SUGA

IT MATTERS

SUGA INTERNATIONAL HOLDINGS LIMITED
信 佳 國 際 集 團 有 限 公 司

(Incorporated in Bermuda with limited liability)(於百慕達註冊成立之有限公司)
Stock Code 股份代號 : 912

2025/26

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

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

FOREWORD

This Environmental, Social and Governance ("ESG") Report is prepared by SUGA International Holdings Limited and its subsidiaries (referred to in this report as "the Group" or "SUGA") for the financial year ended 31 March 2026, in accordance with both the mandatory disclosure requirements and "comply or explain" provisions under Listing Rules Appendix C2 Environmental, Social and Governance Reporting Code ("ESG Reporting Code") of HKEX which is effective for financial years commencing on or after 1 January 2025. This report provides an overview of our ESG processes covering the framework, strategy, policies and performance. This report has been reviewed by a third-party consultant, and its recommendations and any recent updates of ESG disclosure requirements have been incorporated.

As a leading electronics total solutions provider in Hong Kong, SUGA has a mission to contribute to the progress of society by providing people with quality products and employing advanced technology, with protecting the environment and serving the community always in mind.

前言

本環境、社會及管治(「ESG」)報告乃由信佳國際集團有限公司及其附屬公司(於本報告簡稱「本集團」或「信佳」)根據自二零二五年一月一日或之後開始的財政年度生效的香港交易所上市規則附錄C2環境、社會及管治報告守則(「ESG報告守則」)項下的強制披露規定及「不遵守就解釋」規定就截至二零二六年三月三十一日止財政年度而編製。本報告概述了本集團的ESG流程，涵蓋框架、策略、政策及表現。本報告經第三方顧問審閱，並已納入該第三方顧問的建議及ESG披露規定的任何近期更新。

作為香港一間領先的全方位電子解決方案供應商，信佳一直以透過提供優質產品及採用先進技術為社會發展作出貢獻為己任，並時刻謹記保護環境及服務社區的責任。

GOVERNANCE

Board Oversight

To ensure the sustainability development of the Group's ESG matters, the Group's Board of Directors (the "Board") is responsible for implementing the Group's ESG strategy and reporting. The Board is also responsible for overseeing, identifying and assessing the ESG risks, as well as the climate-related risks and opportunities, that may arise in the governance process and ensuring that appropriate and effective ESG risk management is integrated into the Group's risk management framework.

The Board will periodically attend ESG trainings and keep in line with the latest regulatory development to ensure compliance with the applicable laws and regulations on a regular basis. In view of the new climate-related disclosure requirements under ESG Reporting Code, the Board has incorporated the identification and assessment of climate-related risks and opportunities into the Group's Risk Management Manual, and will continue to monitor and assess such financial impacts to the Group as a whole on a regular basis. Moreover, the Board will adopt new technologies to enhance the energy use efficiency in our operation and is committed to reduce the Group's emissions and resources consumption in the future.

管治

董事會監督

為確保本集團在ESG事宜方面的可持續發展，本集團董事會(「董事會」)負責實施ESG策略及報告。董事會亦負責監督、識別及評估管治過程中可能出現的ESG風險，以及氣候相關風險及機遇，並確保將適當及有效的ESG風險管理納入本集團的風險管理框架中。

董事會將會定期參加ESG培訓及緊貼最新監管發展趨勢，定期確保已遵守適用法例及法規。鑑於ESG報告守則項下的新氣候相關披露規定，董事會已將氣候相關風險及機遇的識別及評估納入本集團的風險管理手冊中，並將繼續定期監察及評估對本集團整體的財務影響。此外，董事會將採納新科技以提高業務營運中的能源使用效益，並致力減少本集團未來的排放物及資源消耗。

Management Oversight

At management level, the ESG Management Committee ("EMC"), chaired by an executive director and with representatives from key departments within the Group, oversees the management, development and implementation of the Group's ESG initiatives and climate-related issues, including reviewing the related policies and practices, assessing ESG performance, assessing climate-related risks and opportunities, and making recommendations on matters concerning the Group's ESG development and risks. Moreover, EMC has developed both quantitative emission targets and use of resources targets for the Group's operation. The selected members of EMC consist of various appropriate skills, knowledge and experiences that contribute to the Group's sustainability success. In view of the new climate-related disclosure requirements, EMC has considered the climate-related risks and opportunities as one of the key matters when developing and implementing ESG initiatives for the Group, and will continue to allocate more resources for the development of appropriate skills and competencies to oversee the relevant risks and opportunities in future.

At operational level, the ESG Working Committee ("EWC"), chaired by the Chief Operation Officer ("COO") and with representatives from key operating departments in local factories, is responsible for executing the existing ESG initiatives and monitoring the performance in achieving assigned ESG targets at operational level. Where appropriate, the EWC reports relevant ESG matters to the Board. Moreover, environment officers were employed in plants to manage with local environment issues and updates of environmental regulations, and report to the COO and EWC.

管理層監督

在管理層面，由執行董事擔任主席，並由本集團各主要部門代表組成的ESG管理委員會（「EMC」），監督本集團ESG舉措及氣候相關議題的管理、制訂及實施，包括審閱相關政策及慣例、評估ESG表現、評估氣候相關風險及機遇，並就本集團ESG發展及風險事項提出建議。此外，EMC亦已為本集團營運制訂量化排放目標及資源使用目標。獲選的EMC成員擁有不同的合適技能、知識及經驗，有助本集團在可持續發展方面取得成功。鑑於新的氣候相關披露規定，EMC已將氣候相關風險及機遇作為本集團制訂及實施ESG舉措時的關鍵事項之一，並將持續分配更多資源以發展合適技能及能力，供日後監察相關風險及機遇。

在營運層面，由首席營運總監（「COO」）擔任主席，並由當地工廠主要營運部門代表組成的ESG工作委員會（「EWC」），負責執行現有的ESG舉措並監察於營運層面實現指定ESG目標的績效。在適當的情況下，EWC向董事會報告ESG相關事宜。此外，工廠亦聘用環境專員，負責管理當地環境事宜及環境法規的更新，並向COO及EWC報告。

The ESG governance structure and responsibilities are described below:

ESG管治架構及職責闡述如下：

The Group has established the ESG policies as follows:

- ESG Guidelines
- Environmental Protection Policy
- Climate Change Policy
- Health & Safety Policy
- Whistle-blowing Policy
- Anti-corruption Policy

本集團已制訂以下ESG政策：

- ESG指引
- 環保政策
- 氣候變化政策
- 健康與安全政策
- 舉報政策
- 反貪政策

REPORT SCOPE

This report mainly covers the operations of SUGA's core businesses in Hong Kong, its plant in Dongguan, China ("Dongguan Plant") and plant in Bac Ninh Province, Vietnam ("Vietnam Plant"). SUGA's sustainability-related efforts in environmental aspects and social aspects, and the material topics in these two general categories are summarised in the following sections.

報告範圍

本報告主要涵蓋信佳於香港以及其中國東莞廠房（「東莞廠房」）及越南北寧省廠房（「越南廠房」）的核心業務的營運。信佳在環境層面及社會層面的可持續發展中所作出的相關貢獻及該兩大分類的重大議題於下文章節中概述。

SUMMARY OF MATERIAL TOPICS DISCLOSED 重大披露議題概要

Material Topics 重大議題	Disclosure Reference 披露參考
Environmental – Emissions and Waste 環境－排放物及廢料	Section A1 第A1節
Environmental – Use of Resources 環境－資源使用	Section A2 第A2節
Environmental – Environment and Natural Resources 環境－環境及天然資源	Section A3 第A3節
Environmental – Climate Change 環境－氣候變化	Section A4 第A4節
Social – Employment 社會－僱傭	Section B1 第B1節
Social – Health and Safety 社會－健康與安全	Section B2 第B2節
Social – Development and Training 社會－發展及培訓	Section B3 第B3節
Social – Labour Standards 社會－勞工準則	Section B4 第B4節
Social – Supply Chain Management 社會－供應鏈管理	Section B5 第B5節
Social – Product Responsibility 社會－產品責任	Section B6 第B6節
Social – Anti-corruption 社會－反貪污	Section B7 第B7節
Social – Community Investment 社會－社區投資	Section B8 第B8節

REPORTING PRINCIPLES

This report is prepared according to the following reporting principles under the ESG Reporting Code:

1. **Materiality** – The Group has taken into account those ESG issues which are sufficiently important to the interests and expectation of stakeholders through conducting stakeholder engagement and materiality assessment, and incorporated them in SUGA's sustainability targets.

2. **Quantitative** – Information on the standards, methodologies, and sources of conversion factors applied for the reporting of the environmental and social aspects or KPIs have been disclosed in this report. Data presented in this report are measurable and have been examined and verified.

3. **Balance** – The information presented in this report provides users and stakeholders with a complete and unbiased view of both the positive and negative ESG performance of the Group on a year-on-year basis.

4. **Consistency** – The calculation methodologies are consistently applied in this report which allow for meaningful comparisons over time. Any significant variation of material topics or information presented in this report over time can be identified and explained.

There is no material change in ESG issues covered in this report when compared with last year's ESG report issued for the financial year ended 31 March 2025.

報告原則

本報告乃根據以下ESG報告守則項下之報告原則編製：

1. **「重要性」**－本集團透過進行持份者參與及重要性評估，已計及對持份者的利益及期望具有足夠重要性的ESG議題，並將其納入信佳的可持續發展目標中。

2. **「量化」**－本報告已披露有關匯報環境及社會層面或關鍵績效指標時所應用的標準、方法及換算系數來源的資料。本報告所呈列的數據為可計量，並已獲查核及核證。

3. **「平衡」**－本報告所呈報的資料為使用者及持份者就本集團之正面及負面年度同比ESG績效提供完整及公正的看法。

4. **「一致性」**－計算方法於本報告貫徹應用，以便於隨時間推移進行有實質意義的比較。本報告中呈列的重大議題或資料隨時間推移而產生之任何重大差異，均可識別並提供解釋。

與本集團於去年就截至二零二五年三月三十一日止財政年度所發佈的ESG報告相比，本報告所涵蓋的ESG議題並無重大變動。

MATERIALITY ASSESSMENT

A thorough understanding of ESG-related topics that are material to the Group's sustainability planning, reporting and performance is key for ESG reporting of the Group. Therefore, SUGA values internal and external stakeholders' views in the two ESG aspects and regularly communicates with different stakeholders including regulators, government authorities, investors, customers, suppliers and employees to identify the Group's material ESG topics and interests of different stakeholders. The communication channels include the following:

- Employee trainings and seminars
- Employee recreational activities and volunteer services
- Intranet and emails
- Customer satisfaction survey
- Supplier questionnaire survey
- Company newsletters and notice board
- Corporate website
- Annual General Meeting and other shareholders' meetings
- Annual reports, interim reports and announcements
- Community service programs
- Investor relationship programs
- Regular contacts with relevant regulators and government authorities

The materiality assessment includes the following processes:

1. Identification – Identify environmental and social topics which are relevant to the Group's industry.
2. Prioritisation – Prioritise material issues based on stakeholder engagement results.
3. Validation – The Board validates and approves the stakeholder engagement results.
4. Review – Review and identify areas for improvement.

重要性評估

全面了解對本集團的可持續發展規劃、報告及績效而言的重大ESG相關議題，對本集團的ESG報告乃至關重要。因此，信佳重視內部及外部持份者對兩個ESG層面的意見，並定期與不同持份者進行溝通，包括監管機構、政府機關、投資者、客戶、供應商及僱員，以識別本集團的重大ESG議題及不同持份者的利益。溝通渠道包括如下：

- 僱員培訓及研討會
- 僱員康樂活動及義工服務
- 內聯網及電郵
- 客戶滿意度調查
- 供應商問卷調查
- 公司通信及告示板
- 公司網站
- 股東週年大會及其他股東大會
- 年報、中期報告及公告
- 社區服務計劃
- 投資者關係計劃
- 定期聯絡相關監管機構及政府機關

重要性評估包括以下過程：

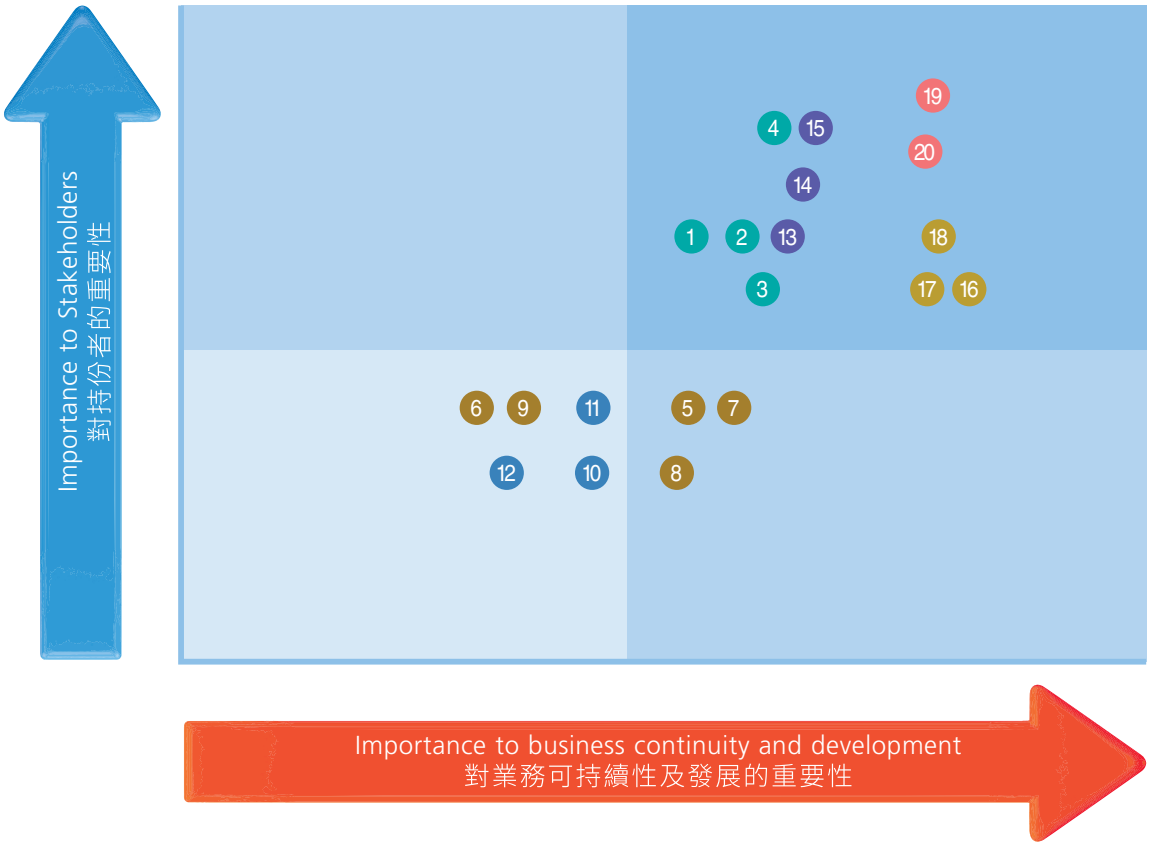
1. 識別－識別與本集團行業相關的環境及社會議題。
2. 優先排序－根據持份者的參與結果對重大議題進行優先排序。
3. 核證－董事會核證及批准持份者的參與結果。
4. 檢討－檢討並識別需要改進的不足之處。

MATERIALITY MATRIX

The ESG Materiality Matrix after external and internal assessment is summarised as follows.

重要性矩陣

於進行外部及內部評估後的ESG重要性矩陣概述如下。



Reference 參考編號	Category 類別	Description 描述	Materiality 重要性
1	Environment 環境	Prevention of pollution (air, water and waste) 防止污染(空氣、水及廢料)	Highly important 高度重要
2	Environment 環境	Reduction in energy and water consumption 減少能源及水消耗量	Highly important 高度重要
3	Environment 環境	Reduction in use of packaging material 減少使用包裝物料	Highly important 高度重要
4	Environment 環境	Climate change 氣候變化	Highly important 高度重要
5	Employee 僱員	Employee turnover 僱員流失	More important 較重要
6	Employee 僱員	Employee diversity and equal opportunity 僱員多元化及平等機會	Important 重要
7	Employee 僱員	Employee health and safety 僱員健康及安全	More important 較重要
8	Employee 僱員	Employee development and training 僱員發展及培訓	More important 較重要
9	Employee 僱員	Employee human rights 僱員人權	Important 重要
10	Supply chain 供應鏈	Supply chain diversity 供應鏈多元化	Important 重要
11	Supply chain 供應鏈	Supply chain social responsibility 供應鏈社會責任	Important 重要
12	Supply chain 供應鏈	Supply chain human rights 供應鏈人權	Important 重要
13	Customer 客戶	Customer data protection and privacy 客戶資料保護及隱私	Highly important 高度重要
14	Customer 客戶	Quality assurance and recall 質量保證及回收	Highly important 高度重要
15	Customer 客戶	Customer service and complaint handling 客戶服務及投訴處理	Highly important 高度重要
16	Governance 管治	Anti-corruption 反貪污	Highly important 高度重要
17	Governance 管治	Implementation of whistle-blowing procedures 實施舉報程序	Highly important 高度重要
18	Governance 管治	Legal compliance 法律合規	Highly important 高度重要
19	Community 社區	Community involvement 社區參與	Highly important 高度重要
20	Community 社區	Public image 公眾形象	Highly important 高度重要

FEEDBACK

SUGA values feedback from our stakeholders. If you have any questions or suggestions on the content or the format of reporting of this ESG Report, you are welcome to contact us via the following:

Address: 22/F., Tower B, Billion Centre,
1 Wang Kwong Road, Kowloon Bay,
Kowloon, Hong Kong
Email: investorrelations@suga.com.hk
Telephone: 852-2953 0383
Fax: 852-2953 1523

回饋

信佳重視持份者的回饋。倘　閣下對本ESG報告的內容或報告形式有任何疑問或意見，歡迎透過以下方式與我們聯絡：

地址： 香港九龍九龍灣宏光道一號
億京中心B座22樓
電郵地址： investorrelations@suga.com.hk
電話號碼： 852-2953 0383
傳真號碼： 852-2953 1523

SUSTAINABILITY TARGETS AND PERFORMANCE

Having taken into account of the Group's mission, future business development plan, potential regulatory requirements as well as both external and internal stakeholders' needs, SUGA has formulated the "5 Years' Sustainability Targets" to be achieved for fiscal year 2029/2030, and will consistently review and monitor its achievement progress. Our performance for fiscal year 2025/2026 against the above sustainability targets are summarised as follows:

可持續發展目標及績效

經考慮本集團的使命、未來業務發展計劃、潛在監管規定及內外部持份者需求，信佳已制定須於二零二九／二零三零財政年度實現的「可持續發展五年目標」，並將持續檢討及監察其實現進度。我們於二零二五／二零二六財政年度在上述可持續發展目標方面的表現概述如下：

Category 類別	Sustainability Targets by FY2029/2030 二零二九／二零三零財政年度的可持續發展目標	Performance for FY2025/2026 二零二五／二零二六財政年度的表現
Environment 環境	• Reduce fuel consumption intensity by more than 10% when comparing to FY2024/2025 將燃料消耗密度較二零二四／二零二五財政年度降低10%以上	• Fuel consumption intensity was reduced by 22% 燃料消耗密度降低22%
	• Reduce electricity consumption intensity by more than 10% when comparing to FY2024/2025 將用電密度較二零二四／二零二五財政年度降低10%以上	• Electricity consumption intensity was reduced by 16% 用電密度降低16%
	• Maintain the share of electricity from solar power at 10% or above 維持太陽能發電佔比於10%或以上	• The share of electricity from solar power was maintained at 10% 太陽能發電佔比維持於10%
	• Reduce total non-hazardous waste intensity by more than 10% when comparing to FY2024/2025 將無害廢料總量密度較二零二四／二零二五財政年度降低10%以上	• Total non-hazardous waste intensity was reduced by 28% 無害廢料總密度降低28%
	• Reduce water consumption intensity by more than 10% when comparing to FY2024/2025 將用水密度較二零二四／二零二五財政年度降低10%以上	• Water consumption intensity was reduced by 19% 用水密度降低19%
	• Work with customers and vendors to reduce packaging material consumption 與客戶及供應商合作減少包裝物料耗用	• We had worked with customers and vendors to reduce the size of packaging for selected products and materials 我們與客戶及供應商合作，縮小特定產品及材料的包裝尺寸

Category 類別	Sustainability Targets by FY2029/2030 二零二九／二零三零財政年度的可持續發展目標	Performance for FY2025/2026 二零二五／二零二六財政年度的表現
Employee 僱員	• Maintain the overall employee turnover rate at 10% or below 維持整體僱員流失率於10%或以下	• The overall staff turnover rate was maintained at 7% 整體僱員流失率維持於7%
	• Maintain the percentage of female employees at managerial grade or above at 25% or above 維持經理級或以上女性僱員百分比於25%或以上	• The percentage of female staff at managerial grade or above as at 31 March 2026 was maintained at 38% 於二零二六年三月三十一日，經理級或以上女性僱員百分比維持於38%
	• Maintain zero work-related fatality 維持工作相關死亡人數為零	• No work-related fatality case was reported 並無報告任何工作相關死亡個案
	• Maintain employee satisfaction above average level with reference to employee satisfaction survey 參考僱員滿意度調查，維持僱員滿意度高於平均水平	• Employee satisfaction rate was maintained above average level 僱員滿意度維持高於平均水平
Supply Chain 供應鏈	• Maintain the percentage of vendors complying with international environmental standards at 65% or above 維持遵守國際環保標準的供應商百分比於65%或以上	• The percentage of vendors complying with international environmental standards as at 31 March 2026 was maintained at 72% 於二零二六年三月三十一日，遵守國際環保標準的供應商百分比維持於72%
Governance 管治	• Maintain zero corruption case 維持零貪污個案	• No corruption case was reported 並無報告任何貪污個案

REPORTING ON ENVIRONMENTAL ASPECTS

Environmental Sustainability

SUGA recognises the importance of environmental sustainability and is committed to protecting the environment. We incorporate environmental considerations into business processes and maintain an ongoing commitment to environmental protection in line with laws and regulations within Hong Kong, the People's Republic of China ("PRC") and Vietnam. SUGA has implemented various measures to achieve the following priority objectives in environmental aspects:

- Reducing emissions of greenhouse gases ("GHG") and other pollutants
- Achieving savings in energy
- Achieving savings in water consumption
- Reducing waste generation

環境層面報告

環境可持續發展

信佳深明環境可持續發展的重要性，並承諾保護環境。我們將環境考慮因素融入業務流程，遵守香港、中華人民共和國（「中國」）及越南的法律及法規，持續致力保護環境。信佳已落實多項措施以達成以下環境層面的優先目標：

- 減少溫室氣體（「溫室氣體」）及其他污染物排放
- 實現節省能源
- 實現節省用水
- 減少廢料產生

In supporting the Group to develop an all-round corporate social responsibility and green culture, we have incorporated the internationally-certified ISO14001 and QC080000 environmental management systems and processes in our operations, and have provided formal guidance to employees through setting environmental protection guidelines. Moreover, in January 2026, SUGA was presented with Gold Award, an enhancement from previous years' Silver Award, in Low Carbon Manufacturing Programme (LCMP) by World Wide Fund for Nature Hong Kong, which represented the external recognition of the Group's satisfactory performance in carbon intensity reduction, GHG management and best practices in energy efficiency of manufacturing processes and operations.

我們已將國際認可的ISO14001及QC080000之環境管理系統及流程加入我們的營運中，並已透過制訂環境保護指引向僱員提供正式的指引，以推動本集團發展全方位企業社會責任及環保文化。此外，信佳於二零二六年一月獲世界自然基金會香港分會頒發低碳製造計劃金獎，較過去年度之銀獎有所提升，代表外界對本集團在降低碳密度、溫室氣體管理及於生產過程及營運中的能源效率最佳實踐方面的良好表現之認可。

SECTION A1: EMISSIONS AND WASTE

The Group is committed to reduce its emissions, waste and use of resources by adopting new environmental-friendly technologies and raw materials, and promoting environmental protection awareness among our stakeholders where applicable.

第A1節：排放物及廢料

本集團致力透過採用新的環保技術及原材料以減少排放物、廢料及資源使用，並在合適的情況下提高持份者的環保意識。

Towards this end, SUGA has established environmental protection policies and set quantitative environmental targets to manage the emissions, waste and resources usage issues, and monitor the Group's sustainability performance as a whole. SUGA's long-term and on-going environmental target is in line with Chinese government's goal and environmental protection policies to peak carbon emissions by 2030 and achieve carbon neutrality by 2060.

為此，信佳已制訂環境保護政策並設定量化環境目標，以管理排放物、廢料及資源使用問題，並監察本集團整體的可持續發展績效。信佳的長遠持續環境目標與中國政府於二零三零年前達至碳達峰及二零六零年前實現碳中和的目標及環保政策一致。

We fully comply with the relevant laws and regulations related to emissions and waste treatment. Our emission KPIs are within a normal range comparable to the industry peers. Our goal is to reduce emissions, waste, use of energy and water by using new environmental-friendly technologies and raw materials.

我們全面遵守有關排放物及廢料處理的相關法律及法規。我們的排放關鍵績效指標屬於正常範圍，與行業同行相若。我們的目標為透過使用新環保技術及原材料以減少排放物、廢料、以及能源及水消耗量。

A1.1: Emissions from Fuel Consumption and GHG Emissions

SUGA's main source of emissions are from electricity consumption and fuel consumption of our vehicle fleet. We have managed to reduce such emissions by measures such as monitoring electricity consumption, implementing energy-saving measures and curtailing use of our vehicle fleet as stated in Section A1.3 "Measures to Mitigate Emissions".

Emissions from Fuel Consumption	2025/2026	2024/2025
NO_x Emissions	**175.58 Kg**	156.18 Kg
SO_x Emissions	**0.45 Kg**	0.46 Kg
Particulate Matter (PM) Emissions	**16.82 Kg**	14.94 Kg
Total	**192.85 Kg**	171.58 Kg
Total Intensity	**0.11 Kg/ HK$M Sales**	0.12 Kg/ HK$M Sales

Emissions from fuel consumption intensity has decreased in the fiscal year 2025/2026. The decrease was mainly due to the new transportation plan for our vehicle fleets which enhanced vehicle use efficiency and the replacement of old petrol or diesel fuel vehicles by new hybrid electrical vehicles.

GHG Emissions	2025/2026	2024/2025
Scope 1 – Direct Emissions	**77.29 Tons**	79.28 Tons
Scope 2 – Energy Indirect Emissions	**10,016.33 Tons**	9,430.61 Tons
Total[1]	**10,093.62 Tons**	9,509.89 Tons
Scope 1 – Direct Emissions intensity	**0.04 Tons/ HK$M Sales**	0.06 Tons/ HK$M Sales
Scope 2 – Energy Indirect Emissions intensity	**5.75 Tons/ HK$M Sales**	6.79 Tons/ HK$M Sales
Total Intensity[2]	**5.79 Tons/ HK$M Sales**	6.85 Tons/ HK$M Sales

A1.1：燃料消耗排放及溫室氣體排放

信佳的主要排放來源為電力消耗及車隊的燃料消耗。我們透過第A1.3節「減少排放物措施」所述監察耗電量、制訂節能措施及減少使用車隊等措施，減少有關排放物。

燃料消耗排放	二零二五／二零二六年	二零二四／二零二五年
氮氧化物排放	**175.58千克**	156.18千克
硫氧化物排放	**0.45千克**	0.46千克
懸浮粒子排放	**16.82千克**	14.94千克
總量	**192.85千克**	171.58千克
總密度	**0.11千克／百萬港元銷售額**	0.12千克／百萬港元銷售額

於二零二五／二零二六財政年度，燃料消耗排放密度有所下降。該減少乃主要由於我們的車隊採取有助提升車輛使用效率的新運輸計劃，以及以新型混合動力電動車取代舊式汽油或柴油燃料汽車所致。

溫室氣體排放	二零二五／二零二六年	二零二四／二零二五年
範疇1 －直接排放	**77.29噸**	79.28噸
範疇2 －能源間接排放	**10,016.33噸**	9,430.61噸
總量[1]	**10,093.62噸**	9,509.89噸
範疇1 －直接排放密度	**0.04噸／百萬港元銷售額**	0.06噸／百萬港元銷售額
範疇2 －能源間接排放密度	**5.75噸／百萬港元銷售額**	6.79噸／百萬港元銷售額
總密度[2]	**5.79噸／百萬港元銷售額**	6.85噸／百萬港元銷售額

Notes:

1. The source of conversion factors applied to calculate GHG emissions were according to the latest version of HKEX's "How to Prepare an ESG Report? Appendix 2: Reporting Guidance on Environmental KPIs" updated on 31 December 2024. As a result, there is no change in conversion factors applied for this year when compared with last year.

2. Total GHG emissions intensity has decreased in the fiscal year 2025/2026. The decrease was mainly due to improvement in electricity consumption efficiency and change in sales mix during the year.

附註：

1. 用於計算溫室氣體排放的換算系數來源乃依據香港交易所於二零二四年十二月三十一日更新的最新版本「如何準備環境、社會及管治報告？附錄二：環境關鍵績效指標匯報指引」。因此，本年度所應用的換算系數與去年相比並無變動。

2. 二零二五／二零二六財政年度的溫室氣體排放總密度有所下降。該減少乃主要由於年內用電效率改善及銷售結構變動所致。

Concerning the calculation of Scope 3 GHG emissions, owing to the Group's industry nature, business activities and wide distribution of suppliers, only limited reasonable and supportable information was available for the measurement of Scope 3 GHG emissions at the reporting date without undue cost or effort. Thus, Scope 3 GHG emissions data was not disclosed for the fiscal year 2025/2026. However, the Group will continue to undertake exhaustive search for reasonable and supportable industry data, and apply the calculation methodologies in "Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)" with the aim to provide reasonable disclosures of Scope 3 GHG emissions in future ESG reports.

就範疇3溫室氣體排放計算而言，由於本集團的行業性質、業務活動及供應商分佈廣泛，於報告日期在不付出過多成本或努力的情況下僅可獲得少量合理及具理據的資料用於計算範疇3溫室氣體排放。因此，於二零二五／二零二六財政年度並無披露範疇3溫室氣體排放數據。然而，本集團將繼續詳盡搜索合理及具理據的行業數據及應用《溫室氣體核算體系：企業核算與報告標準（2004年版）》的計算方法，以期於日後的ESG報告中提供範疇3溫室氣體排放的適當披露。

A1.2: Generation of Hazardous & Non-hazardous Waste

SUGA does not generate any hazardous waste within our core production process. Even in our raw material Incoming Quality Assurance ("IQA") operation, no hazardous issue was identified by the external specialist contractor during their sample testing of our incoming raw materials. In addition, concerning key raw materials, only vendors that comply with international environmental standards such as Restriction of Hazardous Substance ("RoHS") or Registration, Evaluation, Authorization and Restriction of Chemicals ("REACH") or Persistent, Bioaccumulative and Toxic Chemicals ("PBT") codes, etc. are included in our "Approved Vendors List". And in order to ensure that our products are environmental-friendly, only approved vendors are permitted to supply raw materials to us.

SUGA's main source of non-hazardous waste is the trash generated from business operations, the central staff canteens and dormitory of the Dongguan Plant and Vietnam Plant. In order to reduce the generation of non-hazardous waste, we have regular trainings for our employees to live a greener life style and reduce wastage.

We have managed to reduce generation of hazardous and non-hazardous waste by measures stated in Section A1.4 "Management for Hazardous and Non-hazardous Waste".

A1.2：產生有害及無害廢料

信佳在核心生產過程中並無產生任何有害廢料。即使在我們的原材料引進質量保證（「IQA」）業務中，外部專業承包商在對我們的引進原材料進行抽樣測試時，亦無發現任何危險問題。此外，就關鍵原材料而言，只有符合有害物質限用指令（「RoHS」）或化學品註冊、評估、授權和限制（「REACH」）或持久性、生物累積性及毒性化學物質（「PBT」）守則等國際環保標準的供應商，才會列入我們的「核准供應商名單」，而只有核准供應商才可向我們提供原材料以確保我們的產品符合環保規定。

信佳的無害廢料主要源於業務營運、東莞廠房中央員工飯堂及宿舍以及越南廠房所產生的廢料。為減少產生無害廢料，我們定期培訓員工實踐更環保的生活及減少浪費。

我們透過第A1.4節「有害及無害廢料管理」所載措施減少有害及無害廢料的產生。

Hazardous Waste	2025/2026	2024/2025
Hazardous Waste Produced	**0 Ton**	0 Ton
Hazardous Waste Intensity	**0 Ton/ HK$M Sales**	0 Ton/ HK$M Sales

有害廢料	二零二五／二零二六年	二零二四／二零二五年
所產生的有害廢料	**0噸**	0噸
有害廢料密度	**0噸／百萬港元銷售額**	0噸／百萬港元銷售額

Non-hazardous Waste	2025/2026	2024/2025
Industrial Waste	**288.57 Tons**	340.30 Tons
Plastics	**11.55 Tons**	25.22 Tons
Garbage	**197.06 Tons**	169.17 Tons
Food Residue	**40.28 Tons**	61.40 Tons
Total	**537.46 Tons**	596.09 Tons
Total Intensity	**0.31 Tons/ HK$M Sales**	0.43 Tons/ HK$M Sales

無害廢料	二零二五／二零二六年	二零二四／二零二五年
工業廢料	**288.57噸**	340.30噸
塑膠	**11.55噸**	25.22噸
垃圾	**197.06噸**	169.17噸
食物殘渣	**40.28噸**	61.40噸
總量	**537.46噸**	596.09噸
總密度	**0.31噸／百萬港元銷售額**	0.43噸／百萬港元銷售額

A1.3: Measures to Mitigate Emissions

SUGA has implemented a wide range of measures to reduce emissions of GHG and other pollutants as highlighted below:

- Transformation work to the solar power system at Dongguan Plant was completed in October 2025. After the transformation, the consumption of renewable energy by SUGA is expected to increase by more than four folds from currently around 600,000 kilowatt-hour ("kWh") per annum to around 3,000,000 kWh per annum
- Using LED lightings in all areas of the Hong Kong Office, Dongguan Plant and Vietnam Plant to save energy
- Monitoring electricity consumption by measuring monthly electricity usage
- Deploying a frequency converter in production lines and the air-conditioning system in the Dongguan Plant to save energy usage in production
- Reducing usage of our vehicle fleet by cautious implementation of transportation plans
- Replacing petrol or diesel fuel vehicles with environmental-friendly hybrid electrical vehicles to reduce GHG emissions

A1.3：減少排放物措施

信佳已實施一系列措施以減少溫室氣體及其他污染物排放，摘要如下：

- 東莞廠房已於二零二五年十月完成太陽能系統改造工作。改造完成後，信佳的可再生能源消耗量預計將由目前每年約600,000千瓦時（「千瓦時」）增加逾四倍至每年約3,000,000千瓦時
- 在香港辦事處、東莞廠房及越南廠房所有範圍使用LED照明以節省能源
- 透過計算每月用電量以監察耗電量
- 於東莞廠房的生產線及空調系統配置頻率轉換器以節省生產過程中之能源消耗
- 透過謹慎實施運輸計劃以減少使用我們的車隊
- 以環保混合動力電動車取代汽油或柴油車，以減少溫室氣體排放

- Installed various types of sensors for electric switches in the Dongguan Plant to reduce electricity consumption
- Installed smoke ventilators and electric ovens in the central kitchen of the Dongguan Plant to reduce air pollution
- Implementing guidelines and creating slogans and posters to educate employees about energy-saving and environmental-friendly concepts and encouraging them to live a green life

With the above mitigation actions, the Group's emission targets for this fiscal year were achieved. Both of the total emissions from fuel consumption intensity and total GHG emissions intensity were lower than last year. The Board will continue to initiate new measures to mitigate emissions and such new measures will be disclosed in future ESG Report.

- 於東莞廠房安裝不同類型的電力開關感應器以減少耗電量
- 在東莞廠房的中央廚房安裝煙霧過濾器及電焗爐以減少空氣污染
- 制訂指引、創作標語及海報以向僱員灌輸節省能源及環保觀念，並鼓勵他們選擇環保生活

透過上述減排行動，本集團於本財政年度的排放目標得以實現。燃料消耗之排放物總密度及溫室氣體排放總密度均低於去年。董事會將繼續推出新的減排措施，該等新措施將於日後的ESG報告內披露。

A1.4: Management for Hazardous and Non-hazardous Waste

Our waste management strategy is in line with the key 4R principles – Reduce, Reuse, Recycle and Replace.

We have undertaken the following measures to reduce the production of waste:

- Hazardous waste is not a major issue in our operations, nevertheless we have a team to monitor hazardous waste which may be produced during production process
- Implementing and adhering to policies to recycle packaging pallets and carton boxes and reuse transit carton boxes to reduce packaging material usage
- Implementing recycling programs to reduce waste paper
- Implementing and adhering to policies to incline the use of environmental-friendly raw materials at the product design stage
- Installed recycle rubbish bins for the categorisation and recycling of plastics, paper and garbage in our Dongguan Plant

With the above mitigation actions, the Group's non-hazardous waste target for this fiscal year was achieved. The total volume of non-hazardous waste for fiscal year 2025/2026 has been reduced by 10% and total non-hazardous waste intensity was maintained at level lower than our sustainability target. The Board will continue to initiate new measures to reduce waste and such new measures will be disclosed in future ESG Report.

A1.4：有害及無害廢料管理

我們的廢料管理策略符合主要的4R原則－減少、重用、循環再用及取代。

我們已採用下列措施以減少廢料產生：

- 有害廢料並非我們營運中需要面對的主要問題，但我們已設有團隊以監察在生產過程中可能產生的有害廢料
- 實施及遵從政策以循環再用包裝卡板及包裝紙箱，以及重用中轉箱以減少包裝物料用量
- 實施循環再用計劃以減少廢紙
- 實施及遵從政策以增加於產品設計階段使用環保原材料
- 於東莞廠房設立回收垃圾筒以分類及循環再用塑膠、紙張及垃圾

透過上述減排行動，本集團於本財政年度的無害廢料目標得以實現。於二零二五／二零二六財政年度，無害廢料總量已減少10%，無害廢料總密度維持在低於可持續發展目標的水平。董事會將繼續推出新的減廢措施，該等新措施將於日後的ESG報告內披露。

SECTION A2: USE OF RESOURCES

Reducing the use of resources through savings in energy and water consumption has always been SUGA's top priority. We have adopted a variety of practices and guidelines to continually improve the energy use efficiency in our production operations. Meanwhile, we remain committed to finding new ways to reduce energy consumption by improving the performance of our machineries and optimizing the use of the plant building.

SUGA's main source of energy consumption is the electricity for our factories and the fuel consumed by our vehicle fleets. We manage direct and indirect energy consumption by closely monitoring monthly energy consumption, and educating our employees about energy-saving and environmental protection concepts and practices.

Regarding our water consumption, the volume is not particularly significant as the majority of our water usage is limited to the cleaning and sanitation purpose in staff dormitories, as well as for the central staff canteens at our Dongguan Plant and Vietnam Plant. Nevertheless, we have implemented policies and guidelines to manage water consumption at a reasonably low level.

SUGA has set quantitative environmental targets to manage the use of resources and monitor the Group's sustainability performance as a whole. SUGA's long-term and on-going environmental target is in line with Chinese government's goal and environmental protection policies to peak carbon emissions by 2030 and achieve carbon neutrality by 2060.

Our efforts in this direction include:

- Implemented a solar power system at the Dongguan Plant to increase the consumption of renewable energy
- Modernising our production machineries and air-conditioning system to save energy
- Implementing guidelines and creating slogans and posters to educate employees about energy-saving, water conservation and environmental protection concepts
- Installed sensors on water taps in the Dongguan Plant to reduce water usage
- Implemented paperless electronic procurement, production and material planning systems to reduce paper consumption

第A2節：資源使用

透過節省能源及用水以減少資源使用一直為信佳的首要任務。我們已採用各種措施及指引，不斷提高生產營運中的能源使用效率。同時，我們仍然致力於透過提高機器性能及優化廠房的使用以尋找降低能源消耗的新方法。

信佳的主要能源消耗為廠房的電力及車隊的燃料消耗。我們透過密切監察每月能源消耗、教育僱員有關節省能源以及環保觀念及常規，以管理直接及間接能源消耗。

就耗水量而言，由於我們的大部分用水僅限於員工宿舍的清潔及衛生，以及東莞廠房及越南廠房的中央員工食堂，用水量並不顯著。此外，我們已落實政策及指引，將耗水量控制於合理的低水平。

信佳已制訂量化環境目標，以管理資源的使用並監察本集團整體的可持續發展績效。信佳的長遠持續環境目標與中國政府於二零三零年前達至碳達峰及二零六零年前實現碳中和的目標及環保政策一致。

我們在此方面的措施包括：

- 在東莞廠房裝設太陽能系統以增加可再生能源消耗量
- 將我們的生產機器及空調系統現代化以節省能源
- 制訂指引、創作標語及海報以向僱員灌輸節省能源、節水及環保觀念
- 於東莞廠房安裝自來水感應器以減少用水
- 實施無紙化電子採購、生產及物料規劃系統以減少耗紙量

- Implementing a paperless office automation system for general business operation to reduce paper consumption
- Implementing policies and procedures to reduce the use of packaging material for finished goods at product design stage and during production process
- Waste categorisation for recycling resources

With the above mitigation actions, the Group's use of resources targets for this fiscal year were achieved. All the fuel consumption intensity, electricity consumption intensity and water consumption intensity were maintained at levels lower than our sustainability targets. The Board will continue to initiate new measures to reduce use of resources and such new measures will be disclosed in future ESG Report.

- 於一般業務營運中採用無紙化辦公室自動系統以減少耗紙量
- 於產品設計階段及生產過程實施減少製成品包裝物料使用量政策及程序
- 廢料分類以便資源循環再用

透過上述減排行動，本集團於本財政年度的資源使用目標得以實現。所有燃料消耗密度、用電密度及用水密度均維持在低於可持續發展目標的水平。董事會將繼續推出新的節省資源使用措施，該等新措施將於日後的ESG報告內披露。

A2.1: Direct and Indirect Energy Consumption

Types of Energy	2025/2026	2024/2025
Electricity Consumed	**16,215,679 kWh**	15,319,382 kWh
Electricity Consumption Intensity[1]	**9,306 kWh/ HK$M Sales**	11,037 kWh/ HK$M Sales
Solar Power Consumed[2]	**1,869,426 kWh**	558,208 kWh
Share of Electricity from Solar Power	**10%**	4%
Diesel & Petrol Consumed	**28,717 Liters**	29,418 Liters
Fuel Consumption Intensity[3]	**16.48 Liters/ HK$M Sales**	21.19 Liters/ HK$M Sales

Notes:

1. The decrease in electricity consumption intensity was mainly due to improvement in electricity consumption efficiency and change in sales mix during the fiscal year 2025/2026.
2. The increase in the consumption of solar power was mainly due to the completion of transformation work to our solar power system in October 2025.
3. The decrease in fuel consumption intensity was mainly due to new logistic arrangement to enhance efficiency and increase in the usage of hybrid electrical vehicles.

A2.1：直接及間接能源消耗

能源種類	二零二五／二零二六年	二零二四／二零二五年
用電量	**16,215,679 千瓦時**	15,319,382 千瓦時
用電密度[1]	**9,306千瓦時／百萬港元銷售額**	11,037千瓦時／百萬港元銷售額
太陽能消耗量[2]	**1,869,426 千瓦時**	558,208 千瓦時
太陽能發電佔比	**10%**	4%
柴油及汽油消耗量	**28,717升**	29,418升
燃料消耗密度[3]	**16.48升／百萬港元銷售額**	21.19升／百萬港元銷售額

附註：

1. 用電密度下降乃主要由於二零二五／二零二六財政年度用電效率改善及銷售結構變動所致。
2. 太陽能消耗量增加乃主要由於太陽能系統改造工作於二零二五年十月完成所致。
3. 燃料消耗密度下降乃主要由於新的物流安排提高效率及混合動力電動車的使用增加所致。

A2.2: Water Consumption

	2025/2026	2024/2025
Water Consumed	**197,065 m³**	194,568 m³
Water Consumption Intensity	**113 m³/ HK$M Sales**	140 m³/ HK$M Sales

The decrease in water consumption intensity was mainly due to the execution of more stringent water control policies and massive repair works to water leakages in Dongguan Plant during the fiscal year 2025/2026.

A2.2：耗水量

	二零二五／二零二六年	二零二四／二零二五年
用水量	**197,065立方米**	194,568立方米
用水密度	**113立方米／百萬港元銷售額**	140立方米／百萬港元銷售額

用水密度下降乃主要由於二零二五／二零二六財政年度執行更嚴格的水資源管制政策及針對東莞廠房的漏水問題進行大規模維修工程所致。

A2.3: Packaging Material Consumption

	2025/2026	2024/2025
Plastics Consumed	**75,029 Kg**	504,024 Kg
Paper Consumed	**628,880 Kg**	268,398 Kg
Total Packaging Material Consumed	**703,909 Kg**	772,422 Kg
Packaging Material Consumption Intensity	**404 Kg/ HK$M Sales**	556 Kg/ HK$M Sales

The decrease in packaging material consumption intensity from last year was in line with the Group's policy in reducing the usage of packaging material. More environmental-friendly paper packaging material was consumed during this year to replace the plastics packaging material in previous years. The Group will continue to implement a more stringent Packaging Material Policy to reduce the packaging material consumption and liaise with customers to use more environmental-friendly packaging material in future.

A2.3：包裝物料消耗

	二零二五／二零二六年	二零二四／二零二五年
已耗塑膠	**75,029千克**	504,024千克
已耗紙张	**628,880千克**	268,398千克
已耗包裝物料總量	**703,909千克**	772,422千克
包裝物料消耗密度	**404千克／百萬港元銷售額**	556千克／百萬港元銷售額

包裝物料消耗密度較去年有所下降，與本集團減少使用包裝物料的政策一致。本年度消耗更多環保紙質包裝物料，以替代過往年度的塑膠包裝物料。本集團日後將繼續實施更嚴格的包裝物料政策，以減少包裝物料消耗，並與客戶商討使用更環保的包裝物料。

SECTION A3: IMPACTS ON THE ENVIRONMENT AND NATURAL RESOURCES

The nature of our business does not involve the production of hazardous waste or require significant consumption of natural resources, therefore SUGA does not have any serious impact on the environment and natural resources. The Group's largest impact on environment and natural resources is the consumption of purchased electricity, and hence we have installed solar power system to reduce the purchase of electricity. Also, SUGA has established ESG Policies which include stringent measures in place to reduce GHG and control emissions of pollutants. We have also implemented measures to reduce the production of hazardous and non-hazardous waste.

Moreover, to promote environmental protection awareness among our employees, SUGA has created guidelines, slogans and posters to educate employees about energy-saving and environmental-friendly concepts. We encourage our employees to live a green lifestyle.

SUGA's activities and operations had no significant adverse impact on the environment and natural resources during the fiscal year 2025/2026.

第A3節：對環境及天然資源的影響

由於我們的業務性質並不涉及產生有害廢料或須耗用大量天然資源，故信佳對環境及天然資源並不會造成任何嚴重影響。本集團對環境及天然資源的最大影響為外購電力消耗，因此我們已安裝太陽能系統以減少外購電力。此外，信佳亦已設立ESG政策，包括採取嚴格措施以減少溫室氣體及控制污染物排放。我們亦已實施多項措施以減少產生有害及無害廢料。

此外，為了促進我們僱員的環保意識，信佳訂立指引、創作標語及海報以向僱員灌輸節能及環保觀念。我們鼓勵僱員選擇環保生活方式。

於二零二五／二零二六財政年度，信佳的活動及營運對環境及天然資源概無造成重大不利影響。

SECTION A4: CLIMATE CHANGE

SUGA recognises that climate change poses both climate-related risks and opportunities to the businesses of the Group. Therefore, SUGA has adopted the disclosure requirements under the ESG Reporting Code and the Implementation Guidance for Climate Disclosures ("Implementation Guidance") in this year's ESG report and established the Climate Change Policy to manage and monitor the climate-related issues. We have incorporated climate change and extreme weather events into our risk management and have developed strategies in line with the industry's best practices to mitigate, adapt and fortify its resilience to the impact of climate change. Moreover, senior management regularly review the updates of relevant laws and regulations concerning climate change and will take action if necessary to mitigate the climate-related risks.

With reference to the ESG Code and Implementation Guidance, climate-related risks are typically classified into two major categories: physical risks and transition risks. Climate-related physical risks are defined as the risks related to physical impacts of climate change, and climate-related transition risks are defined as the risks related to the transition to a lower-carbon economy. It is widely expected that more stringent environmental protection standards, policies and legislation will be implemented by regulatory bodies in future to cope with the problems of climate change. Customers, suppliers or other stakeholders may, owing to their market and reputation concerns or change in their behaviour and preferences, shift to adopting low-carbon raw materials, products, services and new technologies.

第A4節：氣候變化

信佳明白氣候變化為本集團業務帶來與氣候相關的風險及機遇。因此，信佳已於本年度的ESG報告中採納了ESG報告守則及氣候信息披露實施指引（「實施指引」）項下的披露要求，並已制訂氣候變化政策，以管理及監控與氣候相關的問題。我們已將氣候變化及極端天氣事件納入我們的風險管理中，並根據行業最佳常規制訂相關策略，以減輕、適應及加強對氣候變化影響的抵禦能力。此外，高級管理層定期檢討有關氣候變化的相關法律法規的更新情況，並於必要時採取相應行動，以降低氣候相關的風險。

參照ESG守則及實施指引，氣候相關風險通常分為兩大類：物理風險及轉型風險。氣候相關物理風險乃指與氣候變化物理影響有關的風險，而氣候相關轉型風險則界定為與轉型至低碳經濟有關的風險。大眾普遍預期，監管機構今後將實施更嚴格的環境保護標準、政策及法例，以應對氣候變化問題。客戶、供應商或其他持份者可能出於對市場及聲譽的考慮，或出於行為及偏好的改變，轉而採用低碳原材料、產品、服務及新技術。

SUGA periodically assesses the potential financial impacts of its climate-related risks and has implemented various mitigation measures to manage them with details described as below:

信佳定期評估其與氣候相關風險的潛在財務影響，並已實施各種緩解措施以管理該等風險，詳情如下：

Climate-related Physical Risks and Strategies

氣候相關物理風險及策略

Risk Types 風險種類	Time Horizon 時間跨度	Implications 影響	Mitigation Measures 緩解措施
Acute Risk 急性風險 • Extreme weather condition (tropical cyclones, riverine flooding, storms, etc.) 極端天氣狀況(熱帶氣旋、河溪泛濫、風暴等)	Medium 中期	• Physical damage to plant infrastructure, machineries and inventories 工廠基礎設施、機器及庫存的物理損害 • Business disruption due to inadequate utilities supply (e.g. water, energy) and breakdown of transportation 因公用設施(例如水、能源)供應不足及運輸中斷而導致業務中斷 • Negative impacts on the workforce (e.g. health, safety) 對僱員造成的負面影響(例如健康、安全)	• Closely monitor the weather forecasts and implement necessary prior preparation to protect the safety of employees and plant assets 密切監控天氣預報，並實施必要的事前準備工作，以保護僱員及工廠資產的安全 • Ensure sufficient insurance coverage to reasonably compensate for any potential loss 確保購買足夠的保險，以合理補償任何潛在損失 • Formulate emergency plan to minimise the resulting impacts 制定緊急應變計劃，盡量降低所造成的影響
Chronic Risk 慢性風險 • Changes in precipitation patterns and extreme variability in weather patterns 降雨模式改變及天氣模式極端變化	Medium 中期		

Having studied the geographical location and the regional historical climate data of the two plants, the Group would consider the level of such climate-related physical risks as low and the resulting financial impacts as immaterial and remote for the fiscal year 2025/2026. However, the Board will keep monitoring the change in precipitation patterns and the extreme variability in weather pattern of the regions where the two plants are located, and will assess and disclose if there is any material change in the risk level and the resulting financial impacts in future ESG reports.

經研究兩間工廠的地理位置及地區歷史氣候資料後，本集團認為二零二五／二零二六財政年度氣候相關物理風險水平較低，所造成的財務影響亦並不重大且微乎其微。然而，董事會將繼續監察兩間工廠所在地區降雨模式的變化及氣候模式的極端變化，並於日後的ESG報告中評估及披露風險水平的任何重大變化及其造成的財務影響。

Climate-related Transition Risks and Strategies 氣候相關轉型風險及策略

Risk Types 風險種類	Time Horizon 時間跨度	Implications 影響	Mitigation Measures 緩解措施
Policy and Legal Risk 政策及法律風險 • More stringent environmental protection standards and regulations implemented by regulatory bodies 監管機構實施更嚴格的環境保護標準及法規 • Enhanced emissions reporting obligations 加強排放報告義務	Medium 中期	• Extra costs or penalties may be incurred for the compliance or non-compliance of such environmental protection regulations and emissions reporting obligations 遵守或不遵守有關環境保護法規及排放報告義務可能會產生的額外成本或罰款	• Closely monitor and assess the impacts of new environmental protection standards and regulations for the formulation of the Group's business development strategies 密切監察及評估新環境保護標準及法規的影響，以制訂本集團的業務發展策略 • Enhance existing production processes to reduce emissions and minimise the usage of resources 優化現有的生產流程，以減少排放並盡量降低資源使用 • Increase the usage of renewable energy 增加可再生能源的使用
Technology Risk 技術風險 • Transition of existing production processes and assets to lower emissions technology 將現有生產流程及資產轉換為低排放技術	Long 長期	• Extra costs incurred due to the development of new production processes and the early retirement of existing old assets 因開發新生產流程及提前淘汰現有舊資產而產生的額外成本	• Closely monitor the recent development of lower emissions technologies 密切監控低排放技術的最新發展
Market Risk 市場風險 • Changing customer behaviour and increasing demand for lower emissions new products and services 客戶行為改變及對低排放新產品及服務的需求增加 • Increased cost of raw materials 原材料成本增加	Long 長期	• Extra costs incurred due to the development of new products and services and the adoption of relevant new production processes 因開發新產品及服務以及採用相關新生產流程而產生的額外成本 • Extra costs incurred due to the usage of environmental-friendly raw materials 因使用環保原材料而產生的額外成本 • Change in revenue mix and reduction in revenue from existing old products and services 收入結構改變及來自現有舊產品及服務的收入減少	• Closely monitor the recent development of new lower emissions products and services 密切監控新低排放產品及服務的最新發展 • Develop new sources of environmental-friendly raw materials 開發新環保原材料來源 • Enhance production processes of existing old products and services to reduce emissions 提升現有舊產品及服務的生產流程以減少排放

Risk Types 風險種類	Time Horizon 時間跨度	Implications 影響	Mitigation Measures 緩解措施
Reputation Risk 聲譽風險 • Increased stakeholder concern or negative stakeholder feedback 持份者疑慮或持份者的負面反饋增加	Long 長期	• Reduction in revenue 收入減少 • Negative impacts on human resources management (e.g. employee attraction and retention) 對人力資源管理(例如吸引及挽留僱員)造成的負面影響	• Development of lower emissions new products and services 開發低排放新產品及服務 • Enhance production processes of existing old products and services to reduce emissions 提升現有舊產品及服務的生產流程以減少排放

Having considered SUGA's industry, businesses and stakeholders, the Group would assess the level of such climate-related transition risks as low and the resulting financial impacts as remote and cannot be objectively and reasonably measured for the fiscal year 2025/2026. However, the Board will keep managing the climate-related transition risks, and will assess and disclose if there is any material change in the risk level and the resulting financial impacts in future ESG reports.

經考慮信佳的行業、業務及持份者，本集團將氣候相關轉型風險程度評估為低水平，而所產生的財務影響亦為微乎其微且無法客觀、合理地於二零二五／二零二六財政年度作衡量。然而，董事會將繼續管理氣候相關轉型風險，並於日後的ESG報告中評估及披露風險水平的任何重大變化及其造成的財務影響。

Climate-related Opportunities

Having considered the above climate-related risks, on the other way round, changes in the low-carbon behaviour and preferences of our customers and other stakeholders, as well as new regulatory requirements, may trigger new climate-related opportunities to SUGA's businesses and to our industry as a whole. In view of this, the Group will continue to monitor any updates of relevant laws and regulations concerning climate change and will keep ourselves updated with any new development in low-carbon technologies, with the ultimate goal to try seizing the possible climate-related opportunities and further enhance the Group's businesses and profitability. Having considered the Group's industry, businesses and stakeholders, the financial impacts from such climate-related opportunities cannot be objectively and reasonably measured for the fiscal year 2025/2026. The level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful. However, the Board will keep monitoring the situation, and will assess and disclose if there is any material change in the financial impacts of climate-related opportunities in future ESG reports.

氣候相關機遇

經考慮上述氣候相關風險，在另一方面，我們的客戶及其他持份者的低碳行為及偏好的變化以及新的監管要求，可能為信佳的業務及我們的整個行業帶來新的氣候相關機遇。有鑑於此，本集團將繼續關注氣候變化相關法律法規的更新，並及時了解低碳技術的新發展，最終目標為努力抓住可能出現的氣候相關機遇，並進一步提升本集團的業務及盈利能力。考慮到本集團的行業、業務及持份者，並無法於二零二五／二零二六財政年度客觀、合理地衡量氣候相關機遇所帶來的財務影響。鑑於估計該等影響所涉及的衡量因素不確定性非常高，故所產生的量化資料將不適用。然而，董事會將繼續監察有關情況，並將於日後的ESG報告中評估及披露氣候相關機遇的財務影響的任何重大變化。

Financial Impact and Climate Resilience

The Group understands that the above climate-related physical risks, transition risks and opportunities may qualitatively impose certain impacts to its revenue, capital expenditures and costs of sales, and may ultimately affect its profitability, financial position and climate resilience in future. However, since the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful, and we also lack the relevant skills, capabilities or resources to provide that quantitative information, no quantitative information about current or anticipated financial effects and climate resilience can be identified and provided for the time being. However, the Group is in the process of developing its skills and capabilities and formulating the climate-related scenarios analyses so as to strengthen the disclosures of climate-related issues in future ESG reports through continuous learning and iteration.

財務影響及氣候韌性

本集團深知上述氣候相關物理風險、轉型風險及機遇可能從定性角度對其收入、資本支出及銷售成本造成一定影響，並最終影響其未來的盈利能力、財務狀況及氣候韌性。然而，由於估計該等影響所涉及的衡量因素不確定性非常高，故所產生的量化資料將不適用，加之我們目前亦缺乏相關技能、能力或資源以提供該等量化數據，因此暫時無法識別及提供有關當前或預期財務影響與氣候韌性的量化數據。儘管如此，本集團正提升相關技能及能力，並制定氣候相關情景分析，以期通過持續學習及實踐優化，在日後的ESG報告中進一步加強對氣候相關議題的披露。

Reasonable Information Relief

For the fiscal year 2025/2026, owing to limited reasonable and supportable information being available without undue cost or effort, the Group did not apply any carbon price in decision making and did not consider any climate-related issues in remuneration policy. In addition, we also did not disclose any industry-based metrics in this ESG report.

合理資料寬免

於二零二五／二零二六財政年度，由於在不付出過多成本或努力的情況下僅可獲得少量合理及具理據的資料，本集團並無在決策中應用任何碳定價，亦無於薪酬政策中考慮任何氣候相關議題。此外，我們亦無在本ESG報告中披露任何行業指標。

REPORTING ON SOCIAL ASPECTS

Corporate Social Responsibility

As one of Hong Kong's leading providers of total electronics solutions, fulfilling our corporate social responsibility is one of our objectives. SUGA is committed to operating in a manner that is economically, socially and environmentally sustainable. We have put in place policies, practices, procedures, guidelines and measures to achieve our corporate social responsibility objectives in environmental and social aspects. Moreover, during the fiscal year 2025/2026, SUGA supported the sustainability activities of Chong Hing Bank Limited by placing certain green deposits for the purpose of financing the development of various green projects and services.

社會層面報告

企業社會責任

作為香港其中一間領先的全方位電子解決方案供應商，履行企業社會責任是我們的其中一個目標。信佳致力以符合經濟、社會及環境可持續發展的方式營運。我們已制訂政策、常規、程序、指引及措施以實現我們在環境及社會層面的企業社會責任目標。此外，於二零二五／二零二六財政年度，信佳透過向創興銀行有限公司存入若干綠色存款支持其可持續發展活動，以資助發展各項綠色項目及服務。

SUGA also has a mission of benefiting society through participating in community activities and donations. A core value of SUGA's corporate social responsibility is to benefit the society and protect the environment. To fulfill that responsibility, we are committed to conducting business in a manner that respects the society and the environment. Our environmental and social responsibility practices positively contribute to the community and protect the environment through donations, participation in volunteer services and environmental protection activities, and execution of environmental-friendly practices. For transitioning to cleaner production, SUGA has adopted energy conservation measures to reduce environmental risks and liabilities. We also strive to raise the awareness and involvement in environmental protection among our employees at all levels and always encourage them to participate in green activities together with their families. In the future, SUGA intends to continue its ongoing efforts to fulfil our commitment to environmental protection as well as support sustainable development at the local and global level. We believe that through our efforts in environmental protection and community activities, we can make our world a better place to live.

此外，信佳以透過參與社區活動及捐款惠及社會為己任。惠及社會及保護環境是信佳的企業社會責任核心價值。為履行該責任，我們致力以尊重社會及環境的方式經營業務。我們透過捐款、參與義工服務及環保活動以及實施環保措施，為社會作出正面貢獻及保護環境，實踐對環境及社會負責任的常規。為向更潔淨生產轉型，信佳已採用多項節能措施以減少環境風險及責任。我們亦致力提升各級僱員的環保意識及推動他們參與環保事務，更經常鼓勵僱員與其家人一同參與環保活動。展望將來，信佳計劃繼續致力實現我們對環保的承諾，以及於本地及全球層面支持可持續發展。我們相信，透過我們於環保及社區活動方面的努力，我們能令我們的世界變得更美好。

SECTION B1: EMPLOYMENT

As at 31 March 2026, SUGA employs 2,356 employees in Hong Kong, the PRC and Vietnam. We are committed to providing a pleasant and beneficial working environment for our employees that encourages collaboration and offers them opportunities to learn, grow and succeed at work. The commitment has been incorporated into our human resources policies and practices and the Employee Handbook.

SUGA is in compliance with the following laws and regulations of Hong Kong, the PRC and Vietnam concerning employment.

1. Labour Law of the PRC
2. Employment Contract Law of the PRC
3. Social Insurance Law of the PRC
4. Minors Protection Law of the PRC
5. Provision on the Prohibition of Child Labour of the PRC
6. Hong Kong Employment Ordinance
7. Hong Kong Minimum Wage Ordinance
8. Hong Kong Mandatory Provident Fund Scheme Ordinance
9. Hong Kong Employee's Compensation Ordinance

第B1節：僱傭

於二零二六年三月三十一日，信佳在香港、中國及越南聘有2,356名僱員。我們承諾為我們的僱員提供愉快、有益的工作環境，鼓勵他們互相合作及為他們提供學習、成長及於工作上取得成功的機會。有關承諾已納入我們的人力資源政策和措施及僱員手冊中。

信佳遵守以下香港、中國及越南的僱傭相關法律及法規。

1. 中國勞動法
2. 中國勞動合同法
3. 中國社會保險法
4. 中國未成年人保護法
5. 中國禁止使用童工規定
6. 香港僱傭條例
7. 香港最低工資條例
8. 香港強制性公積金條例
9. 香港僱員補償條例

10. Hong Kong Occupational Safety and Health Ordinance

11. Labour Law of Vietnam

Recruiting and retaining competent and professional employees is vital to our success and we aim to attract, motivate and retain the best people for our business operations. To achieve this, we provide competitive employment packages consisting of monetary and non-monetary rewards for our employees. In general, our comprehensive reward system offers a discretionary incentive bonus, sales commissions, share options, medical insurance and retirement protection. In Hong Kong, our employer's contribution for the Mandatory Provident Fund ("MPF") exceeds the minimum legal requirement in Hong Kong and we offer additional holidays to promote the well-being of employees.

At the same time, we help our employees achieving work-life balance and live a healthy and fulfilling life. Our Human Resources Department organises wide range of social, sports and recreational activities, including local tours, barbeques, dinner gatherings and sports competitions to enrich our employees' lives. In this fiscal year, we have organised various campaigns to promote employees' awareness of health and green life. The campaigns included "Exercise for Health" and "Green Office". Also, we have organised various activities to promote employees' welfare and sense of belongings to the Group. The activities included "Christmas Party", "Spring Festival Party", "Women's Day Celebration", "Basketball Competition" and "Table Tennis Competition". We care for our employees' health and well-being. We raised fund to help those employees suffering from serious illnesses and we arranged child care services during summer vacation.

We treat all employees and job applicants fairly and equally regardless of their gender, sexual orientation, marital status, race, colour, nationality, religion, age or disability. We have zero tolerance of harassment and discrimination in any form.

Employee Communication

Promoting a corporate culture of open communication is one of the keys to sustaining our success. We encourage employees at all levels to express their views and make suggestions through a variety of channels, including face-to-face meetings, gatherings with management, periodic employees' satisfaction survey, etc. The result of the latest employees' satisfaction survey was that over 92% of our employees felt satisfied with the Group. Our intranet and notice board keep employees up-to-date on company news across the Group. In addition, we have set up a suggestion box for employees to submit their advices or inform the management of any concerns they may come across.

10. 香港職業安全及健康條例

11. 越南勞動法

招聘及挽留勝任及專業的僱員對我們的成功至為重要，我們致力於為業務營運招攬、激勵及挽留優秀人才。為實現此目標，我們為僱員提供具競爭力的僱傭待遇，當中包含金錢及非金錢獎勵。一般而言，我們的全面獎勵制度提供酌情獎勵花紅、銷售佣金、購股權、醫療保險及退休保障。在香港方面，我們的強制性公積金（「強積金」）僱主供款高於香港法定最低要求，而我們更會提供額外休假以促進僱員福祉。

與此同時，我們協助我們的僱員實現工作與生活的平衡，活出健康豐盛人生。我們的人力資源部舉辦各類社會、體育及康樂活動，包括本地遊、燒烤、晚宴聚餐及體育競賽，以豐富我們僱員的生活。於本財政年度，我們已舉辦多項活動，以提升僱員的健康及環保生活的意識。該等活動包括「健康運動」及「綠色辦公室」。此外，我們亦籌辦各類活動以提升僱員的福利及對本集團的歸屬感，包括「聖誕聯歡會」、「春節晚會」、「三八女神節」、「籃球比賽」及「乒乓球比賽」。我們關心員工的健康及福祉。我們籌款幫助患有嚴重疾病的僱員，並於暑假期間安排托兒服務。

我們公平及平等地對待所有僱員及求職者，無分性別、性取向、婚姻狀況、種族、膚色、國籍、宗教、年齡或傷健。我們對任何形式的騷擾及歧視採取零容忍態度。

僱員溝通

鼓勵開放溝通的企業文化是令我們賴以持續成功的要素之一。我們鼓勵各級僱員透過不同渠道表達意見及提出建議，包括面談、與管理層會面、定期僱員滿意度調查等。最新僱員滿意度調查結果顯示超過92%僱員對本集團表示滿意。我們的內聯網及告示板令僱員得悉本集團的最新消息。此外，我們已為僱員設立意見箱，以便他們就一些問題向管理層提供意見或告知管理層所面對的疑慮。

SUGA complies with all relevant laws and regulations of Hong Kong, the PRC and Vietnam related to working hours, rest days, overtime pay and other employees' compensation. We provide workers with overtime pay for working beyond regular working hours. In addition, we strive to amicably resolve any labour-related matters through conversations and negotiations with relevant employees.

信佳遵守香港、中國及越南所有有關工作時間、休息日、超時工資及其他僱員薪酬的相關法律及法規。我們對工人於正常工作時間以外超時工作提供工資。此外，我們致力透過與相關僱員對話和磋商友好地解決任何勞工事宜。

Employee Welfare and Working Environment

We operated a central staff canteen and a dormitory at our Dongguan Plant, which provides employees with meals and lodging at reasonable price. Also, we operated a clubhouse and other recreational facilities at the Dongguan Plant, including gym, karaoke and a movie theatre for employees' entertainment during their leisure time. We also operated a staff canteen at our Vietnam Plant which provides employees with free meals.

僱員福利及工作環境

我們在東莞廠房設有中央員工飯堂及宿舍，為僱員提供價格合理的膳食及住宿。此外，我們在東莞廠房設有會所及其他康樂設施，包括健身器材、卡拉OK設備及電影院，為僱員在閒暇時間提供娛樂。我們在越南廠房亦設有職員飯堂，為僱員提供免費膳食。

Moreover, SUGA presents annual service excellence awards and long service awards in annual dinner every year to recognise the outstanding contributions, commitment and loyalty of our dedicated employees. During the fiscal year 2025/2026, the Group joined the "Good Employee Recognition Campaign" launched by the Labour Department in Hong Kong to express our gratitude and recognition to the contribution of the accredited employees.

此外，信佳每年均會在週年晚宴上頒發年度卓越服務獎及長期服務獎，以表彰我們敬業僱員的傑出貢獻、承擔及忠誠表現。於二零二五／二零二六財政年度，本集團參與由香港勞工處舉辦的「好僱員嘉許計劃」，以表達我們對獲嘉許僱員所作貢獻的感謝及肯定。

During the fiscal year 2025/2026, we were not aware of any incident of non-compliance with laws and regulations that have significant impact to the Group relating to employment, employee compensation or occupational health.

於二零二五／二零二六財政年度內，本集團概無發現與僱傭、僱員補償或職業安全相關而對其有重大影響的任何違反法律及法規的情況。

B1.1: Total Headcount of Employees

By Gender	As at 31 March 2026	As at 31 March 2025
	Headcount	Headcount
Female	**1,168**	990
Male	**1,188**	1,147
Total	**2,356**	2,137

B1.1：僱員總人數

按性別	於二零二六年三月三十一日	於二零二五年三月三十一日
	人數	人數
女性	**1,168**	990
男性	**1,188**	1,147
總數	**2,356**	2,137

By Geographical Region	As at 31 March 2026	As at 31 March 2025
	Headcount	Headcount
Hong Kong	**42**	48
PRC	**1,156**	1,541
Vietnam	**1,158**	548
Total	**2,356**	2,137

按地區	於二零二六年三月三十一日	於二零二五年三月三十一日
	人數	人數
香港	**42**	48
中國	**1,156**	1,541
越南	**1,158**	548
總數	**2,356**	2,137

By Employment Type (Note)	As at 31 March 2026	As at 31 March 2025
	Headcount	Headcount
Senior	**109**	113
Staff	**360**	365
Worker	**1,887**	1,659
Total	**2,356**	2,137

按僱傭種類 (附註)	於二零二六年三月三十一日	於二零二五年三月三十一日
	人數	人數
高層	**109**	113
員工	**360**	365
工人	**1,887**	1,659
總數	**2,356**	2,137

Note:

The employment relationship for worker is different from senior and staff. Worker represents the factory workers in both the Dongguan Plant and Vietnam Plant, while senior and staff represent the general office staff and staff with senior rank. The headcount of worker may vary more vigorously due to seasonal factors, such as Lunar New Year holidays in the PRC, while the headcount of senior and staff are relatively stable and probably not subject to these seasonal factors.

附註：

工人的僱傭關係與高層及員工不同。工人指東莞廠房及越南廠房的工人，而高層及員工則指一般辦公室人員及高級職員。工人人數可能因季節性因素而大幅變化，如中國的農曆新年假期，而高層及員工人數則相對穩定，很有可能不受該等季節性因素影響。

B1.2: Employee Turnover Rate

By Gender and Age Group	2025/2026	2024/2025
Overall	**7.13%**	8.24%
Female – Total	**6.08%**	6.82%
Female – Age 30 or below	**3.81%**	4.06%
Female – Age 31 to 50	**2.21%**	2.73%
Female – Age 51 or above	**0.06%**	0.03%
Male – Total	**8.08%**	9.48%
Male – Age 30 or below	**5.31%**	5.59%
Male – Age 31 to 50	**2.76%**	3.88%
Male – Age 51 or above	**0.01%**	0.01%

By Geographical Region	2025/2026	2024/2025
Hong Kong	**1.14%**	1.57%
PRC	**8.45%**	9.68%
Vietnam	**5.38%**	5.39%

By Employment Type	2025/2026	2024/2025
Senior	**0.75%**	0.51%
Staff	**1.30%**	1.94%
Worker	**8.76%**	10.29%

B1.2：僱員流失率

按性別及年齡組別	二零二五／二零二六年	二零二四／二零二五年
整體	**7.13%**	8.24%
女性－總數	**6.08%**	6.82%
女性－三十歲或以下	**3.81%**	4.06%
女性－三十一至五十歲	**2.21%**	2.73%
女性－五十一歲或以上	**0.06%**	0.03%
男性－總數	**8.08%**	9.48%
男性－三十歲或以下	**5.31%**	5.59%
男性－三十一至五十歲	**2.76%**	3.88%
男性－五十一歲或以上	**0.01%**	0.01%

按地區	二零二五／二零二六年	二零二四／二零二五年
香港	**1.14%**	1.57%
中國	**8.45%**	9.68%
越南	**5.38%**	5.39%

按僱傭種類	二零二五／二零二六年	二零二四／二零二五年
高層	**0.75%**	0.51%
員工	**1.30%**	1.94%
工人	**8.76%**	10.29%

SECTION B2: HEALTH AND SAFETY

As a company caring for our employees, we are committed to maintaining a healthy and safe working environment in compliance with all relevant laws and regulations of Hong Kong, the PRC and Vietnam. We have established Health and Safety Policy to manage the employees' health and safety matters of the Group, which covers the following areas:

1. Compensation Insurance Scheme;
2. Accidents and injuries at work;
3. Typhoon and rainstorm warning;
4. Fire emergency and evacuation;
5. Handling of threatening call;

第B2節：健康與安全

作為關懷僱員的公司，我們承諾營造一個符合香港、中國及越南所有相關法律及法規的健康和安全的工作環境。我們已制訂健康與安全政策，以管理本集團僱員的健康與安全事宜，當中包括以下範疇：

1. 賠償保險計劃；
2. 工傷事故；
3. 颱風及暴雨預警；
4. 火災應急及疏散；
5. 恐嚇電話的處理；

6. Suspicious packages and parcels;
7. Work safety;
8. Infectious disease; and
9. Office hygiene

We have also posted Hong Kong Labour Department's Occupational Health and Safety Guidelines on the Hong Kong notice board so as to educate employees about the occupational safety and health concepts. We have established the Occupational Health and Safety Management Policy in Dongguan Plant which complies with the relevant regulations in the PRC. This policy forms part of our Group's ESG policies. In addition, we have employed a dedicated Safety and Health Officer in Dongguan Plant to handle safety issues and measures, aiming to reduce industrial accidents and injuries. Also, we have health and safety training in Vietnam Plant to reduce industrial accidents and injuries. During the fiscal year 2025/2026, there was no serious work-related injuries and fatalities throughout the Group's operations.

	2025/2026	2024/2025	2023/2024
B2.1 Number of work-related fatalities	**0 person**	0 person	0 person
Number of work-related injury incidents	**1 incident**	6 incidents	6 incidents
B2.2 Lost days due to work injuries	**56 days**	19 days	85 days

The work-related injuries have been handled and the related issues were resolved.

SECTION B3: DEVELOPMENT AND TRAINING

We consider the professional development of our employees as one of the key contributors to sustainable business growth. We continue to promote a culture of encouraging continuous learning and offer career development and training programs to all levels of employees. For example, the Group pays for or subsidises employees' attendance at seminars, forums or exhibitions to ensure they are well-prepared to execute their duties. In addition, we have a Company Training Sponsorship Scheme to encourage our employees to enroll for continuous education courses to support their career development. With prior approval by senior management, the on-job training courses may be organised or the enrollment and examination fees for continuous education may be reimbursed upon attainment of the necessary academic qualifications.

6. 可疑包裹及郵件；
7. 工作安全；
8. 傳染病；及
9. 辦公室衛生

我們亦已將香港勞工處的職業安全及健康指引張貼於香港告示板以向僱員灌輸職業安全及健康觀念。我們已於東莞廠房制訂符合中國相關法規的職業安全健康管理辦法。該政策構成本集團ESG政策的一部分。此外，我們已於東莞廠房僱用一名專責處理安全事項及措施的職業安全及健康主任，以減少工業意外及傷亡。此外，我們於越南廠房進行健康及安全培訓，以減少工業意外及傷亡。於二零二五／二零二六財政年度內，本集團整體營運上概無發生與工作相關的嚴重傷亡事故。

	二零二五／二零二六年	二零二四／二零二五年	二零二三／二零二四年
B2.1工作相關死亡人數	**0人**	0人	0人
工作相關受傷事故數量	**1宗事故**	6宗事故	6宗事故
B2.2因工傷損失的工作天數	**56日**	19日	85日

工傷已獲處理及相關事宜已解決。

第B3節：發展及培訓

我們視僱員的專業發展為業務可持續增長的關鍵因素。我們向各級僱員提倡促進持續學習的文化及提供事業發展及培訓計劃。例如，本集團透過資助或補貼僱員出席研討會、論壇或展覽，以確保僱員擁有足夠知識及技能履行其職責。此外，我們設有公司培訓資助計劃，以鼓勵僱員深造以支持其事業發展。在得到高級管理層事先批准的情況下，可組織在職培訓課程或在成功取得必要的學術資格後，報銷持續進修的報名及考試費用。

As for newly recruited employees, we have a set of training programs in place, including orientation and on-the-job training, to ensure newcomers can merge with the Group's working environment and culture, and properly perform their duties in line with the Group's expectations.

對於新招聘僱員，我們已制訂一套培訓計劃，包括入職及在職培訓，以確保新入職僱員能夠融入本集團的工作環境和文化，並適當地履行職責以符合本集團的預期。

B3.1: Percentage of Employees Trained

By Gender	2025/2026	2024/2025
Full-time Female	**90%**	92%
Full-time Male	**90%**	92%

B3.1：受訓僱員百分比

按性別	二零二五／二零二六年	二零二四／二零二五年
全職女性	**90%**	92%
全職男性	**90%**	92%

As SUGA has no part-time employee, therefore the training percentage for part-time employees is not applicable.

由於信佳並無兼職僱員，故兼職僱員的受訓百分比並不適用。

B3.2: Average Training Hours Completed per Employee

By Gender	2025/2026	2024/2025
Male	**11.3 Hours**	12.1 Hours
Female	**6.6 Hours**	6.3 Hours
Total average	**9.1 Hours**	9.4 Hours

By Employment Type	2025/2026	2024/2025
Worker	**10.4 Hours**	11.5 Hours
Staff	**4.8 Hours**	2.7 Hours
Senior	**2.1 Hours**	1.7 Hours
Total average	**9.1 Hours**	9.4 Hours

B3.2：每名僱員已完成的平均受訓時間

按性別	二零二五／二零二六年	二零二四／二零二五年
男性	**11.3小時**	12.1小時
女性	**6.6小時**	6.3小時
總平均數	**9.1小時**	9.4小時

按僱傭種類	二零二五／二零二六年	二零二四／二零二五年
工人	**10.4小時**	11.5小時
員工	**4.8小時**	2.7小時
高層	**2.1小時**	1.7小時
總平均數	**9.1小時**	9.4小時

SECTION B4: LABOUR STANDARDS

SUGA complies with the laws and regulations of Hong Kong, the PRC and Vietnam concerning labour employment and standards as stated in Section B1 above.

Moreover, we are committed to protecting human rights and comply with all relevant laws and regulations of Hong Kong, the PRC and Vietnam concerning human rights. We have a policy stated in the Employee Hand Book forbidding the use of forced labour and child labour in our business operations. During the recruitment process, Human Resources Department is fully responsible for verifying the applicants' identities to ensure no child labour will be employed by the Group. To avoid child or forced labour in the Group, Human Resources Department is responsible for assessing our employees annually to ensure no child or forced labour exists. During the fiscal year 2025/2026, the youngest employee working for the Group was at the age of 18.

At the same time, we require our vendors to accept and observe our Supplier Code of Conduct, which forbids forced or child labour, and Purchasing Department will keep monitoring the situation during our annual review of vendors. We will immediately terminate our cooperation with any vendor if any cases of the employment of forced or child labour are identified.

第B4節：勞工準則

信佳遵守香港、中國及越南有關勞工僱傭及準則的法律及法規（見上文第B1節所載）。

此外，我們承諾保障人權及遵守所有香港、中國和越南有關人權的法律及法規。我們的員工手冊中有政策規定，禁止在我們的業務營運中使用強制勞工及童工。在招聘過程中，人力資源部全權負責核實應徵者身份，以確保本集團不會僱用童工。為避免本集團出現童工或強制勞工，人力資源部負責每年評估僱員以確保不存在童工或強制勞工。於二零二五／二零二六財政年度，本集團僱用之最年輕僱員為18歲。

同時，我們要求供應商接受並遵守我們的供應商操守守則，其中嚴禁任何強制勞工及童工的情況。採購部將於對供應商進行年度審核期間持續監察情況，假如發現僱用強制勞工或童工，我們將即時終止與該供應商之業務往來。

SECTION B5: POLICIES ON MANAGING ENVIRONMENTAL AND SOCIAL RISKS IN OUR SUPPLY CHAIN

We have business relationships with suppliers all around the globe that provide us with a wide variety of raw materials, equipment and services. The Group has set up policies and procedures to manage its supply chain in fulfillment of its corporate social responsibilities and provide good quality products to customers. A comprehensive supplier quality management mechanism is in place to facilitate quality accreditation and carry out inspection and factory supervision of products.

第B5節：管理供應鏈的環境及社會風險政策

我們與來自全球各地為我們提供各種原材料、設備及服務的供應商維持業務關係。本集團已就為履行自身企業社會責任及為客戶提供優質產品制訂政策及程序以管理其供應鏈。我們亦已就促進質量認證、履行查驗及工廠監督產品制訂全面的供應商質量管理機制。

In order to manage environmental and social risk, the Group's Dongguan Plant has incorporated the ISO 9001:2015, ISO 14001:2015, QC 080000:2017 and ISO13485:2016 accredited procedures in the management of its supply chain. Our Supply Chain Policy covers specific supplier requirements on business ethics, quality standards and public responsibilities for the process of supplier evaluation and approval, strategic supplier development and procurement of materials.

為管理環境及社會風險，本集團的東莞廠房已在供應鏈管理中加入ISO 9001:2015、ISO 14001:2015、QC 080000:2017及ISO13485:2016認證程序。本集團的供應鏈政策涵蓋對供應商的評估和審批、策略供應商發展及物料採購過程中的商業道德、質量水平及公眾責任訂有具體的供應商規定。

The Group has achieved RoHS and Waste Electrical and Electronic Equipment compliance certifications and complies with REACH standards for our products. We conduct RoHS testing for key incoming raw materials to ensure they are free of hazardous substances. In the future, SUGA will continue to fulfill its commitment to environmental protection and also support sustainable development at both the local and global level.

本集團已就產品實現RoHS及廢舊電器及電子產品遵例認證及遵守REACH準則。我們就引進的關鍵原材料進行RoHS測試，以確保其不會附帶有害物質。展望將來，信佳將繼續履行其環保承諾，以及在本地及全球層面支持可持續發展。

B5.1: Vendors by Geographical Region

	2025/2026	2024/2025
PRC and Hong Kong	**1,397**	1,291
Other Asian countries	**133**	120
United State of America	**70**	43
Europe	**210**	27
Australia	**8**	8
Total	**1,818**	1,489
Number of vendors complying with international environmental standards	**1,310**	1,091
Percentage of vendors complying with international environmental standards	**72%**	73%

B5.1：按地區劃分之供應商情況

	二零二五／二零二六年	二零二四／二零二五年
中國及香港	**1,397**	1,291
其他亞洲國家	**133**	120
美國	**70**	43
歐洲	**210**	27
澳洲	**8**	8
總數	**1,818**	1,489
符合國際環保標準的供應商數量	**1,310**	1,091
符合國際環保標準的供應商百分比	**72%**	73%

Supply Chain Management Practices

SUGA has well-established Supply Chain Management Policy for supplier selection and evaluation. The selection and evaluation workflows and supplier requirements are documented in the Supplier Development and Selection Procedure which acts as a standard procedure to select and evaluate suppliers. The supplier selection process covers the preparation of a "Vendor Survey Form" to assess the supplier's general information which includes the RoHS risk level. This "Vendor Survey Form" is certified with supplier's official chop to form part of the official documents between supplier and SUGA. SUGA supplier development team (including employees from several departments) will audit the supplier's technical ability by giving marks in a "Supplier Quality Information Questionnaire". This "Supplier Quality Information Questionnaire" is signed by supplier's concerned parties and SUGA supplier development team, and form part of the official documents. New suppliers are required to undergo an evaluation process, in which considerations of their technical capability, quality and sustainability performance are incorporated and only suppliers thus qualified can be included in our "Approved Vendor List". For all approved vendors, a set of formal agreements are required to be signed which specify the terms of environmental protection, health and safety, labour and ethic and human rights. The set of formal agreements includes "Supplier Responsible Business Alliance Agreement", "Confidential Agreement", "Environmental Protection Agreement" and "Anti-corruption Agreement". For the existing suppliers, periodic verification processes and site audits are conducted to ensure their continued compliance with the Group's Supply Chain Policy. Any vendor unable to comply with our Supply Chain Policy will be withdrawn from our "Approved Vendors List" and will not be permitted to provide us with raw materials or services. To enhance supply chain management, SUGA has established Supplier Relationship Management System ("SRM") in 2022 which enables on-line communication between SUGA and its vendors to manage the raw material status and quality.

供應鏈管理措施

信佳已就供應商遴選及評估制訂完善的供應鏈管理政策。甄選及評估工作流程及供應商要求已載入供應商開發及甄選程序中，作為甄選及評估供應商的標準程序。供應商甄選流程包括編製「供應商調查表格」，以評估供應商的一般資料，包括RoHS風險水平。此「供應商調查表格」已蓋上供應商的正式印章以資證明，以構成供應商與信佳之間正式文件的一部分。信佳供應商開發團隊（包括來自多個部門的僱員）將於「供應商質量資料問卷」中透過評分以審核供應商的技術能力。此「供應商質量資料問卷」由供應商的相關方及信佳供應商開發團隊簽署，並構成正式文件的一部分。新供應商須接受技術能力、質量及可持續發展績效等方面的評估，而只有合資格供應商方可列入我們的「核准供應商名單」。所有核准供應商均需簽署一套正式協議，當中承諾遵守環境保護、健康與安全、勞工及道德及人權等條款。正式協議包括「供應商責任商業聯盟協議」、「保密協議」、「環保協議」及「反貪污協議」。現有供應商須接受定期核實程序及實地審核，以確保他們一直遵守本集團的供應鏈政策。任何未能遵守我們的供應鏈政策的供應商將從我們的「核准供應商名單」中剔除，及往後不得向我們提供原材料或服務。為加強供應鏈管理，信佳已於二零二二年建立供應商關係管理系統（「SRM」），讓信佳與其供應商進行網上溝通，以管理原材料狀況及質量。

SECTION B6: PRODUCT RESPONSIBILITY

The Group has established policies and practices to ensure its operations comply with applicable laws and regulations. The management is responsible for monitoring the Group's policies and practices, ensuring that they are in line with relevant legal and regulatory requirements, and those policies and practices are regularly reviewed for adequacy. Any change in the applicable laws, rules and regulations are brought as necessary to the attention of the relevant employees and operating units. In addition, we have implemented practices to fulfill product safety requirements starting from the product design stage. The Group has also established a policy to obtain any certification required to ensure the finished goods are environmental-friendly, healthy and safe. In addition, the Group is committed to ensuring that our products comply with relevant laws and regulations of the countries where these products are sold. At the same time, we have established the Manufacturing Execution System ("MES") so as to enhance the product quality management and product traceability or tracking. During the reporting period, the Group was not aware of any incident about non-compliance with laws and regulations that had significant impacts related to its product responsibilities.

第B6節：產品責任

本集團已制訂政策及措施確保其營運遵守適用法律及法規。管理層負責監察本集團的政策及措施，確保其符合相關法律及法規規定，並定期檢討以確保該等政策及措施足夠。如適用法律、規則及法規有任何更改，本集團將指令有關僱員及營運單位跟進。此外，我們已自產品設計階段實施產品安全規定。本集團亦已制訂政策以取得所有確保製成品環保、健康及安全所需的認證。此外，本集團承諾確保我們的產品遵守於出售產品國家的相關法律及法規。同時，我們已建立製造執行系統（「MES」）以加強產品質量管理及產品追蹤或監察能力。於報告期內，本集團概無發現對其產品責任有重大影響的任何違法違規事件。

Customer Complaint Policy

The Group has established a Customer Complaint Policy to ensure that customer complaints are promptly and efficiently handled. The policy includes a provision for the concerned parties to work together to figure out the reasons for any defects and the relevant responsibilities, and then re-work the rejected finished goods. At the same time, we regularly communicate with customers to collect their feedback, opinion and expectation about our products.

客戶投訴政策

本集團已制訂客戶投訴政策，以確保客戶投訴會得到迅速而有效處理。政策的其中一項條文規定，相關人士須合作查找任何缺陷及相關責任的原因，以及重新研製遭退貨的製成品。與此同時，我們定期與客戶溝通以收集有關我們產品的回饋、意見及期望。

B6.1: Percentage of Total Products Sold or Shipped Subject to Recalls for Safety and Health Reasons

No product sold or shipped was subject to recall for safety and health reasons during the fiscal year 2025/2026.

B6.1：因安全及健康理由而須回收的已售或已付運產品總數的百分比

於二零二五／二零二六財政年度內，概無因安全及健康理由須回收之已售或已付運產品。

B6.2: Number of Complaints Received Related to Products and Services

No significant complaint has been received for the products sold and services rendered during fiscal year 2025/2026.

B6.2：接獲關於產品及服務的投訴數量

於二零二五／二零二六財政年度內，概無接獲關於所售產品及提供服務的重大投訴。

B6.3: Intellectual Property, Customer Data Protection and Privacy Policies

In order to protect customer intellectual property, we have a stringent policy in place to sign a formal "Non-Disclosure Agreement" ("NDA") with our customers. In this NDA, SUGA is forbidden to disclose any customer's intellectual property to third parties. In contrast, to protect our intellectual property, all approved vendors must sign formal NDAs with SUGA. The approved vendors are forbidden to disclose SUGA's intellectual properties to third parties. Moreover, we have a clause in our employment contract forbidding employees to disclose customer's and SUGA's information during and after our employment to protect such intellectual properties. In order to maintain our customers' information, we have established a Data Management System ("DMS") which controls users' access rights so as to protect customers' confidential data. Also, the Group has applied for intellectual property right certification for its own products and designs, thus its standard practice is not to infringe on the intellectual property rights of other parties. We comply with Hong Kong, the PRC and Vietnam privacy laws and regulations, and corresponding privacy clauses are included in our agreements with customers, suppliers and employees.

B6.3：知識產權、客戶資料保障和私隱政策

為保障客戶的知識產權，本集團已制訂嚴謹政策，與客戶簽署正式「不披露協議」(「不披露協議」)。不披露協議禁止信佳向第三方披露任何客戶的知識產權。為保護我們的知識產權，所有核准供應商必須與信佳簽訂正式的不披露協議。核准供應商不得向第三方披露信佳的知識產權。此外，我們在僱傭合約中設有條款，禁止僱員在受僱期間及之後披露客戶及信佳的資料，以保護有關知識產權。為維護客戶資料，我們已建立數據管理系統(「數據管理系統」)，控制用戶存取權限，以保護客戶的機密數據。此外，本集團已為其產品及設計申請知識產權認證，以令其標準常規不會侵犯其他人士的知識產權。我們遵守香港、中國及越南的私隱法律及法規，並在與客戶、供應商及僱員的協議中加入相應的私隱條款。

B6.4: Quality Assurance Process and Recall Procedures

The Group has established quality assurance procedures to ensure that incoming raw materials, work-in-progress and finished goods meet the products' quality specifications from customers and comply with environmental-friendly, health and safety requirements. At the same time, the Group has established recall procedures to handle recall or defective products. If any product is recalled, the Group will collect back all the shipped products and perform remedial actions as soon as possible to reduce the impact.

B6.4：質量保證程序及回收程序

本集團已制訂質量保證程序，以確保引進的原材料、在製品及製成品符合客戶的產品質量規格，以及遵守環保、健康及安全規定。與此同時，本集團已制訂處理回收或有缺陷產品的程序。倘任何產品被召回，本集團將收回所有已運送產品，並盡快採取補救措施以減低影響。

SECTION B7: ANTI-CORRUPTION

SUGA is committed to maintaining a high standard of corporate governance. We have a zero-tolerance policy regarding bribery, corruption, extortion, fraud and money laundering in any form or at any level in association with any aspect of the Group's activities. Our Employee Code of Conduct is specified in the SUGA Employee Handbook which clearly states that the Group shall not tolerate any illegal or unethical behaviours. Any employee in violation of the Code of Conduct would be appropriately disciplined, including termination of employment relating to serious cases.

第B7節：反貪污

信佳承諾維持高水準的企業管治。本集團在無論任何形式或層面的所有活動上都採取了賄賂、貪污、勒索、詐欺及洗錢零容忍政策。我們於信佳僱員手冊中註明的僱員操守守則清楚指出本集團不會容忍任何非法或不道德行為。任何僱員如違反操守守則將會接受適當的紀律處分，包括於嚴重情況下遭解僱。

Our Code of Conduct includes the terms for compliance with the Prevention of Bribery Ordinance, as well as provisions regarding soliciting, accepting or offering advantages, accepting entertainment, use of proprietary information, confidentiality, resolution of conflict of interest, misuse of the Group's assets and resources, loans. Our practices are in compliance with the Hong Kong Anti-Corruption Ordinance. Regular anti-corruption training was provided to our directors and employees regarding the relevant policies and guidelines, including any updates or revisions. In addition, we regularly invite the Hong Kong Independent Commission Against Corruption ("ICAC") to hold seminars to facilitating education of our employees about anti-corruption laws and concepts.

我們的操守守則加入遵守防止賄賂條例的條款，以及有關招攬、收受或提供利益、收受酬酢、使用專屬資料、保密規定、解決利益衝突、濫用本集團資產及資源、貸款的條文。我們的常規謹遵香港防止貪污條例。我們為董事及員工定期提供有關政策及指引的反貪污培訓，包括任何更新或修訂。此外，我們定期邀請香港廉政專員公署（「廉政公署」）舉辦研討會以加強教育我們的僱員有關防貪法律及概念。

Both our directors and senior management will periodically attend anti-corruption seminar held by HKIoD. In September 2024, we invited ICAC to organise an anti-corruption training for our senior management and employees in Hong Kong office. Moreover, we require all Hong Kong employees to complete an on-line testing about anti-corruption laws and regulations periodically, and each employee must score over 90 marks (total 100 marks) to fulfill the testing requirement. The Group is not aware of any breach of laws and regulations relating to anti-corruption which has a significant impact on its business for the reporting period.

董事及高級管理層將定期參與由香港董事學會舉辦的反貪污研討會。於二零二四年九月，我們邀請廉政公署為香港辦事處的高級管理層及僱員舉辦反貪污培訓。此外，我們要求全體香港員工定期完成有關反貪污法律及法規的網上測驗，每名員工必須取得90分以上（總分為100分）以履行有關測驗要求。於報告期間，本集團概無發現對其業務有重大影響的任何違反反貪污法律及法規的情況。

B7.1: Number of Concluded Corruption-related Legal Cases

	2025/2026	2024/2025
Number of concluded legal cases related to corruption	**0 case**	0 case

B7.1：已審結的貪污相關法律案件數量

	二零二五／二零二六年	二零二四／二零二五年
已審結的貪污相關法律案件數量	**0宗案件**	0宗案件

B7.2: Whistle-blowing Procedures

SUGA has established whistle-blowing procedures and channels through which employees can confidentially report unethical and illegal behaviours to senior management. All reported unethical and illegal behaviours will be investigated and the reporter of such an act would be informed about the investigation result within seven working days. If required, the unethical and illegal behaviours will be reported to the Board for follow-up actions.

B7.2：舉報程序

信佳已制訂舉報程序及渠道，而僱員可透過有關程序及渠道以保密方式向高級管理層舉報不道德及非法行為。所有被舉報的不道德及非法行為都將受到調查，並於七個工作日內將調查結果告知有關舉報人。如有需要，將向董事會匯報不道德及非法行為，以採取跟進行動。

SECTION B8: COMMUNITY INVESTMENT

SUGA is committed to participating in volunteer activities and contributing for charitable donations in order to benefit the society. Our major focus areas are education, community and green activities. Our employees have participated in various community activities and made donations during this fiscal year. SUGA remains committed to participate in volunteer works and continuously contribute for donations in the future.

第B8節：社區投資

信佳為貢獻社會致力參與義工活動及作出慈善捐款。我們的主要專注領域為教育、社區及環保活動。我們的僱員於本財政年度內參與不同的社區活動及捐款。信佳承諾日後繼續參與義工工作及作出捐款。

B8.1: Resources Contributed

	2025/2026 HK$	2024/2025 HK$
Education	**92,000**	85,000
Community	**235,400**	117,400
Green Activities	**12,000**	24,000
Total	**339,400**	226,400

B8.1：貢獻資源

	二零二五／二零二六年 港元	二零二四／二零二五年 港元
教育	**92,000**	85,000
社區	**235,400**	117,400
環保活動	**12,000**	24,000
總計	**339,400**	226,400

AWARDS AND CERTIFICATIONS

During this fiscal year, we have garnered the following awards, certificates and recognition:

獎項及認證

於本財政年度，我們獲得以下獎項、認證及認可：

Organiser 主辦方	Award and Certification 獎項及認證	Logo 標誌
China Quality Certification Centre 中國質量認證中心	Accreditation of ISO 14001:2015 ISO 14001:2015認證	CQC 中国质量认证中心 CHINA QUALITY CERTIFICATION CENTRE
SGS United Kingdom Limited	Accreditation of QC080000:2017 QC080000:2017認證 Accreditation of ISO 9001:2015 ISO 9001:2015認證	SGS
BSI Assurance UK Limited	Accreditation of ISO 13485:2016 ISO 13485:2016認證	bsi.

Organiser 主辦方	Award and Certification 獎項及認證	Logo 標誌
Hong Kong Q-Mark Council 香港優質標誌局	HK Green Mark Certification Scheme 香港「Q嘜」環保管理計劃	
PRC Guangdong Province Science Technology Bureau 中國廣東省科學技術廳	High & New Technology Enterprises Certificate 高新技術企業証書	
World Wide Fund for Nature Hong Kong 世界自然基金會香港分會	WWF Low Carbon Manufacturing Programme (LCMP) Gold Award 世界自然基金會低碳製造計劃金獎	
Promoting Happiness Index Foundation 香港提升快樂指數基金	Happiness-at-Work Promotional Scheme 10 years + 「開心工作間」推廣計劃10年+	
Mandatory Provident Fund Schemes Authority 強制性公積金計劃管理局	Good MPF Employer 5 Years 積金好僱主5年	
Federation of Hong Kong Industries 香港工業總會	CSR Recognition Scheme Industry Cares 8+ Year Award 工總CSR表揚計劃「工業獻愛心」8年+獎項	

Organiser 主辦方	Award and Certification 獎項及認證	Logo 標誌
Independent Commission Against Corruption 廉政公署	Business Sector Integrity Charter 誠信營商約章	
The Chinese Manufacturers' Association of Hong Kong 香港中華廠商聯合會	ESG Pledge Scheme 「ESG約章」行動	
Labour Department 勞工署	Good Employer Charter 好僱主約章	

ACTIVITIES AND DONATIONS

During this fiscal year, we have participated in the following activities and donations:

活動及捐贈

於本財政年度，我們參與了以下活動及捐贈：

Company Activities 公司活動			
External Activity 外部活動	Green Power 綠色力量	The 33rd Green Power Hike 第三十三屆綠色力量環島行	

Company Activities
公司活動

External Activity 外部活動	Outward Bound Hong Kong 香港外展訓練學校	Corporate Challenge 2025 外展衝勁樂2025	
Internal Activity 內部活動	Spring Festival Ceremony in Dongguan Plant 東莞廠房春節晚會	To celebrate Spring Festival with employees in Dongguan Plant 與東莞廠房僱員慶祝春節	
Internal Activity 內部活動	Women's Day in Dongguan Plant 東莞廠房三八婦女節	To celebrate Women's Day with female employees in Dongguan Plant 與東莞廠房女性僱員慶祝三八婦女節	
Internal Activity 內部活動	Dragon Boat Festival in Dongguan Plant 東莞廠房端午節	To celebrate Dragon Boat Festival with employees in Dongguan Plant 與東莞廠房僱員慶祝端午節	

Company Activities
公司活動

Internal Activity 內部活動	Mid-Autumn Festival in Dongguan Plant 東莞廠房中秋節	To celebrate Mid-Autumn Festival with employees in Dongguan Plant 與東莞廠房僱員慶祝中秋節	
Internal Activity 內部活動	Annual Dinner in Vietnam Plant 越南廠房週年晚會	To share the joy of New Year with employees in Vietnam Plant 與越南廠房僱員分享新年喜悅	

Sponsorship and Donation
贊助及捐款

Donation 捐款	World Vision Hong Kong 香港世界宣明會	Child Sponsorship 助養兒童計劃
Donation 捐款	Hong Kong Young Industrialists Council 香港青年工業家協會	Tai Po Hung Fook Court Fire Accident 大埔宏福苑火災
Donation 捐款	Tung Wah Group of Hospitals 東華三院	Mid-autumn Festival Charity Gifts 中秋節慈善禮品
Sponsorship 贊助	The Chinese University of Hong Kong 香港中文大學	SUGA International Holding Limited Scholarships 信佳集團獎學金
Sponsorship 贊助	Hong Kong Electronics and Technologies Association 香港電子科技商會	Symposium on Innovation & Technology 2025 創新科技論壇2025
Sponsorship 贊助	Vocational Training Council 職業訓練局	WorldSkills Hong Kong Competition 2025 2025年世界技能大賽香港代表選拔賽

SUGA

IT MATTERS