Allan International Holdings Limited
(亞倫國際集團有限公司)

(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：684)

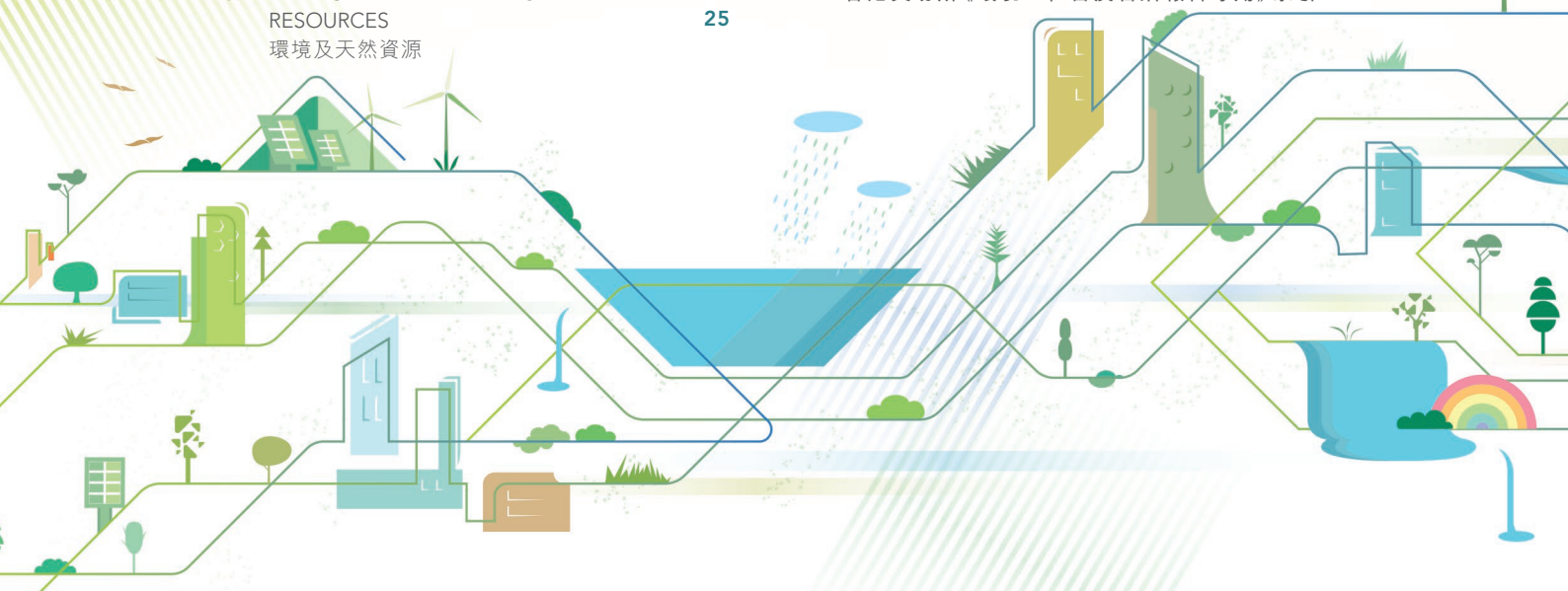
2025/26

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

CONTENTS 目錄

1. ABOUT THE REPORT 關於本報告 2
   - 1.1 REPORTING SCOPE 報告範圍 2
   - 1.2 REPORTING STANDARDS 報告準則 2
   - 1.3 REPORTING PRINCIPLES 報告原則 3
   - 1.4 FEEDBACK 意見反饋 3
2. ABOUT ALLAN INTERNATIONAL 關於亞倫國際 4
   - 2.1 ESG STATEMENT OF THE BOARD 董事會的環境、社會及管治聲明 4
   - 2.2 GOVERNANCE STRUCTURE 管治架構 6
3. STAKEHOLDER ENGAGEMENT 持份者參與 8
4. MATERIALITY ASSESSMENT 重要性評估 9
5. ENVIRONMENTAL PROTECTION AND ENERGY MANAGEMENT 環境保護及能源管理 12
   - 5.1 ENVIRONMENTAL PROTECTION OBJECTIVES 環境保護的目標 12
   - 5.2 EMISSION MANAGEMENT 排放物管理 15
   - 5.3 GREENHOUSE GAS MANAGEMENT 溫室氣體管理 16
   - 5.4 WASTE MANAGEMENT 廢棄物管理 18
   - 5.5 WASTEWATER MANAGEMENT 廢水管理 19
   - 5.6 ENERGY MANAGEMENT 能源管理 20
   - 5.7 WATER UTILISATION MANAGEMENT 用水管理 23
   - 5.8 PACKAGING MATERIALS MANAGEMENT 包裝材料管理 24
   - 5.9 ENVIRONMENT AND NATURAL RESOURCES 環境及天然資源 25
6. EMPLOYEE WELL-BEING 僱員福祉 27
   - 6.1 EMPLOYMENT SYSTEM 僱傭制度 27
   - 6.2 HEALTH AND SAFETY 健康與安全 29
   - 6.3 EMPLOYEE TRAINING 員工培訓 30
   - 6.4 LABOUR STANDARDS 勞工準則 32
7. RESPONSIBLE OPERATION 盡責營運管理 34
   - 7.1 SUPPLY CHAIN MANAGEMENT 供應鏈管理 34
   - 7.2 QUALITY CONTROL 質量管理 35
   - 7.3 ANTI-CORRUPTION 反貪污 37
   - 7.4 COMMUNITY INVESTMENT 社區投資 38
8. CLIMATE-RELATED DISCLOSURE 氣候相關披露 39
   - 8.1 CLIMATE STRATEGY 氣候策略 39
   - 8.2 TIME FRAME FOR SCENARIO ANALYSIS 情景分析時間段 39
   - 8.3 CLIMATE SCENARIO 氣候情景 40
   - 8.4 CLIMATE RESILIENCE 氣候韌性 44
   - 8.5 FINANCIAL IMPLICATIONS 財務影響 46
   - 8.6 RISK MANAGEMENT 風險管理 47
   - 8.7 RISK TYPES AND MITIGATION MEASURE 風險類型及應對措施 48
   - 8.8 METRICS AND TARGETS 指標及目標 49

INDEX OF HKEX ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE 香港交易所《環境、社會及管治報告守則》索引 52



1. ABOUT THE REPORT

This Environmental, Social and Governance Report (the "Report") describes the system set up and performance of Allan International Holdings Limited (the "Company") and its subsidiaries (the "Group", "we" or "us"), listed on the main board of The Stock Exchange of Hong Kong Limited: (stock code: 0684), for the financial year from 1 April 2025 to 31 March 2026 (the "Year"). The Report is also available on the website of The Stock Exchange of Hong Kong Limited (the "HKEX") (www.hkexnews.hk) and the Company's website (www.allan.com.hk).

1.1 REPORTING SCOPE

The environment, social and governance ("ESG") policy and management measures contained in the Report are applicable to the Group and all wholly owned subsidiaries. Unless otherwise specified, the information set out in the Report covers the operation of the Group's plant in Lilin Town, Zhongkai Hi-tech Industrial Development Zone, Huizhou City, Guangdong Province, China (the "Lilin Plant"). The Lilin Plant represents the core business of the Group – household electrical appliances business. Therefore, the content of the Report focuses on the ESG operational performance of the above-mentioned Lilin Plant and its related information.

The Report has not yet covered the Group's operations of other places (such as the operation in Hong Kong office). Looking ahead, the Group will review the scope of our report regularly and gradually expand the scope of disclosure based on the principle of materiality to provide more comprehensive information to stakeholders.

1.2 REPORTING STANDARDS

The Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the "ESG Reporting Code") under Appendix C2 to the Rules Governing the Listing of Securities on HKEX (the "Listing Rules") IFRS S2 Climate-related Disclosures (IFRS S2) and climate-related disclosure requirements issued by the HKEX. A complete index is appended to the last chapter hereof for easy reference in accordance with the Code.

1. 關於本報告

本環境、社會及管治報告(「本報告」)在闡述亞倫國際集團有限公司(「本公司」)及其附屬公司(「本集團」或「我們」)，於香港聯合交易所有限公司的主板上市：(股份代號0684)於二零二五年四月一日至二零二六年三月三十一日之財政年度內(「本年度」)所履行的環境、社會及管治方面的制度建設和績效表現。並同時刊載於香港聯合交易所有限公司(「香港交易所」)網站(www.hkexnews.hk)及本公司網站(www.allan.com.hk)。

1.1 報告範圍

本報告內所載之環境、社會及管治(「ESG」)政策及管理舉措適用於本集團及所有全資擁有之子公司。除非特別說明，本報告所列資料涵蓋本集團於中國廣東省惠州市仲愷高新技術產業開發區瀝林鎮的廠房(簡稱「瀝林廠房」)的相關營運。瀝林廠房為本集團的核心業務-家庭電器業務。因此，本報告的內容重點涵蓋上述瀝林廠房的ESG的營運表現及其關聯資料。

本報告目前未有覆蓋本集團其他營運點之營運(包括位於香港辦公室的營運)。展望未來，本集團將定期檢視報告範圍，並根據重要性的原則，逐步擴大披露範圍，為持份者提供更全面的資訊。

1.2 報告準則

本報告乃根據香港交易所證券上市規則(「上市規則」)附錄C2所載之《環境、社會及管治報告守則》(「守則」)編制。同時亦按照《IFRS可持續披露準則第2號－氣候相關披露》(「IFRS S2」)及香港交易所所發佈的氣候相關披露要求編制。本報告最後一章附有完整索引，以便讀者按《守則》閱讀本報告。

1.3 REPORTING PRINCIPLES

The Report follows the ESG Reporting Code and applies the following principles:

Materiality: To identify and assess the material concerns of our stakeholders, we also conducted materiality assessment surveys through a number of stakeholder engagement activities to determine the factors that have a material impact on our sustainable growth. For more information, please refer to the section "Materiality Assessment".

Quantitative: The Report uses quantitative data to present key performance indicators ("Key Performance Indicators") at the environmental and social level. The measurement standards, methods, assumptions and/or calculation tools for the Key Performance Indicators in the Report, as well as the sources of conversion coefficients used have been explained in corresponding sections.

Balance: The information and cases in the Report are mainly derived from the statistical reports, relevant documents and internal communication documents of the Group during the year 2025/26. The Group undertakes that there are no false statements or misleading representations in the Report, and is responsible for the truthfulness, accuracy and completeness of the contents contained herein.

Consistency: The Group uses consistent reporting and calculation methods, as far as practicable, to facilitate the comparability of ESG performance between years. If there are any changes that may affect the comparison with previous reports in the future, the Group will make explanatory notes to the corresponding section hereof.

1.4 FEEDBACK

The Group welcomes all stakeholders to provide feedback on our ESG approach and performance. Please share your opinions with us through the following channels.

Address:	Flat B, 23rd Floor, Chaiwan Industrial Centre, 20 Lee Chung Street, Chai Wan, Hong Kong
Tel:	(852) 2103 7288
Fax:	(852) 2214 9357
E-mail:	info@allan.com.hk

1.3 報告原則

本報告依循守則，應用以下原則：

重要性：為識別及評估對業務有關人士有影響的重大事宜，我們還透過多項與業務有關人士的溝通活動，進行重要性評估調查，以釐定對本集團可持續發展有重大影響的因素。如欲了解更多資料，請參閱「重要性評估」的章節。

量化：本報告採用量化資料的方式展現環境與社會層面的關鍵績效指標（「關鍵績效指標」），有關本報告中關鍵績效指標的計量標準、方法、假設及／或計算工具、以及使用的轉換系數來源，均已在相應章節進行了說明。

平衡性：本報告的資料和案例主要來源於2025/26年度的統計報告、相關文檔及內部溝通文件。本集團承諾本報告不存在任何虛假記載及誤導性陳述，並對內容真實性、準確性和完整性負責。

一致性：本報告為保持ESG表現的年度可比性，本集團在合理可行的情況下儘量採用一致的匯報及計算方法。未來若有任何可能影響與過往報告作比較的變更，本集團會於報告相應內容加入註解。

1.4 意見反饋

本集團歡迎各持份者就我們的環境、社會及管治方法及表現提供意見，請以以下的聯絡方式與我們分享您的意見。

地址：	香港 柴灣利眾街20號 柴灣中心工業大廈 23樓B室
電話：	(852) 2103 7288
傳真：	(852) 2214 9357
電郵：	info@allan.com.hk

2. ABOUT ALLAN INTERNATIONAL

2. 關於亞倫國際

Our Policy
我們的方針

Pursuing Excellence to delight Customer 顧客滿意憑優質	Practising "Green" & "Lean" throughout the Company 節能降耗求精益	Persisting Social Responsibility for the Community 遵紀守法重安健	Perpetuating Improvement as world-class Corporation 持續改進助發展

Allan International is a Hong Kong-based company with over 60 years of experience in manufacturing high-quality household electrical appliances. We are mainly engaged in design, manufacturing and trading of household electrical appliances and providing OEM and ODM services for various household electrical appliances brands.

亞倫國際是一家以香港為基地的公司，至今擁有超過六十年製造優質家電的經驗。我們主要從事家庭電器的設計、製造及銷售業務，為家庭電器品牌提供貼牌生產(OEM)與設計代工製造服務(ODM)。

The Company is committed to providing customers with the best quality products and services. Our business scope includes research and development, product design, electronics and MCU development, plastic mould manufacturing, plastic injection moulding and semi-automated assembly lines. By integrating these different areas of expertise, we are able to ensure that our products meet the highest standards of quality, reliability and safety. We understand that our customers rely on us to provide them with products that meet their specific needs, and we take this responsibility seriously. With full control over our vertically integrated business, we are able to ensure that our products are of the highest quality and meet the strictest safety standards.

本公司致力於為客戶提供最優質的產品和服務。我們的業務範圍包括研究開發、產品設計、電子和微控制器開發、塑料模具製造、塑料注塑和半自動化裝配線。通過整合這些不同的專業領域，我們能夠確保產品達到最高的質量、可靠性和安全標準。我們了解客戶依賴我們為他們提供符合他們特定需求的產品，我們認真對待這一責任。

2.1 ESG STATEMENT OF THE BOARD

Allan International Holdings Limited ("the Group") firmly believes that strong environmental, social, and governance (ESG) performance is the cornerstone of corporate sustainability. As the highest governance body for ESG, the Board of Directors fully engages in and oversees the Group's ESG strategies, target setting, risk management, and performance evaluation, ensuring ESG principles are integrated into daily operations and long-term development plans.

The Board annually reviews and approves the Group's ESG objectives, budgets, and progress, providing guidance and final decisions on ESG strategies, core principles, and operational pillars. Additionally, the Board actively participates in stakeholder engagement to ensure their concerns are effectively reflected in the Group's ESG management.

2.1 董事會的環境、社會及管治聲明

亞倫國際集團有限公司(「本集團」)深信良好的環境、社會及管治(ESG)表現是企業可持續發展的基石。作為ESG的最高管治機構，董事會全面參與並監督本集團的ESG策略、目標設定、風險管理及績效評估，確保ESG理念融入日常營運及長遠發展規劃。

董事會每年審閱並批准本集團的ESG預算、目標及進度，並就ESG策略、核心理念及營運支柱提供意見與最終決策。此外，董事會亦積極參與持份者溝通，確保其關注能有效反映於本集團的ESG管理之中。

To address complex external challenges, the Group has fully integrated ESG risks into its enterprise risk management and internal control systems. The Board regularly reviews ESG-related risks, including operational and health risk from climate change, compliance pressures from policy and regulatory changes, and potential operational impacts from supply chain disruptions. To mitigate these risks, the Group has implemented several control measures, such as:

- Environmental: Promoting energy-saving and emission-reduction initiatives (e.g., optimising air compressors and injection moulding processes) and expanding greenhouse gas disclosures to Scope 3 to enhance environmental transparency;
- Social: Strengthening occupational safety and health training, improving environmental facilities at operational sites, and ensuring a fair and diverse workplace through the Employee Handbook and the Anti-Discrimination Management Procedures;
- Governance: Organize anti-corruption training, enhancing supply chain transparency monitoring, and identifying stakeholder concerns through materiality assessments.

Furthermore, the Board reviews ESG strategies and targets every year and makes adjustment based on macroeconomic, environmental and social trends. In 2025/26, the Group paid particular attention to the impacts of extreme weather, geopolitical changes, and labor market dynamics on its operations, planning to enhance resource efficiency and operational resilience through technological upgrades and process optimization. The Board also prioritizes the transparency and accuracy of ESG information, personally reviewing ESG report content to ensure compliance with the latest HKEX requirements and to accurately reflect the Group's performance in environmental protection, social responsibility, and corporate governance.

為應對複雜的外部挑戰，集團已將ESG風險全面納入企業風險管理及內部監控系統。董事會定期檢視ESG相關風險，包括氣候變化引致的營運與健康風險、政策法規變動帶來的合規壓力，以及供應鏈中斷對營運的潛在影響。針對這些風險，集團已實施多項控制措施，例如：

- 環境：推動節能減排項目（如空壓機及注塑工序優化），並擴展溫室氣體披露至範疇三，提升環境透明度；
- 社會：強化職業安全與健康培訓，改善營運地點的環境配套，並通過《員工手冊》及《反歧視管理程序》確保公平、多元的職場環境；
- 管治：舉辦反貪污培訓，加強供應鏈透明度監控，並通過重要性評估識別利益相關者關注的議題。

此外，董事會每年檢討ESG策略與目標，並根據宏觀經濟、環境變化及社會趨勢進行調整。2025/26年度，集團特別關注極端天氣、地緣政治與勞動力市場變化對業務的影響，並計劃透過技術升級與流程優化，提升資源使用效率與營運韌性。董事會亦重視ESG資訊的透明度與準確性，親自審閱ESG報告內容，確保披露符合香港交易所的最新規定，並反映集團在環境保護、社會責任及企業管治方面的真實表現。

2.2 GOVERNANCE STRUCTURE

Sustainability Governance Structure of the Group

2.2 管治架構

本集團的可持續發展管治架構

Allan International ensures the full implementation and continuous optimization of its sustainability strategy through a Board-centric ESG governance framework. The Board serves as the highest governing body responsible for climate-related risks and opportunities of the Group, overseeing and evaluating the identification, assessment, management, and disclosure of climate-related issues. This ensures alignment between climate considerations and the Group's long-term business strategy and sustainability objectives. The Group will periodically assess the applicability and feasibility of integrating climate-related performance indicators into remuneration policies to enhance incentive effectiveness.

亞倫國際通過以董事會為核心的ESG管治架構，確保可持續發展策略的全面實施與持續優化。董事會為本集團氣候相關風險及機會的最高負責機構，監督和評估本集團氣候議題的識別、評估、管理及披露，以促進與氣候相關因素與本集團長期業務策略及可持續發展目標保持一致。我們會定期評估將氣候績效指標納入薪酬政策的適用性及可能性，以提高激勵效果。

The ESG working group established by the Board comprises senior management from various departments and is responsible for coordinating ESG initiatives across departments, monitoring performance, and identifying potential risks and opportunities.

董事會設立的ESG工作小組，由跨部門高級管理人員組成，負責統籌各部門的ESG行動，監測表現並識別潛在風險與機遇。

The Board has delegated responsibilities to the ESG working group to review, monitor, and manage the Group's climate-related matters, thereby supporting the Board in overseeing climate-related policies, strategies, and risk management practices. The Group provides climate-related training to directors and members of the ESG working group to enhance their understanding of climate-related issues and relevant competencies.

董事會將責任委託給ESG工作小組，以審查、監控和管理本集團的氣候相關問題，支持董事會監督氣候相關政策、戰略和風險管理實踐。本集團會為董事及工作小組提供氣候培訓，幫助他們加深對氣候相關問題和技能的認識及理解。

Regular internal meetings are held to discuss climate-related matters and to review the progress of related actions and targets. The Board convenes at least one dedicated meeting annually to approve climate assessment results, review the status of climate-related actions and targets, and oversee climate-related disclosures. Based on the outcomes of climate assessments, reports, and operational data, the Board adjusts its strategies accordingly. This process ensures that climate objectives remain closely aligned with the Group's core business operations.

定期組織內部會議，討論氣候相關問題及檢討行動及目標進度，董事會每年至少召開一次會議，專門審批氣候評估結果、審查氣候相關行動及目標的達成情況，以及氣候披露相關信息，並根據氣候評估結果、報告和業務運營數據調整策略。此過程確保氣候目標與公司核心業務緊密相關。

- **The Board:** As the highest decision-making body for ESG, the Board leads ESG direction, approves ESG strategies, targets, budgets, and reports, and regularly reviews ESG plans and their effectiveness.

- **ESG Working Group:** A dedicated team comprising members from different departments, responsible for implementing ESG policies and coordinating cross-departmental efforts in environmental management, social responsibility, and corporate governance. The Task Force reports ESG progress to the Board annually, ensuring alignment between strategy and execution while addressing stakeholder expectations and regulatory requirements.

- **All-Department Participation:** All departments are involved in ESG execution, ensuring ESG objectives are seamlessly integrated into daily operations.

The Group has established a systematic risk management and internal control system, covering risk identification, control, monitoring, and continuous improvement to enhance resilience and transparency. Specific measures include:

- **Institutionalized Risk Assessment:** All business processes (e.g., equipment control, environmental management, and traceability) are subject to risk and opportunity assessments, with risks graded (high, medium, low) based on severity and frequency.

- **Prevention-Oriented Control Strategies:** For fire risks, measures include work permit approvals for hot work, fire drills, and electric vehicle charging regulations; for equipment risks, automation upgrades (e.g., "unmanned pad printing" and "3D printing fixtures") are implemented to reduce human error risks.

- **Continuous Improvement and Innovation:** Promoting Total Productive Maintenance (TPM) projects and phasing out or upgrading outdated equipment, reflecting the Group's commitment to sustainable operations.

- **Clear Departmental Responsibilities:** Each risk is assigned to a responsible department with a clear deadline to ensure implementation and accountability.

Additionally, the Group has compiled a Risk and Opportunity Assessment Analysis Table to document identified ESG risks and corresponding measures, effectively communicating information to responsible employees. This year, the highest-priority ESG issues identified are occupational safety, supply chain, and product responsibility. Detailed response measures are outlined in the relevant sections of this Report.

- **董事會**：作為ESG的最高決策機構，負責領導ESG方向、審批ESG策略、目標、預算及報告，並定期檢討ESG計劃與成效。

- **ESG工作小組**：由不同部門組成的專責團隊，負責ESG政策的落實與跨部門協調，涵蓋環境管理、社會責任及企業管治等範疇。本集團每年由ESG工作小組向董事會匯報一次ESG進展，確保策略與實踐保持一致，並回應持份者的期望與監管要求。

- **全體部門參與**：所有部門均參與ESG執行，確保ESG目標與日常營運緊密結合。

集團已建立一套系統性風險管理及內部監控系統，涵蓋風險識別、控制、監督與持續改善，提升應對能力與透明度。具體措施包括：

- **風險評估制度化**：所有業務流程（如設備控制、環境管理、標識追溯）均納入風險與機遇評估，並依據嚴重度與頻度進行風險分級（高、中、低）。

- **預防為主的控制策略**：如針對火災風險，實施動火作業審批、消防演習、電動車充電規範等措施；對於設備風險，推動自動化升級（如「無人移印」、「3D打印夾具」）以降低人為操作風險。

- **持續改善與創新**：推動TPM（全面生產維護）項目，並對老舊設備進行淘汰或升級，體現公司對可持續營運的承諾。

- **部門責任明確**：每項風險均指定主責部門與完成期限，確保落實與問責。

另外，本集團編制了《風險和機遇評估分析表》綜合及整理好已識別的ESG風險及其應對措施，以有效傳達信息給負責的員工。本年度我們確認了最高風險的ESG議題為，職業安全、供應鏈及產品責任。詳細的應對措施，請參閱本報告中的相關章節。

3. STAKEHOLDER ENGAGEMENT

The Group is committed to building transparent and trust-based relationships with stakeholders, viewing this as a core driver for advancing sustainable development. Through diverse engagement methods, we proactively understand their expectations and concerns regarding environmental, social, and governance (ESG) issues. The Group's key stakeholders include directors, customers, employees, shareholders and investors, regulatory authorities, suppliers, and local communities. Communication channels are as follows:

3. 持份者參與

本集團致力於建立具透明度與互信的持份者關係，並視其為推動可持續發展的核心動力。我們透過多元化的互動方式，主動了解其對環境、社會及管治(ESG)議題的期望與關注。本集團的主要持份者包括董事、客戶、僱員、股東及投資者、監管機構、供應商及當地社區。溝通渠道載列如下：

Major stakeholders 主要持份者	Communication Methods 溝通方式
Shareholders and investors 股東及投資者	Reporting Group performance through general meetings, performance reports, and annual reports 透過股東大會、業績報告及年報向股東及投資者匯報本集團的表現
Customers 客戶	Conducting customer satisfaction surveys 進行客戶滿意度調查 Handling customer feedback and complaints in accordance with established procedures 按照客戶溝通既定程序，處理客戶的意見和投訴
Employees 員工	Conducting employee opinion surveys through internal communication procedures 透過內部溝通程序進行員工意見調查 Providing training and employee activities 為員工提供培訓及員工活動
Suppliers 供應商	Conducting supplier audits and risk assessments 進行供應商審核及風險評級 Periodically reviewing supplier performance 定期對供應商的表現進行檢討
Community 社區	Regularly organizing volunteer visits, implementing community investment projects, making donations and establishing scholarships 定期舉辦義工探訪活動、開展社區投資項目、捐獻及設立獎學金
Regulators 監管機構	Engaging and communicating with government departments 與政府部門聯繫及溝通 Participating in public consultations hosted by the government 參與政府舉辦的公眾諮詢

4. MATERIALITY ASSESSMENT

To ensure the ESG strategy focuses on the most impactful issues, the Group conducted a materiality assessment in 2025/26 to identify and prioritize topics related to environmental protection, employment and labor practices, operational practices, and community investment.

4. 重要性評估

為確保ESG策略聚焦於最具影響力的議題，本集團在2025/26年度進行重要性評估，以識別相關的環境保護、僱傭和勞工常規、營運慣例、社區投資等議題及其重要性。

ASSESSMENT PROCESS

評估流程

Step 1 第一步

- Issue Identification: Based on the HKEX Environmental, Social and Governance Reporting Code and industry trends, 22 potential ESG issues were initially identified.
- 議題盤點：根據遵照香港交易所的《環境、社會及管治報告守則》及行業趨勢，初步識別22項潛在ESG議題。

Step 2 第二步

- Stakeholder Assessment: Through ESG questionnaires distributed to various stakeholders, the impact of each identified issue on business operations was evaluated.
- 持份者評估：透過向不同持份者進行ESG問卷調查，評估每項已識別的議題對企業營運的影響程度。

Step 3 第三步

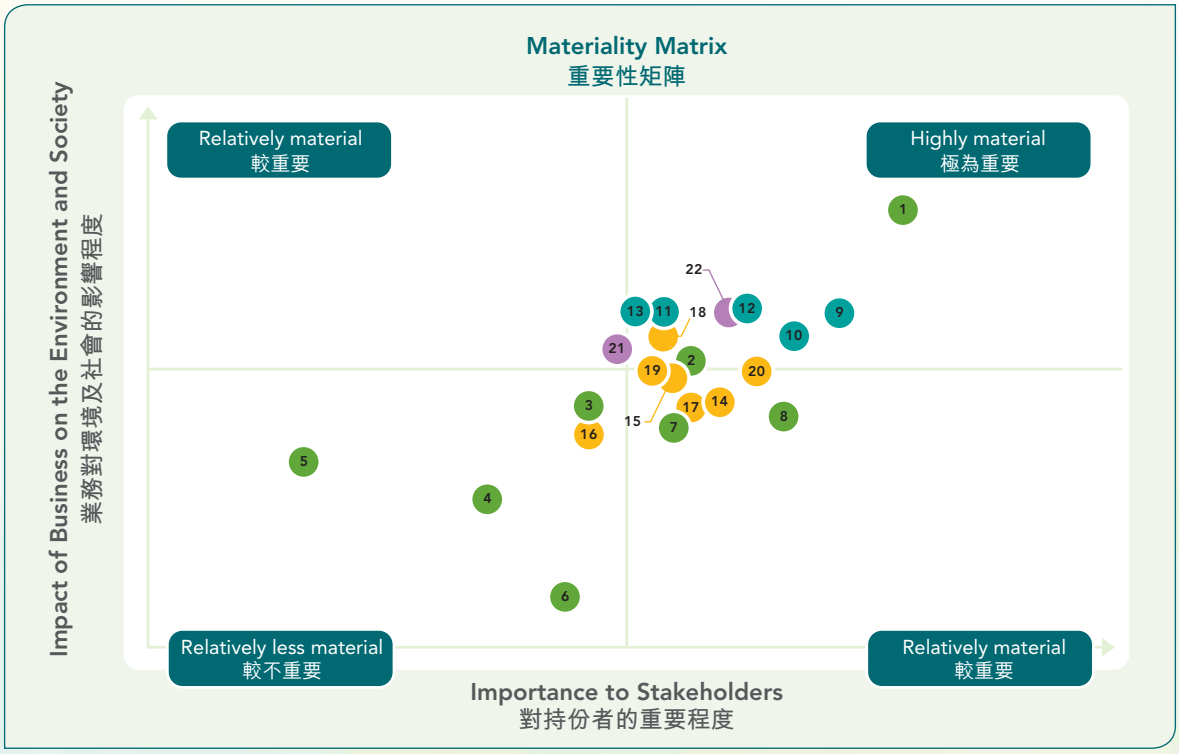
- Materiality Analysis: A materiality assessment matrix was developed to identify high-priority issues.
- 重要性分析：繪製重要性評估矩陣，識別高關注的議題。

Step 4 第四步

- Confirmation: The ESG Working Group finalized the materiality assessment results, reported them to the Board, and incorporated them into ESG target setting and resource allocation.
- 確認：ESG工作小組確定最終重要性評估結果，彙報給董事會，並將評估結果納入ESG目標設定與資源配置。

Based on the questionnaire results, a materiality analysis was conducted to identify key ESG issues. The figure below presents the Group's materiality matrix.

我們根據問卷調查結果進行了重要性分析，識別重要的ESG議題。下圖為本集團的重要性矩陣。



Regarding the key issues identified in the materiality assessment, the Group has implemented corresponding measures, which are elaborated in detail in subsequent sections. As always, the Group remains committed to establishing diversified, transparent, honest and accurate communication channels, providing a critical foundation for its ESG strategy.

就評估所識別出的重要議題，本集團已採取相應措施，並在後續章節中作出詳細闡述。一如既往，本集團將繼續致力建立多元化、透明、誠信及準確的溝通渠道，為本集團的ESG策略提供重要依據。

ESG category ESG類別	No. 編號	ESG issue ESG議題
Green production 綠色生產	1	Management of air pollutants/ greenhouse gas emissions 空氣污染物／溫室氣體排放管理
	2	Management of wastewater discharge 廢水排放管理
	3	Waste management 廢棄物管理
	4	Energy conservation 節約能源
	5	Water conservation 節約用水
	6	Utilisation efficiency of other resources 其他資源的使用效益
	7	Impact of management operation on the environment and natural resources 管理營運對環境及天然資源造成的影響
	8	Enhancement of ability at coping with climate change 强化氣候變化應變能力
Employee care 員工關懷	9	Employment system 僱傭制度
	10	Elimination of discrimination in the workplace 消除工作場所的歧視
	11	Occupational safety and health 職業安全及健康
	12	Training and development 培訓與發展
	13	Labour standards 勞工準則

ESG category ESG類別	No. 編號	ESG issue ESG議題
Responsible operation 盡責營運	14	Environmental and social risks of the supply chain 供應鏈的環境及社會風險
	15	Quality control of production materials 生產材料的質量控制
	16	Optimisation of responsibility management of product quality and sales service to protect customers' health and safety 完善產品質量及銷售服務責任管理，保障客戶的健康與安全
	17	Implementation of product recall mechanism for delivered household electrical appliances due to quality issue 執行因產品質量而回收已配送家庭電器產品的制度
	18	Establishment of a customer complaint handling and response mechanism 建立客戶投訴處理及應對機制
	19	Protection of customers' and business partners' interests 保障客戶及業務合作夥伴的利益
	20	Prevention of bribery, extortion, fraud and money laundering 防止賄賂、勒索、欺詐及洗黑錢
Community investment 社區投資	21	Ensuring of incorporation of the needs and interests of the community into business activities 確保業務活動考慮社區的需要和利益
	22	Investment of resources such as money, materials or time to promote community development 投入金錢、物資或時間等資源，推動社區發展

The table below compares the top five materiality Environmental, Social and Governance (ESG) issues identified in the materiality assessments conducted for 2024/25 and 2025/26. The results reflect stakeholders' priority concerns regarding air pollutants and greenhouse gas emissions management, employment practices, and the elimination of workplace discrimination.

下表對比了在2024/25年度與2025/26年度重要性分析結果中排名首五的最重要環境、社會及管治(ESG)議題。這些結果反映持份者對空氣污染物／溫室氣體排放管理、僱傭制度及消除工作場所的歧視的優先關注。

2025/26		2024/25	
1.	Management of air pollutants/greenhouse gas emissions 空氣污染物／溫室氣體排放管理	11.	Occupational safety and health 職業安全及健康
9.	Employment system 僱傭制度	9.	Employment system 僱傭制度
10.	Elimination of discrimination in the workplace 消除工作場所的歧視	13.	Labour standards 勞工準則
11.	Occupational safety and health 職業安全及健康	20.	Prevention of bribery, extortion, fraud and money laundering 防止賄賂、勒索、欺詐及洗黑錢
22.	Investment of resources such as money, materials or time to promote community development 投入金錢、物資或時間等資源，推動社區發展	1.	Management of air pollutants/greenhouse gas emissions 空氣污染物／溫室氣體排放管理

5. ENVIRONMENTAL PROTECTION AND ENERGY MANAGEMENT

5.1 ENVIRONMENTAL PROTECTION OBJECTIVES

Allan International regards environmental protection as a core pillar of sustainable development, committed to achieving continuous improvement in environmental performance through technological innovation, management optimization, and institutionalized measures. In 2025/26, the Group established clear environmental targets based on the ISO 14001 Environmental Management System and ISO 14064 Greenhouse Gas Verification Standards, covering greenhouse gas emissions reduction, energy efficiency improvement, and water consumption management, ensuring compliance with the HKEX ESG Reporting Code and national environmental regulations. The following are the main environmental targets for 2025/26, an analysis of the downward trend over the past three years, and confidence in achieving current and more ambitious future targets.

5. 環境保護及能源管理

5.1 環境保護的目標

亞倫國際將環境保護作為可持續發展的核心支柱，致力於通過技術創新、管理優化及制度化措施，實現環境績效的持續改善。2025/26年度，集團依據ISO14001環境管理體系及ISO14064溫室氣體核查標準，設定明確的環境目標，涵蓋溫室氣體減排、能源效率提升及用水量管理，確保符合香港交易所ESG報告守則及國家環境法規。以下為2025/26年度的主要環境目標、近三年下降趨勢分析，以及對未來達標和更進取目標的信心。

Environmental targets 環境目標	Environmental indicators 環境指標	Achievement of the objective 完成狀況	2025/26 result 2025/26年度成果
Water Conservation 節省用水	Reduce water consumption per unit of output value by 10% compared to 2022/23 單位產值的用水量比2022/23年降低10%	Achieved 已達標	Cumulative reduction of approximately 33% 累計下降約33%
Energy Conservation 節能降耗	Reduce electricity cost per unit of output value by 5% compared to 2022/23 單位產值的用電費用比2022/23年降低5%	Achieved 已達標	Cumulative reduction of approximately 20% 累計下降約20%
Greenhouse Gas Emission Reduction 減少溫室氣體排放	Reduce carbon dioxide emissions per unit of output value by more than 5% compared to 2027/28 2027/28年公司生產二氧化碳排放量將比2024/25年下降5%以上	Achieved 已達標	Cumulative reduction of approximately 18% 累計下降約18%
Improve Environmental Monitoring Compliance Rate 提高環境監測達標率	Achieve 100% compliance rate for wastewater, waste gas, and noise monitoring 廢水、廢氣、噪聲監測達標率100%	Achieved 已達標	100% monitoring 100%監測
Improve Hazardous Waste Disposal Rate 提高危廢處理率	Ensure 100% legal disposal of hazardous waste 危險廢棄物100%合法處理	Achieved 已達標	100% legal disposal; classification, labelling, and compliance mechanisms have been established 100%合法處理，已建立分類、標識及合規機制
Control Chemical Spill Incidents 控制化學品泄漏事故	Maintain zero chemical spill incidents 化學品泄漏事故數為0	Achieved 已達標	No chemical spill incidents 報告期內未發生任何化學品泄漏事故

During 2025/26, the Group's water consumption intensity continued to show a significant downward trend, decreasing from 354.79 in 2022/23 to 237.86 in 2025/26, representing a cumulative reduction of 33%, which significantly exceeded the target of a 10% reduction from the baseline year.

在2025/26年度，本集團耗水量強度持續呈現明顯下降趨勢，由2022/23年度的354.79下降至2025/26年度的237.86，累計降幅達33%，遠超較基準年降低10%的目標。

This trend reflects the effectiveness of the Group's ongoing water conservation initiatives and optimised water management strategies, including improving water use efficiency and strengthening water recycling and reuse. Overall, the Group has achieved and surpassed its water-saving target ahead of schedule. Going forward, the Group will continue to deepen these measures to further strengthen its water resource management performance.

此趨勢反映集團持續推行節水措施及優化用水管理策略已見成效，包括提升用水效率及加強水資源循環利用。整體而言，本集團已提前達成並超越既定節水目標，未來將持續深化相關措施，進一步鞏固水資源管理成效。

During 2025/26, the Group's total energy intensity continued to show a significant downward trend, decreasing from 38.83 in 2022/23 to 31.01 in 2025/26, representing a cumulative reduction of 20%, significantly outperforming the established target of a 5% reduction.

在2025/26年度，本集團總耗能強度持續呈現明顯下降趨勢，由2022/23年度的38.83下降至2025/26年度的31.01，累計降幅達20%，明顯優於既定的5%減幅目標。

This achievement was primarily driven by the Group's ongoing implementation of various energy-saving and energy management initiatives, including enhancing equipment efficiency and optimizing operational arrangements, which effectively reduced energy consumption per unit of output.

相關成果主要歸因於集團持續推行多項節能及能源管理措施，包括提升設備效能及優化營運安排，有效降低單位產值的能源消耗。

Overall, the Group has not only achieved its established target but has also laid a strong foundation for further improvements in energy performance going forward.

整體而言，本集團不僅已達成既定目標，並為未來持續提升能源使用表現奠定良好基礎。

During 2025/26, the Group recorded a notable reduction in greenhouse gas emissions intensity, decreasing from 19.19 in 2024/25 to 15.64, representing a reduction of 18%. This demonstrates the achievement of interim progress in emissions reduction and places the Group ahead of its target to reduce emissions by 5% by 2027/28.

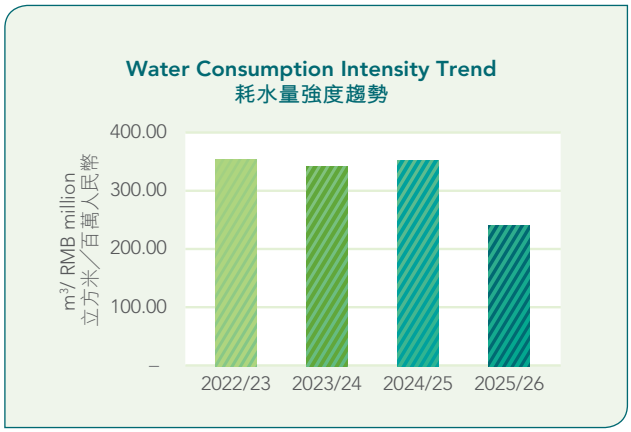
在2025/26年度，本集團溫室氣體排放強度錄得明顯下降，由2024/25年度的19.19降至15.64，減幅達18%，顯示減排工作取得階段性成果，並提前朝2027/28年前降低5%的目標邁進。

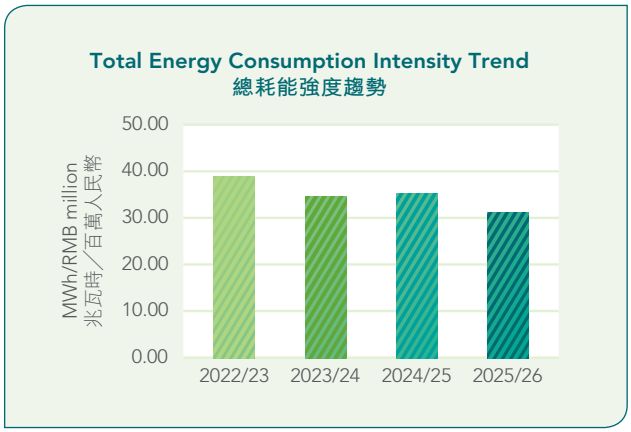
The improvement primarily reflects the Group's continued efforts to promote low-carbon operations, including strengthening energy efficiency management and progressively adopting lower-emission energy alternatives.

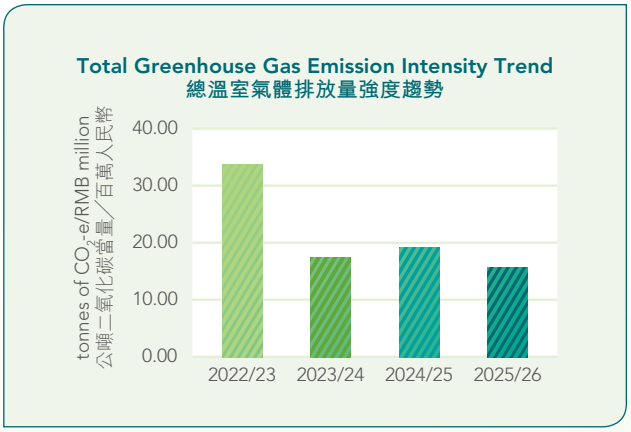
相關改善主要反映集團在推動低碳營運方面的持續努力，包括加強能源效益管理及逐步引入較低排放的能源方案。

Overall, the Group has maintained positive performance in controlling carbon emissions and will further advance related initiatives to steadily achieve its long-term decarbonization targets.

總括而言，本集團在控制碳排放方面表現持續向好，並將進一步推動相關措施，以穩步實現長期減碳目標。







The Group is confident in achieving its future environmental targets. It believes that, through continuous technological innovation, cross-departmental collaboration, and close engagement with stakeholders, its performance in greenhouse gas emissions reduction, energy efficiency, and water management will continue to improve. Allan International will remain committed to advancing its environmental objectives, ensuring that while pursuing business growth, it contributes meaningfully to environmental protection and sustainable development.

集團對未來環境目標的實現充滿信心，相信持續通過技術創新、跨部門協作及與利益相關者的緊密合作，溫室氣體減排、能源效率及用水管理的表現亦會繼續提升。亞倫國際將持續推進環境目標，確保在實現業務增長的同時，為環境保護及可持續發展作出更大貢獻。

The Group complied with all applicable environmental laws and regulations, including but not limited to the Environmental Protection Law of People's Republic of China (《中華人民共和國環境保護法》), the Cleaner Production Promotion Law of the People's Republic of China (《中華人民共和國清潔生產促進法》), the Solid Waste Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國固體廢物污染環境防治法》), the Water Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國水污染防治法》) and the Air Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國大氣污染防治法》). There was no violation during the reporting period.

本集團遵守所有適用的環保法例和法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國清潔生產促進法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國水污染防治法》及《中華人民共和國大氣污染防治法》，報告期內並未有違規的情況。

5.2 EMISSION MANAGEMENT

Allan International is firmly committed to reducing its operational environmental footprint, comprehensively managing greenhouse gas (GHG) emissions, air pollutants, waste, and wastewater through innovative technologies, stringent policy enforcement, and data-driven management. In 2025/26, the Group further strengthened its emissions management, adhering to ISO 14064-1 and national environmental regulations. Through technological upgrades and process optimization, it significantly enhanced environmental performance while ensuring compliance with the HKEX ESG Reporting Code. The following is the data analysis and reduction measures for emissions management in 2025/26.

AIR POLLUTANT MANAGEMENT

Allan International effectively reduced air pollutant emissions through multidimensional strategies, improving air quality around the Lilin Facility and mitigating impacts on ecosystems and health. Key measures for 2025/26 include:

- **Reducing Fossil Fuel Dependence:** Significantly reducing the frequency of diesel generator use and transitioning to cleaner energy alternatives, substantially lowering nitrogen oxides (NOx) and respirable suspended particulates (RSP) emissions.
- **Upgrading Emission Control Technologies:** Deploying high-efficiency fume purification and dust removal equipment in production facilities to strictly control toxic gas and dust emissions.
- **Standardizing Operational Procedures:** Implementing the Wastewater, Waste Gas, and Noise Management Procedures (《廢水、廢氣、噪音管理程序》) and Industrial Waste Gas Emission Operation Guidelines (《工業廢氣排放操作指引》)to guide employees in using low-emission equipment and methods, with regular maintenance and inspections to ensure compliance with the Air Pollution Prevention and Control Law (《大氣污染防治法》).

5.2 排放物管理

亞倫國際堅定承諾減少營運中的環境足跡，通過創新技術、嚴格的政策執行及數據驅動的管理，全面控制溫室氣體(GHG)、大氣污染物、廢棄物及廢水排放。2025/26年度，本集團進一步強化排放物管理，遵循ISO14064-1及國家環境法規，通過技術升級與流程優化，顯著提升環境表現，同時確保符合香港交易所ESG報告守則。以下為2025/26年度排放物管理的數據分析與減排措施。

大氣污染物管理

亞倫國際通過多維度策略有效降低大氣污染物排放，改善瀝林廠房周邊空氣質量，減輕對生態與健康的影響。2025/26年度的關鍵措施包括：

- **減少化石燃料依賴**：大幅降低柴油發電機使用頻率，改用清潔能源替代，顯著減少氮氧化物(NOx)及可吸入懸浮粒子(RSP)排放；
- **升級排放控制技術**：在生產設施中部署高效油煙淨化裝置及除塵設備，嚴控有毒氣體與粉塵排放；
- **規範操作流程**：實施《廢水、廢氣、噪音管理程序》和《工業廢氣排放操作指引》，指導員工採用低排放設備及操作方式，並通過定期維護與檢測確保設施符合《大氣污染防治法》標準。

During the 2025/26 financial year, certain operations of the Group were affected by fluctuations in regional energy supply. To maintain a stable power supply, generators were used on a temporary basis, resulting in an overall increase in air pollutant emissions. To mitigate the associated environmental impact, the Group has proactively advanced its energy transition by developing alternative energy sources (such as solar photovoltaic systems). This initiative aims to reduce future reliance on diesel generators and the regional power grid, thereby minimizing potential impacts on public health and ecosystems. The Group's gaseous fuel and vehicle exhaust emission data for this reporting period are as follows:

於2025/26年度，本集團部分業務受地區能源供應波動影響，曾短暫以發電機維持穩定供電，導致整體的大氣污染物排放有所上升。為減輕相關環境負荷，本集團已積極推動能源轉型，發展替代能源來源(如太陽能光伏系統)，以降低未來對柴油發電機及地區電網的依賴，從而減少對公眾健康及生態系統的潛在影響。本報告期內本集團之氣體燃料及車輛廢氣排放資料如下：

Pollutants 污染物	Unit 單位	Air Pollutant Emissions 廢氣污染物排放量	
		2025/26	2024/25
Nitrogen oxides (NOx) 氮氧化物(NOx)	kg 千克	906.78	324.38
Sulfur oxides (SOx) 硫氧化物(SOx)	kg 千克	59.41	13.66
Respirable suspended particulates (RSP) 可吸入懸浮粒子(RSP)	kg 千克	63.94	11.59

Note: The calculation was based on the Technical Guide for Preparation of Air Pollutant Emission Inventory for Road Vehicles (《道路機動車大氣污染物排放清單編制技術指南》) and the Technical Guide for Preparation of Primary Source Emission Inventory for Respirable Particulate Matter (《大氣可吸入顆粒物一次源排放清單編制技術指南》) issued by the Ministry of Ecology and Environment of the People's Republic of China and the EMISSION FACTORS FOR UNCONTROLLED GASOLINE AND DIESEL INDUSTRIAL ENGINES issued by the United States Environmental Protection Agency.

附註：計算乃基於中華人民共和國生態環境部發佈的《道路機動車大氣污染物排放清單編制技術指南》、《大氣可吸入顆粒物一次源排放清單編制技術指南》及美國國家環境保護局發佈的《EMISSION FACTORS FOR UNCONTROLLED GASOLINE AND DIESEL INDUSTRIAL ENGINES》。

5.3 GREENHOUSE GAS MANAGEMENT

The Group adheres to the ISO 14064-1 standard, establishing a comprehensive greenhouse gas inventory and reporting system covering Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (other indirect emissions). The emission reduction measures for 2025/26 include:

- **New Energy Vehicles:** Electric buses will replace fuel-powered vehicles, completely phasing out diesel vehicles and reducing emissions across the board;
- **Energy Structure Optimization:** Solar power facilities were commissioned in 2026 and are now in operation, reducing reliance on purchased electricity.

5.3 溫室氣體管理

本集團遵循ISO14064-1標準，建立了全面的溫室氣體盤查與報告制度，涵蓋範圍一(直接排放)、範圍二(能源間接排放)及範圍三(其他間接排放)。2025/26年度的減排措施包括：

- **新能源交通工具**：電動巴士替代燃油車輛，全面淘汰柴油車輛，降低範圍一排放；
- **能源結構優化**：2026年啟用太陽能發電設施，減少對外購電力的依賴；

- **Logistics Efficiency Improvement:** Reducing transport-related emissions through route optimization and intelligent scheduling.
- **Enhanced Data Transparency:** Expanding Scope 3 emission disclosures to include upstream and downstream transportation, employee commuting, and product use phase emissions.

During the 2025/26 financial year, the Group benefited from a series of newly implemented energy-saving initiatives, including the commissioning of a solar power generation system, the upgrade of ventilation systems, and the introduction of various energy-efficient equipment, resulting in improved carbon intensity performance. Looking ahead, the Group will continue to implement its established decarbonisation strategy by scaling up effective energy-saving measures across more workplaces, further enhancing overall energy efficiency and carbon reduction performance. The Group's GHG emissions for this reporting period are as follows:

- **物流效率提升**：通過路線優化及智能調度，減少運輸相關排放；
- **數據透明度提升**：擴展範圍三排放披露，涵蓋上下游運輸、員工通勤及產品使用階段的排放。

在2025/26年度，本集團受惠於一系列新增節能措施，包括啟用太陽能發電系統、升級抽風系統及引入多項節能設備等，溫室氣體排放表現有所改善。展望未來，本集團將依據既定減碳策略，持續把具成效的節能措施推廣至更多工作間，進一步提升整體能源效益及減碳表現。本報告期內的本集團的溫室氣體排放量如下：

Category of greenhouse gas emission 溫室氣體排放類別	Unit 單位	Greenhouse gas emissions 溫室氣體排放量	
		2025/26	2024/25
Total greenhouse gas emissions 總溫室氣體排放量	tonnes of CO_2-e 公噸二氧化碳當量	8,017.99	8,017.82
Total greenhouse gas emissions intensity (by finished product output value) 總溫室氣體排放量強度(以製成品產值計算)	tonnes of CO_2-e/ RMB million 公噸二氧化碳當量／百萬人民幣	15.64	19.19
Scope 1: direct discharge 直接排放(範圍一)	tonnes of CO_2-e 公噸二氧化碳當量	462.04	568.89
Scope 2: Indirect emissions of energy 能源間接排放(範圍二)	tonnes of CO_2-e 公噸二氧化碳當量	6916.68	6,833.39
Scope 3: Other indirect emissions 其他間接排放(範圍三)	tonnes of CO_2-e 公噸二氧化碳當量	639.27	615.54
Category 1: Goods and services purchased 類別1：購買的商品和服務	tonnes of CO_2-e 公噸二氧化碳當量	374.87	397.64
Category 4: Upstream transportation and distribution 類別4：上游運輸和分銷	tonnes of CO_2-e 公噸二氧化碳當量	92.90	61.37
Category 5: waste generated in the process 類別5：過程中產生的廢棄物	tonnes of CO_2-e 公噸二氧化碳當量	20.80	20.34
Category 6: Business travel 類別6：商務旅行	tonnes of CO_2-e 公噸二氧化碳當量	8.43	0.85
Category 7: Employee commuting 類別7：員工通勤	tonnes of CO_2-e 公噸二氧化碳當量	63.45	67.5
Category 9: Downstream transportation and distribution 類別9：下游運輸和分銷	tonnes of CO_2-e 公噸二氧化碳當量	78.82	67.84

Note:

– The calculation was based on the Specification with guidance at the ISO14064-1 organisation level for quantification and reporting of greenhouse gas emissions and removals, the IPCC Guidelines for National Greenhouse Gas Inventories (2019 Refinement), GB/T2589-2020 in the General Principles of Comprehensive Energy Consumption Calculation (《綜合能耗計算通則》, the Electricity CO_2 Emission Factors in Guangdong Province 2023《關於發佈2023年電力二氧化碳排放因子的公告(廣東省)》(0.4419 $kgCO_2$/kWh).

Scope 2 includes indirect energy emissions such as purchased electricity, heat, steam, etc.

Scope 3 includes indirect emissions, such as indirect greenhouse gas emissions from the Company's upstream/downstream product transportation, employee travel and employee commuting, indirect greenhouse gas emissions from the use of the Company's products and other indirect greenhouse gas emissions, and indirect greenhouse gas emissions from the use of products/services used in the production/management of plantation plants.

5.4 WASTE MANAGEMENT

The Group adheres to the principles of "reduction, reuse, recycling, and substitution," improving waste management efficiency and resource recycling rates through institutionalized management and employee engagement. Measures for 2025/26 include:

- **Hazardous Waste:** Implementing the Hazardous Substance Supervision Flowchart, refining classification and labeling, and collaborating with qualified recyclers to ensure 100% compliant disposal in accordance with the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste. (《中華人民共和國固體廢棄物環境污染防治法》);

- **Non-Hazardous Waste:** Formulating the Solid Waste Classification and Disposal Guidelines (《固體廢物分類棄置作業指導》) to promote categorized recycling and enhancing resource reuse awareness through employee training.

附註：

– 計算乃基於ISO14064-1組織層次上對溫室氣體排放和清除的量化和報告的規範及指南、IPCC國家溫室氣體清單指南(2019修訂版)、《綜合能計算通則》GB/T2589-2020、IPCC第六次評估報告、《《關於發佈2023年電力二氧化碳排放因子的公告(廣東省)》(0.4419 $kgCO_2$／kWh)。

範圍2包括能源間接排放，例如外購電力、熱、蒸汽等。

範圍3包括間接排放，例如公司在上／下游產品運輸、員工差旅及員工通勤產生的間接GHG排放、公司生產的產品在使用時所引起的間接GHG排放及其他間接GHG排放，以及利用植林廠房在生產／管理過程中所使用的產品／服務所引起的間接GHG排放。

5.4 廢棄物管理

本集團秉持「減量、重用、回收、替代」原則，通過制度化管理與員工參與，提升廢棄物處理效率與資源循環利用率。2025/26年度措施包括：

- **有害廢棄物**：實施「有害物質監管總流程圖」，細化分類與標識，與合資格回收商合作，確保100%合規處理，符合《中華人民共和國固體廢棄物環境污染防治法》；

- **無害廢棄物**：已制定《固體廢物分類棄置作業指導》，推廣分類回收，通過員工培訓提升資源再利用意識。

During the 2025/26 financial year, the Group recorded a slight decrease in hazardous waste generation. The Group will continue to strengthen waste management strategies, further promoting source reduction and resource recycling, and exploring the use of more environmentally friendly alternative materials and processes to minimize the potential environmental impact of operations, fulfilling its commitment to sustainable development. The Group's hazardous and non-hazardous waste generation for this reporting period is as follows:

於2025/26年度，有害廢棄物產量錄得輕微下降。本集團將持續強化廢棄物管理策略，積極推動源頭減廢及資源回收再利用，並探索更環保的替代物料及生產工藝，致力降低營運對環境的潛在影響，實踐可持續發展承諾。本報告期內的有害及無害廢棄物產生量如下：

Category of waste 廢棄物類別	Unit 單位	Waste generated 廢棄物生產量	
		2025/26	2024/25
Hazardous waste 有害廢棄物	tonnes 公噸	11.95	12.71
Hazardous waste intensity (calculated by the value of finished products) 有害廢棄物強度（以製成品產值計算）	tonnes/RMB million 公噸／百萬人民幣	0.02	0.03
Non-hazardous waste 無害廢棄物	tonnes 公噸	100.57	155.38
Non-hazardous waste intensity (calculated by the value of finished products) 無害廢棄物強度（以製成品產值計算）	tonnes/RMB million 公噸／百萬人民幣	0.20	0.37

5.5 WASTEWATER MANAGEMENT

The Group ensures minimal environmental impact from wastewater discharge through advanced technology and stringent management, complying with the Integrated Wastewater Discharge Standard (《污水綜合排放標準》). Measures for 2025/26 include:

- **Production Wastewater:** Wastewater from processes such as mold cleaning and grinding is treated by advanced systems, achieving 100% compliant discharge.
- **Domestic Sewage:** After preliminary treatment, it is discharged into municipal pipelines for further processing by government facilities.
- **Monitoring and Maintenance:** In accordance with the Wastewater, Waste Gas, and Noise Management Procedures (《廢水、廢氣、噪音管理程序》) and Sewage Treatment Operation Regulations (《污水處理操作規程》), qualified third-party institutions are engaged for regular monitoring to ensure efficient facility operation.
- **Emission Compliance:** All wastewater discharges meet national and local standards, with no instances of non-compliance recorded.

5.5 廢水管理

本集團通過先進技術與嚴格管理，確保廢水排放對環境影響最小化，符合《污水綜合排放標準》。2025/26年度措施包括：

- **生產廢水**：模具清洗、磨床等工序產生的廢水經先進處理系統處理，100%達標排放；
- **生活污水**：經初步處理後排入市政管道，由政府設施進一步處理；
- **監測與維護**：依據《廢水、廢氣、噪音管理程序》及《污水處理操作規程》，委託有資質檢測機構定期監測，確保設施高效運行。
- **排放合規性**：所有廢水排放符合國家及地方標準，無超標記錄。

5.6 ENERGY MANAGEMENT

The Group, through systematic oversight by the energy-saving team and the application of advanced technologies, continues to enhance energy efficiency and reduce its environmental footprint. The energy-saving team holds periodic meetings to review electricity consumption data, promote energy-saving projects, and oversee their implementation. Key measures for 2025/26 include:

- **Phase I Solar Power System Commissioned:** The first phase of the photovoltaic (PV) power generation project was approved in May 2025 and was successfully grid-connected in March 2026. The system is expected to generate electricity equivalent to approximately 5% of the plant's total annual power consumption, reducing the reliance on purchased electricity and lower greenhouse gas emissions.
- **Workplace Ventilation Optimization:** Through the centralized management of ventilation systems across two workplaces, the Group enhanced ventilation efficiency and optimized workspace utilization, effectively improving airflow efficiency, occupational health and safety, and the overall working environment.
- **Air Conditioning Energy Efficiency Control in Plastics Unit:** Through multiple testing and optimization of different combinations of air conditioning units, the Group ensured that production requirements were met while adjusting operating modes based on seasonal temperature variations. For example, the operation of the central water-cooled air conditioning system was moderately reduced between December and March, thereby improving energy efficiency.
- **Energy-efficient Ovens in Plastics Operations:** The Group is progressively replacing conventional ovens with energy-efficient models across its two plastics plants. One unit has been commissioned, with an additional three units applied for. Based on data from the first unit, energy savings of approximately 33% have been achieved, with the potential to increase to around 50% with longer operating hours.

5.6 能源管理

本集團通過節能小組持續以系統性監督與先進技術應用，提升能源效率，降低環境足跡。小組工作內容包括定期召開會議，審查用電數據、推進節能項目並監督實施。2025/26年度的關鍵措施包括：

- **落成首期太陽能發電系統**：光伏發電項目第一期於2025年5月完成立項，並於2026年3月正式並網發電。年度發電量預計約佔全廠總用電量約5%，有助降低對外購電力的依賴及減少溫室氣體排放；
- **工作間抽風優化**：通過集中管理兩個工作間的抽風系統，提升抽風效率、提升作業空間利用率，有效改善風效率、職安健及工作環境；
- **塑膠組空調節能控制**：透過多次測試大小冷氣機組合試驗，滿足生產的前提下，並根據天氣溫度的狀況調整空調運作模式，如12至3月份適量減少中央水冷空調運作；
- **塑膠組節能烤爐**：兩塑膠廠逐步用節能烤爐取代非節能烤爐；已投入一台運作並額外申請3台，根據首台烤爐數據，節能效果約33%使用而且運轉時間越長，節能效果上升至約50%；

- **Unmanned Pad Printing 2.0:** Building on the successful implementation of the 2025 initiative, the Group expanded the application of automated pad printing systems to additional products. Compared to version 1.0, the number of printing cycles has been reduced by two, resulting in a 50% increase in efficiency. During the reporting year, electricity consumption decreased by 5 MWh compared to 2023, representing a reduction of 11.0%.

- **Air Compressor Optimization Project:** Building on the ongoing air compressor energy-saving initiative, electronic drain valves were replaced with pneumatic drain valves to improve condensate discharge control and enhance energy efficiency. A total of four pilot installations have been implemented across the plant. The Group will continue to monitor actual energy-saving performance to assess the feasibility of a full-scale rollout.

During the reporting period, total energy consumption increased in the 2025/26 financial year, primarily due to fluctuations in regional energy supply, which necessitated the temporary use of generators and resulted in higher diesel consumption.

Despite this circumstances, the Group continued to actively advance its energy transition and enhance energy efficiency, successfully reducing energy intensity from 35.10 to 31.01 MWh per million RMB, reflecting a continued improvement in overall energy performance.

Through the commissioning of a solar power generation system (supplying approximately 5% of total electricity demand), the complete phase-out of diesel vehicles, optimisation of ventilation and air conditioning systems, adoption of energy-efficient equipment and automation technologies, and continuous optimisation of air compressor operations, the Group has effectively reduced its reliance on conventional electricity sources, enhanced energy autonomy, and lowered greenhouse gas emissions, thereby supporting sustainable development.

In addition, gasoline consumption decreased from 95.03 MWh in 2024/25 to 87.82 MWh in 2025/26, reflecting ongoing improvements in vehicle and energy management. In contrast, diesel consumption increased from 77.91 MWh to 156.09 MWh, primarily attributable to the temporary use of diesel generators as noted above.

- **無人移印2.0**：延續2025年成功項目，申延應用於其他產品，引進自動化移印設備，對比1.0,移印次數減少2次，效率提升50%，本報告年比起2023年度用電量減少5 MWh，降幅為11.0%；

- **空壓機項目**：延續空壓機節能項目，將電子排水閥更換為氣動排水閥，可更好的控制空壓機排水，達到節能效果。現全廠共安裝4處作為試點，後續將跟進實際節能效果，決定是否全面更換。

本報告期內，2025/26年度總能源耗量有所上升，主要因受地區能源供應波動影響，期間需短暫使用發電機供電，帶動柴油用量增加。

儘管如此，公司持續積極推動能源轉型及提升使用效率，成功將能耗密度由35.10降至31.01兆瓦時／百萬人民幣，反映整體用能效益持續改善。

透過投運太陽能發電系統（供應約5%用電）、全面淘汰柴油車輛、優化抽風及空調系統、引入高效節能設備及自動化技術，以及持續優化空壓機運行，公司有效降低對傳統電力的依賴，提升能源自主性，同時減少溫室氣體排放，推動可持續發展。

此外，汽油耗量由2024/25年度的95.03兆瓦時下降至2025/26年度的87.82兆瓦時，反映車輛及能源管理持續優化；而柴油耗量則由77.91兆瓦時上升至156.09兆瓦時，主要因應上述使用柴油發電機所致。

Overall, the Group is steadily progressing with the optimisation of its energy structure and gradually reducing its reliance on high-emission fuels. The Group's total energy consumption for this reporting period is as follows:

整體而言，本集團正穩步推進能源結構優化，逐步減少對高排放燃料的依賴。本報告期內的本集團總耗能如下：

Category of energy 能源種類	Unit 單位	Energy consumption 能源耗量	
		2025/26	2024/25
Total energy consumption 總能源耗量	MWh 兆瓦時	15,896.40	14,666.73
Intensity of total energy consumption (by output value of finished products) 總耗能密度（以製成品產值計算）	MWh/RMB million 兆瓦時／百萬人民幣	31.01	35.10
Direct energy consumption 直接能源耗量			
Gasoline consumption 汽油耗量	MWh 兆瓦時	87.82	95.03
Diesel consumption 柴油耗量	MWh 兆瓦時	156.09	77.91
LPG consumption 液化石油氣耗量	MWh 兆瓦時	0	0.63
Butane consumption 丁烷耗量	MWh 兆瓦時	0.35	0.29
Indirect energy consumption 間接能源耗量			
Electricity consumption 電力耗量	MWh 兆瓦時	15,652.13	14,492.88

Note:

- The energy data of the Year is converted into MWh according to the calorific value of GB/T2589-2020 in the General Principles of Comprehensive Energy Consumption Calculation (《綜合能耗計算通則》);
- Direct energy consumption includes gasoline and diesel consumption, and indirect energy consumption includes electricity consumption.

附註：

- 本年度能源數據按照《綜合能耗計算通則》GB/T2589-2020的熱值換算為兆瓦時；
- 直接能源耗量包括汽油及柴油耗量及間接能源耗量包括電力耗量。

5.7 WATER UTILISATION MANAGEMENT

The Group maximizes water resource efficiency and reduces reliance on natural water through water conservation technologies and recycling. Key measures for 2025/26 include:

- **Reclaimed Water Expansion:** Utilizing treated reclaimed water for fire reserves, toilet flushing and plants watering to reduce the use of fresh water;
- **Pipeline maintenance:** The Energy Saving Team coordinates regular inspections of water pipelines and promptly repairs leaking faucets and valves;
- **Water-saving technology:** Upgrade high-efficiency water savers to optimize water efficiency in mold cleaning and grinding processes;
- **Employee participation:** The administration and Human Resources departments promote water-saving awareness through the Allan World (《亞倫天地》) platform, with the active involvement from the energy-saving team to enhance employee water conservation consciousness.

During the 2025/26 financial year, the Group continued to improve its water use efficiency, with both total water consumption and water intensity recording significant declines. Compared to 2024/25, water consumption further decreased by 17%, reflecting the continued effectiveness of water conservation measures.

5.7 用水管理

本集團通過節水技術與循環利用，最大化水資源效率，減少自然水源依賴。2025/26年度的關鍵措施包括：

- **中水回用擴展**：將處理後的中水用於消防儲備、沖廁及綠化澆灌，減少新水使用；
- **管道維護**：節能小組協調定期巡查輸水管道，及時修復水龍頭、水閥滴漏；
- **節水技術**：升級高效節水器，優化模具清洗及磨床工序用水效率；
- **員工參與**：行政及人事部通過《亞倫天地》宣傳節水理念，節能小組成員積極參與，提升員工節水意識。

在2025/26年度，本集團用水效率持續提升，耗水量及耗水量密度均錄得顯著下降。其中，較2024/25年度進一步下降17%，反映節水措施成效持續顯現。

Through ongoing optimisation of water usage processes and the promotion of water recycling and reuse, the Group has effectively enhanced water resource efficiency while maintaining stable performance. During the reporting period, total water consumption decreased from 147,361 m^3 to 121,934 m^3, while water intensity declined from 352.61 to 237.86 m^3 per million RMB, demonstrating the Group's ongoing commitment to improving water resource management. The Group's total water consumption for this reporting period is as follows:

透過不斷優化用水流程及推廣水資源循環再利用，本集團有效提升水資源使用效率並維持穩定表現。本報告期內，總耗水量由147,361立方米下降至121,934立方米，耗水量密度亦由352.61降至237.86立方米／百萬人民幣，展現集團在水資源管理方面的持續改進與承諾。本報告期內本集團總耗水量如下：

	Unit 單位	Water consumption 水資源耗量	
		2025/26	2024/25
Water consumption 耗水量	m^3 立方米	121,934.00	147,361.00
Intensity of water consumption (by output value of finished products) 耗水量密度（以製成品產值計算）	m^3/RMB million 立方米／百萬人民幣	237.86	352.61

Note:

– The Group's use of water mainly comes from municipal pipelines, and there is no issue in sourcing water.

附註：

– 本集團的用水主要來自市政管道，並沒有取水的困難。

5.8 PACKAGING MATERIALS MANAGEMENT

The Group aims for sustainable packaging by prioritizing recyclable and eco-friendly materials to reduce resource consumption. Key measures for 2025/26 include:

- **Sustainable Material Procurement:** Collaborating with suppliers to increase the proportion of recyclable and biodegradable packaging materials.
- **Packaging Design Optimization:** Streamlining cutting specifications to reduce unnecessary material use.
- **Energy-Saving Team Oversight:** Regularly reviewing packaging material data and encouraging employees to propose reduction suggestions, ensuring compliance with the Energy and Resource Management Procedures (《能源資源管理程序》).

5.8 包裝材料管理

本集團以可持續包裝為目標，優先使用可回收及環保材料，減少資源消耗。2025/26年度的關鍵措施包括：

- **可持續材料採購**：與供應商合作，增加可回收及生物降解包裝材料比例；
- **包裝設計優化**：精簡分切規格，減少不必要材料；
- **節能小組監督**：定期審查包裝材料數據，鼓勵員工提出減量建議，確保符合《能源資源管理程序》。

In 2025/26, the total amount of packaging materials increased to 3,415.44 tons, mainly attributable to increase in production, changes in product mix and packaging standards.

2025/26年度包裝材料總量因應產值增加，產品結構及包裝標準變化，而有所增加至3,415.44公噸。

The Group's total packaging material consumption for this reporting period is as follows:

本報告期內本集團的包裝物料總耗量如下：

	Unit 單位	Packaging materials consumption 包裝物料耗量	
		2025/26	2024/25
Total consumption of packaging materials 包裝物料總量	tonnes 公噸	3,415.44	2,748.88
Total consumption of packaging materials intensity (calculated by the value of finished products) 總包裝物料密度(以製成品產值計算)	tonnes/RMB million 公噸／百萬人民幣	6.66	6.57

5.9 ENVIRONMENT AND NATURAL RESOURCES

Allan International regards environmental protection and sustainable development as its core mission, integrating environmental responsibility into product design, production processes, and supply chain management through technological innovation, systematic management, and collaboration among all employees.

SIGNIFICANT ENVIRONMENTAL IMPACTS OF BUSINESS ACTIVITIES

The Group's plastic product manufacturing and processing (including injection molding, screen printing, laser marking, etc.) involve the following significant environmental impacts:

- **Energy and Greenhouse Gas Emissions:** High energy consumption of production equipment contributes to Scope 2 (energy indirect) greenhouse gas emissions.
- **Water Resource Consumption:** Mold cleaning and grinding processes generate significant wastewater production, placing pressure on water resources.
- **Hazardous Waste:** Hazardous waste (e.g., waste mineral oil) poses potential risks to ecosystems and human health.

5.9 環境及天然資源

亞倫國際以環境保護與可持續發展為核心使命，通過技術創新、系統化管理及全體員工的協作，將環境責任融入產品設計、生產流程及供應鏈管理。

業務活動對環境的重大影響

亞倫國際的塑膠製品製造與加工(包括注塑、絲印、激光打標等工序)涉及以下對環境的重大影響：

- **能源與溫室氣體排放**：生產設備的高耗能導致範圍二(能源間接)溫室氣體排放；
- **水資源消耗**：模具清洗及磨床工序產生大量生產廢水，對水資源造成壓力；
- **有害廢棄物**：有害廢棄物(如廢礦物油)對生態與人體健康有潛在影響；

- **Air Emissions:** Pollutants such as nitrogen oxides (NOx) and sulfur oxides (SOx) impact air quality.

The Group accurately assesses these impacts through the Environmental Factor Identification and Evaluation Form (《環境因素識別及評價表》), prioritizing hazardous substance control, optimization of high-energy equipment, and wastewater recycling, while formulating comprehensive emission reduction and resource management strategies.

ENVIRONMENTAL MANAGEMENT MEASURES

The Group has implemented environmental protection measures across multiple areas, integrating environmental principles into operational decisions and daily activities.

- **Systematic Control of Hazardous Substances:** The Group has obtained QC 080000 certification and established a Hazardous Substance Process Management system (HSPM) to control hazardous substances throughout the entire process from raw material procurement to product production, ensuring compliance with RoHS, REACH and customer requirements. To prevent chemical leaks, spill containment barriers and secondary containment systems are added, and Material Safety Data Sheets (MSDS) lists are maintained with proper documentation.

- **ISO 14001 Environmental Management System:** The Group has implemented an ISO 14001-certified Environmental Management System (EMS), which helps ensure that environmental protection requirements are effectively upheld while driving continuous improvement in environmental performance.

- **廢氣排放：**氮氧化物（NOx）與硫氧化物（SOx）等污染物影響空氣質量。

本集團通過《環境因素識別及評價表》精準評估上述影響，優先聚焦有害物質控制、高耗能設備優化及廢水循環利用，制定全面減排與資源管理策略。

環境管理措施

本集團已經在多個方面實施了環保措施，並將環保理念融入到經營決策和日常營運中。

- **系統化控制有害物質：**本集團已經獲得QC080000認證，建立有害物質過程管理系統（HSPM），從原材料採購到產品實現全流程控制有害物質，確保符合RoHS、REACH及客戶要求。而為控制化學品洩漏發生，我們會增加防洩漏圍堰，防洩漏二次容器；以及建立MSDS清單，保存MSDS文件。

- **ISO 14001環境管理體系：**本集團已經實施了通過ISO 14001認證的環境管理體系，這個體系能夠幫助確保環境保護要求得到落實，同時持續改善環境績效。

6. EMPLOYEE WELL-BEING

6.1 EMPLOYMENT SYSTEM

At Allan International, employees are our most valuable asset. We are committed to creating a fair, open, and vibrant workplace where every employee feels respected, supported, and empowered to achieve personal and professional growth. The following are our core actions in promoting employee well-being and development:

Fair and diverse workplace culture

Based on the Employee Code of Conduct (《員工守則》) and Anti-Discrimination Guidelines (《反歧視準則》), we ensure fairness and transparency in recruitment, compensation, leave, and work arrangements. We actively promote diversity, eliminating all forms of workplace discrimination to enable employees to thrive in an inclusive environment.

Open communication channel

We offer competitive compensation, ensuring compliance with local minimum wage standards, and provide comprehensive social insurance and benefits. Through clear career development pathways and training programs, we support employees in enhancing their skills and achieving career goals.

Opportunities for growth

We offer competitive compensation, ensuring compliance with local minimum wage standards, and provide comprehensive social insurance and benefits. Through clear career development pathways and training programs, we support employees in enhancing their skills and achieving career goals.

Compliance and responsibility

We strictly adhere to relevant regulations, including the Labour Law of the People's Republic of China (《中華人民共和國勞動法》) and the Labour Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》), ensuring compliance in compensation, equal opportunity, and anti-discrimination policies. Regular internal reviews further safeguard employee rights, creating a reliable and safe workplace.

Our vision

We believe that a workplace supporting employee growth and well-being is the foundation of corporate success. Allan International will continue to strive to create a fair and opportunity-filled environment, partnering with employees to build a sustainable future.

6. 僱員福祉

6.1 僱傭制度

在亞倫國際，員工是我們最珍貴的資產。我們致力於營造一個公平、開放且充滿活力的工作環境，讓每位員工都能感受到尊重與支持，並實現個人與職業的成長。以下是我們在員工福祉與發展方面的核心行動：

公平與多元的職場文化

我們以《員工守則》與《反歧視準則》為基礎，確保招聘、薪酬、休假與工作安排等流程公平透明。我們積極推動多元化，消除職場中的任何歧視，讓每位員工都能在包容的環境中發揮所長。

開放的溝通橋樑

我們重視員工的聲音，透過定期的意見調查與對話平台，讓員工能輕鬆表達想法並參與職場政策的制定。清晰的資訊傳遞確保員工充分了解工資、工作時數及相關權益，促進信任與協作。

激勵成長的機會

我們提供具市場競爭力的薪酬，確保不低於當地最低工資標準，並為員工配備完善的社會保險與福利。透過明確的職業發展路徑與培訓計劃，我們幫助員工提升技能，實現職涯目標。

堅守法規與責任

我們嚴格遵守《中華人民共和國勞動法》及《中華人民共和國勞動合同法》等相關法規，確保薪酬、平等機會及反歧視等政策符合標準。定期的內部審查進一步保障員工權益，讓職場更加可靠與安全。

我們的願景

本集團認為一個支持員工成長與幸福的職場，是企業成功的基石。亞倫國際將持續努力，為員工創造一個公平、充滿機會的環境，與他們攜手共創可持續的未來。

As of 31 March 2026, the number of employees of the Group by category is as follows:

截至2026年3月31日，本集團按不同類別劃分的僱員人數如下：

Classification	分類	Total number of employee (person) 僱員總數(人)
By gender	**按性別劃分**	
Male	男性	553
Female	女性	953
By employment type	**按僱傭類型劃分**	
Full time	全職	1,506
Part time	兼職	0
By age group	**按年齡組別劃分**	
Under 30	30歲以下	127
30 to 40	30至40歲	264
41 to 50	41至50歲	558
50 and above	50歲或以上	557
By geographical region	**按地區劃分**	
China	中國	1,506

Note:

– The calculation was based on the Reporting Guide for Social Key Performance Indicators issued by the HKEX.

附註：

— 計算乃基於香港交易所發佈的社會關鍵績效指標匯報指引。

As of 31 March 2026, the Group's monthly average employee turnover rates by category are as follows:

截至2026年3月31日，本集團按不同類別劃分的僱員流失比率如下：

Classification	分類	Monthly average employee turnover rate (%) 每月平均僱員流失比率(%)
By gender	**按性別劃分**	
Male	男性	2.28%
Female	女性	1.89%
By age group	**按年齡組別劃分**	
Under 30	30歲以下	5.73%
30 to 40	30至40歲	1.00%
41 to 50	41至50歲	0.76%
50 and above	50歲以上	1.27%
By geographical region	**按地區劃分**	
China	中國	2.04%

Note: Monthly average turnover rate of employees in a specific category = the full-year number of resigned employees in a specific category/(number of employees in a specific category at the beginning of the year+number of employees in a specific category) x 100%/12 months

附註：特定類別僱員的每月平均流失率＝特定類別僱員的全年離職人數／(特定類別僱員的年初人數＋特定類別的入職人數)x100%／12個月

6.2 HEALTH AND SAFETY

Allan International prioritizes employee health and safety, striving to create a safe, comfortable, and supportive workplace that promotes physical and mental well-being. Through innovative and practical initiatives, we ensure employees are fully protected at work while enhancing their overall well-being.

6.2 健康與安全

亞倫國際將員工的健康與安全視為首要任務，致力於打造一個安全、舒適且支持身心健康的職場環境。我們通過一系列創新且務實的舉措，確保員工在工作中得到充分保護，同時提升其整體福祉。

Health and Safety Target 健康與安全目標	Health and Safety Indicator 健康與安全指標	Achievement of the objective 完成狀況
Improve fire safety level 提高消防安全水平	Zero occurrence of potential fire 火災事故為0次	Completed 已完成

Leadership-Driven, Safety First

Our leadership team actively assumes responsibility for occupational health and safety, leading the development and implementation of related policies. They ensure sufficient resources and training, regularly participate in safety reviews and employee dialogues, and strengthen the safety culture, laying a solid foundation for a healthy workplace.

高層引領，安全優先

我們的領導團隊積極承擔職業健康與安全的責任，帶頭制定並推動相關政策的執行。他們不僅確保資源與培訓的充足供應，還定期參與安全審查與員工對話，強化安全文化，奠定健康職場的堅實基礎。

Comprehensive safety management framework

We have established a comprehensive safety management system covering fire safety, area safety, occupational health, equipment management, and hazardous chemical handling. Core policies include the Workplace Safety Guidelines (《職場安全指引》) and Fire Emergency Plan (《消防應急計劃》), ensuring the work environment meets stringent safety standards and protects employees from potential risks.

全面的安全管理框架

我們建立了涵蓋消防、區域安全、職業衛生、設備管理及危險化學品處理的綜合安全管理體系。核心政策包括《職場安全指引》與《消防應急計劃》，這些規範確保工作環境符合嚴格的安全標準，保障員工免受潛在風險侵害。

Proactive risk identification and prevention

We conduct regular risk assessments, thoroughly inspecting workplaces for potential hazards, including equipment maintenance, environmental checks, and safety audits. Employees receive regular safety awareness training and actively participate in risk prevention, fostering a safe workplace environment.

主動風險識別與防控

我們定期開展風險評估，針對工作場所的潛在危險進行全面檢查，包括設備維護、環境巡檢及安全審計。員工接受定期的安全意識培訓，積極參與風險防控，共同打造安全的職場環境。

Safety facilities and emergency preparedness

We ensure workplaces are equipped with adequate personal protective equipment and regularly maintain machinery to ensure safe operation. Clear safety signs and indicators are displayed throughout the workplace to keep employees vigilant. Regular fire drills and emergency evacuation training enhance the workforce's emergency response capabilities.

安全設施與應急準備

我們確保工作場所配備完善的個人防護裝備，並定期維護機械設備以確保其安全運行。清晰的安全標誌與指示牌遍布職場，提醒員工保持警惕。我們還定期舉行消防演習與應急疏散訓練，提升全員的應急響應能力。

Focus on employee well-being

We provide annual health check-ups, health seminars, and physical activity programs to encourage employees to maintain good health. For work-related health risks, we promote proper posture and habits and offer mental health counselling services to help employees manage stress and emotional challenges effectively.

關注員工身心健康

我們提供年度健康檢查、健康講座及運動促進活動，鼓勵員工保持良好的身體狀態。針對工作相關的健康風險，我們推廣正確的姿勢與習慣，並提供心理健康諮詢服務，幫助員工有效應對壓力與情緒挑戰。

Case learning and continuous improvement

The Group encourages employees to promptly report any safety incidents or potential risks. Each case is subject to thorough investigation to identify root causes and implement preventive measures. During the reporting year, a total of four employee injury cases were recorded. The Group treats every reported incident as an opportunity for improvement, continuously enhancing its safety management processes to further elevate workplace safety standards.

事故學習與持續改進

我們鼓勵員工第一時間報告任何安全事件或潛在風險，並對每起事件進行深入調查，分析原因並制定預防措施。本年度共發生4宗員工受傷個案，我們將每一次報告視為改進的機會，持續優化安全管理流程，進一步提升工作環境的安全水平。

Compliance and results

Allan International strictly abides by relevant laws and regulations, including the Production Safety Law of the People's Republic of China (《中華人民共和國安全生產法》), the Fire Protection Law of the People's Republic of China (《中華人民共和國消防法》), and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》), to ensure that all safety measures meet legal requirements. During the Year, there was no work-related fatal case or any case of violation related to safety at Lilin Plant, which demonstrating the results of our commitment to safety. Through these efforts, we not only ensure the safety and health of our employees but also create a supportive and vibrant working environment for them, and facilitate the development of both the Company and employees.

合規與成果

亞倫國際嚴格遵循《中華人民共和國安全生產法》、《中華人民共和國消防法》及《中華人民共和國職業病防治法》等相關法規，確保所有安全措施符合法律要求。本年度，瀝林廠房未發生任何因工受傷致死事件或違反健康與安全法規的案例，展現了我們對安全承諾的成果。通過這些努力，我們不僅保障員工的安全與健康，更為其創造一個充滿支持與活力的工作環境，助力企業與員工共同成長。

6.3 EMPLOYEE TRAINING

Allan International firmly believes that continuous learning is key to employee growth and corporate success. We are committed to fostering a learning culture that encourages exploration and progress, empowering employees to enhance their skills and achieve career goals through diverse training methods and innovative tools.

6.3 員工培訓

本集團認為，持續學習是員工成長與企業成功的關鍵。我們致力於營造一個鼓勵探索與進步的學習文化，通過多樣化的培訓方式與創新工具，助力員工提升技能並實現職涯目標。

Understanding employee needs

We conduct annual training needs surveys to gain insights into employees' learning expectations and align them with business development requirements. Through data analysis and employee dialogues, we design targeted training programs to ensure content aligns closely with employees' career development needs.

精準洞察員工需求

我們每年開展培訓需求調查，深入了解員工的學習期望與業務發展的實際需要。通過數據分析與員工對話，我們設計出針對性強的培訓計劃，確保課程內容與員工的職業發展需求緊密契合。

Diverse learning pathways

In accordance with the Human Resources Management Procedures (《人力資源管理程序》) and the Employee Training Plan (《員工培訓計劃》), we offer diverse training formats, including onboarding courses for new employees, role-specific training, on-the-job skill enhancement, advanced professional courses, and external collaborative training. These programs aim to comprehensively enhance employees' capabilities, enabling them to deliver greater value at work.

多元化學習路徑

依據《人力資源管理程序》與《員工培訓計劃》，我們提供多樣化的培訓形式，包括新員工入職課程、崗位適應培訓、在職技能提升、專業進階課程及外部合作培訓。這些課程旨在全面提升員工的能力，幫助他們在工作中展現更大價值。

Allan Digital learning platform

Our online learning centre provides a convenient and flexible learning experience. The platform covers a wide range of courses, including leadership, financial management, innovative thinking, and quality control, allowing employees to choose content based on personal interests and career goals. The platform employs a dynamic update mechanism to ensure resources remain current and aligned with industry trends.

亞倫網絡學習平台

我們的線上學習中心提供便捷且靈活的學習體驗。平台涵蓋領導力、財務管理、創新思維、品質控制等豐富課程，員工可根據個人興趣與職業目標自由選擇學習內容。平台採用動態更新機制，確保資源新穎且與行業趨勢同步。

Knowledge sharing and culture development

We encourage employees to share learning experiences in internal publications and team meetings, promoting knowledge exchange and experience transfer. This open sharing culture not only sparks employees' enthusiasm for learning but also strengthens collaboration and innovation within teams.

知識分享與文化共建

我們鼓勵員工在內部刊物與團隊會議中分享學習心得，促進知識交流與經驗傳遞。這種開放的分享文化不僅激發員工的學習熱情，還增強了團隊間的協作與創新氛圍。

Our Commitments

Through flexible training models and innovative learning platforms, Allan International is dedicated to providing employees with continuous growth opportunities. We believe that investing in employee development not only enhances individual capabilities but also drives the company's long-term success.

我們的承諾

亞倫國際通過靈活的培訓模式與創新的學習平台，致力於為員工提供持續成長的機會。本集團認為投資於員工的發展不僅能提升個人能力，更能推動企業的長期成功。

During the reporting period, the percentage of trained employees and average training hours completed per employee of the Group by category are as follows:

本報告期內，本集團按不同類別劃分的受訓僱員百分比及每名僱員完成受訓的平均時數如下：

Classification	分類	Percentage of trained employees (%) 佔受訓僱員百分比（%）	Average training hours completed per employee (hour) 每名僱員完成受訓的平均時數（小時）
By gender	**按性別劃分**		
Male	男性	36.72%	25.49
Female	女性	63.28%	27.24
By employee category	**按僱員類別劃分**		
Chief management	首席管理人員	2.19%	12.00
Senior management	高級管理人員	14.28%	16.00
Middle management	中級管理人員	16.80%	24.00
General employees	一般員工	66.73%	30.00

Note:

– The calculation was based on the Reporting Guide for Social Key Performance Indicators issued by the HKEX.

附註：

– 計算乃基於香港交易所發佈的社會關鍵績效指標匯報指引。

6.4 LABOUR STANDARDS

Allan International regards labour standards as a core component of corporate responsibility, going beyond legal requirements to provide a fair, safe, and respectful workplace for employees. Through the following actions, we ensure robust protection of employee rights and promote a healthy work culture.

Avoiding child labour and forced labour

We are firmly against any form of child labour and forced labour, and strictly abide by the Labour Law of the People's Republic of China (《中華人民共和國勞動法》) and the Employment Ordinance (《僱傭條例》) in Hong Kong. The HR team rigorously verifies the identities of all job applicants to ensure no underage or illegal labour is employed, safeguarding employees' legal rights.

Respect the freedom of choice of employees

We ensure all employees work voluntarily, with no instances of forced or bonded labour. Labour contracts clearly specify reasonable notice periods for resignation, protecting employees' rights to freely choose their work and fostering fair labour relations.

6.4 勞工準則

亞倫國際將勞工準則視為企業責任的核心，超越法律要求，致力於為員工提供公平、安全且尊重的工作環境。我們通過以下行動，確保員工權益得到充分保障，並促進健康的工作文化。

杜絕童工與強制勞動

我們堅決反對任何形式的童工及強制勞動，嚴格遵守《中華人民共和國勞動法》及香港《僱傭條例》等法規。人力資源團隊對所有求職者的身份進行嚴格核查，確保無未成年或非法勞工，並保護員工的合法權益。

尊重員工自主選擇

我們確保所有員工自願參與工作，無任何強制或債務勞動情況。勞動合同明確規定合理的離職通知期，保障員工自由選擇工作的權利，促進公平的勞動關係。

Balancing working hours and reasonable compensation

We are committed to providing reasonable working hours, eliminating involuntary overtime. In manufacturing facilities, we regularly review attendance records to ensure compliance with statutory working hour requirements. Any overtime is subject to employee consent and fairly compensated to maintain employees' physical and mental health and work-life balance.

Transparent labor contracts

Every employee signs a clear labor contract that details wages, working hours, rest periods, social insurance, and benefits. These contracts not only protect employee rights but also ensure the compliance and transparency of our operations.

Strengthened labor protection mechanism

To prevent the risk of child labour or forced labour, we have established the Special Protection Procedures for Minor Workers (《未成年工特殊保護程序》) and the Labour Rights Remediation Plan (《勞動權益補救計劃》). In case of any non-compliance, we promptly address issues in accordance with the law and implement improvements to prevent recurrence.

Our Commitments

Allan International strictly adheres to relevant labour regulations, including the Labour Law of the People's Republic of China (《中華人民共和國勞動法》), ensuring no incidents of child or forced labour. This year, we maintained a zero non-compliance record, demonstrating our firm commitment to labour standards. Through these measures, we create a fair, respectful, and safe workplace, enabling employees and the company to grow together.

平衡工時與合理補償

我們致力於提供合理的工時安排，杜絕非自願加班。在製造工廠中，我們定期審查出勤記錄，確保符合法定工時要求。任何加班均需員工同意，並提供公平的加班補償，以維護員工的身心健康及工作與生活平衡。

透明的勞動合同

每位員工均簽署清晰的勞動合同，詳細列明工資、工作時數、休息時間、社會保險及福利等內容。這些合同不僅保障員工權益，也確保企業運營的合規性與透明度。

強化的勞工保護機制

為防範童工或強制勞動風險，我們建立了《未成年勞工防範措施》及《勞動權益補救計劃》。若發現任何違規行為，我們將依法迅速處理，並採取改進措施以防止問題重複發生。

我們的承諾

亞倫國際嚴格遵循相關勞工法規，包括《中華人民共和國勞動法》，確保無任何童工或強制勞動事件。本年度，我們繼續保持零違規記錄，展現對勞工準則的堅定承諾。通過這些措施，我們為員工創造了一個公平、尊重且安全的工作環境，助力他們與企業共同成長。

7. RESPONSIBLE OPERATION

7.1 SUPPLY CHAIN MANAGEMENT

Allan International is committed to building a responsible, sustainable, and efficient supply chain to support high-quality product delivery and achieve environmental and social responsibility goals. Through robust policies, transparent processes, and continuous monitoring, we ensure the supply chain meets high environmental and social standards.

Solid policy framework

We have formulated the Procurement Control Procedures (《採購控制程序》), the Supplier/Subcontractor Management Control Procedures (《供應商／分包商管理控制程序》) and the Suppliers' Code of Conduct (《供應行為商準則》), explicitly requiring suppliers to meet standards in environmental protection, labour rights, and compliant operations. These policies are integrated into tender and contract terms, covering pollution prevention, occupational health and safety, and anti-corruption requirements, ensuring transparent and responsible supply chain operations.

Stringent supplier selection and monitoring

We adopt a fair and transparent tendering process, screening suppliers through evaluation procedures that assess their environmental performance, social responsibility, and business ethics. Regular audits and on-site inspections ensure suppliers continuously meet standards, with termination of cooperation for non-compliance to mitigate risks. We provide professional training to procurement teams to ensure efficient and consistent process execution.

Environmental and social risk management

We regularly identify environmental and social risks in the supply chain, including emissions, labour conditions and compliance, etc. The internal management team conducts annual on-site audits to ensure supplier adherence to the code of conduct and develops improvement plans for high-risk areas, promoting continuous supply chain optimization.

Promoting green products and services

We have established a green product procurement list, prioritizing suppliers with ISO 14001 certification or those providing hazardous substance test reports, ensuring materials comply with RoHS, REACH, and other standards. We periodically evaluate green product performance and encourage suppliers to demonstrate corporate social responsibility in community and environmental aspects, advancing sustainable development.

7. 盡責營運管理

7.1 供應鏈管理

亞倫國際致力於打造一個負責任、可持續且高效的供應鏈，以支持優質產品交付並實現環境與社會責任目標。我們通過完善的政策、透明的流程及持續的監察，確保供應鏈符合高標準的環境與社會要求。

堅實的政策框架

我們制定了《採購控制程序》、《供應商／分包商管理控制程序》及《供應商行為準則》，明確要求供應商在環境保護、勞工權益及合規經營方面達到標準。這些政策融入招標與合約條款，涵蓋防止污染、職業健康與安全及反腐敗等要求，確保供應鏈運作透明且負責任。

嚴格的供應商甄選與監察

我們採用公平、公開的招標流程，通過供應商評估程序篩選供應商，審查其環境表現、社會責任及商業道德。定期審核與現場檢查確保供應商持續符合標準，若發現違規行為，將終止合作以降低風險。我們為採購團隊提供專業培訓，確保流程執行高效且一致。

環境與社會風險管理

我們定期識別供應鏈中的環境與社會風險，包括排放、勞工條件及合規性等。內部管理團隊每年進行現場審核，確保供應商遵守守則，並針對高風險環節制定改進計劃，促進供應鏈的持續優化。

推動綠色產品與服務

我們建立了綠色產品採購清單，優先考慮聘用獲得ISO 14001認證或提交有害物質檢測報告的綠色機構，確保物料符合RoHS、REACH等標準。我們定期評估綠色產品表現，並鼓勵供應商在社區及環境層面體現企業社會責任，推動可持續發展。

Data confidentiality and declaration of interests

We strictly protect supplier and bidder data through confidentiality agreements, ensuring the security of sensitive information. Suppliers are required to declare potential conflicts of interest to prevent improper benefit transfers, maintaining a fair cooperation environment.

資料保密與利益申報

我們嚴格保護供應商與投標者的資料，通過簽署保密協議，確保敏感資訊安全。同時，要求供應商申報潛在利益衝突，杜絕不當利益輸送，維護公平合作環境。

The Outcome and Commitment

Our goal is to receive hazardous substance test reports from all suppliers in a timely manner. We will continue to deepen green supply chain management, collaborating with suppliers to achieve environmentally friendly and socially responsible goals, creating greater value for customers and society. As of 31 March 2026, the Group engaged 235 suppliers, with 172 located in Guangdong Province, 20 in other Chinese provinces, and 43 in other countries or regions. All suppliers underwent the Group's evaluation process prior to procurement, and current suppliers have passed annual assessments.

The number of suppliers of the Group by region is as follows:

我們的成果與承諾

我們的目標是及時收到所有供應商的有害物質測試報告。為此我們將繼續深化綠色供應鏈管理，與供應商攜手實現環境友好與社會責任的目標，為客戶與社會創造更大價值。截至2026年3月31日，本集團共聘用235家供應商，當中172家位於廣東省，20家位於中國其他省份，其餘43家都位於其他國外或地區；上述的所有供應商在採購前已通過本集團的相關評估過程，而現正合作的供應商也通過年度評估。

本集團按不同地區劃分的供應商數目如下：

Region	地區	Number of suppliers 供應商數目
Guangdong Province	廣東省	172
Other provinces in China	中國其他省份	20
Other countries and regions	其他國外或地區	43

7.2 QUALITY CONTROL

Allan International is committed to providing safe, high-quality, and environmentally compliant products and services, ensuring customer satisfaction and protecting their rights. Through rigorous management systems and transparent processes, we continuously enhance product quality while safeguarding customer privacy and intellectual property.

Internationally recognized quality management

We have obtained ISO 9001 Quality Management System certification, ensuring every stage from product design to delivery meets international standards. The Production Control Procedures (《生產控制程序》) strictly regulate production processes to ensure stable and reliable product quality, meeting customer expectations.

7.2 質量管理

亞倫國際以提供安全、優質且符合環境標準的產品與服務為核心使命，確保客戶滿意並維護其權益。我們通過嚴謹的管理體系與透明的流程，持續提升產品品質，保障客戶隱私與知識產權。

國際認可的品質管理

我們已取得ISO 9001品質管理體系認證，確保從產品設計到交付的每個環節均符合國際標準。我們通過《生產控制程序》對生產流程進行嚴格管控，確保產品品質穩定且可靠，滿足客戶的期望。

Comprehensive quality monitoring

We implement the Monitoring and Measurement Procedures (《監測和測量程序》), conducting multi-stage inspections from raw material procurement to finished product delivery, including sampling tests and third-party inspections, to ensure products meet safety and quality requirements. Non-conforming items are isolated and addressed, with root cause analysis conducted through the Improvement Management Procedures Procedure (《改進管理程序》) to prevent recurrence.

全流程品質監控

我們實施《監測和測量程序》，從原材料採購到成品出貨進行多階段檢驗，包括抽樣測試與第三方檢測，確保產品符合安全與品質要求。任何不合格品項均被隔離並處理，同時通過《改進管理程序》分析問題根因，防止問題重複發生。

Hazardous substances and environmental protection

We follow the IECQ QC080000 Hazardous Substance Management System Certification and regularly assess material risks, to ensure that our products comply with standards such as RoHS and REACH and protect the health of environment and customers. The Monitoring and Measurement Procedure (《監測和測量程序》) ensures the effective management of hazardous substances and reduces the impact on the environment.

有害物質與環境保護

我們遵循IECQ QC080000有害物質管理體系認證，通過定期評估物料風險，確保產品符合RoHS、REACH等標準，保護環境與客戶健康。《監測和測量程序》確保有害物質的有效管理，降低對環境的影響。

Product traceability and logistics protection

We have established a comprehensive product traceability mechanism through the Identification and Traceability Procedure (《標識和可追溯程序》), ensuring clear records from raw materials to finished products. This enhances supply chain transparency and enables rapid product recall or issue tracking when necessary, safeguarding customer rights.

產品追溯與物流保護

我們通過《標識和可追溯程序》建立完善的產品追溯機制，確保從原材料到成品的每個階段均有清晰記錄。這不僅提升供應鏈透明度，還能在必要時快速執行產品回收或問題追蹤，保障客戶權益。

Prompt response to customer feedback

We value customer opinions and address each case through a robust complaint handling mechanism. Every complaint is thoroughly investigated, with solutions developed based on the Customer Feedback Handling Procedures (《顧客信息反饋處理》), continuously improving product and service quality to ensure customer satisfaction.

快速響應客戶反饋

我們重視客戶意見，通過完善的投訴處理機制處理每項反饋。每項投訴均經過詳細調查，結合《顧客信息反饋處理》制定解決方案，持續提升產品與服務品質，確保客戶滿意。

Protecting customer privacy and intellectual property

We strictly adhere to the Customer/External Supplier Property Management Procedures (《顧客／外部供方財產管理程序》), securely protecting customer-provided data, designs, and intellectual property. All collaborations involving sensitive information require confidentiality agreements, prohibiting unauthorized duplication or disclosure to ensure customer privacy and commercial secrets.

保護客戶隱私與知識產權

我們嚴格遵循《顧客／外部供方財產管理程序》，妥善保護客戶提供的資料、設計與知識產權。所有涉及敏感資訊的合作均需簽署保密協議，禁止未經授權的複製或洩露，確保客戶隱私與商業秘密安全。

Our Commitments

Allan International strictly complies with relevant regulations, including the Product Quality Law of the People's Republic of China (《中華人民共和國產品質量法》), covering product safety, advertising, labelling, and privacy protection. No non-compliance incidents were recorded this year, and we continue to uphold high standards of product responsibility, creating sustainable value for customers and society.

我們的承諾

亞倫國際嚴格遵守《中華人民共和國產品質量法》等相關法規，涵蓋產品安全、廣告、標籤及隱私保護。本年度無任何違規事件，我們持續以高標準的產品責任實踐，為客戶與社會創造可持續價值。

7.3 ANTI-CORRUPTION

Allan International regards integrity as the cornerstone of corporate operations and strives to ensure that business activities meet the highest ethical standards through strict anti-corruption measures and comprehensive training. We prevent any misconduct and promote sustainable development through a transparent and fair corporate culture.

7.3 反貪污

亞倫國際將誠信視為企業運營的基石，致力於通過嚴格的反貪污措施與全面的培訓，確保業務活動符合最高道德標準。我們以透明、公平的企業文化，防範任何不當行為，促進可持續發展。

Proper corporate governance

The Board is responsible for formulation and overseeing corporate governance policies, ensuring compliance with regulations such as the Anti-unfair Competition Law of the Peoples Republic of China (《中華人民共和國反不正當競爭法》). We are firmly against any form of bribery, fraud, or corruption, and implement clear policies to ensure operational transparency and compliance.

完善的企業管治

董事會負責制定與監督企業管治政策，確保符合《中華人民共和國反不正當競爭法》等法規要求。我們堅決反對任何形式的賄賂、欺詐或腐敗行為，通過明確的政策確保營運透明與合規。

Stringent conflict of interest management

We prohibit employees from soliciting or accepting improper benefits, such as gifts or kickbacks, from business partners. This requirement is integrated into tender and contract terms, ensuring fair and impartial business decisions and maintaining an ethical cooperation environment.

嚴格的利益衝突管理

我們禁止員工向商業夥伴索取或接受任何不當利益，如禮物或回扣。此要求融入招標與合約條款，確保所有業務決策公平公正，維護廉潔的合作環境。

Transparent reporting and investigation mechanism

We have established anonymous reporting channels, encouraging employees to report suspected corruption or conflicts of interest. A robust investigation process ensures prompt and fair handling of each case, with strict confidentiality measures to protect whistleblowers' privacy and safety.

透明的舉報與調查機制

我們設立匿名舉報渠道，鼓勵員工報告任何涉嫌貪污或利益衝突的行為。完善的調查程序確保每宗舉報得到快速、公正的處理，同時通過嚴格的保密機制保護舉報者的隱私與安全。

Integrity Commitment from Suppliers and Partners

We require all suppliers and business partners to sign integrity declarations, committing to comply with anti-corruption regulations, with regular audits to ensure adherence. Employees are prohibited from soliciting benefits from suppliers, ensuring transparent and open transaction processes.

供應商與合作夥伴的廉潔承諾

我們要求所有供應商與業務夥伴簽署廉潔聲明書，承諾遵守反貪污法規，並通過定期審計確保其合規性。我們嚴禁員工向供應商索取任何利益，確保交易過程公開透明。

Comprehensive Anti-Corruption Training

We provide anti-corruption and conflict-of-interest training to directors and employees every six months, covering regulatory requirements, risk identification, and ethical decision-making. This year, 501 employees participated in training, totaling 2,004 hours, strengthening the Group's integrity awareness.

Our Commitment

Allan International strictly complies with anti-corruption regulations, with no non-compliance incidents recorded this year. We will continue to enhance systems and promote training to foster a transparent and ethical corporate culture, creating long-term value for customers and society.

7.4 COMMUNITY INVESTMENT

Allan International recognises its responsibility as a corporate citizen, committed to creating long-term social value for Lilin Town, Huizhou City, with our proactive participation in community activities. We focus on educational support and care for vulnerable groups, and promote sustainable development of the community by taking specific initiatives.

Specific community engagement strategy

We have developed the Community Investment, Sponsorship and Donation Policies (《社區投資、贊助及捐贈政策》), focusing on "youth education" and "community well-being," collaborating with local organizations to foster community prosperity. Our goal is to be a socially impactful enterprise, delivering tangible improvements to residents' well-being.

Substantial community action

During the reporting year, the Group organized volunteer activities, involving 20 employees participating, and contributing a total of 160 service hours. During the Chinese New Year period, a large-scale community outreach initiative was conducted in Huizhou in collaboration with Cihang Charity.

The programme primarily supported vulnerable groups within the community, including low-income families and children with autism. Through home visits, care and support, and donations of essential supplies — such as rice, peanut oil, and primary school funding —the Group provided tangible assistance to those in need. Total donations during the year amounted to approximately RMB57,000, demonstrating the Group's commitment to supporting community well-being.

全面的反貪污培訓

我們每半年為董事與員工提供反貪污及利益衝突培訓，內容涵蓋法規要求、風險識別及道德決策。本年度，501名員工參與培訓，總培訓時數達2,004小時，強化了本集團的廉潔意識。

我們的承諾

亞倫國際嚴格遵守反貪污相關法規，本年度無任何違規事件。我們將持續通過制度完善與培訓推廣，打造透明、誠信的企業文化，為客戶與社會創造長期價值。

7.4 社區投資

亞倫國際深知企業公民的責任，致力於通過積極的社區參與，為惠州市瀝林鎮創造長遠的社會價值。我們以教育支持和弱勢群體關懷為重點，通過具體行動促進社區的可持續發展。

清晰的社區參與策略

我們建立了《社區投資、贊助及捐贈政策》，聚焦「青少年教育」與「社區福祉」兩大領域，與當地組織合作，推動社區繁榮。我們的目標是成為一家深具社會影響力的企業，為居民帶來實質的福祉提升。

實質的社區行動

本年度，我們組織20名員工參與義工活動，累計貢獻160小時，於春節期間組織開展惠州市慈航公益大型春節探訪活動。

該活動主要針對社區內的弱勢群體，包括經濟困難家庭及自閉症兒童，透過實地探訪、關懷慰問及物資捐贈如米袋、花生油、小學經費等，本年度捐款總額約5萬7千元人民幣，向受惠群體提供切實支持。

Dynamic review and optimisation

We regularly evaluate the effectiveness of community investment projects and adjust strategies based on social needs and residents' feedback, to ensure the realistic needs of the activities. This flexible review mechanism makes our investments more specific and continues to have a positive impact on the community.

Our Commitments

Allan International will continue to invest in the community development of Lilin Town, Huizhou City, creating more opportunities for young people and disadvantaged groups through volunteer services, educational support and donation activities. We are committed to working with the community to move towards a sustainable future.

動態檢討與優化

我們定期評估社區投資項目的成效，根據社會需求與居民反饋調整策略，確保活動貼合實際需要。這種靈活的檢討機制使我們的投資更具針對性，持續為社區帶來正面影響。

我們的承諾

亞倫國際將繼續投入惠州市瀝林鎮的社區發展，通過義工服務、教育支持及捐贈活動，為青少年與弱勢群體創造更多機會。我們致力於與社區攜手，共同邁向可持續的未來。

8. CLIMATE-RELATED DISCLOSURE

8.1 CLIMATE STRATEGY

The Group believes that climate change is a critical issue that may have short-, medium-, and long-term impacts on business operations, value chains, strategic decisions, and financial performance. Therefore, we are committed to conduct scenario analyses over different time horizons to identify and assess risks related to climate physical changes and transitions. This enables us to monitor and evaluate possible impacts on the Group, and develop specific mitigation, adaptation measures and strategies to reduce negative impacts.

8.2 TIME FRAME FOR SCENARIO ANALYSIS

Based on the nature of the industry and the Group's climate response direction, the timeframe selected for assessing climate-related risks is aligned with our comprehensive climate adaptation measures and direction, objectives, and strategic decisions. The following is the definition of time frame.

8. 氣候相關披露

8.1 氣候策略

本集團認為氣候變化是一個關鍵問題，可能導致對業務運營、價值鏈、戰略決策和財務績效產生短期、中期和長期影響，因此我們致力於在不同時間範圍進行情景分析，識別和評估與氣候相關的物理及轉型的風險，以監測和評估對本集團可能的影響，制定和應用具體的緩解和適應措施和戰略，以減少對本集團的負面影響。

8.2 情景分析時間段

根據行業本質和本集團氣候應對方向，選擇評估氣候相關風險的時間範圍，確保其與本集團的氣候適應措施和方向、目標和戰略決策一致。下面為時間段的定義。

Time frame: short-term
時間段：短期

- Time Frame: now to 2030
- 時間段：當前至2030年
- Analysis Premise: Based on market changes, as well as the lifespan of equipment
- 分析前設：基於當前的市場變化以及設備壽命

Time frame: mid-term
時間段：中期

- Time Frame: 2030 to 2050
- 時間段：2030年至2050年
- Analysis Premise: Considering the net-zero targets set by government policies
- 分析前設：考慮政府政策的淨零目標

Time frame: long-term
時間段：長期

- Time Frame: 2050 to 2100
- 時間段：2050年到2100年
- Analysis Premise: Long-term trends in government and market responses to physical and transition risks
- 分析前設：對應物理及轉型風險的市場長期趨勢

8.3 CLIMATE SCENARIO

The Group conducts qualitative analyses of transition risks and physical risks following the International Energy Agency's ("IEA") Global Energy and Climate Model ("GEC Model") and the Intergovernmental Panel on Climate Change's ("IPCC") Sixth Assessment Report's Shared Socioeconomic Pathways ("SSP"). These analyses assess the Group's climate adaptability. Analytics help us understand the potential financial and business impacts of climate change so we can identify climate shortcomings, develop responses and strategies, and improve the resilience of our business models and value chains. Detailed scenario analyses can be found in the Risks and Opportunities section.

8.3 氣候情景

本集團依循國際能源署(「IEA」)的《全球能源與氣候模型》(「GEC模型」)和聯合國政府間氣候變化專門委員會(「IPCC」)第六次評估報告《共享社會經濟路徑》(「SSP」)，分別進行定性轉型風險分析和定性物理風險分析，以評估本集團的氣候適應能力。分析有助於我們瞭解由氣候變化導致的潛在財務和業務影響，以便我們掌握氣候缺陷，制定應對措施和策略，提高業務模式和價值鏈的彈力。情景分析詳細可到風險和機遇章節。

Conduct climate change scenario analysis 進行氣候變化情景分析	Assess the timing and extent of the impact of climate change on the company's operations 評估氣候變化對公司經營的影響時間與程度
• Define two climate scenarios: low and high emissions 定義低排放和高排放兩種氣候情景 • Incorporate international scenario models 結合國際情景模型進行分析 • Obtain qualitative parameters for each scenario respectively 分別得到兩個情境下的定性參數	• Based on the results of the scenario analysis, assess the short, medium and long-term impacts of climate-related risks and opportunities based on the business characteristics and geographical locations of the Group and its operating sites 根據情景分析結果，基於集團和各營運點的業務特點及地理位置，評估氣候相關風險和機遇的短期、中期及長期影響

Scenario analysis principles

We access short-term (2030), mid-term (2050) and long-term (2100) risks at our production site if the global temperature is expected to rise 1.5°C and 3°C. In the three time frames, at the level of transition risk, we chose IEA GEC Net Zero Emissions (NZE) Scenario and IEA GEC Established Policy Scenarios (STEPS). At the physical risk level, we use climate scenarios IPCC SSP1-2.6 and IPCC SSP3-7. These scenarios provide a variety of scientific references to possible future climate scenarios under different greenhouse gas emissions plans, which are closely related to our business plans, strategies, transition plans and goals.

情景分析原則

我們評估本集團生產基地在預計全球溫度上升1.5°C及3°C時可能遇到的短期(2030年)、中期(2050年)和長期(2100)風險。三個時間段內，在轉型風險層面，我們選擇了IEA GEC淨零排放(NZE)情景及IEA GEC既定政策情景(STEPS)。而物理風險層面，我們使用的氣候情景為IPCC SSP1-2.6和IPCC SSP3-7情景，這些情景在不同溫室氣體排放計劃下提供各種科學性的可能未來氣候情景參考，與我們的業務計劃、戰略、過渡計劃及目標關聯密切。

	Low emission scenario 低排放情景	High emission scenario 高排放情景
Scenario definition 情景定義	Ambitious climate action limits global warming to 1.5°C or well below 2°C. Achieve carbon neutrality (net-zero) by 2050. 進取的氣候行動使全球變暖被限制在1.5°C或遠低於2°C。在2050年達到碳中和(淨零排放)。	Moderate greenhouse gas emissions, global warming is limited to 3°C. Maintain current emission levels by 2050. 溫和的溫室氣體排放使全球變暖被限制在3°C內。在2050年仍維持目前排放水平。
Reason for selection 選擇理由	Achieve net-zero greenhouse gas emissions by 2050 and limit temperature rise to 1.5°C above pre-industrial levels by 2100. 到2050年實現溫室氣體淨零排放，到2100年將氣溫升幅控制在比工業化前水平高1.5°C以內。 This scenario is chosen to assess the impact of ambitious climate action to meet the Paris Agreement's 1.5°C or well below 2°C targets, in which we will focus more on transition risks. 選擇此情景以評估為了實現《巴黎協議》1.5°C或遠低於2°C目標而進行的進取的氣候行動的影響，在該情景下，我們將更加關注轉型風險。	Maintain stable greenhouse gas emissions levels by 2050, reduce emissions levels by 2100, and limit temperature rise to 3°C or below. 到2050年維持溫室氣體排放水平穩定，到2100年降低排放水平，並將氣溫升幅控制在3°C或以下。 This scenario is chosen to assess the impact of increased climate change due to the lack of effective climate action, in which we will focus more on physical risks. 選擇此情景以評估由於缺乏有效的氣候行動而導致的氣候變化加劇的影響，在該情景下，我們將更加關注物理風險。
Scenario narration 情景敘述	The world is aware of the severity of climate change and countries have stepped up climate action and immediately used drastic policy measures to reduce emissions with a view to limiting global warming to 1.5°C or well below 2°C by the end of this century. Technological advancements and increased awareness promote a low-carbon, low-energy transition, while the market shifts towards more climate-friendly production and consumption. Civil society and consumer attention towards corporate climate action is also increasing. 全世界意識到氣候變化的嚴峻性，各國加大氣候行動力度，立即使用嚴厲的政策措施減少排放，以期將本世紀末全球變暖控制在1.5°C或遠低於2°C。技術進步和意識提升促進低碳、低能耗轉型，同時市場也轉向更加氣候友好的生產和消費。公民社會和消費者對企業氣候行動的關注也在增加。	Global climate action is slow and non-congruent, national policies are inadequate, and greenhouse gas emissions will remain at current levels by 2050. This results in a temperature increase of about 3°C by the end of the century. Technology and low-carbon transition are progressing slowly, and market and consumer behavior changes are limited. Extreme weather events (such as floods, heatwaves, and droughts) occur frequently. This increases the pressure on infrastructure and supply chains, and physical risks for businesses. Meanwhile, transition risks (such as carbon taxes) remain low due to weak policies. The calls for change from civil society does not result in systemic transformation. 全球氣候行動緩慢且不一致，各國政策力度不足，溫室氣體排放至2050年維持當前水平，導致世紀末氣溫上升約3°C。技術和低碳轉型進展緩慢，市場與消費者行為改變有限。極端天氣頻發(如洪水、熱浪、乾旱)，加劇基礎設施與供應鏈壓力，企業物理風險上升，而轉型風險(如碳稅)因政策薄弱較低。公民社會呼聲未促成系統性變革。

	Low emission scenario 低排放情景	High emission scenario 高排放情景
Main references 主要參考	**IEA GEC NZE:** The rapid decarbonization of energy systems relies on renewable energy, electrification, and technological breakthroughs. That also requires strong international and national policy support. The world will achieve carbon neutral by 2050. **IEA GEC NZE**：能源系統快速脫碳，依賴可再生能源、電氣化和技術突破，並需強有力的國際及國家政策支持。全球在2050年實現碳中和。 **IPCC SSP1-2.6:** The world adopts strong climate policies and technological innovations, focusing on clean energy, achieving temperature-control target of 1.5°C or well below 2°C. **IPCC SSP1-2.6**：全球採取強有力的氣候政策和技術創新，以清潔能源為主，實現1.5°C或遠低於2°C的溫控目標。	**IEA GEC STEPS:** By introducing new climate policies, emission levels will maintain or decline slightly by 2050, but is far from reaching the net-zero target. Global warming is trending towards 3°C or higher, and physical risks are intensifying. **IEA GEC STEPS**：引入新的氣候政策，排放水平在2050年維持或略有下降，但遠未達淨零目標。全球變暖趨向3°C或更高，物理風險加劇。 **IPCC SSP3-7:** Insufficient climate policies and continued socio-economic development will result in a slow but insufficient decline in greenhouse gas emissions to achieve cooling targets, leading to a warming of approximately 3°C. Extreme weather events will increase significantly. **IPCC SSP3-7**：氣候政策力度不足，社會經濟發展延續當前趨勢，溫室氣體排放緩慢下降但不足以實現低溫控目標，導致約3°C升溫。極端天氣顯著增加。
Risk level considerations 風險程度考慮因素	• The likelihood of risk occurring 風險發生的可能性 • The degree of impact on the company when the risk occurs 風險發生時對公司的影響程度	

Risk and Opportunity

To assess the potential impacts on its value chain, business model, financial performance, and short-, medium-, and long-term cash flows, the Group conducted a climate scenario analysis based on two internationally recognized scenarios and across three time frames. This analysis evaluates physical risks, transition risks, and climate-related opportunities (as detailed in Section 8).

Transition risks include policy, technological, market, and reputational risks arising from the implementation of stringent climate regulations and the market progression towards a net-zero target. Physical risks comprise both acute and chronic risks, which may have immediate and long-term impacts on the Group's operations due to extreme weather events and climate change.

Climate-related opportunities identified across the three time frames include improvements in resource efficiency, energy sources, products and services, market opportunities, and resilience. Further details of the climate risk and opportunity assessment based on the scenario analysis are presented in the table below. The assessment results did not identify any material climate-related risks.

風險和機遇

為確定對本集團價值鏈、業務模式、財務績效以及短期、中期和長期現金流的影響，本集團根據國際標準的兩種情景和三個時間段開展了氣候情景分析，以評估物理風險、轉型風險和氣候相關機遇（第8節詳述）。

轉型風險包括因為實施嚴格的氣候法律法規及市場趨向淨零的發展而帶來的政策、技術、市場和聲譽風險。物理風險包括立即性風險和長期性風險，這些風險可在極端天氣和氣候變化下，分別對本集團的營運產生即時性和長期性影響。

本集團在三個時間段可能遇到的氣候相關機遇包括資源效率、能源資源、產品和服務、市場和抵禦力。通過情景分析評估氣候風險和機遇的具體信息如下表。評估結果顯示，未發現重大的氣候風險。

In accordance with the materiality principle advocated under the HKEX's climate-related disclosure requirements, the Group considers that, where risks are not material, detailed disclosures on climate scenario analysis, transition plans, and related opportunities would not provide decision-useful information to stakeholders. As such, the Group has focused on disclosing the key outcomes of the scenario analysis to enhance transparency at the results level.

根據香港交易所氣候相關披露要求所提倡的重要性原則，本集團認為，在風險不具重要性的情況下，披露氣候情景分析、轉型計劃及相關機遇的信息，對持份者而言亦屬不重要信息。因此，我們重點披露了情景分析的結果，以提升結果層面的透明度。

Climate-related risks

氣候相關風險

Risk type 風險類型	Risk description and drivers 風險描述及驅動因素	Time frame 時間段	Assets affected 受影響的資產	Details: Business, operational and financial impacts 業務、營運及財務影響詳細	Mitigation/Adaptation plans and measures 緩解／適應計劃及措施	Overall risk level 1.5°C 整體風險程度1.5°C	Overall risk level 3°C 整體風險程度3°C
Transition risk 轉型風險							
Policies and regulations 政策和法規	Mandatory regulation of existing products and services 對現有產品及服務的強制性監管	Medium- to Long-term 中到長期	• Raw materials procurement 採購的原材料 • Energy and production costs 能源和生產成本	• Increased compliance costs due to climate-related disclosure requirements 由於與氣候相關的揭露，合規成本增加 • Higher compliance costs and asset valuation adjustments arising from enhanced mandatory regulations on products and services 因應針對產品與服務的新增強制性監管，增加合規成本及資產估值調整	• Strengthening governance structure: Expanding the ESG working group, clearly defining responsibilities for product compliance and audit pathways, and incorporating compliance progress into quarterly Board reporting and performance indicators 強化治理架構：擴充ESG工作小組，明確產品合規責任人與稽核路徑，將合規進度納入季度董事會報告與績效指標 • Assessing opportunities for collaboration with suppliers to promote sustainable practices across the value chain 評估與供應商合作的可能性，推動可持續做法於價值鏈	IEA GEC Net Zero Emissions (NZE) Scenario: Low IEA GEC淨零排放(NZE)情景：低	IEA GEC STEPS Scenario: Low IEA GEC既定政策情景(STEPS)：低
Technology 技術	Capital investment in green energy and technology development 綠色能源／科技發展的資本投資	Medium- to Long-term 中到長期	• Production systems 生產系統 • Energy distribution systems 能源配送系統 • Plant infrastructure and supporting facilities 廠房的基建及配套設施	• Increased investment costs in green energy and technologies 綠色能源／技術的投資成本增加	• Implementing energy-efficient practices 實施節能的行動 • Phased investment and early-stage pilot implementation 分階段投資與實施初期試點 • Commissioning of solar power facilities in 2026 to assess energy efficiency and feasibility 2026年啟用太陽能發電設施，測試能源效益及可行性 • Deployment of energy-efficient ovens to replace conventional, less efficient units 投入節能烤爐取代傳統非節能烤爐	IEA GEC Net Zero Emissions (NZE) Scenario: Middle IEA GEC淨零排放(NZE)情景：中	IEA GEC STEPS Scenario: Low IEA GEC既定政策情景(STEPS)：低
Market and consumer preferences 市場和消費者偏好	Changing Customer Behaviour 客戶行為不斷變化 Consumer change of preference 消費者偏好的轉變	Medium- to Long-term 中到長期	• Finished goods of existing product offerings 現有的產品製成品 • Raw material procurement 採購的原材料 • Time and resources required for frontline staff to handle customer carbon-related inquiries 公司前線員工處理客戶碳查詢的時間	• Changes in consumer preferences have led to a decline in demand for goods and services 消費者偏好的變化，對商品和服務的需求降低 • Changes in customer preferences for eco-friendly products are affecting the company's profitability 客戶對環保產品偏好轉變，影響公司的盈利能力 • Time and resources required for frontline staff to handle customer carbon-related inquiries 公司前線員工處理客戶碳查詢的時間	• Conduct market research and gather consumer insights to understand changing preferences and demand patterns 進行市場研究和收集消費者洞察，以瞭解轉變的偏好和需求模式 • Communicate with stakeholders (investors, customers, employees, and the community) about the company's efforts to mitigate climate change, and collaborate with them to advance related initiatives 與持份者(投資者、客戶、員工和社區)溝通與公司氣候變遷減緩的努力，以及合作推動相關的項目 • Identify multiple suppliers of key raw materials to mitigate risks associated with price fluctuations or shortages 確定多個關鍵原材料供應商，以降低與價格波動或短缺相關的風險	IEA GEC Net Zero Emissions (NZE) Scenario: Middle IEA GEC淨零排放(NZE)情景：中	IEA GEC STEPS Scenario: Middle IEA GEC既定政策情景(STEPS)：中

Risk type 風險類型	Risk description and drivers 風險描述及驅動因素	Time frame 時間段	Assets affected 受影響的資產	Details: Business operational and financial impacts 業務、營運及財務影響詳細	Mitigation/Adaptation plans and measures 緩解／適應計劃及措施	Overall risk level 1.5°C 整體風險程度1.5°C	Overall risk level 3°C 整體風險程度3°C
Physical risk 物理風險							
Immediate 立即性	Increased Severity of Extreme Weather Events 極端天氣事件的嚴重程度增加	Short term/ Medium to long-term 中短期到長期	• Property, plant equipment, facilities, and systems 物業、設備、設施及系統 • Employee safety 員工安全	**Business Model:** Damage to property and equipment may lead to increased operating and insurance costs, resulting in direct financial losses **商業模式：** 財產和設備損壞，造成營運成本及保險費用上升，導致直接經濟損失	• Provide employee training, conduct emergency drills, and establish clear communication protocols to ensure timely and effective responses to extreme weather events 培訓員工、進行災難演習、建立溝通協議，確保及時、有效地做出極端天氣響應 • Employee Safety and Work Arrangements: Guidelines for Commuting During Extreme Weather, and Safe Transportation Arrangements 員工安全與勞動安排：極端天氣時的上下班指引、安全接送安排	IPCC SSP1-2.6: Middle IPCC SSP1-2.6：中	IPCC SSP3-7: Middle IPCC SSP3-7：中
Long-term 長期性	Rising Average Temperatures 平均升溫	Long Term 長期	• Property, equipment, facilities, and systems 物業、設備、設施及系統	Chronic changes such as sea level rise and drought may lead to asset devaluation and increased relocation costs 慢性變化如海平面上升及乾旱，導致資產貶值及遷移成本。	• Gradually reduce the overall carbon footprint by setting greenhouse gas emissions targets, enhancing energy efficiency, and optimising production processes 透過設定溫室氣體排放目標、提升能源效益及優化生產流程，逐步降低整體碳足跡 • Integrate climate risk considerations into new investment decisions and plant planning, including stress testing and scenario analysis, to proactively reduce exposure to high-risk assets 將氣候風險納入新投資及廠房規劃階段、壓力測試與情景分析，主動降低高風險資產暴露	IPCC SSP1-2.6: Middle IPCC SSP1-2.6：中	IPCC SSP3-7: Middle IPCC SSP3-7：中

8.4 CLIMATE RESILIENCE

To strengthen the Group's resilience to climate change, our climate adaptation strategies focus on reducing negative impacts from climate related risks. The Group has conducted climate-related scenario analyses using the "Shared Socioeconomic Pathways" (SSP) from the Sixth Assessment Report of the United Nations Intergovernmental Panel on Climate Change (IPCC) and the "Global Energy and Climate Model" (GEC Model) from the International Energy Agency (IEA) to perform physical risk and transition risk analyses, respectively, in order to assess climate resilience. Scenario analysis assesses the Group's climate resilience and helps us understand how climate change could affect the Group's financial position and operations, enabling us to identify our climate vulnerabilities and develop mitigation measures and strategies to enhance the resilience of our business model and value chain.

8.4 氣候韌性

為了增強本集團對氣候變化的應變能力，本集團將氣候適應力策略的重點放在儘量降低與氣候相關風險的負面影響。本集團已經通過使用聯合國政府間氣候變化專門委員會（「IPCC」）第六次評估報告《共享社會經濟路徑》（「SSP」）和國際能源署（「IEA」）的《全球能源與氣候模型》（「GEC模型」），以分別進行物理風險分析和過渡風險分析，以評估氣候應變能力。情景分析評估本集團的氣候適應能力，並有助於瞭解由於氣候變化而可能改變本集團財務狀況和業務的情況，以便我們能够確認我們的氣候弱點，並制定緩解措施和策略，以提高我們的業務模式和價值鏈的應變能力。

Regular climate scenario analysis gives us the ability to change our strategy and business model in the short, medium and long term. We ensure the availability and flexibility of existing financial resources to respond to the impacts identified by the scenario analysis. This includes addressing climate-related risks and capitalizing on climate-related opportunities. We are capable to deploy, repurpose, upgrade or decommission existing assets as necessary. In addition, we are actively investing in climate-related mitigation and adaptation measures (see Risks Assessment Table for more details) to enhance our resilience to climate change. These investments not only strengthen our current operations but also seize the opportunities we encounter on our journey to a low-carbon economy.

定期的氣候情景分析讓我們有能力在短期、中期和長期內，適時地改變策略和業務模式。我們確保現有財務資源的可用性和靈活性，以對情景分析確定的影響做出反應。這包括解決與氣候相關的風險和利用氣候相關機遇。我們有能力在必要時部署、重新調整用途、升級或退役現有資產。此外，我們還積極投資氣候相關緩解和適應措施（詳情請參看《風險評估分析表》），增強我們對氣候變化的適應能力。這些投資不僅鞏固我們目前的運營，還抓住於低碳經濟旅程上遇到的機會。

Limitations

The Group established its climate disclosure framework in 2025/26 with reference to the HKEX Environmental, Social and Governance Reporting Code and the IFRS S2 standard, while also incorporating national climate target (such as China's "30–60" carbon neutrality targets) and the latest scientific research. However, scenario analysis cannot cover all potential climate risks and opportunities, and its results are influenced by data quality, the accuracy of assumptions, and technical limitations. The Group will continue to monitor emerging risks, strive to optimize its analytical processes, and welcome feedback from stakeholders to enhance the accuracy and reliability of future assessments.

限制

本集團於2025/26年度制定氣候披露框架，參考香港交易所《環境、社會及管治報告守則》及IFRS S2標準，並整合國家氣候目標（例如中國「30–60」碳中和目標）及最新科學研究。然而，情景分析無法涵蓋所有潛在的氣候風險與機遇，其結果亦受數據質素、假設準確性及技術局限所影響。本集團將持續監察新興風險，致力優化分析流程，並歡迎持份者提供意見，以提升未來評估的精確度與可靠性。

Future Improvements

As the Group is still at an early stage in climate-related disclosures, this report does not yet provide quantified data on the financial impacts of climate-related risks — such as the increasing severity of extreme weather events — across the short, medium, and long term. Looking ahead, the Group will further strengthen its scenario analysis to quantify these potential impacts.

In addition, the Group will consider assessing the flexibility of its financial resources to address the impacts identified through climate scenario analysis. Based on the outcomes, the Group intends to develop a comprehensive transition plan to enhance its overall climate resilience and business adaptability.

未來改進

由於本集團目前仍處於氣候相關披露的初期階段，本報告尚未就氣候相關風險（如極端天氣事件的嚴重程度增加）對短期、中期及長期財務表現的影響提供量化數據。展望未來，本集團將進一步強化情景分析，以量化相關潛在影響。

此外，本集團將會考慮評估財務資源的靈活性，以應對氣候相關情景分析所識別的各項影響。根據分析結果制定全面的過渡計劃，藉此提升整體氣候適應能力及業務韌性。

Climate-related Opportunities

As a designer, manufacturer, and distributor of household appliances and products, the Group is committed to enhancing the climate resilience of its operations and adopts a prudent approach in assessing the carbon intensity of its production processes and supply chain. The Group continues to integrate climate considerations into product design and manufacturing processes, particularly in household appliance production and original design manufacturing (ODM), to drive energy efficiency and improve resource utilization across operations.

氣候相關機遇

作為家庭電器及用品的設計、製造與分銷企業，本集團致力於提升業務的氣候抗逆力，並採取審慎方法評估生產運營及供應鏈的碳密度。本集團持續將氣候變化因素融入產品設計與製造流程，特別是在家庭電器生產、設計代工製造等環節，推動工序節能與資源效率提升。

The Group actively explores investment opportunities related to climate mitigation and adaptation. These include expanding the use of renewable energy in production facilities, enhancing the performance of energy management systems, and optimizing production processes to reduce carbon emissions per unit of output. In addition, the Group is exploring participation in carbon market mechanisms and green financing tools to support long-term asset optimisation and technological upgrades.

本集團積極尋求與氣候緩解和適應相關的投資機會，例如擴大可再生能源在生產設施的應用、提升能源管理系統效能，以及優化生產流程以降低單位產值的碳排放。本集團亦探索相關碳市場機制與綠色融資工具，以支持長期資產優化與技術升級。

At the same time, the Group is committed to offering customers more climate-resilient products and services. This includes the development of high energy-efficiency and low environmental impact household appliances to meet the growing demand from residential and commercial customers for sustainable living solutions.

同時，公司考慮為客戶提供更具氣候韌性的產品與服務，例如開發高能效及低環境影響的家電產品，以滿足家居及商業客戶對可持續生活的需求。

8.5 FINANCIAL IMPLICATIONS

Current financial impact

The Group has translated the results of its climate scenario analysis into sensitivity testing of key economic variables to assess the potential financial impacts of climate-related risks. During the reporting year, the Group did not incur any material expenditures arising from extreme weather events, such as significant additional costs due to damage to assets.

In addition, the Group did not record any material fines for non-compliance with climate-related laws and regulations. In terms of financing, the Group did not issue any green bonds during the reporting year to raise funds for climate-related investments.

Expected financial impact

The Group has conducted multiple scenario analyses and made initial efforts to map both transition and physical risks to potential financial impacts. However, given the uncertainties associated with external scenario parameters — including policy pathways, changes in technology costs, and variability in regional climate projections — together with the current level of granularity in internal data and the limited maturity of existing models, the Group considers that it does not yet have a sufficiently robust basis to provide quantitative forecasts or range estimates of future financial impacts at this stage.

8.5 財務影響

當前財務影響

我們已將情景分析結果轉化為對主要經濟變數的敏感性測試，用以評估氣候相關風險對財務狀況的潛在影響。於報告年，本集團並沒有由極端天氣產生的重大開支，例如極端天氣破壞公司資產而導致的額外重大開支。

另外，集團亦沒有違反氣候相關法律法規而導致重大的罰款。在融資方面，集團沒有發行綠色債券，借此籌集資金進行氣候項目投資。

預期財務影響

本公司已進行多情景分析，並初步嘗試將轉型風險及物理風險對應至潛在財務影響。然而，鑑於外部情景參數仍存在不確定性(包括政策路徑、技術成本變化及區域氣候預測的波動)、內部數據的細緻程度，以及現行模型的成熟度有限，本公司認為現階段尚未具備足夠穩健的基礎，可對未來財務影響作出具體的量化預測或區間估算。

8.6 RISK MANAGEMENT

8.6 風險管理

Identification 識別

- With reference to the HKEX ESG reporting requirements, complemented by industry research and peer analysis, the Group has identified climate-related risks relevant to its business operations.
- 參考HKEX ESG滙報要求、通過產業研究及同業分析，確定與本集團業務運作相關的氣候相關風險。

Assessment 評估

- Conduct a scenario analysis to assess the impact of identified risks on the Group's business model, value chain, and financial position based on the likelihood of those risks occurring, and conduct further evaluations.
- 進行情景分析，根據已識別出的風險發生的可能性評估其對集團業務模式、價值鏈和財務狀況的影響，進行進一步評估。

Sequence 排序

- Climate-related risks assessed to have a high potential impact and a greater likelihood of occurring in the short term are prioritised and designated as material risks for the Group.
- 具有潛在影響程度高且預計在短期內發生的氣候相關風險被優先排序，並確定為本集團的重大風險。

Monitor 監控

- Material climate-related risks identified are integrated into the Group's enterprise risk management framework to enable the development and implementation of appropriate risk response measures.
- 把識別的重大氣候風險納入本集團整體風險管理框架，以便採取適當的風險應對措施。

The Group has developed an integrated risk management framework to regularly monitor, manage and review climate-related risks. First, we identify the climate-related risks associated with the Group's business operations. Then, following the scenario analysis mentioned in Section 8 on climate resilience, we further evaluate the identified risks based on their likelihood of occurrence and their potential impacts on the Group's business model, value chain, and financial condition. Risks with a high probability of occurrence and significant impact on the Group are defined as material risks. Risks with a low probability of occurrence and a slight impact on the group are defined as low risk.

本集團制定了綜合風險管理框架，以定期監控、管理和審查氣候相關風險。首先，初步確定與本集團業務運作相關的氣候相關風險。按照第8節氣候韌性一節所提到的情景分析，根據發生的可能性及其對集團業務模式、價值鏈和財務狀況的潛在影響，對識別的風險進行進一步評估。而發生概率較高，對本集團有顯著影響的風險會被定義為重大風險。發生概率較低，對集團有輕微影響的風險會被定義為低風險。

After the risk assessment, we prioritize risks based on their importance and relevance to the Group. We have implemented several risk control measures to mitigate and manage these risks, aiming to minimize them to manageable levels. Climate-related risks are integrated into the Group's overall risk management process and are supervised by the Audit Committee and management. This oversight ensures regular monitoring and review of climate-related risks, their associated impacts, and our mitigation and adaptation strategies. The overall risk management process also includes prioritizing climate risks alongside other sustainability-related risks, ensuring that the Group's resources are allocated effectively to address the most significant risks while avoiding resource misallocation.

風險評估後，根據風險的重要性和與本集團的相關性，優先處理風險。我們實施了若干風險控制措施，以緩解和減少風險，盡量將風險降低至可管理的水平。氣候相關風險納入本集團的整體風險管理流程，並受到審核委員會及管理層的監督，確保定期監測和審查氣候相關風險、相關影響以及緩解和適應策略。這整體風險管理流程亦包括把氣候風險與其他可持續發展相關風險進行優先排序，使集團的資源能投入在最重大的風險上，避免資源錯配。

8.7 RISK TYPES AND MITIGATION MEASURE

Long Term Risk

Climate change is intensifying the frequency and severity of natural disasters, including super typhoons, flooding, and heatwaves. The Group's Lilin plant, located in Huizhou, Guangdong Province, is geographically exposed to typhoons and flooding, which may result in production disruptions, damage to facilities, and supply chain instability. To address these risks, the Group has implemented the following measures:

- **Establishment of Emergency Response Plans:** A Typhoon, Flood, and Earthquake Emergency Response Plan has been developed, which includes measures to manage flood risks around production and warehouse facilities, and to ensure adequate waterproofing and protective systems are in place to minimize potential damage.

- **Formation of Emergency Response Team:** An emergency response team has been established with clearly defined roles and responsibilities, covering disaster prevention, response, recovery, and reconstruction. To enhance employee preparedness, the Group provides regular training and awareness programmes on disaster prevention and emergency response procedures.

Policy and Legal Risk

Climate-related regulations are becoming increasingly stringent. In particular, updates to the HKEX's Environmental, Social and Governance Reporting Code (Appendix C2), effective in the 2025 financial year, align with the ISSB IFRS S2 framework, encompassing climate risk management, mitigation measures, and scenario analysis. At the same time, the tightening of carbon emissions caps and product environmental standards in Mainland China has led to increased operational costs.

In response, the Group is preparing an implementation plan for climate-related disclosures. In 2025/26, the Group completed its first climate risk scenario analysis, covering both physical risks (such as the impact of extreme weather events on production facilities) and transition risks (such as cost increases arising from policy changes).

8.7 風險類型及應對措施

長期性風險

氣候變化加劇自然災害頻率與強度，包括超強颱風、洪水及熱浪。瀝林廠房位於廣東省惠州，地理位置使其易受颱風及洪水影響，可能導致生產中斷、設施損壞或供應鏈不穩定。本集團制定了以下的應對措施：

- **制定《颱風、洪水、地震應急預案》：**包括但不限於管控生產和倉庫設施附近的水浸風險，確保設施的防水性能和防護措施，以最大限度地降低可能出現的災害損壞。

- **建立應急小組：**確定了各成員的職責，並制定了災害的預防、應對、恢復和重建程序。為了提高員工的防災意識，我們定期向員工提供相關的預案防災知識和培訓。

政策及法律風險

氣候相關法規日趨嚴格，特別是香港交易所《環境、社會及管治報告守則》(附錄C2)於2025財年生效的更新，並遵循ISSB IFRS S2框架，涵蓋氣候風險管理、減緩措施及情景分析。而內地碳排放限額及產品環境標準的收緊亦推高運營成本。

故此，本集團正準備氣候相關披露的實施計劃，於2025/26年度完成首次氣候風險情景分析，涵蓋物理風險(如極端天氣事件對生產設施的影響)及轉型風險(如政策變化導致的成本增加)。

The Group is currently actively collecting relevant data and establishing internal processes to ensure that future disclosures comply with the requirements of Appendix C2 of the Environmental, Social and Governance Reporting Code under HKEX's Main Board Listing Rules.

目前，本集團正積極收集相關數據並建立內部流程，以確保未來披露符合香港交易所《主板上市規則》附錄C2《環境、社會及管治報告守則》的要求。

8.8 METRICS AND TARGETS

The Group has established various qualitative or quantitative climate-related indicators and targets for carbon emissions, energy consumption, water management and renewable energy to effectively track the performance of climate-related risks and opportunities, monitor the progress of risk and opportunity management, and contribute to the transition to a low-carbon economy.

8.8 指標及目標

本集團已就碳排放、能源消耗、水管理和可再生能源建立了不同的定性或定量氣候相關指標和目標，以有效跟踪氣候相關風險和機遇的表現，監控風險和機遇的管理進度，對低碳經濟轉型做出貢獻。

TARGETS

The Group is committed to supporting the goals of the Paris Agreement to limit global temperature rise to well below 1.5°C. The Group considers improving energy efficiency in its operations and expanding the deployment of renewable energy as key pathways to reducing carbon emissions and achieving its decarbonization targets.The scope of these targets aligns with the scope of this report. The Group has set a quantified greenhouse gas reduction target, using 2024/25 as the baseline year, and plans to reduce carbon dioxide emissions per unit of gross production by 5% from the baseline year by fiscal year 2027/28.

The Group will continue to optimize transportation efficiency and energy management to mitigate the impact of emissions growth. Looking ahead, the Group will actively advance its decarbonization strategy, including accelerating the deployment of solar power generation facilities.

目標

本集團致力於實現《巴黎協議》目標，將溫度升幅控制在遠低於1.5°C。我們認為在運營和部署可再生能源時達到能源效率是減少碳排放的主要方向，並達到減碳目標，而目標範圍與此報告匯報範圍一致，本集團已設定量化溫室氣體減量目標，以2024/25年度為基準年，計劃於2027/28年度將每單位生產總值的二氧化碳排放較基準年降低5%。

本集團將持續優化運輸效率及能源管理，以減緩排放增長的影響。展望未來，本集團將積極推進減碳策略，包括加速部署太陽能發電設施。

METRICS

Carbon emissions

The Group monitors its decarbonisation strategies and pathways by quantifying the total absolute carbon emissions generated during the reporting year. Carbon emissions include Scope 1 direct emissions, Scope 2 energy indirect emissions, and Scope 3 other indirect emissions.

Carbon emissions are measured in accordance with the requirements and calculation methodologies set out in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard. Relevant activity data, emission factors, and global warming potential (GWP) values are applied in the calculation of emissions.

指標

碳排放

本集團通過量化報告年度所產生的絕對碳排放總量，監測脫碳策略和途徑，碳排放量包括範圍1直接排放、範圍2能源間接排放和範圍3其他間接排放。

碳排放計算是依據溫室氣體核算體系企業核算與報告標準的要求和計算方法進行衡量，其中活動數據、排放因子、以及全球變暖潛能值均被用於相關的碳排放量核算中。

The Group adopts the operational control approach to define the organisational boundary for carbon emissions reporting, which is consistent with the reporting boundary of this report. In addition, Scope 2 emissions are calculated using the location-based method. The Group's carbon emissions are presented in the table below:

我們使用營運控制方法制定碳排放營運範圍作匯報，而碳排放匯報範圍與此報告匯報範圍是一致的。此外，範圍2是以地域為基準方法計算的。我們的碳排放量如下表：

Carbon emissions range 碳排放範圍	Unit 單位	2025/26	2024/25	2023/24
Scope 1: Direct emissions 範圍1：直接排放	tCO_2e 噸二氧化碳當量	462.04	568.89	601.61
Scope 2: Indirect emissions of energy 範圍2：能源間接排放	tCO_2e 噸二氧化碳當量	6,916.68	6,833.39	6,111.80
Scope 3: Other indirect emissions 範圍3：其他間接排放	tCO_2e 噸二氧化碳當量	639.27	615.54	551.61
Carbon total emissions 碳排放總量	tCO_2e 噸二氧化碳當量	8,017.99	8,017.82	7,265.02
Carbon emission intensity 碳排放強度	tCO_2e per million RMB of revenue 噸二氧化碳當量／每百萬人民幣收入	15.64	19.19	17.47

Internal Carbon Pricing

During the reporting year, the Group did not apply an internal carbon price in its decision-making processes. Where appropriate, the Group will explore the adoption of internal carbon pricing to support the financial assessment of climate-related risks and opportunities, and to facilitate the transition to a low-carbon economy.

內部碳定價

在報告年度，本集團沒有在決策時應用內部碳價格。如有需要，我們會探索內部碳定價的應用，以支持氣候相關風險與機遇的財務評估，促進低碳經濟轉型。

Remuneration

During the reporting year, the Group did not incorporate climate-related factors into its remuneration policies. The Group will periodically consider integrating climate-related performance into remuneration frameworks as part of its commitment to climate governance. The Group believes that linking the remuneration of relevant personnel to climate-related targets can help incentivize management and employees to advance sustainable development objectives.

薪酬

在報告年度，本集團沒有將氣候相關因素納入於薪酬政策。我們會定期探討將氣候相關績效融入薪酬政策作為氣候管治承諾的一部分，本集團認為將涉及監管的人員的薪酬與氣候相關目標掛鉤，有助於激勵管理層及員工推動可持續發展目標。

INDUSTRY-SPECIFIC INDICATORS

Water Management

The Group recognises the importance of managing and conserving water resources. Water-saving and recycling systems and facilities have been implemented across operational sites to reduce overall water consumption. These include reclaimed water reuse, pipeline maintenance, and the installation of high-efficiency water-saving devices.

In addition, the Group has installed water monitoring systems to identify potential leaks and track the performance of water-saving initiatives. This enables timely identification of improvement opportunities and prompt corrective actions.

The Group's water consumption statistics are presented below:

行業指標

水管理

本集團認識到管理和保護水資源的重要性，在運營場所實施節水和循環利用系統和設施，以減少整個作業的用水量，包括中水回用、管道維護、升級高效節水器等。

此外，我們還安裝了水監測系統，識別潛在泄漏，跟踪節約用水設施的效率，以便我們找出設施改進的地方，並立即採取改正行動。

以下是水消耗統計：

	Unit 單位	2025/26	2024/25	2023/24
Water 用水量	cubic metres (m^3) 立方米	121,934	147,361	142,345
Water consumption intensity 水消耗強度	m^3 per million RMB 立方米／百萬人民幣	237.86	352.61	342.23

Energy

The Group has adopted various measures to enhance energy efficiency, increase the use of renewable energy, and reduce overall energy consumption and carbon emissions. These include the upgrading and optimization of energy-efficient facilities and technologies. For instance, approximately HKD130,000 was invested in the maintenance and cleaning of air conditioning systems to improve operational efficiency and reduce electricity consumption. In addition, around HKD15,000 was invested in the replacement of lighting systems with high-efficiency LED fixtures to further lower energy usage. These initiatives have contributed to improving overall energy utilization efficiency.

In addition to enhancing energy efficiency, the Group has increased the proportion of renewable energy used in its operations, such as installing solar photovoltaic (PV) systems to generate clean electricity for self-consumption.

The Group's energy consumption and renewable energy generation statistics are presented below:

能源

本集團已採取措施以提高能源效率，採用可再生能源，減少能源消耗和碳排放。我們升級及優化節能設施和技術，包括投資約港幣130,000元進行空調系統維修及清洗，以提升運行效率及降低耗電；同時投入約港幣15,000元更換高效LED照明設備，進一步減少能源消耗。上述措施有助提升整體能源使用效益。

除了提高能源效率外，本集團還增加了可再生能源設施的比例，例如安裝太陽能光伏系統，製造清潔電力自用。

以下是能源消耗和可再生能源自發電統計。

Renewable energy generated 所產生的可再生能源	Unit 單位	2025/26	2024/25	2023/24
Solar photovoltaic (PV) system 太陽能光伏系統	kWh 千瓦時	101,568	N/A	N/A

INDEX OF HKEX ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE

香港交易所《環境、社會及管治報告守則》索引

A	Environment 環境	Chapter 章節
Aspect A.1 方面A.1	**Emissions 排放物**	**5.1, 5.2, 5.4, 5.5**
Indicator A.1.1 指標A.1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據	5.2
Indicator A.1.2 指標A.1.2	Repealed on January 1, 2025 於2025年1月1日刪除	
Indicator A.1.3 指標A.1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	5.4
Indicator A.1.4 指標A.1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	5.4
Indicator A.1.5 指標A.1.5	Description of emissions reduction target(s) set, and steps taken to achieve them. 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。	5.1, 5.2
Indicator A.1.6 指標A.1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 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。	5.1, 5.4, 5.5

A	Environment 環境	Chapter 章節
Aspect A.2 方面A.2	**Use of Resources 資源使用**	**5.1, 5.6, 5.7, 5.8, 5.9**
Indicator A.2.1 指標A.2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	5.6
Indicator A.2.2 指標A.2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	5.7
Indicator A.2.3 指標A.2.3	Description of energy efficiency targets set, and the steps taken to achieve these targets. 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。	5.1, 5.6
Indicator A.2.4 指標A.2.4	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. 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。	5.1, 5.7 The water source of the Group was municipal water and there was no difficulty in obtaining water 本集團取水來原為市政用水，並沒有取水困難
Indicator A.2.5 指標A.2.5	Total packaging materials used for finished products (in tonnes) and, where applicable, the amount per unit of production. 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量。	5.8
Aspect A.3 方面A.3	**The Environment and Natural Resources 環境及天然資源**	**5.9**
Indicator A.3.1 指標A.3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 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。	5.1, 5.7 There was no incident which has a significant impact on the environment and natural resources during the period 報告期內未有對環境及天然資源的重大影響的事故
Aspect A.4 方面A.4	**Repealed on January 1, 2025 於2025年1月1日刪除**	
Indicator A.4.1 指標A.4.1	Repealed on January 1, 2025 於2025年1月1日刪除	

B	Social 社會	Chapter 章節
Aspect B.1 方面B.1	**Employment 僱傭**	**6.1, 6.2, 6.3, 6.4**
Indicator B.1.1 指標B.1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	6.1
Indicator B.1.2 指標B.1.2	Employee turnover rate by gender, age group, and region. 按性別、年齡組別及地區劃分的僱員流失比率。	6.1
Aspect B.2 方面B.2	**Health and Safety 健康與安全**	**6.2**
Indicator B.2.1 指標B.2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	No work-related fatalities were recorded during the reporting period or in the preceding three years 報告期內及過去三年未有因工亡故事件
Indicator B.2.2 指標B.2.2	Lost days due to work injury. 因工傷損失工作日數。	A total of 333 lost workdays due to work-related injuries were recorded during the reporting period 報告期內共有333個因工傷損失工作日數
Indicator B.2.3 指標B.2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 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。	6.2
Aspect B.3 方面B.3	**Development and Training 發展及培訓**	**6.3**
Indicator B.3.1 指標B.3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	6.3
Indicator B.3.2 指標B.3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	6.3

B	Social 社會	Chapter 章節
Aspect B.4 方面B.4	**Labour Standards 勞工準則**	**6.4**
Indicator B.4.1 指標B.4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	6.4
Indicator B.4.2 指標B.4.2	Description of steps taken to eliminate such practices when discovered 描述在發現違規情況時消除有關情況所採取的步驟。	No violation was discovered during reporting period 期內未有違規情況
Aspect B.5 方面B.5	**Supply Chain Management 供應鏈管理**	**7.1 Since the operation of the Lilin Plant only involves the OEM and ODM of household electrical appliances products, advertising matters have no significant impact on the Group 由於瀝林廠房之營運只涉及家用電器產品的貼牌製造與設計代工，因此廣告事宜對本集團沒有重大影響**
Indicator B.5.1 指標B.5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	7.1
Indicator B.5.2 指標B.5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 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。	7.1
Indicator B.5.3 指標B.5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 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。	7.1
Indicator B.5.4 指標B.5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 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。	7.1

B	Social 社會	Chapter 章節
Aspect B.6 方面B.6	**Product Responsibility 產品責任**	**7.2**
Indicator B.6.1 指標B.6.1	Percentage of total sold or shipped products that required to recall for safety and health reasons. 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。	There was no product recalled for safety and health reasons during the period 報告期內未有產品因安全與健康理由而須回收
Indicator B.6.2 指標B.6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	There was no complaint about quality during the period 報告期內未有因品質問題的投訴
Indicator B.6.3 指標B.6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	7.2
Indicator B.6.4 指標B.6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	7.2
Indicator B.6.5 指標B.6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 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。	7.2
Aspect B.7 方面B.7	**Anti-corruption 反貪污**	**7.3**
Indicator B.7.1 指標B.7.1	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. 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。	No corruption-related litigation case was recorded during the reporting period 報告期內未有貪污訴訟案件
Indicator B.7.2 指標B.7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程式，以及相關執行及監察方法。	7.3
Indicator B.7.3 指標B.7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	7.3
Aspect B.8 方面B.8	**Community Investment 社區投資**	**7.4**
Indicator B.8.1 指標B.8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	7.4
Indicator B.8.2 指標B.8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	7.4

Part D: Climate-related disclosures D部分：氣候相關披露

(I)	Governance 管治	Chapter 章節
19	An issuer shall disclose information about: 發行人須披露有關以下方面的資料：	
	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 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：	2.1, 2.2
	(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; 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；	
	(ii) How and how often the body or individual is informed about climate-related risks and opportunities. 該機構或個人獲悉氣候相關風險和機遇的方式和頻率；	
	(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; 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；	
	(iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climate-related risks and opportunities (see paragraphs 37 to 40), including whether and how related performance metrics are included in remuneration policies (see paragraph 35); and 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）；及	

(I)	Governance 管治	Chapter 章節
	(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 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：	2.1, 2.2
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and 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；及	
	(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. 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。	

(II)	Strategy 策略	Chapter 章節
	Climate-related risks and opportunities **氣候相關風險和機遇**	
20	An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 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：	8,1, 8.2
	(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; 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；	8.2
	(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; 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；	8.2, 8.3
	(c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and 就發行人已識別的每項氣候相關風險和機遇，具體説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）；及	8.2, 8.3
	(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. 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。	8.2
	Business model and value chain 業務模式和價值鏈	
21	Issuers must disclose information that helps understand the current and expected impacts of climate-related risks and opportunities on their business model and value chain. Specifically, issuers must disclose 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：	
	(a) a description of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain; and 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；及	8.3, 8.4
	(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). 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）。	8.3, 8.4

(II)	Strategy 策略	Chapter 章節
	Strategy and Decision making **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: 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：	
	(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: 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：	8.3, 8.4, 8.6, 8.7
	(i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; 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；	
	(ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); 已經或預期將進行的任何適應或減緩工作(直接或間接)；	
	(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; and 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；	
	(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; and 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))；及	8.3, 8.4, 8.6, 8.7
	(b) information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 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。	8.3, 8.4

(II)	Strategy 策略	Chapter 章節
23	An issuer shall disclose information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 22(a). 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。	8.3, 8.4
	Financial Condition, Financial Performance, and Cash Flow 財務狀況、財務表現及現金流量	
	Current Financial Impact 當前財務影響	
24	An issuer shall disclose qualitative and quantitative information about: 發行人須披露以下定性和量化資料：	
	(a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period; and 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；及	8.5
	(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. 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。	8.5
	Anticipated financial effect **預期財務影響**	**8.5**
25	The issuer shall provide qualitative and quantitative disclosures about: 發行人須披露以下定性和量化資料：	
	(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: 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：	As no specific quantitative financial guidance has been published, the Group encounters significant uncertainties in this calculation. Therefore, we have adopted a financial impact relief. 由於未有具體的預期量化財務指引出版，本集團於此部分面對重大的計算不確定性。因此，我們採用財務影響寬免。
	(i) its investment and disposal plans; and 其投資及處置計劃；及	
	(ii) its planned sources of funding to implement its strategy; and As the currently no specific quantitative financial guidance has been published, the Group encounters significant uncertainties in this calculation. Therefore, we have adopted a financial impact relief. 其為實施策略所需的資金的計劃資金來源；及	
	(b) how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 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。	As no specific quantitative financial guidance has been published, the Group encounters significant uncertainties in this calculation. Therefore, we have adopted a financial impact relief. 由於未有具體的預期量化財務指引出版，本集團於此部分面對重大的計算不確定性。因此，我們採用財務影響寬免。

(II)	Strategy 策略	Chapter 章節
	Climate Resilience **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: 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：	8.4
	(a) the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 發行人截至匯報日對其氣候韌性的評估，其有助於了解：	8.4
	(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; 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；	
	(ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and 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；及	
	(iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term; 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；	8.4

(II)	Strategy 策略	Chapter 章節
	(b) how and when the climate-related scenario analysis was carried out, including: 如何及何時進行氣候相關情景分析，包括：	8.2, 8.3, 8.4
	(i) information about the inputs used, including: 使用的輸入數據，包括：	
	(1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 發行人在分析中使用的氣候相關情景及其來源；	
	(2) whether the analysis included a diverse range of climate-related scenarios; 分析是否涵蓋多種不同的氣候相關情景；	
	(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 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；	
	(4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 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；	
	(5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 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；	
	(6) time horizons the issuer used in the analysis; and 發行人在分析中所使用的時間範圍；及	
	(7) what scope of operations the issuer used in the analysis (for example, the operation, locations and business units used in the analysis); 發行人分析所涵涵蓋的營運範圍（例如分析所涵蓋的營運地點及業務單位）；	
	(ii) the key assumptions the issuer made in the analysis; and 發行人在分析中所作的關鍵假設；及	8.3, 8.4
	(iii) the reporting period in which the climate-related scenario analysis was carried out. 進行氣候相關情景分析的匯報期。	8.3, 8.4

(III)	Risk Management 風險管理	Chapter 章節
27	An issuer shall disclose information about: 發行人須披露以下資訊：	8.6, 8.7
	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 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；	8.6, 8.7
	(i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); 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）；	
	(ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; 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；	
	(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); 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）；	
	(iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; 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；	
	(v) how the issuer monitors climate-related risks; and 發行人如何監察其氣候相關風險；及	
	(vi) whether and how the issuer has changed the processes it uses compared with the previous reporting period; 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；	
	(b) the processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities); and 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）；及	8.6, 8.7
	(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. 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。	8.6, 8.7

(IV)	Metrics and Targets 指標及目標	Chapter 章節
	Greenhouse Gas Emissions **溫室氣體排放**	**8.8**
28	An issuer shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO2 equivalent, classified as: 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：	8.6
	(a) Scope 1 greenhouse gas emissions; 範圍1溫室氣體排放；	
	(b) Scope 2 greenhouse gas emissions; and 範圍2溫室氣體排放；及	
	(c) Scope 3 greenhouse gas emissions. 範圍3溫室氣體排放。	8.8
29	An issuer shall: 發行人須：	
	(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; 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；	8.8
	(b) disclose the approach it uses to measure its greenhouse gas emissions including: 披露其用於計量溫室氣體排放的方法，包括：	8.6
	(i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; 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；	
	(ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and 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；及	
	(iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; 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；	8.8

(IV)	Indicators and Targets 指標及目標	Chapter 章節
	(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; and 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；及	8.8
	(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). 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。	8.8
	Climate-related Transition Risks **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. 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。	The Group has conducted climate scenario analysis and identified no material climate-related risks. In accordance with the materiality principle, the calculation and disclosure of this metric were deemed not necessary. 我們進行了氣候情景分析，並沒有發現重大風險，按重要性報告原則，沒有計算此指標的必要性
	Climate-related Physical Risks 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. 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。	Current research only covers the specified assets and businesses and will explore the feasibility of expanding the scope of our research in the future. 我們目前的研究僅涵蓋指定的資產和業務，未來我們將探討擴大研究範圍的可行性。
	Climate-related Opportunities **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. 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。	8.8

(IV)	Indicators and Targets 指標及目標	Chapter 章節
	Capital deployment **資本運用**	
33	An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 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。	8.8
	Internal carbon prices 內部碳定價	
	An issuer shall disclose: 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); and 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）；及	We have not yet incorporated internal carbon pricing into our decision-making process. We will explore the use of internal carbon pricing in the future. 我們目前尚未將內部碳定價納入我們的決策過程中。我們將在未來探索使用內部碳定價。
	(b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; 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；	
	Remuneration **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). 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。	We will explore the feasibility of incorporating climate-related indicators into the compensation considerations for senior management. 我們將探討氣候相關指標納入高級管理人員薪酬考慮的可行性。
	Industry-based metrics **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 characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry-based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 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。	8.8

(IV)	Indicators and Targets 指標及目標	Chapter 章節
	Climate-related targets **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: 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：	8.8
	(a) the metric used to set target; 用以設定目標的指標；	8.8
	(b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); 目標的目的（例如減緩、適應或以科學為基礎的舉措）；	8.8
	(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); 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））；	8.8
	(d) the period over which the target applies; 目標的適用期間；	8.8
	(e) the base period from which progress is measured; 衡量進度的基準期間；	8.8
	(f) milestones or interim targets (if any); 階段性目標或中期目標（如有）；	8.8
	(g) if the target is quantitative, whether the target is an absolute target or an intensity target; and 如屬量化目標，其屬絕對目標還是強度目標；及	8.8
	(h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. 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。	8.8

(IV)	Indicators and Targets 指標及目標	Chapter 章節
38	An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 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：	8.8
	(a) whether the target and the methodology for setting the target has been validated by a third party; 目標本身及設定目標的方法是否經第三方驗證；	The Group has established a three-year greenhouse gas emissions reduction target. 我們已制定三年溫室氣體排放目標。 The Group has already achieved its greenhouse gas emissions target for 2027/28 and has set new targets for the future. 我們已經達成了2027/28財政年度的溫室氣體排放目標，並為未來設定了新的目標。 Looking ahead, the Group will explore the feasibility of obtaining third-party verification of its targets. 隨著我們向前邁進，我們將探索讓第三方驗證我們的目標的可行性。
	(b) the issuer's processes for reviewing targets. 發行人審核目標的程序；	
	(c) the metrics used to monitor progress towards reaching the target; and 用於監察達標進度的指標；及	
	(d) any revisions to the target and an explanation for those revisions. 任何修訂目標的內容及原因。	
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. 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。	
40	For each greenhouse gas emission target disclosed in paragraphs 37 to 39, the issuer must disclose: 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：	8.8
	(a) which greenhouse gases are covered by the target. 目標涵蓋哪些溫室氣體；	8.8
	(b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放；	8.8
	(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; 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；	Our goal is to meet the total greenhouse gas emissions target. 我們的目標是溫室氣體排放總量目標。
	(d) whether the target was derived using a sectoral decarbonisation approach; and 目標是否是採用行業脫碳方法得出的；及	8.8

(IV)	Indicators and Targets 指標及目標	Chapter 章節
	(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: 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：	We will explore the feasibility of purchasing carbon credits to offset greenhouse gas emissions generated during operations. 我們將探討購買碳信用來抵銷營運中產生的溫室氣體排放的可行性。
	(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; 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；	
	(ii) which third-party scheme(s) will verify or certify the carbon credits; 該碳信用將由哪些第三方計劃驗證或認證；	
	(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and 碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及	
	(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). 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，對碳抵消效果的假設）。	
	Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	**8.8**
41	In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross-industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 在編制披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標（見第28至35段）及(ii)行業指標（見第36段）並考慮其是否適用。	8.8