintained under the continuous impact of climate change and improving business continuity.<br>**中期**<br>• 提升韌性規劃能力，透過前瞻性的風險評估及適應性規劃，有效降低資產受損風險及長期維護成本。<br>• 進一步增強供應鏈的可靠性及整體營運能力，確保在受氣候變化的持續影響下仍能維持正常營運，提升業務連續性。 |

During the Reporting Period, climate-related risks and opportunities did not have a material impact on the financial position, financial performance and cash flows of Zhaoke Ophthalmology. We will continue to leverage its existing risk management framework to assess the impact of climate-related risks and opportunities on us, and will continue to implement appropriate monitoring measures, monitor progress and track risk ratings, thereby gaining a comprehensive understanding of the impact of climate-related risks and opportunities on our business and strengthening our management efforts in this regard.

報告期內，氣候相關風險和機遇並未對兆科眼科的財務狀況、財務表現及現金流量構成重大影響。我們將繼續運用現有的風險管理框架，評估氣候相關風險與機遇對我們的影響，並持續實施適當的監控措施、監察進度及追蹤風險評級，從而全面掌握氣候相關風險與機遇對營運的影響，藉此強化相關的管理工作。

## *Our Strategy for Addressing Climate Change*

## *我們應對氣候變化的策略*

The proper and effective management of identified climate-related risks and opportunities is crucial to the long-term and stable business development of Zhaoke Ophthalmology. We have integrated climate change response into our overall strategic planning and decision-making processes, and are committed to proactively managing the risks and opportunities that climate change presents to our operations. To this end, we have devised a comprehensive Climate Change Policy to tackle climate change, which has been approved by the Board, establishing our overall approach, strategy, and action framework for addressing climate change. The Climate Change Policy is based on five guiding perspectives, namely governance, mitigation, adaptation, resistance and disclosure, aimed at establishing a comprehensive management framework to address climate change. To ensure the Climate Change Policy effectively supports our business development and adapts to the evolving external environment and policy requirements, the Sustainability Steering Committee will review the policy annually and make timely revisions. This ensures the ongoing relevance of our climate change strategy and continuously promotes our low-carbon transition and long-term sustainable development.

妥善和有效管理已識別的氣候相關風險與機遇對兆科眼科的業務長遠穩健發展至關重要。我們已將應對氣候變化納入整體策略規劃與決策流程，並承諾積極管理氣候變化為我們營運帶來的風險與機遇。為此，我們已制定一份全面的《氣候變化政策》，並已獲董事會審批，確立了我們應對氣候變化的整體方針、策略及行動框架。《氣候變化政策》以五個導向為基礎，包括管治、減緩、適應、抵禦和披露，旨在建立全面的管理框架以應對氣候變化。為確保《氣候變化政策》能有效配合我們的業務發展，並適應不斷變化的外部環境與政策要求，可持續發展督導委員會將每年檢討政策並適時作出修訂。此舉可確保我們的氣候變化策略持續保持適切性，並不斷推動我們的低碳轉型及長遠可持續發展。

| **Strategies against Climate Change**<br>應對氣候變化策略 | | **Anticipated Financial Impacts**<br>預期財務影響 | |
|---|---|---|---|
| Governance | • Refine the sustainability governance framework and continue to gradually integrate climate change considerations into the Group's overall business development strategy. | • No significant financial impact is anticipated. | |
| 管治 | • 完善可持續發展的管治框架，持續將氣候變化的考量逐步納入集團整體業務發展策略。 | • 預期不會造成重大的財務影響。 | |

| Strategies against Climate Change<br>應對氣候變化策略 | | Anticipated Financial Impacts<br>預期財務影響 |
|---|---|---|
| Mitigation | • In response to the Paris Agreement and carbon neutrality goals set by the governments in the regions where we operate, we commit to reducing carbon emissions generated from our daily operations and implementing measures to achieve this reduction.<br>• Establish processes and systems to monitor the effectiveness of emission reduction initiatives.<br>• Actively explore opportunities to use renewable energy in operations, reduce reliance on fossil fuels, and further lower associated carbon emissions.<br>• Continuously adopt technology and intelligent management to optimize operational and production processes, and reduce carbon emissions generated from operations and production.<br>• Where feasible, incorporate climate change considerations into procurement, prioritize low-pollution and low-carbon products to minimize negative environmental impacts.<br>• Encourage employees, suppliers and other stakeholders to reduce carbon emissions in daily business activities. | • Additional investment in energy-saving and emission-reduction equipment and process optimization (including purchasing electric vehicles) will increase capital expenditure.<br>• Renewable energy projects (e.g. installation of solar panels, purchase of green electricity) require additional capital expenditure.<br>• Improved energy efficiency leads to lower operating costs.<br>• The initial procurement cost of low-carbon products and green raw materials may be higher, increasing operating expenses in the short term. |
| 減緩 | • 響應《巴黎協定》以及各營運地區政府的碳中和目標，我們承諾減少日常營運所產生的碳排放，落實減少碳排放的措施。<br>• 制訂流程及制度監察減排措施的成效。<br>• 積極探索於營運使用可再生能源的機會，降低對化石燃料的依賴，進一步減少相關碳排放。<br>• 持續利用科技及智能化管理，優化營運及生產流程，減少營運以及生產過程所產生的碳排放。<br>• 在可行的情況下，將氣候變化考慮納入採購流程，優先採用低污染及低碳產品，以減少對環境的負面影響。<br>• 鼓勵員工及供應商等持份者於日常業務活動中減少碳排放。 | • 節能減排設備及優化營運及生產流程(包括購買電動車)所需的額外投資將增加資本支出。<br>• 可再生能源項目(如安裝太陽能板、購買綠色電力)需投入額外資本支出。<br>• 能源效益提升將降低營運成本。<br>• 低碳產品及綠色原材料初期的採購成本可能較高，短期內增加營運開支。 |

| Strategies against Climate Change<br>應對氣候變化策略 | | Anticipated Financial Impacts<br>預期財務影響 |
|---|---|---|
| Adaptation | • Properly identify and evaluate the risks and opportunities brought by climate change to the Group, thoroughly understand the impacts of climate change on its business operation and financial performance, and incorporate such risks and opportunities in its risk management system.<br>• Develop response plans in accordance with the laws and regulations of operating regions, and adapt to government policies formulated in response to climate change (e.g. plan and implement the climate-related transition plan).<br>• Establish comprehensive emergency management plans to address incidents related to climate change (e.g. disruptions caused by extreme weather events), conduct emergency drills, and strengthen staff training on emergency response capabilities. | • Engage consultants to plan and implement climate change adaptation initiatives, resulting in increased operating expenses. |
| 適應 | • 識別及評估氣候變化為本集團帶來的風險及機遇，深入了解氣候變化對業務營運及相關財務的影響，並將相關風險及機遇納入本集團風險管理系統。<br>• 按照各營運地區法律法規要求制定應對計劃，以及適應政府因氣候變化而制訂的政策(如規劃並實施氣候相關轉型計劃)。<br>• 制定完善的應急管理方案，以應對氣候變化帶來的各類突發情況(如極端天氣事件造成的破壞)，開展緊急事故演練，並加強員工應急處置能力方面的培訓。 | • 聘請顧問規劃及實施適應氣候變化相關計劃，增加營運開支。 |
| Resistance | • Closely keep track of climate change development across the globe and the industry, study the best practices of the industry against climate risks (such as water shortage), explore the feasibility of applying such practices to the Group, and implement climate change resistant measures to improve Zhaoke Ophthalmology's resilience against climate change.<br>• Maintain close communication with suppliers, promote the adoption of climate-resilient practices among suppliers, and strengthen overall supply chain resilience. | • No significant financial impact is anticipated. |
| 抵禦 | • 把握全球及行業相關的氣候變化趨勢，並了解行業在應對氣候風險(如：水資源短缺)的最佳慣例，探討將慣例套用於本集團的可行性。我們致力落實抵禦氣候變化的措施，持續提升兆科眼科抵禦氣候變化的能力。<br>• 與供應商維持緊密溝通，推動供應商採用氣候韌性措施，並強化整體供應鏈韌性。 | • 預期不會造成重大的財務影響。 |

| Strategies against Climate Change<br>應對氣候變化策略 | | Anticipated Financial Impacts<br>預期財務影響 |
|---|---|---|
| Disclosure | • Disclose information on the Group's climate change management and maintain communication with stakeholders.<br>• Timely disclose information related to climate change management.<br>• Report on the strategies, measures and progress in enhancing climate-related risk response capabilities. | • Engagement of consultants to improve climate change-related disclosures increases operating expenses. |
| 披露 | • 披露有關本集團管理氣候變化事宜的資訊，並與持份者保持溝通。<br>• 適時披露有關管理氣候變化相關事宜的資訊。<br>• 匯報有關提升氣候相關風險應對能力的方針、措施及進展。 | • 聘請顧問提升氣候變化相關披露，增加營運開支。 |

Zhaoke Ophthalmology has robust financial resources and professional human resources, enabling us to develop the ability to flexibly adjust our strategies and business models in the short, medium and long term, so as to effectively respond to the various challenges and evolving trends brought about by climate change. To foster sustainable and low-carbon development, we also reserve surplus cash for environmentally friendly projects.

兆科眼科擁有穩健的財務資源和專業人力資源，讓我們具備於短期、中期及長期靈活調整策略及業務模式的能力，從而有效應對氣候變化帶來的各項挑戰及不斷變化的趨勢。為推動可持續及低碳發展，我們亦預留現金儲備盈餘用於支持環保項目。

Currently, Zhaoke Ophthalmology is preparing to conduct research on the quantification of climate-related financial impacts, in order to fully prepare for the future quantified assessment of current and anticipated climate-related financial effects, as well as the provision of more transparent and comprehensive climate-related disclosures. Looking forward, we will make every effort to reduce our carbon footprint and further improve climate-related and financial disclosures to enhance information transparency.

目前，兆科眼科正著手進行量化氣候變化相關財務影響的研究，為日後量化評估當前及預期的氣候相關財務影響充分準備，並提供更透明且全面的氣候相關披露。展望未來，我們不斷尋找機會減少我們的碳足跡，並不斷優化氣候相關披露及財務披露，提升資訊透明度。

## *Risk Management*

Climate-related risks and opportunities are regarded as our material ESG risks and opportunities. For a detailed breakdown of our approach to integrating ESG-related risks and opportunities into existing overall risk management processes, and the procedures taken to identify, assess, manage, and prioritize them, please refer to the "Risk Management" section.

## *風險管理*

氣候相關風險與機遇被視為本集團的重大ESG風險與機遇。有關我們將ESG相關風險與機遇融入現有整體風險管理流程的方式，以及用以識別、評估、管理及優先排序這些風險與機遇的程序，請參閱「風險管理」章節。

## *Metrics and Targets*

### Management of GHG Emissions

As an important part of the 'Mitigation' perspective in the Climate Change Policy, the Group strives to reduce its Scope 1 and Scope 2 GHG emissions within the reporting scope, covering carbon dioxide ($CO_2$), nitrous oxide ($N_2O$) and methane ($CH_4$), with the aim of achieving a reduction in GHG emissions by 2030 compared to 2022, to mitigate climate change. We reduce carbon emissions at operational level and implement a series of low-carbon production measures such as improving production techniques and equipment, using electric vehicles to reduce fossil fuel consumption, and using environmentally friendly refrigerants, in support of the Paris Agreement and carbon neutrality target set by the governments in the regions where we operate. The target will be reviewed annually by the Sustainability Steering Committee during the review of the Climate Change Policy, during which the need for revisions will also be assessed.

The total amount and intensity of GHG emissions produced during the Year were 2,588.2 tonnes of carbon dioxide ("$CO_2$") equivalent and 0.2 tonne of $CO_2$ equivalent per square meter ("$m^2$"), respectively. In terms of emission sources, scope 1[4], scope 2[5] and scope 3[6] GHG emissions amounted to 0 tonne, 2,455.4 tonnes and 132.8 tonnes of $CO_2$ equivalent, respectively. As scope 2 accounted for 95% of its total emissions, the Group focused on adopting various energy conservation measures to reduce the use of electricity and, hence, curbing GHG emissions and making contributions with respect to environmental protection. For further details, please refer to the "Energy Management" section.

Total GHG emissions decreased by 12.7% as compared with 2024 mainly due to optimized energy efficiency, which has led to a reduction in electricity consumption. In 2025, we continue the progress on product commercialization while our ophthalmic drugs and products have been put into mass production. Despite the ongoing increase in production scale, the total scope 1 and scope 2 greenhouse gas emissions continue to show a decreasing trend compared to 2022.

## *指標及目標*

### 溫室氣體排放管理

作為《氣候變化政策》中「減緩」導向的重要一環，本集團致力於減少本報告範圍內之範圍1和範圍2的溫室氣體排放，落實二零三零年溫室氣體排放較二零二二年減少的目標，涵蓋二氧化碳($CO_2$)、一氧化二氮($N_2O$)和甲烷($CH_4$)，以減緩氣候變化。我們透過減少營運層面的碳排放，展開一系列低碳生產的措施，例如改進生產工藝設備，繼續使用電動汽車來減少耗用傳統燃料，及使用對環境更友好的製冷劑，以響應《巴黎協定》以及各營運地區政府的碳中和目標。目標將由可持續發展督導委員會每年於檢討《氣候變化政策》時進行審視，並同時評估是否需要作出修訂。

本年度的溫室氣體排放總量為2,588.2公噸二氧化碳當量，排放密度為0.2公噸二氧化碳當量／平方米。其中，根據排放來源的劃分，範圍1[4]、範圍2[5]及範圍3[6]的溫室氣體排放量分別為0公噸二氧化碳當量、2,455.4公噸二氧化碳當量以及132.8公噸二氧化碳當量。由於範圍2排放量佔總排放量的95%，本集團專注於採取各項節能措施，力求減少電力耗用，從而進一步降低溫室氣體排放，並為環境保護作出貢獻。更多詳情請參閱「能源管理」章節。

與二零二四年相比，溫室氣體的總排放量減少12.7%，主要原因是優化能源效益，從而帶動電力消耗下降。在二零二五年，我們繼續推進產品商業化進程，同時我們的眼科藥物和產品已投入大批量生產。儘管生產規模持續提升，我們的範圍1和範圍2溫室氣體排放總量仍與二零二二年相比呈現下降趨勢。

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4 Scope 1 comprises the direct GHG emissions associated with the Group's equipment and systems. There were no combustion of fuels in stationary sources and mobile sources, as well as no fugitive emissions of refrigerant and fire extinguishing agent during the Year.
範圍1源自與本集團設備和系統相關的直接溫室氣體排放。本年度沒有固定源和移動源的燃料燃燒，以及沒有製冷劑及滅火劑所產生的逸散性排放。

5 Scope 2 comprises the indirect GHG emissions associated with the purchased electricity and steam consumption for the Group's operation of factories, the quality inspection center, the R&D center and offices.
範圍2源自本集團廠房、質檢中心、研發中心和辦公室在生產過程中耗用所消耗外購電力及蒸汽相關的間接溫室氣體排放。

6 Scope 3 comprises the indirect GHG emissions associated with the Group's business air travel.
範圍3源自本集團商務航空旅行相關的間接溫室氣體排放。

To more effectively manage GHG emissions, Zhaoke Ophthalmology is actively planning to establish quantitative GHG emission reduction targets to drive the Group towards low-carbon transformation. We will plan to conduct research to define the scope of the emission reduction targets, including clarifying the emission categories to be included, determining the proposed base year and boundary, etc., while continuously improving the coverage and accuracy of GHG emission data. Meanwhile, we will also allocate personnel and resources to conduct research on the feasibility of the emission reduction targets, and plan to develop specific action plans to ensure that the targets align with industry standards, best practices, and regulatory requirements.

為更有效管理溫室氣體排放，兆科眼科正積極籌劃制訂量化的溫室氣體減排目標，以推動集團邁向低碳轉型。我們將計劃進行研究，以界定減排目標的涵蓋範圍，包括釐清將納入的排放類別、確定擬採用的基準年和邊界等，並持續完善溫室氣體排放數據的覆蓋範圍與準確性。與此同時，我們亦將調配人力與資源，研究減排目標的可行性，並計劃制定對應的具體行動方案，確保目標符合行業標準、最佳實踐及監管要求。

## COMMUNITY BUILDING

## 社區營造

Being a responsible corporate citizen, Zhaoke Ophthalmology is dedicated to being socially ethical, respectful of people and society and conscious of environmental protection. The Group's Community Interest Policy sets out a framework and standards for community investment activities and focuses on charitable activities and promoting local economic development. The Group encourages its staff to participate in voluntary work, provides resources and assistance to people in need and promotes social cohesion by operating an annual reward scheme.

作為負責任的企業公民，兆科眼科致力於兼顧社會道德，尊重人群，尊重社區，並且維護自然環境。本集團的《社區利益政策》列出社區投資活動的架構和準則，專注範疇包括公益慈善以及促進當地經濟發展。本集團鼓勵員工多參與義工活動，並設有年度獎勵計劃，希望為有需要人士提供資源和協助，並從而提高社會凝聚力。

Looking forward, the Group will uphold the spirit of "taken from society, give back to society" and organize various community investment and cooperation projects with different community and charitable organizations based on community needs and expectations with the aim of supporting future community development.

展望未來，本集團將按社區需要及期望，秉承「取於社會，用於社會」的精神，與不同的社區組織及慈善機構展開不同社區投資合作項目，為未來社區發展盡一分力。

### *Caring for Children with Myopia*

### *關注兒童近視*

We always make every effort to improve and protect the visual health of the public in China. Zhaoke Ophthalmology has identified myopia among children as a critical social issue in China. Capitalizing on our business strength, we are collaborating with our partners to develop treatments for children with myopia. We are also vigorously disseminating information about visual health of adolescent in China among the public via online channels.

我們的業務一直惠及和保衛中國民眾的眼睛健康，兆科眼科識別兒童近視為中國現時需要關注的社會議題。我們結合業務優勢，正在與合作夥伴共同研發治療兒童近視的藥物，亦透過線上的渠道積極向公眾倡導有關中國青少年眼睛健康的資訊。

### *Promoting Ophthalmology Knowledge*

### *推廣眼科知識*

Our overarching mission, to improve global visual health, drives our dedication to social responsibility. During the Reporting Period, we organized a series of in-person and online health seminars addressing the screening, treatment, and follow-up care of conditions such as glaucoma and corneal diseases, helping to raise awareness and promote early intervention.

我們最重要的使命是改善全球視力健康，亦是我們履行社會責任的動力。兆科眼科於報告期內組織多次實體及線上健康研討會，主題涵蓋青光眼及角膜疾病等病況的篩查、治療及跟進護理，旨在提升公眾的關注與認識，並鼓勵早期干預。

In addition, the Group leveraged on the extensive reach of the "Zhaoke Vision" platform, a professional ophthalmic academic exchange platform that delivers specialized content in the field of ophthalmic diagnosis and treatment. 10 interdisciplinary academic exchange conferences were conducted to promote cross-disciplinary collaboration through this platform during the Reporting Period. These conferences have played a pivotal role in disseminating the expertise of specialized and senior professionals, enabling primary care doctors and private hospital doctors to enhance their diagnostic and treatment capabilities.

此外，本集團利用專業眼科學術交流平台「兆科博視」平台的廣泛覆蓋性，提供眼科診療領域的專業內容。通過「兆科博視」，我們於報告期內舉辦了10場跨學科交流學術會議，促進了不同學科之間的合作。會議在傳播專業及資深專家的診療經驗方面發揮了重要作用，幫助基層醫生和私立醫院醫生提升臨床診斷與治療能力。

In 2025, Zhaoke Ophthalmology collaborated with third-party academic organizations to jointly hold over 30 academic conferences, including 10 focused on ocular surface diseases and 15 on glaucoma diseases. These efforts facilitated academic exchange and cooperation. Additionally, we also co-organized 5 academic activities with private hospitals to further explore topics related to ophthalmic healthcare.

於2025年，兆科眼科與第三方學術組織合作，共同舉辦逾30場學術會議，其中包括10場聚焦眼表疾病領域的會議及15場青光眼疾病領域的會議，以促進學術交流和合作。此外，我們亦與私立醫院共同策劃5場學術活動，進一步探討眼科醫療相關專題。

Meanwhile, Zhaoke Ophthalmology actively participates in annual conferences for sub-specialty diseases organized by various professional societies and associations, including the National Glaucoma Conference and the National Corneal Disease Conference. We are committed to fostering the sharing and dissemination of cutting-edge knowledge and advanced treatment experiences in ophthalmology. We also attended industry-sharing sessions organized by the HK Bio-Med Innotech Association, exchanging industry trends and sharing the latest developments with numerous professionals from the biotechnology sector, thereby promoting knowledge and experience sharing.

與此同時，兆科眼科積極參與由各個專業學會及協會舉辦的亞專業疾病領域年會，包括全國青光眼年會、全國角膜病年會等，致力於推動眼科前沿知識及先進診療經驗的共享與傳播。此外，我們亦出席由香港生物醫藥創新協會舉辦的行業分享會，與眾多生物科技產業從業人員交流行業趨勢，分享前沿資訊，並推動知識和經驗共享。

## *Supporting Earth Hour 2025*

## *支持「地球一小時2025」*

As part of our sustainability efforts, we pledge to support WWF-Hong Kong's Earth Hour 2025 initiative. By participating in this movement, we aim to raise awareness about environmental conservation among our staff and promote environmental protection practices.

作為可持續發展貢獻的一環，我們承諾支持世界自然基金會香港分會的「地球一小時2025」活動。通過參與這項活動，我們旨在提高員工對環境保護的意識，並積極推廣環保實踐。

## *Caring for the Community*

## *關懷社區*

Zhaoke Ophthalmology is dedicated to caring for the community and is joining efforts to support residents affected by the Wang Fuk Court fire in Tai Po. We donated HKD 200,000 to the "Support Fund for Wang Fuk Court in Tai Po" established by the Hong Kong Special Administrative Region Government, demonstrating our concern and support for the affected families and assisting disaster-stricken residents in overcoming their difficulties. Zhaoke Ophthalmology will continue to uphold our social responsibility, consistently focus on and support community needs, and work together to build a harmonious and inclusive community.

兆科眼科心繫社區，與各界攜手支援受大埔宏福苑火災影響的居民。我們捐出港幣20萬元予香港特別行政區政府成立的「大埔宏福苑援助基金」，以此表達對受影響家庭的關懷與支持，並協助受災居民渡過難關。兆科眼科將繼續秉持社會責任，持續關注和支持社區需要，共建和諧共融的社區。

# SUMMARY OF KEY PERFORMANCE INDICATORS

# 關鍵績效指標一覽

## *Environmental Performance*

## *環境績效*

### GHG emissions

### 溫室氣體排放

| | 2025<br>二零二五年 | 2024<br>二零二四年 | 2023<br>二零二三年 | Unit<br>單位 |
|---|---|---|---|---|
| Scope 1[7]<br>範圍1[7] | 0.0 | 0.0 | 0.0 | tonnes of $CO_2$ equivalent<br>公噸二氧化碳當量 |
| Scope 2 (location-based)[8]<br>範圍2(以地域為基準)[8] | 2,455.4 | 2,809.4 | 2,764.5 | tonnes of $CO_2$ equivalent<br>公噸二氧化碳當量 |
| Scope 3[9]<br>範圍3[9] | 132.8 | 155.5 | 173.4 | tonnes of $CO_2$ equivalent<br>公噸二氧化碳當量 |
| Total GHG emissions<br>溫室氣體排放總量 | 2,588.2 | 2,964.9 | 2,937.9 | tonnes of $CO_2$ equivalent<br>公噸二氧化碳當量 |
| GHG intensity (per area)[10]<br>溫室氣體密度(以面積計算)[10] | 0.2 | 0.3 | 0.3 | tonnes of $CO_2$ equivalent/$m^2$<br>公噸二氧化碳當量／平方米 |

| Scope 3 Category[9]<br>範圍3類別[9] | Description<br>描述 | Disclosure<br>披露 |
|---|---|---|
| Category 6:<br>Business Travel<br>類別6：商務旅行 | Emissions associated with air transportation of employees for business-related activities. Emissions associated with other transportation modes are not included due to the unavailability of relevant data.<br>涵蓋員工因公務活動乘搭飛機所產生的溫室氣體排放。由於無法獲取相關數據，其他交通方式的相關排放並未納入計算範圍。 | ✓ |

7 Scope 1 comprises the direct GHG emissions associated with the Group's equipment and systems. There were no combustions of fuels in stationary sources and mobile sources, as well as no fugitive emissions of refrigerant and fire extinguishing agent in 2023, 2024 and 2025.
範圍1源自與本集團設備和系統相關的直接溫室氣體排放。二零二三年、二零二四年及二零二五年沒有固定源和移動源的燃料燃燒，亦沒有製冷劑及滅火劑所產生的逸散性排放。

8 Scope 2 comprises the indirect GHG emissions associated with the purchased electricity and steam consumption for the Group's operation of factories, the quality inspection center, the R&D center and offices. The quantitative process referenced the Guidelines for Accounting and Reporting Greenhouse Gas Emissions – China Public Building Operation Units (Enterprises) (Trial), Guidelines for Greenhouse Gas Emission Accounting and Reporting for Enterprises in Industrial and Other Sectors (Trial) published by National Development and Reform Commission ("NDRC"), the 2022 Electricity Carbon Dioxide Emission Factors published by the Ministry of Ecology and Environment.
範圍2源自本集團廠房、質檢中心、研發中心和辦公室在生產過程中耗用所消耗外購電力及蒸汽相關的間接溫室氣體排放。量化的過程參考國家發展和改革委員會發布的《公共建築運營企業溫室氣體排放核算方法和報告指南(試行)》及《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》，以及生態環境部發布的《2022 年電力二氧化碳排放因子》。

9 Scope 3 comprises the indirect GHG emissions associated with the Group's business air travel. The quantitative process was based on the distance-based method and referenced the International Civil Aviation Organization ("ICAO") Carbon Emissions Calculator. The remaining Scope 3 categories were not disclosed in the Reporting Period due to data collection difficulties. The Group will continue to refine its data collection system and communication with its value chain stakeholders to enhance its data collection.
範圍3源自本集團商務航空旅行相關的間接溫室氣體排放。量化過程採用基於距離的方法，並參考國際民用航空組織的碳排放量計算器。由於資料收集困難，其餘的範圍3排放類別在本報告期末予披露。本集團將持續優化其資料收集系統，並加強與價值鏈持份者的溝通，以提升資料收集的完整性。

10 The total area of the Group's manufacturing sites and offices in Nansha, Guangzhou in 2023, 2024 and 2025 are 10,610 $m^2$.
在二零二三年、二零二四年及二零二五年，本集團位於廣州南沙區的生產基地及辦事處的總面積為10,610平方米。

| Our Approach<br>我們的方法 | |
|---|---|
| Standard Used | GHG Protocol Corporate Accounting and Reporting Standard<br>GHG Protocol Value Chain (Scope 3) Accounting and Reporting Standard |
| 所使用的標準 | 《溫室氣體核算體系：企業核算與報告標準》<br>《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準》 |
| Source of Emission Factors | For details, please refer to footnotes 8 to 9 |
| 排放因子來源 | 詳情請參閱附註8至9 |
| Consolidation Approach | Operational control due to the access to operational data |
| 計量方法 | 營運控制，因為可查閱營運資料 |
| Operational Boundary Coverage | Manufacturing sites and offices in Nansha, Guangzhou, which are representative of the Group's overall operations |
| 營運邊界覆蓋範圍 | 位於廣州南沙區的生產基地和辦事處，可作為本集團整體營運的代表 |
| Methodology Changes | No significant changes in the methods, input data, and assumptions used for calculating GHG emissions compared to last year |
| 計算方法變動 | 計量溫室氣體排放的方法、輸入數據和假設與去年相比並無重大變動 |

## Hazardous and non-hazardous waste produced[11] 有害及無害廢棄物產生量[11]

| | 2025<br>二零二五年 | 2024<br>二零二四年 | 2023<br>二零二三年 | Unit<br>單位 |
|---|---|---|---|---|
| Total hazardous waste produced<br>所產生有害廢棄物總量 | 24.4 | 19.7 | 19.1 | tonnes<br>公噸 |
| Intensity of hazardous waste (per area)[10]<br>有害廢棄物密度(以面積計算)[10] | 0.0023 | 0.0019 | 0.0018 | tonnes/m²<br>公噸／平方米 |
| Total non-hazardous waste produced[12]<br>所產生無害廢棄物總量[12] | 3.4 | 13.2 | 12.0 | tonnes<br>公噸 |
| Intensity of non-hazardous waste (per area)[10]<br>無害廢棄物密度(以面積計算)[10] | 0.0003 | 0.0012 | 0.0011 | tonnes/m²<br>公噸／平方米 |

10 The total area of the Group's manufacturing sites and offices in Nansha, Guangzhou in 2023, 2024 and 2025 are 10,610 m².
在二零二三年、二零二四年及二零二五年，本集團位於廣州南沙區的生產基地及辦事處的總面積為10,610平方米。

11 The disclosed intensities are extended to 4 decimal units.
所披露的密度數據延伸至小數點後的四位數。

12 Non-hazardous waste data for 2025 only covered wastepaper and waste plastic, while the non-hazardous waste data for 2023 and 2024 covered the wastepaper, waste plastic, domestic waste and food waste.
於二零二五年，本集團的無害廢棄物數據僅涵蓋廢紙及廢塑料，而二零二三及二零二四年度的無害廢棄物數據則涵蓋廢紙、廢塑料、生活垃圾及廚餘。

## Energy consumption[13] 能源耗量[13]

| | 2025 二零二五年 | 2024 二零二四年 | 2023 二零二三年 | Unit 單位 |
|---|---|---|---|---|
| Indirect energy consumption[14] 間接能源[14] | 4,925.0 | 5,364.2 | 5,333.8 | MWh 兆瓦時 |
| Total energy consumption 能源總耗量 | 4,925.0 | 5,364.2 | 5,333.8 | MWh 兆瓦時 |
| Energy intensity (per area)[10] 能源密度(以面積計算)[10] | 0.5 | 0.5 | 0.5 | MWh/$m^2$ 兆瓦時／平方米 |

## Water consumption 耗水量

| | 2025 二零二五年 | 2024 二零二四年 | 2023 二零二三年 | Unit 單位 |
|---|---|---|---|---|
| Total water consumption 耗水總量 | 15,075 | 19,023 | 19,770 | $m^3$ 立方米 |
| Water consumption intensity (per area)[10] 耗水密度(以面積計算)[10] | 1.4 | 1.8 | 1.9 | $m^3/m^2$ 立方米／平方米 |

## Packaging material used 包裝材料用量

| | 2025 二零二五年 | 2024 二零二四年 | 2023 二零二三年 | Unit 單位 |
|---|---|---|---|---|
| Total packaging material used 包裝材料總量 | 17.7 | 34.2 | 37.3 | tonnes 公噸 |
| Intensity of packaging material used (per area)[10] 包裝材料密度(以面積計算)[10] | 0.002 | 0.003 | 0.004 | tonnes/$m^2$ 公噸／平方米 |

10 The total area of the Group's manufacturing sites and offices in Nansha, Guangzhou in 2023, 2024 and 2025 are 10,610 $m^2$.
在二零二三年、二零二四年及二零二五年，本集團位於廣州南沙區的生產基地及辦事處的總面積為10,610平方米。

13 The Group did not have any direct energy consumption.
本集團未有涉及直接能源耗用。

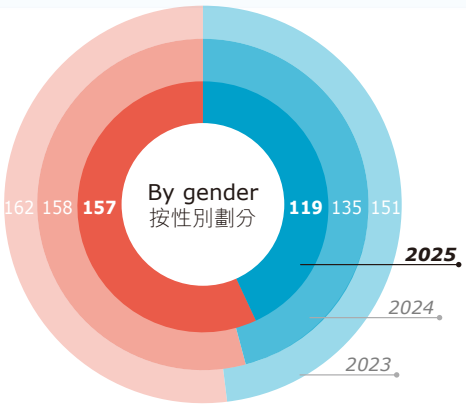
14 Indirect energy consumption comprises the purchased electricity and steam consumption for the Group's operation of factories, the quality inspection center, the R&D center and offices. The quantitative process was based on the Guidelines for Greenhouse Gas Emission Accounting and Reporting for Enterprises in Industrial and Other Sectors (Trial) published by NDRC.
間接能源消耗包括本集團廠房、質檢中心、研發中心和辦公室在生產過程中耗用所消耗外購電力及蒸汽。量化過程參考國家發展和改革委員會發布的《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》。

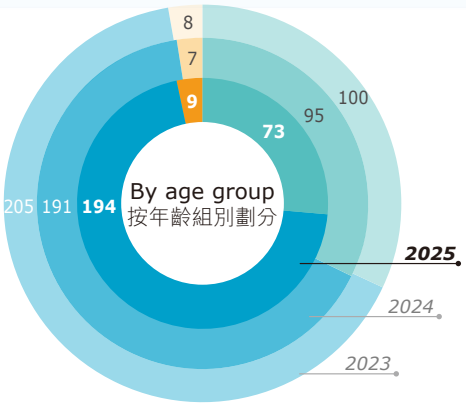
## *Social Performance*[15, 16, 17]

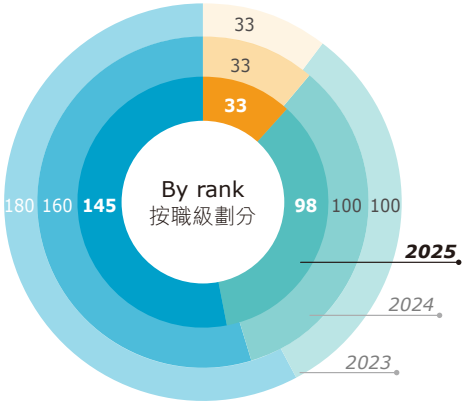
### Total workforce[17, 18]

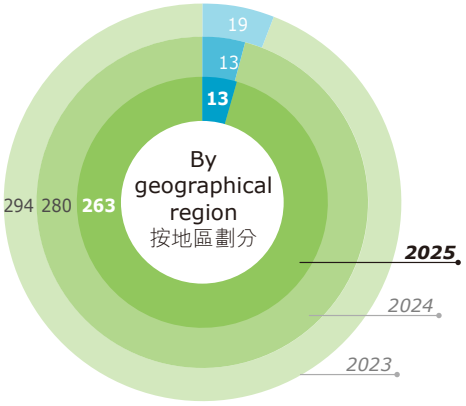
## *社會績效*[15, 16, 17]

### 員工人數[17, 18]




Total number of employees
總員工人數

| 2025 | 2024 | 2023 |
|---|---|---|
| 276 | 293 | 313 |

15 During the Year, 276 staff members were full-time employees, and part-time employee were not included. In 2024, 293 staff members were full-time employees, and part-time employee were not included. In 2023, all staff members were full-time employees.
於本年度，本集團共有276名全職員工，兼職員工不計算在內。於二零二四年，本集團共有293名全職員工，兼職員工不計算在內。於二零二三年，所有員工均為全職員工。

16 The total workforce, number of new recruits, and total turnover may not be calculated precisely from the data, due to inter-company transfers with subsidiaries and changes in the employment status of individual employees.
由於附屬公司之間的員工內部調動及個別員工的僱傭狀態變動，總員工人數、新入職員工人數及員工總流失人數可能無法從有關數據中精確計算得出。

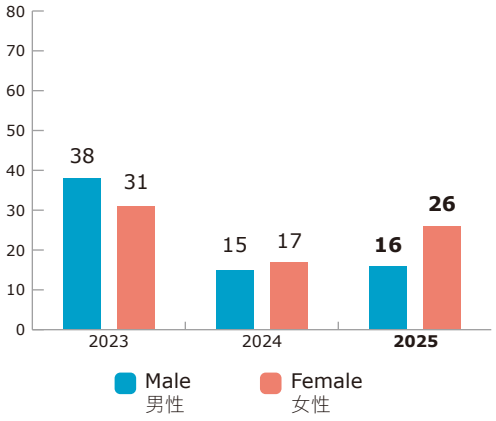
17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

18 Number of employees as at December 31 of each year.
截至每年度的十二月三十一日的員工人數。

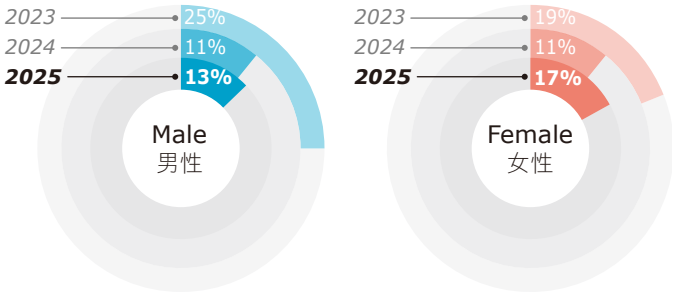
## Number and percentage of new recruits[17, 19]

## 新入職員工人數及比率[17, 19]

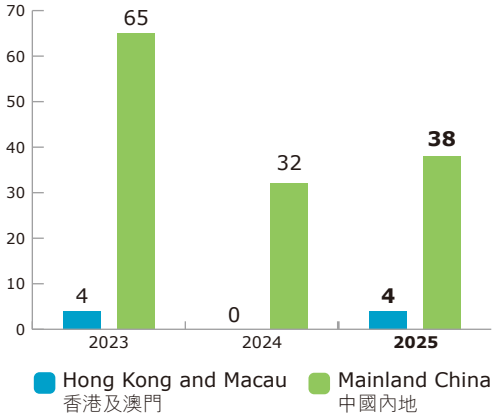
### Number by gender
### 按性別劃分人數



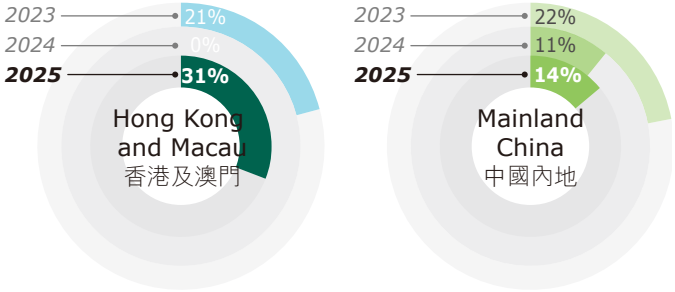

### Percentage by gender
### 按性別劃分比率




### Number by geographical region
### 按地區劃分人數



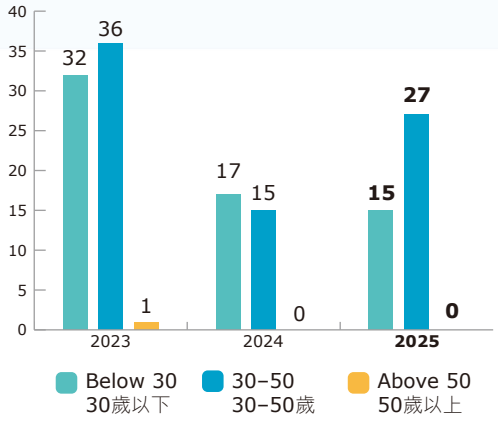

### Percentage by geographical region
### 按地區劃分比率



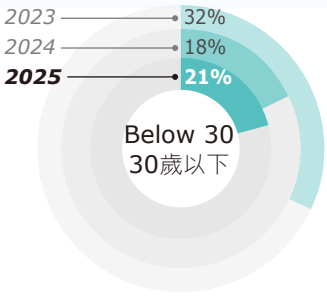

17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

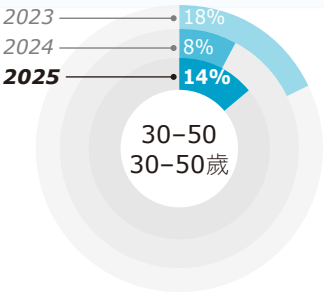
19 Percentage of new recruits = Total number of new recruits in the specified category/Total number of employees in the specified category as at December 31 of each year
新入職員工比率 = 相關類別的新入職員工總數／截至每年度的十二月三十一日的相關類別員工總數

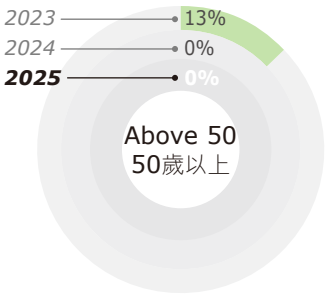
Number by age group
按年齡組別劃分人數



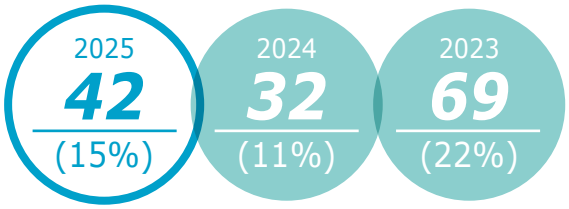

Percentage by age group
按年齡組別劃分比率



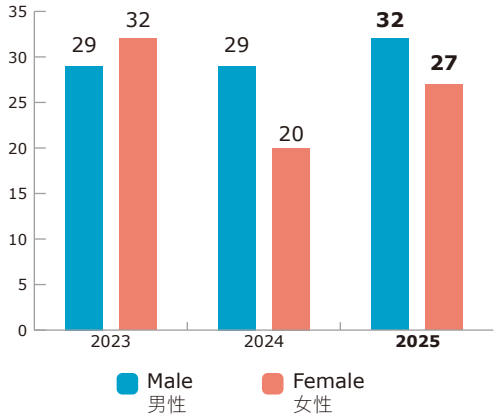

Total number and percentage of new recruits
總新入職員工人數及比率



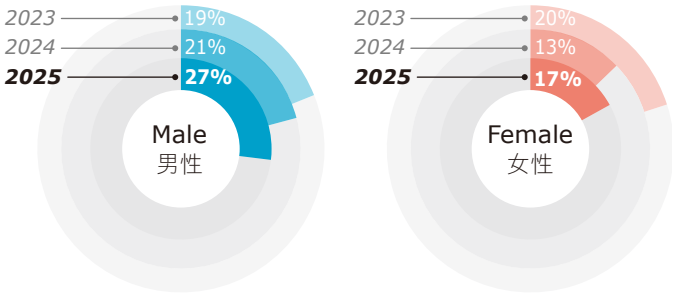
## Turnover and turnover rate[17, 20]

## 流失員工人數及比率[17, 20]

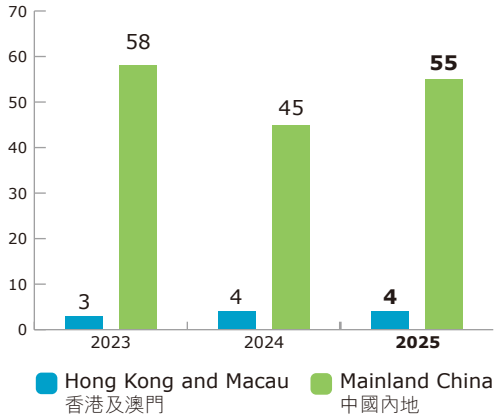
### Number by gender
### 按性別劃分人數



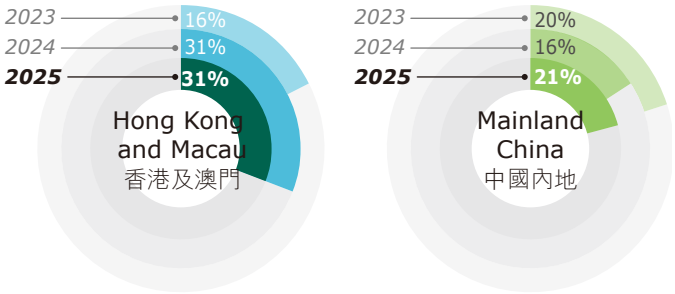

### Percentage by gender
### 按性別劃分比率




### Number by geographical region
### 按地區劃分人數



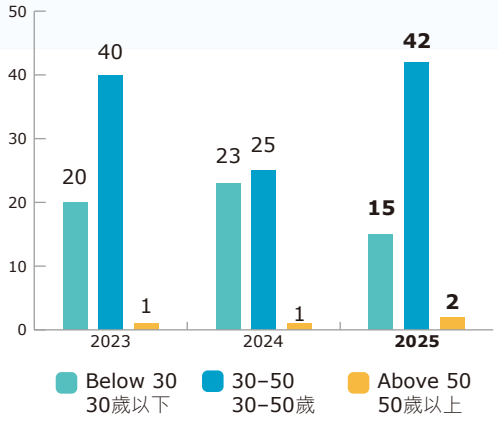

### Percentage by geographical region
### 按地區劃分比率



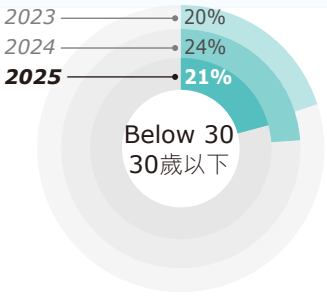

17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

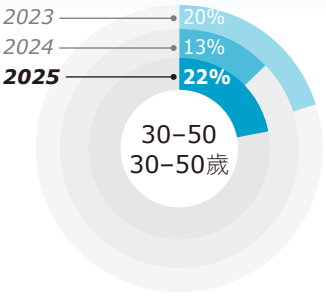
20 Turnover rate = Total number of employees leaving employment in the specified category /Total number of employees in the specified category as at December 31 of each year
流失員工比率＝相關類別的流失員工總數／截至每年度的十二月三十一日的相關類別員工總數

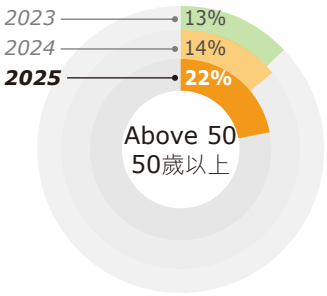
Number by age group
按年齡組別劃分人數



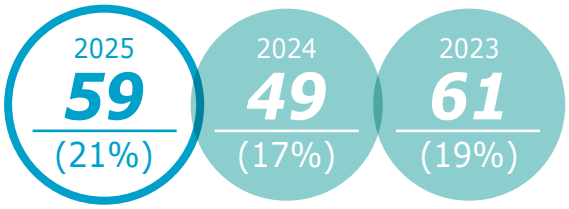

Percentage by age group
按年齡組別劃分比率



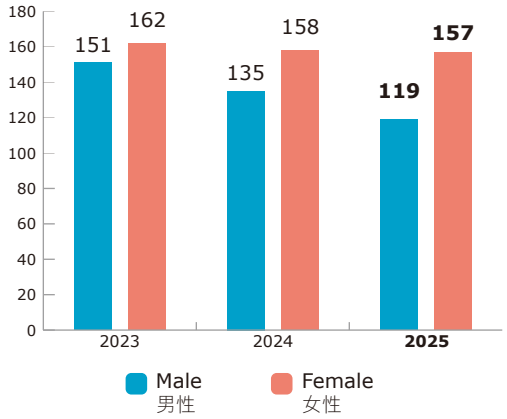

Total turnover and turnover rate
總 流失員工人數及比率



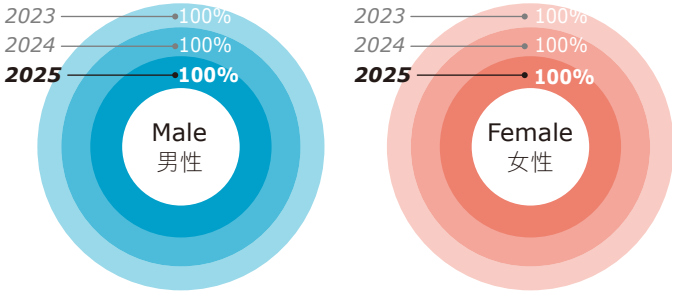
**Number and percentage of employees trained**[17, 21]

受訓員工人數及比率[17, 21]

Number by gender
按性別劃分人數



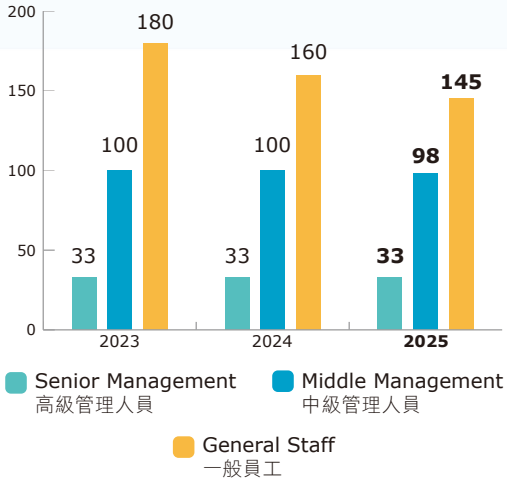

Percentage by gender
按性別劃分比率



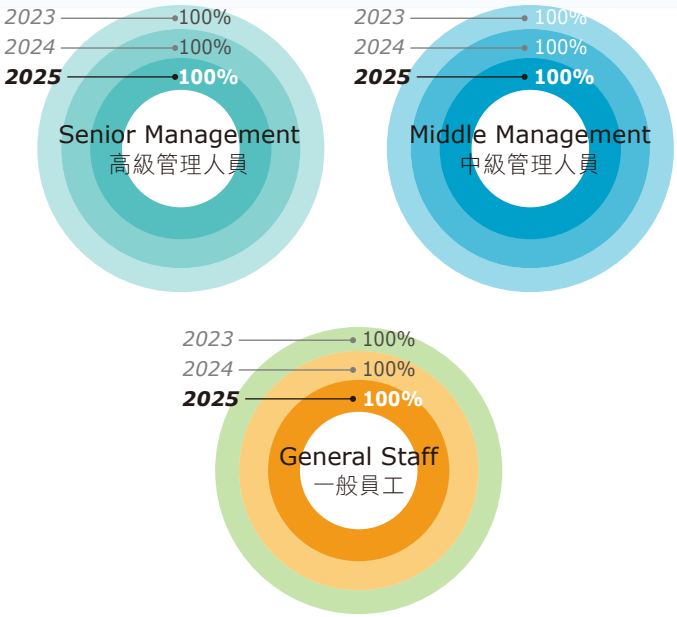

17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

21 Percentage of employees trained = Total number of employees who attended training in the specified category/Total number of employees in the specified category as at December 31 of each year
受訓員工比率＝相關類別參加培訓的員工總數／截至每年度的十二月三十一日的相關類別員工總數

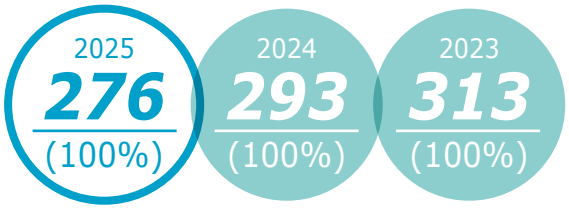
Number by rank
按職級劃分人數




Percentage by rank
按職級劃分比率



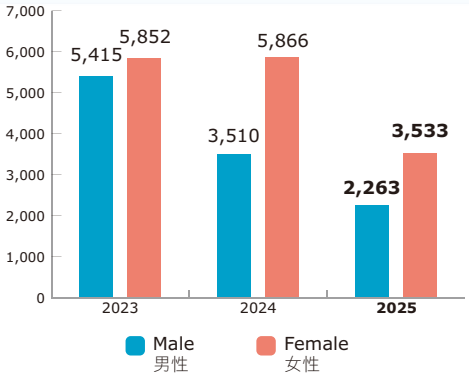

Total number and percentage of employees trained
總受訓員工人數及比率



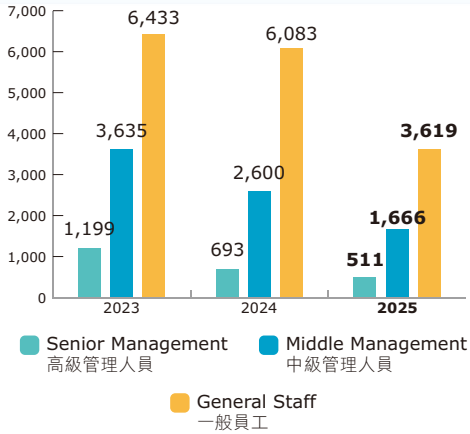
## Training hours completed per employee trained[17, 22]

## 員工培訓時數(小時)[17, 22]

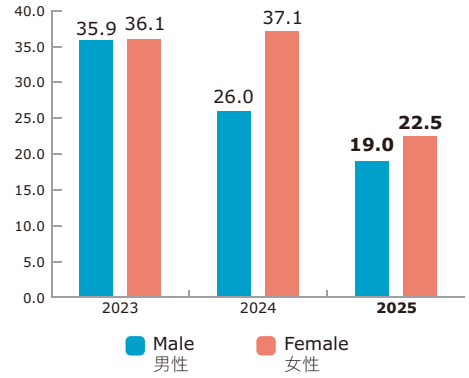
Total training hours by gender
按性別劃分總培訓時數



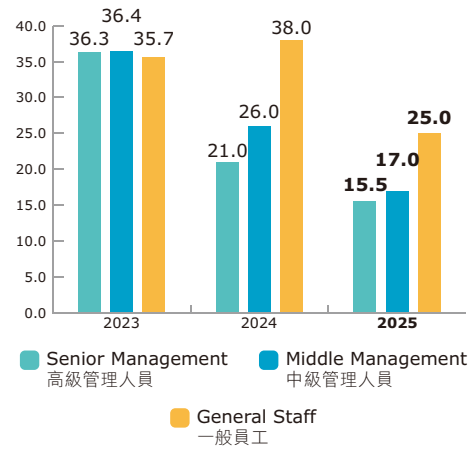

Total training hours by rank
按職級劃分總培訓時數



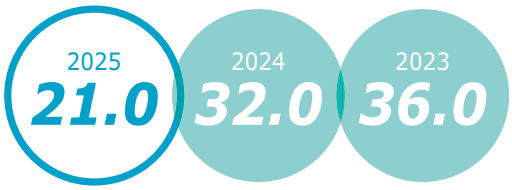

Average training hours by gender
按性別劃分平均培訓時數




Average training hours by rank
按職級劃分平均培訓時數




Average hours in total
總平均時數

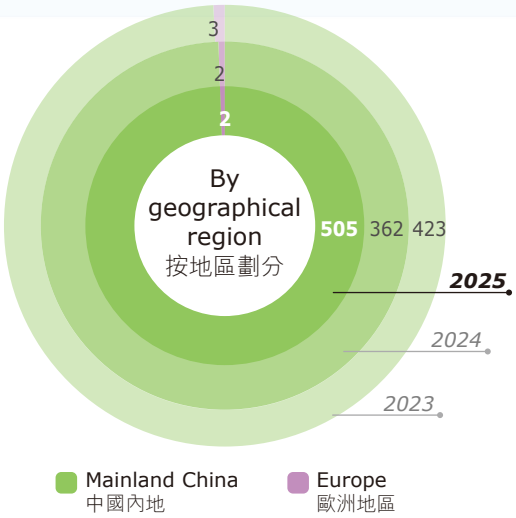


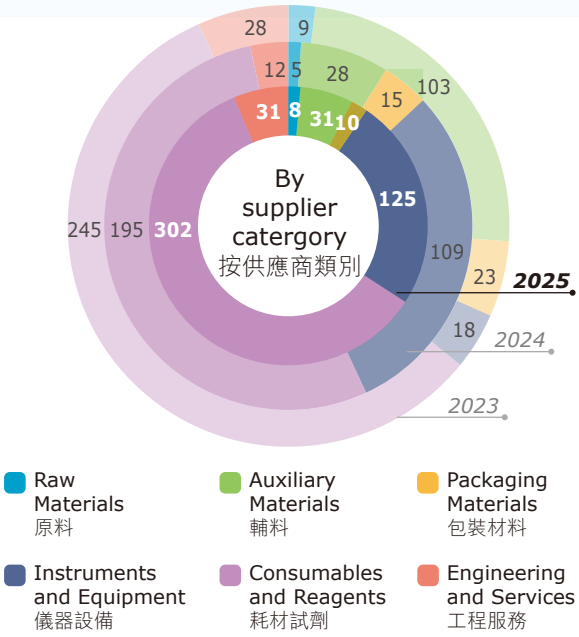

17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

22 Average training hours completed per employee trained = Total training hours completed by the specified category/Total number of employees in the specified category as at December 31 of each year
員工平均培訓時數＝相關類別員工參加培訓的總時數／截至每年度的十二月三十一日的相關類別員工總數

## Number of suppliers

## 供應商數目




Total number of suppliers
總供應商數目

| 2025 | 2024 | 2023 |
|---|---|---|
| 507 | 364 | 426 |

## Number and average training hours of staff members attended anti-corruption training[17, 23, 24]

## 反貪污受訓員工人數及平均時數[17, 23, 24]

| | | 2025 | | | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Number and percentage by category 分類人數及比率 | | Average training hours 平均時數（小時） | Number and percentage by category 分類人數及比率 | | Average training hours 平均時數（小時） | Number and percentage by category 分類人數及比率 | | Average training hours 平均時數（小時） |
| Board members 董事會成員 | | 2 | – | 2.5 | 8 | – | 0.7 | 7 | – | 1.1 |
| By rank 按職級劃分 | Senior Management 高級管理人員 | 33 | 100% | 1.1 | 33 | 100% | 1.5 | 33 | 100% | 0.6 |
| | Middle Management 中級管理人員 | 98 | 100% | 0.4 | 76 | 76% | 0.9 | 85 | 85% | 0.3 |
| | General Staff 一般員工 | 144 | 99% | 0.5 | 65 | 41% | 0.7 | 165 | 92% | 0.4 |

17 The Group has revised the data for the total workforce, new recruits, turnover rates, training hours, and anti-corruption training for 2024.
本集團修訂二零二四年的員工人數、新入職員工人數、流失員工人數、培訓時數及反貪污培訓數據。

23 Percentage of employees trained = Total number of employees who took part in training in the specified category/Total number of employees in the specified category as at December 31 of each year
受訓員工比率＝相關類別參加培訓的員工總數／截至每年度的十二月三十一日的相關類別員工總數

24 Average training hours = Total training hours completed by the specified category/Total number of employees who took part in training in the specified category
平均培訓時數＝相關類別員工參加培訓的總時數／相關類別參加培訓的員工總數

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE – CONTENT INDEX

# 《環境、社會及管治報告守則》內容索引

| **Part B: Mandatory Disclosure Requirements**<br>**B部分：強制披露規定** | | |
|---|---|---|
| **Requirement**<br>規定 | **Descriptions**<br>描述 | **Section**<br>章節 |
| Governance Structure<br>管治架構 | (i) a disclosure of the board's oversight of ESG issues. | Board Statement (P.5-6)<br>ESG Governance Structure (P.6-8) |
| | (ii) the board's ESG management approach and strategy, including process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses). | Board Statement (P.5-6)<br>ESG Governance Structure (P.6-8) |
| | (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. | Board Statement (P.5-6)<br>ESG Governance Structure (P.6-8) |
| | (i) 披露董事會對環境、社會及管治事宜的監管。 | 董事會聲明(P.5-6)<br>ESG管治架構(P.6-8) |
| | (ii) 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜(包括對發行人業務的風險)的過程。 | 董事會聲明(P.5-6)<br>ESG管治架構(P.6-8) |
| | (iii) 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。 | 董事會聲明(P.5-6)<br>ESG管治架構(P.6-8) |
| Reporting Principles<br>匯報原則 | Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. | About this Report (P.4)<br>Stakeholder Engagement (P.13-17) |
| | Quantitative: Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. | About this Report (P.4)<br>Summary of Key Performance Indicators (P.59-71) |
| | Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison. | About this Report (P.3-4)<br>Summary of Key Performance Indicators (P.59-71) |
| | 重要性：環境、社會及管治報告應披露：(i)識別重要環境、社會及管治因素的過程及選擇這些因素的準則；(ii)如發行人已進行持份者參與，已識別的重要持份者的描述及發行人持份者參與的過程及結果。 | 關於本報告(P.4)<br>持份者溝通(P.13-17) |
| | 量化：有關匯報排放量／能源耗用(如適用)所用的標準、方法、假設及／或計算工具的資料，以及所使用的轉換因素的來源應予披露。 | 關於本報告(P.4)<br>關鍵績效指標一覽(P.59-71) |
| | 一致性：發行人應在環境、社會及管治報告中披露統計方法或關鍵績效指標的變更(如有)或任何其他影響有意義比較的相關因素。 | 關於本報告(P.3-4)<br>關鍵績效指標一覽(P.59-71) |
| Reporting Boundary<br>匯報範圍 | A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. | About this Report (P.3) |
| | 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。 | 關於本報告(P.3) |

| **Part C: "Comply or explain" Provisions**<br>**C部分：「不遵守就解釋」條文** | | |
|---|---|---|
| **Subject Areas, Aspects, General Disclosures, KPIs**<br>主要範疇、層面、一般披露及關鍵績效指標 | | **Section**<br>章節 |
| **A. Environmental**<br>**A.環境**<br><br>**Aspect A1: Emissions**<br>**層面A1**：排放物 | | |
| General Disclosure<br>一般披露 | Information on:<br><br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.<br><br>一般披露　有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的：<br><br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Management of Air Emissions (P.42)<br>Waste Management (P.44)<br>The Environment and Use of Natural Resources (P.47)<br><br>合規管理(P.12)<br>廢氣排放管理(P.42)<br>廢棄物管理(P.44)<br>環境及天然資源使用(P.47) |
| A1.1 | The types of emissions and respective emissions data.<br><br>排放物種類及相關排放數據。 | Management of Air Emissions (P.42)<br><br>廢氣排放管理(P.42) |
| A1.2 | Repealed 1 January 2025<br><br>於2025年1月1日刪除 | –<br><br>– |
| A1.3 | Total hazardous waste produced and, where appropriate, intensity.<br><br>所產生有害廢棄物總量及(如適用)密度。 | Waste Management (P.45)<br>Summary of Key Performance Indicators (P.60)<br><br>廢棄物管理(P.45)<br>關鍵績效指標一覽(P.60) |
| A1.4 | Total non-hazardous waste produced and, where appropriate, intensity.<br><br>所產生無害廢棄物總量及(如適用)密度。 | Waste Management (P.45)<br>Summary of Key Performance Indicators (P.60)<br><br>廢棄物管理(P.45)<br>關鍵績效指標一覽(P.60) |
| A1.5 | Description of emission target(s) set and steps taken to achieve them.<br><br>描述所訂立的排放量目標及為達到這些目標所採取的步驟。 | Management of Air Emissions (P.42)<br><br>廢氣排放管理(P.42) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| 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.<br>描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。 | Waste Management (P.44)<br>廢棄物管理(P.44) |
| **Aspect A2: Use of Resources**<br>**層面A2：資源使用** | | |
| General Disclosure<br>一般披露 | Policies on the efficient use of resources, including energy, water and other raw materials.<br>有效使用資源(包括能源、水及其他原材料)的政策。 | Energy Management (P.43)<br>能源管理(P.43) |
| A2.1 | Direct and/or indirect energy consumption by type in total and intensity.<br>按類型劃分的直接及／或間接能源總耗量及密度。 | Energy Management (P.43)<br>Summary of Key Performance Indicators (P.61)<br>能源管理(P.43)<br>關鍵績效指標一覽(P.61) |
| A2.2 | Water consumption in total and intensity.<br>總耗水量及密度。 | The Environment and Use of Natural Resources (P.46)<br>Summary of Key Performance Indicators (P.61)<br>環境及天然資源使用(P.46)<br>關鍵績效指標一覽(P.61) |
| A2.3 | Description of energy use efficiency target(s) set and steps taken to achieve them.<br>描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。 | Energy Management (P.43)<br>能源管理(P.43) |
| 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.<br>描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。 | The Environment and Use of Natural Resources (P.46)<br>環境及天然資源使用(P.46) |
| A2.5 | Total packaging material used for finished products and, if applicable, with reference to per unit produced.<br>製成品所用包裝材料的總量及(如適用)每生產單位佔量。 | The Environment and Use of Natural Resources (P.47)<br>Summary of Key Performance Indicators (P.61)<br>環境及天然資源使用(P.47)<br>關鍵績效指標一覽(P.61) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| **Aspect A3: The Environment and Natural Resources**<br>**層面A3：環境及天然資源** | | |
| General Disclosure<br>一般披露 | Policies on minimising the issuer's significant impacts on the environment and natural resources.<br><br>減低發行人對環境及天然資源造成重大影響的政策。 | The Environment and Use of Natural Resources (P.46)<br><br>環境及天然資源使用(P.46) |
| A3.1 | Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.<br><br>描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。 | The Environment and Use of Natural Resources (P.46-47)<br><br>環境及天然資源使用(P.46-47) |
| **Aspect A4: Climate Change**<br>**層面A4：氣候變化** | | |
| General Disclosure<br>一般披露 | Repealed 1 January 2025<br><br>於2025年1月1日刪除 | –<br><br>– |
| A4.1 | Repealed 1 January 2025<br><br>於2025年1月1日刪除 | –<br><br>– |
| **B. Social**<br>**B.社會**<br><br>**Aspect B1: Employment**<br>**層面B1：僱傭** | | |
| General Disclosure<br>一般披露 | Information on:<br><br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.<br><br>有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：<br><br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Employment Management System (P.32-36)<br><br>合規管理(P.12)<br>僱傭管理制度(P.32-36) |
| B1.1 | Total workforce by gender, employment type, age group and geographical region.<br><br>按性別、僱傭類型、年齡組別及地區劃分的僱員總數。 | Summary of Key Performance Indicators (P.62)<br><br>關鍵績效指標一覽(P.62) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| B1.2 | Employee turnover rate by gender, age group and geographical region.<br><br>按性別、年齡組別及地區劃分的僱員流失比率。 | Summary of Key Performance Indicators (P.65-66)<br><br>關鍵績效指標一覽(P.65-66) |
| **Aspect B2: Health and Safety**<br>**層面B2：健康與安全** | | |
| General Disclosure<br>一般披露 | Information on:<br><br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to providing a safe working environment and protecting employees from occupational hazards.<br><br>有關提供安全工作環境及保障僱員避免職業性危害的：<br><br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Health and Safety (P.36-39)<br><br>合規管理(P.12)<br>健康與安全(P.36-39) |
| B2.1 | Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.<br><br>過去三年(包括匯報年度)每年因工亡故的人數及比率。 | Health and Safety (P.38)<br><br>健康與安全(P.38) |
| B2.2 | Lost days due to work injury.<br><br>因工傷損失工作日數。 | Health and Safety (P.38)<br><br>健康與安全(P.38) |
| B2.3 | Description of occupational health and safety measures adopted, and how they are implemented and monitored.<br><br>描述所採納的職業健康與安全措施，以及相關執行及監察方法。 | Health and Safety (P.36-39)<br><br>健康與安全(P.36-39) |
| **Aspect B3: Development and Training**<br>**層面B3：發展及培訓** | | |
| General Disclosure<br>一般披露 | Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.<br><br>有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。 | Training and Development (P.39-41)<br><br>培訓與發展(P.39-41) |
| B3.1 | The percentage of employees trained by gender and employee category.<br><br>按性別及僱員類別劃分的受訓僱員百分比。 | Summary of Key Performance Indicators (P.67-68)<br><br>關鍵績效指標一覽(P.67-68) |
| B3.2 | The average training hours completed per employee by gender and employee category.<br><br>按性別及僱員類別劃分，每名僱員完成受訓的平均時數。 | Summary of Key Performance Indicators (P.69)<br><br>關鍵績效指標一覽(P.69) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| **Aspect B4: Labour Standards**<br>**層面B4**：勞工準則 | | |
| General Disclosure<br>一般披露 | Information on:<br><br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to preventing child and forced labour.<br><br>有關防止童工或強制勞工的：<br><br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Employment Management System (P.33-34)<br><br>合規管理(P.12)<br>僱傭管理制度(P.33-34) |
| B4.1 | Description of measures to review employment practices to avoid child and forced labour.<br><br>描述檢討招聘慣例的措施以避免童工及強制勞工。 | Employment Management System (P.33-34)<br><br>僱傭管理制度(P.33-34) |
| B4.2 | Description of steps taken to eliminate such practices when discovered.<br><br>描述在發現違規情況時消除有關情況所採取的步驟。 | Employment Management System (P.34)<br><br>僱傭管理制度(P.34) |
| **Aspect B5: Supply Chain Management**<br>**層面B5**：供應鏈管理 | | |
| General Disclosure<br>一般披露 | Policies on managing environmental and social risks of the supply chain.<br><br>管理供應鏈的環境及社會風險政策。 | Supply Chain Management (P.31-32)<br><br>供應鏈管理(P.31-32) |
| B5.1 | Number of suppliers by geographical region.<br><br>按地區劃分的供應商數目。 | Summary of Key Performance Indicators (P.70)<br><br>關鍵績效指標一覽(P.70) |
| B5.2 | Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.<br><br>描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。 | Supply Chain Management (P.31-32)<br><br>供應鏈管理(P.31-32) |
| B5.3 | Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.<br><br>描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。 | Supply Chain Management (P.31-32)<br><br>供應鏈管理(P.31-32) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| B5.4 | Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.<br>描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。 | Supply Chain Management (P.31-32)<br>供應鏈管理(P.31-32) |
| **Aspect B6: Product Responsibility**<br>**層面B6：產品責任** | | |
| General Disclosure<br>一般披露 | Information on:<br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br>relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.<br>有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：<br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Product Quality Management (P.17-24)<br>Responsible Marketing (P.24-26)<br>Protection of Customers' Privacy and Intellectual Properties (P.27)<br>合規管理(P.12)<br>產品質量管理(P.17-24)<br>盡責營銷(P.24-26)<br>保障客戶私隱及知識產權(P.27) |
| B6.1 | Percentage of total products sold or shipped subject to recalls for safety and health reasons.<br>已售或已運送產品總數中因安全與健康理由而須回收的百分比。 | Product Quality Management (P.21)<br>產品質量管理(P.21) |
| B6.2 | Number of products and service related complaints received and how they are dealt with.<br>接獲關於產品及服務的投訴數目以及應對方法。 | Responsible Marketing (P.26)<br>盡責營銷(P.26) |
| B6.3 | Description of practices relating to observing and protecting intellectual property rights.<br>描述與維護及保障知識產權有關的慣例。 | Protection of Customers' Privacy and Intellectual Properties (P.27)<br>保障客戶私隱及知識產權(P.27) |
| B6.4 | Description of quality assurance process and recall procedures.<br>描述質量檢定過程及產品回收程序。 | Product Quality Management (P.17-24)<br>產品質量管理(P.17-24) |
| B6.5 | Description of consumer data protection and privacy policies, and how they are implemented and monitored.<br>描述消費者資料保障及私隱政策，以及相關執行及監察方法。 | Protection of Customers' Privacy and Intellectual Properties (P.27)<br>保障客戶私隱及知識產權(P.27) |

| Subject Areas, Aspects, General Disclosures, KPIs<br>主要範疇、層面、一般披露及關鍵績效指標 | | Section<br>章節 |
|---|---|---|
| **Aspect B7: Anti-corruption**<br>**層面B7**：反貪污 | | |
| General Disclosure<br>一般披露 | Information on<br><br>(a) the policies; and<br>(b) compliance with relevant laws and regulations that have a significant impact on the issuer<br><br>relating to bribery, extortion, fraud and money laundering.<br><br>有關防止賄賂、勒索、欺詐及洗黑錢的：<br><br>(a) 政策；及<br>(b) 遵守對發行人有重大影響的相關法律及規例的資料。 | Compliance Management (P.12)<br>Business Ethics (P.28-30)<br><br>合規管理(P.12)<br>營商道德(P.28-30) |
| 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.<br><br>於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。 | Business Ethics (P.28)<br><br>營商道德(P.28) |
| B7.2 | Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.<br><br>描述防範措施及舉報程序，以及相關執行及監察方法。 | Business Ethics (P.28-30)<br><br>營商道德(P.28-30) |
| B7.3 | Description of anti-corruption training provided to directors and staff.<br><br>描述向董事及員工提供的反貪污培訓。 | Business Ethics (P.28-30)<br>Summary of Key Performance Indicators (P.71)<br><br>營商道德(P.28-30)<br>關鍵績效指標一覽(P.71) |
| **Aspect B8: Community Investment**<br>**層面B8**：社區投資 | | |
| General Disclosure<br>一般披露 | 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.<br><br>有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。 | Community Building (P.57-58)<br><br>社區營造(P.57-58) |
| B8.1 | Focus areas of contribution.<br><br>專注貢獻範疇。 | Community Building (P.57-58)<br><br>社區營造(P.57-58) |
| B8.2 | Resources contributed to the focus area.<br><br>在專注範疇所動用資源。 | Community Building (P.57-58)<br><br>社區營造(P.57-58) |

| **Part D: Climate-related Disclosures**<br>**D部分：氣候相關披露** | | |
|---|---|---|
| **Climate-related Disclosures**<br>**氣候相關披露** | | **Section/Information**<br>**章節／資料** |
| **(I) Governance**<br>**(I)管治** | | |
| 19(a) | An issuer shall disclose information about: 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:<br>發行人須披露有關以下方面的資料：負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： | |
| 19(a)(i) | How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.<br>該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略。 | ESG Governance Structure (P.8)<br>ESG管治架構(P.8) |
| 19(a)(ii) | How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.<br>該機構或個人獲悉氣候相關風險和機遇的方式和頻率。 | ESG Governance Structure (P.7-8)<br>Risk Management (P.8-9)<br>ESG管治架構(P.7-8)<br>風險管理(P.8-9) |
| 19(a)(iii) | How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.<br>該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估。 | ESG Governance Structure (P.6-8)<br>ESG管治架構(P.6-8) |
| 19(a)(iv) | How the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35).<br>該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度(見第37段至第40段)，包括是否將相關績效指標納入薪酬政策以及如何納入(見第35段)。 | ESG Governance Structure (P.6-8)<br>ESG管治架構(P.6-8) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 19(b) | An issue shall disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:<br>發行人須披露有關管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： | |
| 19(b)(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.<br>該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督。 | ESG Governance Structure (P.6-8)<br>Risk Management (P.8-9)<br>ESG管治架構(P.6-8)<br>風險管理(P.8-9) |
| 19(b)(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.<br>管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。 | ESG Governance Structure (P.6-8)<br>Risk Management (P.8-9)<br>ESG管治架構(P.6-8)<br>風險管理(P.8-9) |
| **(II) Strategy**<br>**(II)策略**<br><br>**Climate-related risks and opportunities**<br>**氣候相關風險和機遇** | | |
| 20 | An issue 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:<br>發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： | |
| 20(a) | Describe climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term.<br>描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇。 | Understanding our Climate-related Risks and Opportunities (P.49-51)<br>The Group adopted reasonable information relief during the Reporting Period and and has not yet identified any climate-related transition risks.<br>了解我們的氣候相關風險與機遇(P.49-51)<br>本集團於報告期採用合理資料寬免，尚未識別氣候相關轉型風險。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 20(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.<br>就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險。 | Understanding our Climate-related Risks and Opportunities (P.49-51) The Group adopted reasonable information relief during the Reporting Period and and has not yet identified any climate-related transition risks.<br>了解我們的氣候相關風險與機遇(P.49-51)<br>本集團於報告期採用合理資料寬免，尚未識別氣候相關轉型風險。 |
| 20(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.<br>就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)。 | Understanding our Climate-related Risks and Opportunities (P.50-51)<br>了解我們的氣候相關風險與機遇(P.50-51) |
| 20(d) | Explain how the issuer defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the issuer for strategic decision-making.<br>解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鈎。 | Understanding our Climate-related Risks and Opportunities (P.48)<br>了解我們的氣候相關風險與機遇(P.48) |
| **Business model and value chain**<br>**業務模式和價值鏈** | | |
| 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:<br>發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露： | |
| 21(a) | A description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain.<br>描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響。 | Understanding our Climate-related Risks and Opportunities (P.50-51)<br>了解我們的氣候相關風險與機遇(P.50-51) |
| 21(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).<br>描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方(例如，地理區域、設施及資產類型)。 | Understanding our Climate-related Risks and Opportunities (P.49)<br>了解我們的氣候相關風險與機遇(P.49) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Strategy and decision-making**<br>**策略和決策** | | |
| 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:<br>發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露： | |
| 22(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:<br>有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊： | |
| 22(a)(i) | Current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities.<br>因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動。 | Energy Management (P.43)<br>Our Strategy for Addressing Climate Change (P.52-55)<br>能源管理(P.43)<br>我們應對氣候變化的策略(P.52-55) |
| 22(a)(ii) | Current and anticipated adaptation and mitigation efforts (whether direct or indirect).<br>已經或預期將進行的任何適應或減緩工作(直接或間接)。 | Energy Management (P.43)<br>Our Strategy for Addressing Climate Change (P.52-55)<br>能源管理(P.43)<br>我們應對氣候變化的策略(P.52-55) |
| 22(a)(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.<br>發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明。 | The Group does not have a climate-related transition plan.<br>本集團尚未有與氣候相關轉型計劃。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 22(a)(iv) | How the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40.<br><br>發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))。 | Energy Management (P.43)<br>Our Strategy for Addressing Climate Change (P.52-55)<br>Management of GHG Emissions (P.56-57)<br><br>能源管理(P.43)<br>我們應對氣候變化的策略(P.52-55)<br>溫室氣體排放管理(P.56-57) |
| 22(b) | Information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a).<br><br>有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。 | Our Strategy for Addressing Climate Change (P.55)<br><br>我們應對氣候變化的策略(P.55) |
| 23 | An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a).<br><br>發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。 | Starting from this Reporting Period, the Group has begun disclosing its measures and plans for addressing climate-related risks and opportunities in accordance with paragraph 22(a) of Part D of the ESG Code. Therefore, information regarding the progress of plans for addressing climate-related risks and opportunities disclosed in the previous reporting period is not applicable.<br><br>自本報告期起，集團開始根據《ESG守則》D部分第22(a)段的規定，披露應對氣候相關風險與機遇的措施及相關計劃。因此，有關上一報告期所披露應對氣候相關風險與機遇計劃進展的資料並不適用。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Financial position, financial performance and cash flows**<br>**財務狀況、財務表現及現金流量** | | |
| **Current financial effect**<br>**當前財務影響** | | |
| 24 | An issuer shall disclose qualitative and quantitative information about:<br>發行人須披露以下定性和量化資料： | |
| 24(a) | How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.<br>氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量。 | Understanding our Climate-related Risks and Opportunities (P.52)<br>The Group adopted financial effects relief for quantitative data during the Reporting Period.<br>了解我們的氣候相關風險與機遇（P.52）<br>本集團於報告期就量化資料採用財務影響寬免。 |
| 24(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.<br>當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。 | There is no 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.<br>本集團不存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Anticipated financial effect**<br>**預期財務影響** | | |
| 25 | The issuer shall provide qualitative and quantitative disclosures about:<br>發行人須披露以下定性和量化資料： | |
| 25(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:<br><br>(i) its investment and disposal plans; and<br>(ii) its planned sources of funding to implement its strategy.<br><br>發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務狀況在短期、中期及長期內將如何變化：<br><br>(i) 其投資及處置計劃；及<br>(ii) 其為實施策略所需的資金的計劃資金來源。 | Our Strategy for Addressing Climate Change (P.52-55)<br>The Group adopted reasonable information relief and capabilities relief for quantitative data during the Reporting Period.<br><br>我們應對氣候變化的策略（P.52-55）<br>本集團於報告期就量化資料採用合理資料寬免及能力寬免。 |
| 25(b) | How the issuer expects its financial performance and cash flow to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities.<br><br>基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。 | Our Strategy for Addressing Climate Change (P.52-55)<br>The Group adopted reasonable information relief and capabilities relief for quantitative data during the Reporting Period.<br><br>我們應對氣候變化的策略（P.52-55）<br>本集團於報告期就量化資料採用合理資料寬免及能力寬免。 |
| **Climate resilience**<br>**氣候韌性** | | |
| 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:<br><br>在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露： | |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 26(a) | The issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of:<br>發行人截至匯報日對其氣候韌性的評估，其有助於了解： | |
| 26(a)(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.<br>發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響。 | Understanding our Climate-related Risks and Opportunities (P.50-51)<br>Our Strategy for Addressing Climate Change (P.52-55)<br>The Group has not yet conducted climate-related scenario analysis. Information regarding how the Group needs to address the impacts identified in the climate-related scenario analysis is not applicable to the Group.<br>了解我們的氣候相關風險與機遇(P.50-51)<br>我們應對氣候變化的策略(P.52-55)<br>本集團尚未進行氣候相關情景分析。有關本集團需要如何應對氣候相關情景分析中確定的影響，暫不適用於本集團。 |
| 26(a)(ii) | The significant areas of uncertainty considered in the issuer's assessment of its climate resilience.<br>發行人對氣候韌性的評估中考慮的重大不確定因素的範疇。 | Understanding our Climate-related Risks and Opportunities (P.48-49)<br>了解我們的氣候相關風險與機遇(P.48-49) |
| 26(a)(iii) | The issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term.<br>發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力。 | Our Strategy for Addressing Climate Change (P.55)<br>我們應對氣候變化的策略(P.55) |
| 26(b) | How and when the climate-related scenario analysis was carried out, including:<br>如何及何時進行氣候相關情景分析，包括： | |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 26(b)(i) | Information about the inputs used, including:<br>使用的輸入數據，包括： | |
| 26(b)(i)(1) | Which climate-related scenarios the issuer used for the analysis and the sources of such scenarios.<br>發行人在分析中使用的氣候相關情景及其來源。 | The Group adopted reasonable information relief and capabilities relief during the Reporting Period and has not yet conducted climate-related scenario analysis.<br>本集團於報告期採用合理資料寬免及能力寬免，尚未進行氣候相關情景分析。 |
| 26(b)(i)(2) | Whether the analysis included a diverse range of climate-related scenarios.<br>分析是否涵蓋多種不同的氣候相關情景。 | |
| 26(b)(i)(3) | Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.<br>分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關。 | |
| 26(b)(i)(4) | Whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.<br>發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景。 | |
| 26(b)(i)(5) | Why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.<br>發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關。 | |
| 26(b)(i)(6) | Time horizons the issuer used in the analysis.<br>發行人在分析中所使用的時間範圍。 | |
| 26(b)(i)(7) | What scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis).<br>發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)。 | |
| 26(b)(ii) | The key assumptions the issuer made in the analysis.<br>發行人在分析中所作的關鍵假設。 | |
| 26(b)(iii) | The reporting period in which the climate-related scenario analysis was carried out.<br>進行氣候相關情景分析的匯報期。 | |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **(III) Risk Management**<br>**(III)風險管理** | | |
| 27 | An issuer shall disclose information about:<br>發行人須披露以下資訊： | |
| 27(a) | The processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about:<br>發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊： | |
| 27(a)(i) | The inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes).<br>發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)。 | Risk Management (P.8-9)<br>風險管理(P.8-9) |
| 27(a)(ii) | Whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks.<br>發行人可有及如何使用氣候相關情景分析來識別氣候相關風險。 | The Group did not use climate-related scenario analysis to identify climate-related risks during the Reporting Period.<br>本集團於報告期尚未使用氣候相關情景分析來識別氣候相關風險。 |
| 27(a)(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).<br>發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)。 | Risk Management (P.8-9)<br>風險管理(P.8-9) |
| 27(a)(iv) | Whether and how the issuer prioritises climate-related risks relative to other types of risks.<br>發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列。 | Risk Management (P.8-9)<br>風險管理(P.8-9) |
| 27(a)(v) | How the issuer monitors climate-related risks.<br>發行人如何監察其氣候相關風險。 | ESG Governance Structure (P.6-8)<br>Risk Management (P.8-9)<br>ESG管治架構(P.6-8)<br>風險管理(P.8-9) |
| 27(a)(vi) | Whether and how the issuer has changed the processes it uses compared with the previous reporting period.<br>與上一個匯報期相比，發行人可有及如何改變其使用的流程。 | Risk Management (P.9)<br>風險管理(P.9) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 27(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). | ESG Governance Structure (P.6-8)<br>Risk Management (P.8-9)<br>The Group did not use climate-related scenario analysis to identify climate-related opportunities during the Reporting Period. |
| | 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)。 | ESG管治架構(P.6-8)<br>風險管理(P.8-9)<br>本集團於報告期尚未使用氣候相關情景分析來識別氣候相關機遇。 |
| 27(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. | Risk Management (P.8-9) |
| | 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。 | 風險管理(P.8-9) |
| **(IV) Metrics and Targets**<br>**(IV)指標及目標**<br>**Greenhouse gas emissions**<br>**溫室氣體排放** | | |
| 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:<br>發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為： | |
| 28(a) | Scope 1 greenhouse gas emissions. | Management of GHG Emissions (P.56)<br>Summary of Key Performance Indicators (P.59) |
| | 範圍1溫室氣體排放。 | 溫室氣體排放管理(P.56)<br>關鍵績效指標一覽(P.59) |
| 28(b) | Scope 2 greenhouse gas emissions. | Management of GHG Emissions (P.56)<br>Summary of Key Performance Indicators (P.59) |
| | 範圍2溫室氣體排放。 | 溫室氣體排放管理(P.56)<br>關鍵績效指標一覽(P.59) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 28(c) | Scope 3 greenhouse gas emissions.<br><br>範圍3溫室氣體排放。 | Management of GHG Emissions (P.56)<br>Summary of Key Performance Indicators (P.59)<br>The Group adopted reasonable information relief during the Reporting Period, disclosing only the Scope 3 GHG emissions data related to business air travel. Data for other categories of Scope 3 GHG emissions have not yet been disclosed.<br><br>溫室氣體排放管理(P.56)<br>關鍵績效指標一覽(P.59)<br>本集團於報告期採用合理資料寬免，僅就商務航空旅行相關的範圍三溫室氣體排放數據作出披露，尚未披露其他範圍三溫室氣體排放類別的數據。 |
| 29 | An issuer shall:<br><br>發行人須： | |
| 29(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.<br><br>除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放。 | Summary of Key Performance Indicators (P.60)<br><br>關鍵績效指標一覽(P.60) |
| 29(b) | Disclose the approach it uses to measure its greenhouse gas emissions including:<br><br>披露其用於計量溫室氣體排放的方法，包括： | |
| 29(b)(i) | The measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions.<br><br>發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設。 | Summary of Key Performance Indicators (P.60)<br><br>關鍵績效指標一覽(P.60) |
| 29(b)(ii) | The reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.<br><br>發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放。 | Summary of Key Performance Indicators (P.60)<br><br>關鍵績效指標一覽(P.60) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 29(b)(iii) | Any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.<br>發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因。 | Summary of Key Performance Indicators (P.60)<br>關鍵績效指標一覽(P.60) |
| 29(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 the issuer's Scope 2 greenhouse gas emissions.<br>就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊。 | Summary of Key Performance Indicators (P.59)<br>關鍵績效指標一覽(P.59) |
| 29(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).<br>就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。 | Summary of Key Performance Indicators (P.59-60)<br>The Group adopted reasonable information relief during the Reporting Period, disclosing only the Scope 3 GHG emissions data related to business air travel. Data for other categories of Scope 3 GHG emissions have not yet been disclosed.<br>關鍵績效指標一覽(P.59-60)<br>本集團於報告期採用合理資料寬免，僅就商務航空旅行相關的範圍三溫室氣體排放數據作出披露，尚未披露其他範圍三溫室氣體排放類別的數據。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Climate-related transition risks**<br>**氣候相關轉型風險** | | |
| 30 | An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. | The Group adopted reasonable information relief during the Reporting Period. The Group will prepare a study to quantify the financial impacts of climate change and will provide quantifiable data in the future, including the amount and percentage of assets or business activities vulnerable to climate-related transition risks. |
| | 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。 | 本集團於報告期採用合理資料寬免。本集團將準備規劃量化氣候變化相關財務影響的研究，並將在未來提供可量化的資料，包括容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。 |
| **Climate-related physical risks**<br>**氣候相關物理風險** | | |
| 31 | An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. | The Group adopted reasonable information relief during the Reporting Period. The Group will prepare a study to quantify the financial impacts of climate change and will provide quantifiable data in the future, including the amount and percentage of assets or business activities vulnerable to climate-related physical risks. |
| | 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。 | 本集團於報告期採用合理資料寬免。本集團將準備規劃量化氣候變化相關財務影響的研究，並將在未來提供可量化的資料，包括容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Climate-related opportunities**<br>**氣候相關機遇** | | |
| 32 | An issuer shall disclose the amount and percentage of assets or business activities aligned with climate-related opportunities.<br><br>發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。 | The Group adopted reasonable information relief during the Reporting Period. The Group will prepare a study to quantify the financial impacts of climate change and will provide quantifiable data in the future, including the amount and percentage of assets or business activities aligned with climate-related opportunities.<br><br>本集團於報告期採用合理資料寬免。本集團將準備規劃量化氣候變化相關財務影響的研究，並將在未來提供可量化的資料，包括涉及氣候相關機遇的資產或業務活動的金額及百分比。 |
| **Capital deployment**<br>**資本運用** | | |
| 33 | An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.<br><br>發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。 | Our Strategy for Addressing Climate Change (P.52-55)<br>Due to confidentiality constraints, the relevant quantitative data have not been disclosed.<br><br>我們應對氣候變化的策略（P.52-55）<br>基於保密限制，相關的量化資料暫未披露。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Internal carbon prices**<br>**內部碳定價** | | |
| 34 | An issuer shall disclose:<br>發行人須披露如下： | |
| 34(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).<br>闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)。 | The Group did not apply carbon pricing in its decision-making during the Reporting Period.<br>本集團於報告期沒有在決策中應用碳定價。 |
| 34(b) | The price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions.<br>發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價。 | |
| 34 | Or an appropriate negative statement that the issuer does not apply a carbon price in decision-making.<br>或適當的否定聲明，確認發行人沒有在決策中應用碳定價。 | |
| **Remuneration**<br>**薪酬** | | |
| 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).<br>發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。 | The Group did not incorporate climate-related considerations into its remuneration policy during the Reporting Period.<br>本集團於報告期沒有將氣候相關考慮因素納入薪酬政策。 |
| **Industry-based metrics**<br>**行業指標** | | |
| 36 | An issuer is encouraged to disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterize participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks.<br>本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。 | Disclosure of industry-based metrics has yet to be included in the Group's disclosures during the Reporting Period.<br>本集團於報告期的披露中尚未包括行業指標。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| **Climate-related targets**<br>**氣候相關目標** | | |
| 37 | An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose:<br>發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： | |
| 37(a) | The metric used to set the target.<br>用以設定目標的指標。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 37(b) | The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).<br>目標的目的(例如減緩、適應或以科學為基礎的舉措)。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 37(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).<br>目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))。 | About this Report (P.3)<br>Management of GHG Emissions (P.56)<br>關於本報告(P.3)<br>溫室氣體排放管理(P.56) |
| 37(d) | The period over which the target applies;<br>目標的適用期間。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 37(e) | The base period from which progress is measured;<br>衡量進度的基準期間。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 37(f) | Milestones or interim targets (if any);<br>階段性目標或中期目標(如有)。 | The target does not consist of milestones or interim targets.<br>目標不設階段性目標或中期目標。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 37(g) | If the target is quantitative, whether the target is an absolute target or an intensity target.<br>如屬量化目標，其屬絕對目標還是強度目標。 | The target is not a quantitative target. Therefore, information regarding whether the target is an absolute or intensity target is not applicable. The Group is actively planning and formulating quantifiable greenhouse gas emission reduction targets.<br>目標不屬量化目標。因此，有關目標屬絕對目標還是強度目標的資料並不適用。本集團正積極籌劃制訂量化的溫室氣體減排目標。 |
| 37(h) | How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.<br>最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 38 | An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:<br>發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： | |
| 38(a) | Whether the target and the methodology for setting the target has been validated by a third party.<br>目標本身及設定目標的方法是否經第三方驗證。 | The target and the methodology for setting the target has not been validated by a third party.<br>目標及設定目標的方法尚未經第三方驗證。 |
| 38(b) | The issuer's processes for reviewing the target.<br>發行人審核目標的程序。 | ESG Governance Structure (P.6-8)<br>Management of GHG Emissions (P.56)<br>ESG管治架構(P.6-8)<br>溫室氣體排放管理(P.56) |
| 38(c) | The metrics used to monitor progress towards reaching the target.<br>用於監察達標進度的指標。 | ESG Governance Structure (P.6-8)<br>Management of GHG Emissions (P.56)<br>ESG管治架構(P.6-8)<br>溫室氣體排放管理(P.56) |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 38(d) | Any revisions to the target and an explanation for those revisions.<br>任何修訂目標的內容及原因。 | The target has not been revised during the Reporting Period.<br>目標於報告期沒有任何修訂。 |
| 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.<br>發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 40 | For each greenhouse gas emission targets disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose:<br>就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： | |
| 40(a) | Which greenhouse gases are covered by the target.<br>目標涵蓋哪些溫室氣體。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 40(b) | Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.<br>目標是否涵蓋範圍1 、範圍2或範圍3溫室氣體排放。 | Management of GHG Emissions (P.56)<br>溫室氣體排放管理(P.56) |
| 40(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.<br>此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標。 | The target is a gross greenhouse gas emissions target.<br>目標是溫室氣體排放總量目標。 |
| 40(d) | Whether the target was derived using a sectoral decarbonisation approach.<br>目標是否是採用行業脫碳方法得出的。 | The target is not derived using a sectoral decarbonisation approach.<br>目標不是採用行業脫碳方法得出的。 |

| Climate-related Disclosures<br>氣候相關披露 | | Section/Information<br>章節／資料 |
|---|---|---|
| 40(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:<br>發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露： | |
| 40(e)(i) | The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.<br>依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式。 | The Group has not used or planned to use carbon credits during the Reporting Period.<br>本集團於報告期尚未使用或計劃使用碳信用。 |
| 40(e)(ii) | Which third-party scheme(s) will verify or certify the carbon credits.<br>該碳信用將由哪些第三方計劃驗證或認證。 | |
| 40(e)(iii) | The type of carbon credit, including whether the underlying offset will be nature-based or based on technology carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.<br>碳信用的類型，包括相關抵銷是否是基於自然還是基於科技的碳消除，以及相關抵銷是通過減碳還是碳消除實現。 | |
| 40(e)(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).<br>為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵銷效果的假設)。 | |


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