



ZO FUTURE GROUP 大象未來集團

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號 : 2309)



2025/2026

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT

環境、社會及管治報告

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ABOUT THIS REPORT

This Report is the Environmental, Social and Governance (“ESG”) Report (“ESG Report” or “Report”) published by ZO Future Group (hereinafter referred to as the “Company”) and its subsidiaries (collectively referred to as the “Group”, “ZO Future” or “we”) for the financial year ended 30 June 2026 (the “Reporting Period”). This Report outlines our governance, strategies, goals, practices and performance across the core pillars of sustainability, including environmental and social aspects.

The Group is dedicated to delivering long-term value to stakeholders by embedding an ESG management framework into its operations, ensuring that the principles of sustainable development are integrated into everyday practices. In fulfilling its accountability to stakeholders, the Group strives to reduce environmental impact, safeguard employee well-being and enhance its contributions to the community.

This Report is prepared in accordance with the Environmental, Social and Governance Reporting Code (the “ESG Reporting Code”) in Appendix C2 to the Rules (the “Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “HKEX”). Corporate governance is addressed separately in the Corporate Governance Report. Please refer to the 2025/26 annual report of the Company.

Governance Structure, Strategy and Management Approach

The Group has established a comprehensive and effective ESG governance structure that enables the Board (the “Board”) of Directors (the “Director(s)”) of the Company to exercise effective oversight of ESG matters, while providing strategic guidance for the formulation of the management approach and initiatives that advance the Group’s sustainability vision and ESG priorities. The Group’s ESG matters are overseen by the ESG Governance Bodies of the Company (the “ESG Governance Bodies”), which comprise the Board and the Senior Management of the Company (the “Senior Management”) and their key responsibilities and duties in relation to ESG matters, together with the functional departments are as follows:

The Board

- Holds ultimate responsibility for the Group’s sustainable development.
- Oversees the formulation of climate-related strategies, objectives, risks and opportunities.
- Ensures effective risk management and internal control systems are maintained.

有關本報告

本報告乃大象未來集團（以下簡稱為「本公司」）及其附屬公司（統稱「本集團」、「大象未來」或「我們」）就截至2026年6月30日止財政年度（「報告期」）發佈的環境、社會及管治（「環境、社會及管治」）報告（「環境、社會及管治報告」或「報告」）。本報告概述我們在可持續發展核心元素（包括環境及社會方面）方面的管治、策略、目標、措施及表現。

本集團致力透過將環境、社會及管治管理框架融入營運，為持份者創造長期價值，確保可持續發展原則貫穿於日常實踐中。為履行對持份者的責任，本集團力求減少對環境的影響、保障員工福祉，並提升對社區的貢獻。

本報告根據香港聯合交易所有限公司（「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》（「環境、社會及管治報告守則」）編製。企業管治則列載於企業管治報告。請參閱本公司2025/26年度之年報。

管治架構、策略及管理方法

本集團已建立一套全面且有效環境、社會及管治之管治架構，使本公司董事（「董事」）會（「董事會」）能對環境、社會及管治事宜行使有效的監督，同時為規劃管理方法及措施提供策略指導，以推進本集團可持續發展的願景與環境、社會及管治的優先順序。本集團的環境、社會及管治事宜由本公司環境、社會及管治之管治機構（「環境、社會及管治之管治機構」）監督，該機構由董事會及本公司高級管理層（「高級管理層」）組成，其與職能部門就環境、社會及管治事宜的關鍵職責及責任如下：

董事會

- 對本集團的可持續發展負最終責任。
- 監督氣候相關策略、目標、風險和機遇的規劃。
- 確保維持有效的風險管理及內部監控系統。



ABOUT THIS REPORT (Continued)

Governance Structure, Strategy and Management Approach (Continued)

The Board (Continued)

- Delegates day-to-day ESG responsibilities to Senior Management.
- Evaluates ESG policies and practices developed by Senior Management.
- Monitors progress toward ESG performance targets.
- Oversees compliance with legal and regulatory requirements related to ESG matters.
- Reviews ESG reports prepared by Senior Management.

Audit Committee

- Reviews the effectiveness of ESG-related risk management and internal control systems.

Senior Management

- Develops and implements ESG policies and practices.
- Designs, executes and monitors ESG-related risk management and internal control systems.
- Identifies climate-related risks and opportunities, recommending mitigation and adaptation measures to the Board.
- Leads subsidiaries and functional departments in executing ESG strategies approved by the Board.
- Prepares ESG reports and updates the Board on progress against established plans and targets.

Functional Departments

- Execute ESG strategies and policies under Senior Management's direction.
- Report implementation progress to Senior Management.
- Collect climate-related data and information to support ESG reporting.

有關本報告 (續)

管治架構、策略及管理方法 (續)

董事會 (續)

- 授權高級管理層負責環境、社會及管治日常職責。
- 評估高級管理層制定的環境、社會及管治政策及措施。
- 監控環境、社會及管治表現目標的推進進度。
- 監督與環境、社會及管治事宜相關的法律及監管規定的合規情況。
- 檢討由高級管理層編製的環境、社會及管治報告。

審核委員會

- 檢討環境、社會及管治相關的風險管理及內部監控系統的有效性。

高級管理層

- 制定及落實環境、社會及管治政策及措施。
- 設計、執行及監察環境、社會及管治相關的風險管理及內部監控系統。
- 識別氣候相關風險和機遇，並向董事會提出減緩及適應措施建議。
- 領導附屬公司及職能部門執行獲董事會批准的環境、社會及管治策略。
- 編製環境、社會及管治報告，並就既定計劃及目標的進度向董事會匯報最新情況。

職能部門

- 在高級管理層的指導下，執行環境、社會及管治策略及政策。
- 向高級管理層匯報執行進度。
- 收集氣候相關數據及資料，以支持環境、社會及管治報告編製。



ABOUT THIS REPORT *(Continued)*

Reporting Principles

This Report is prepared in accordance with the reporting principles in the HKEX ESG Reporting Code, including:

Materiality: This Report determines material ESG topics through a materiality assessment, identifies key stakeholders and highlights the disclosure of issues that may have a material impact on stakeholders and the Company's businesses.

Quantitative: This Report presents key performance indicators of environmental, social and governance policies and management systems using quantitative data.

Balance: This Report presents our performance for the year in a fair and unbiased manner, avoiding selections, omissions or presentation formats that may inappropriately influence a decision or judgement by the report reader.

Consistency: This Report adopts consistent reporting and calculation methodologies to facilitate year-on-year comparison of ESG performance and discloses any changes in the relevant sections.

Reporting Boundaries

Following the disposal of the Group's operation of a professional football club in the United Kingdom, together with other related businesses, in November 2025, the Group's continuing operations primarily comprise the new energy automobiles and related business and property investment activities. ESG data for the disposed football club business is not available and has been excluded. This Report focuses on the new energy automobiles and related business, which accounted for the majority of the Group's revenue during the Reporting Period. The Key Performance Indicators ("KPIs") of the new energy automobiles and related business for the financial year ended 30 June 2025 have been restated to align reporting boundaries and to facilitate meaningful comparison.

有關本報告 (續)

匯報原則

本報告根據香港交易所《環境、社會及管治報告守則》所載之匯報原則所編製，包括：

重要性：本報告透過重要性評估，釐定重大環境、社會及管治議題，識別主要持份者，並重點披露可能對持份者及本公司業務產生重大影響的事項。

量化：本報告利用量化數據呈列環境、社會及管治政策與管理系統的關鍵績效指標。

平衡：本報告以不偏不倚的方式呈報本年度之表現，避免可能會不恰當地影響報告讀者決策或判斷的選擇、遺漏或呈報格式。

一致性：本報告採用一致的報告及計算方法，以便對環境、社會及管治表現進行按年比較，並於相關章節披露任何變動。

匯報範圍

本集團於2025年11月出售其位於英國經營的職業足球球會及其他相關業務後，本集團的持續經營業務主要包括新能源汽車及相關業務，以及物業投資活動。無法獲取已出售之足球球會業務的環境、社會及管治數據，故該等數據未予納入本報告。本報告著重於新能源汽車及相關業務，該業務佔本集團於報告期內的大部份收益。截至2025年6月30日止財政年度，新能源汽車及相關業務的關鍵績效指標（「關鍵績效指標」）已予以重列，以統一匯報範圍並便於進行有意義的比較。



ABOUT THIS REPORT (Continued)

Stakeholder Engagement

ZO Future maintains proactive communication with stakeholders to understand and address their concerns regarding business development and operational performance. Taking into account the nature of our business, industry development and operating conditions, we have identified key stakeholders, their primary concerns and the corresponding communication channels/methods as outlined below.

有關本報告 (續)

持份者參與

大眾未來與持份者保持積極溝通，以了解並回應彼等對業務發展及營運表現的關注。考慮我們的業務性質、行業發展及營運狀況，我們已識別主要持份者、彼等主要關注事項，以及相應的溝通渠道／方法，詳情如下：

Stakeholder 持份者	Key Concerns 主要關注事項	Communication channels/methods 溝通渠道／方法
Shareholders and investors 股東及投資者	- Compliant operations 合規營運 - Business ethics 商業道德	- Shareholders' meeting(s) 股東大會 - Reports, announcements and circulars disclosure 報告、公告及通函之披露 - Routine emails and telephone communication 日常電子郵件及電話溝通
Employees 僱員	- Employee rights and interests 僱員權益 - Talent development 人才發展 - Occupational health and safety 職業健康與安全 - Employee care 僱員關愛	- Training workshops and seminars 訓練工作坊及研討會 - Regular performance reviews 定期表現檢討 - Meetings and discussions 會議及討論 - Company notices 公司通告 - Enquiry and complaint handling mechanism 查詢及投訴處理機制
Customers 客戶	- Product quality and safety 產品品質與安全 - Customer service quality 客戶服務品質	- Website 網站 - Customer service hotline and messaging application 客戶服務熱線及通訊應用程序



ABOUT THIS REPORT (Continued)

Stakeholder Engagement (Continued)

有關本報告(續)

持份者參與(續)

Stakeholder 持份者	Key Concerns 主要關注事項	Communication channels/methods 溝通渠道／方法
Government and regulators 政府及監管機構	- Compliant operations 合規營運 - Business ethics 商業道德 - Tax payment in accordance with the laws 按照法例繳付稅項	- Communication meetings as necessary 視乎需要舉行溝通會議 - Invitations for site visits and inspections 邀請參觀及視察 - Tax payment on time and in full 準時及悉數繳付稅項 - Reports, announcements and circulars disclosure 報告、公告及通函之披露 - Emails and correspondence 電子郵件及信函
Suppliers and contractors 供應商與承包商	- Sustainable supply chain 可持續供應鏈 - Occupational health and safety 職業健康與安全 - Business ethics 商業道德	- On-site surveys 現場調研 - Quality communication 品質溝通 - Supplier meetings 供應商會議
Communities and non-governmental organisations 社區及非政府組織	- Community development 社區發展 - Public welfare and charity 公益慈善 - Environmental compliance management 環境合規管理	- Participation in community projects 參與社區項目 - Participation in industry organisations and other external engagements 參加行業組織等外部會議 - Adhere to green operations 恪守綠色營運



ABOUT THIS REPORT (Continued)

Materiality Assessment

ZO Future has conducted a materiality assessment to identify ESG issues considered material to the Group. The process comprised three stages:

Stage 1 – Identification of ESG Issues: ESG issues were identified with reference to the ESG subject areas under the ESG Reporting Code, the Group's business nature and industry peer disclosures.

Stage 2 – Prioritisation of ESG Issues: The Senior Management assessed the relevance of each issue to both stakeholders and the Group's business operations. Feedback from stakeholder engagement was incorporated into the prioritisation exercise.

Stage 3 – Determination of Material ESG Issues: The most significant issues were confirmed by the Board as the Group's material ESG priorities.

The Group has identified key ESG subject areas that are most critical for advancing its sustainability strategy and objectives. The results were consolidated into a materiality matrix shown below, which provides a framework to guide targeted management and support action planning.

有關本報告(續)

重要性評估

大象未來已展開重要性評估，以找出對本集團而言視為重要的環境、社會及管治事宜。有關程序分為三個階段：

第一階段 — 找出環境、社會及管治事宜：參考《環境、社會及管治報告守則》項下之環境、社會及管治主要範疇、本集團之業務性質及同業披露，找出環境、社會及管治事宜。

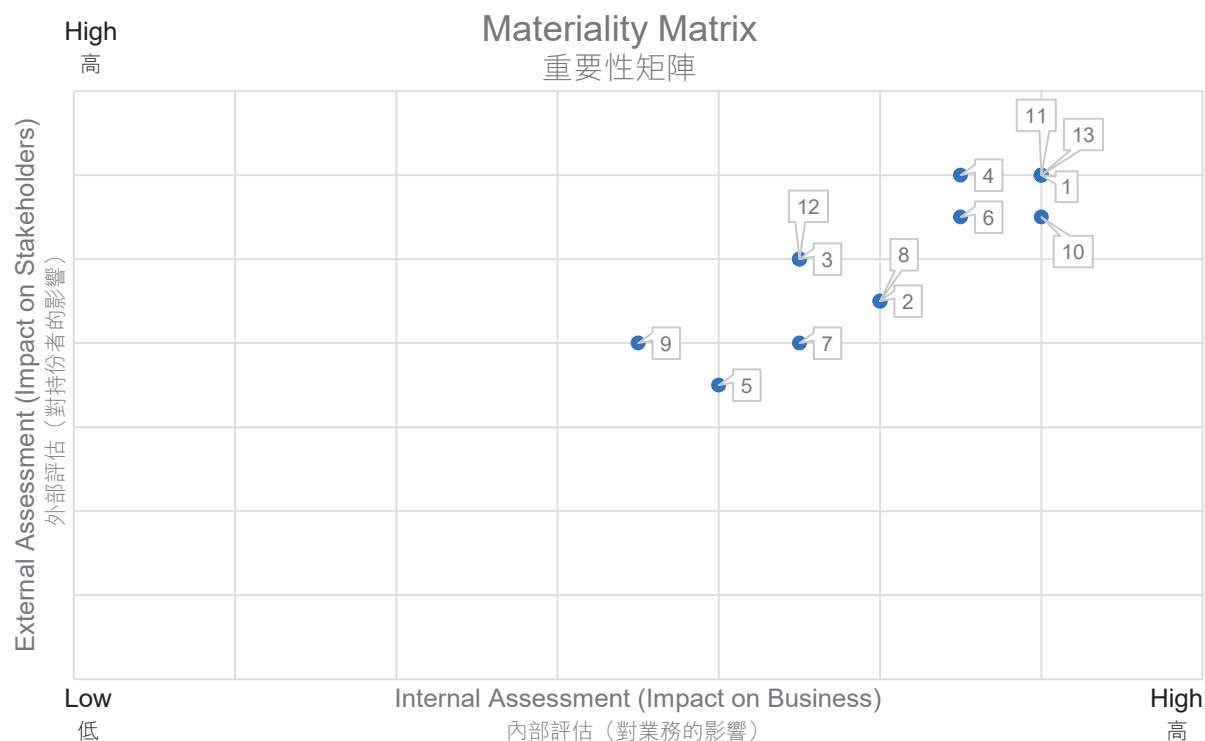
第二階段 — 環境、社會及管治事宜之優次排列：高級管理層已就各事宜對持份者及本集團業務營運之相關性進行評估。持份者參與的意見已納入優次排列工作中。

第三階段 — 釐定主要環境、社會及管治事宜：董事會已確認最重要的事宜為本集團之重大環境、社會及管治優先事項。

本集團已找出推進其可持續發展策略及目標最為關鍵之環境、社會及管治主要範疇。有關結果已合併列入下文所示之重要性矩陣，為引導針對性管理及支援行動計劃提供框架。

ABOUT THIS REPORT (Continued)
Materiality Assessment (Continued)

有關本報告 (續)
 重要性評估 (續)



Environmental Issues
環境事宜

1. Emissions
排放
2. Use of Resources
資源使用
3. Environment and Natural Resources
環境及天然資源
4. Climate Change
氣候變化

Social Issues
社會事宜

5. Employment
僱傭
6. Health and Safety
健康及安全
7. Development and Training
發展及培訓
8. Labour Standards
勞工準則
9. Community Investment
社區投資

Operation Issues
營運事宜

10. Supply Chain Management
供應鏈管理
11. Product Responsibility
產品責任
12. Anti-corruption
反貪污
13. Customer Service and Satisfaction
客戶服務及滿意度

Review of ESG Performance

The Board recognises that achieving our ESG targets is integral to sustaining the Group's long-term business resilience and growth. ESG is regarded as a core element of the Group's business strategy and a critical factor in maintaining competitiveness. To guide its strategic direction, the Group has established ESG-related goals and targets that focus on key priorities such as limiting greenhouse gas ("GHG") emissions, providing employees with development and training opportunities, ensuring environmental compliance and maintaining a safe and healthy workplace.

環境、社會及管治表現檢討

董事會深知，實現我們的環境、社會及管治目標對維持本集團長期業務韌性及增長至關重要。環境、社會及管治被視為本集團業務策略的核心要素，亦為保持競爭力的關鍵因素。為引導其策略方向，本集團已制定環境、社會及管治相關目標及指標，著重於限制溫室氣體（「溫室氣體」）排放、為僱員提供發展及培訓計劃、確保環境合規，以及維持安全健康的工作環境等關鍵優先事項。



ABOUT THIS REPORT *(Continued)*

Review of ESG Performance *(Continued)*

Emissions control initiatives not only mitigate regulatory and climate-related risks but also enhance operational efficiency and cost competitiveness. Employee well-being programmes strengthen workforce engagement and productivity, reducing turnover and safeguarding institutional knowledge. Together, these ESG commitments are embedded into the Group's business model, aligning directly with its strategic objectives and supporting enduring value creation.

Progress toward ESG-related goals and targets is regularly monitored, with adjustments made when performance falls short of expectations or operational circumstances change. These sustainability targets provide a practical roadmap for achieving the Group's long-term vision, and performance outcomes are reported to the Board for review at least once a year.

Information and Feedback

We welcome any comments and suggestions from our stakeholders with respect to this ESG Report or our sustainability performance. Comments or views can be sent to esg@zogroup.com.hk.

ENVIRONMENTAL PROTECTION

The Group has established policies to mitigate environmental impacts arising from emissions, discharges to water and land and generation of hazardous and non-hazardous waste. These policies are regularly reviewed and updated to ensure continued compliance with all applicable laws and regulations across the regions in which we operate. In addition, a formal reporting framework has been implemented, under which all operating units are required to promptly escalate any material non-compliance issues, including those relating to environmental matters, to Senior Management for timely oversight and corrective action.

During the Reporting Period, there was no material non-compliance with environmental laws or regulations that could have had a significant impact on the Group's operations.

有關本報告 (續)

環境、社會及管治表現檢討 (續)

排放控制措施不僅能減輕監管及氣候相關風險，更能提升營運效率及成本競爭力。僱員福祉計劃有助加強員工參與度與生產力，降低流失率，並保障知識的傳承。該等環境、社會及管治承諾已融入本集團的業務模式，與其策略目標直接對齊，並為長期價值創造提供支持。

本集團定期監控環境、社會及管治相關目標及指標的進展，倘進展不及預期或營運狀況發生變動時，會及時作出調整。該等可持續發展目標為實現本集團長期願景提供切實可行的路向，且相關表現成果每年至少向董事會匯報一次以作檢討。

資料及反饋意見

我們歡迎持份者就本環境、社會及管治報告或我們的可持續發展表現提出任何意見與建議。如有任何意見或看法，請發送至 esg@zogroup.com.hk。

環境保護

本集團已制定政策，以減輕因排放物、向水及土地排污，以及產生有害及無害廢棄物所帶來的環境影響。該等政策定期獲檢討及更新，以確保持續遵守我們營運所在區域的所有適用法律與法規。此外，本集團已實施一套正式的報告框架，據此，所有營運單位須將任何重大不合規事項（包括與環境事宜相關者）即時上報予高級管理層，以便及時進行監督及採取補救行動。

於報告期內，概無任何可能對本集團營運造成重大影響之嚴重違反環境法律或法規之情況。

ENVIRONMENTAL PROTECTION (Continued)

Emissions

The Group's air emissions primarily comprise nitrogen oxides ("NO_x"), sulphur oxides ("SO_x") and particulate matter ("PM"), which are mainly attributable to fuel combustion activities arising from the use of vehicles in operations. Enhancing fuel efficiency is a pillar of the Group's environmental initiatives, with technological innovation serving as a driver of sustainable development. The Group is considering to replace traditional combustion engine vehicles with electric vehicles, thereby reducing reliance on conventional energy resources and to optimise emissions intensity by continuously improving fuel efficiency.

During the Reporting Period, the air emissions from the Group's operations are as follows:

Emissions	排放	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Nitrogen oxides (NO _x) emissions	氮氧化物(NO _x)排放	Tonne 噸	0.033	0.0098
Sulphur oxides (SO _x) emissions	硫氧化物(SO _x)排放	Tonne 噸	0.00029	0.00024
Particulate matter (PM) emissions	懸浮粒子(PM)排放	Tonne 噸	0.0030	0.00072

Sewage

The Group's use of water is primarily for sanitary purposes in office and facility operations. All domestic sewage is discharged into the municipal sewage network for proper treatment, ensuring compliance with local environmental standards.

Waste Management

With the availability of suitable landfill sites continuing to decline and growing concerns over the environmental and health impacts of both hazardous and non-hazardous waste treatment, the Group has taken proactive measures to minimise waste disposal. We strive to reduce the volume of waste directed to landfills or other treatment facilities through source reduction initiatives, while actively promoting reuse and recycling across our operations. The Group is committed to implementing green operational initiatives to minimise waste. Our colleagues are regularly reminded of the "4R Principles – Reduce, Reuse, Replace and Recycle".

環境保護(續)

排放

本集團的廢氣排放主要由氮氧化物(「NO_x」)、硫氧化物(「SO_x」)及懸浮粒子(「PM」)組成，主要歸因於營運中使用車輛所產生之燃料燃燒活動。提升燃料效率為本集團環境措施的支柱，而技術創新乃可持續發展的驅動力。本集團正考慮以電動汽車取代傳統內燃機汽車，從而減少對傳統能源資源的依賴及通過持續提升燃料效率以優化排放密度。

於報告期內，本集團的廢氣排放載列如下：

污水

本集團用水主要用於辦公室及營運設施的衛生用途。所有生活污水排入市政污水管網進行妥善處理，以確保符合當地環境標準。

廢棄物管理

隨著合適的堆填區用地持續減少，加上各界對有害及無害廢棄物處理所帶來的環境及健康影響日益關注，本集團已積極採取措施以減少廢棄物處置。我們力求透過源頭減廢措施，減少送往堆填區或其他處理設施的廢棄物數量，同時於各項營運中積極推廣物盡其用及循環再用。本集團致力實施綠色營運措施以減少廢棄物。我們定期提醒同事恪守「四用原則 — 減少使用、物盡其用、替代使用及循環再用」。



ENVIRONMENTAL PROTECTION (Continued)

Waste Management (Continued)

Hazardous waste

Within the Group's new energy automobiles and related business operations, we did not engage in manufacturing activities and therefore did not generate hazardous production-related waste. Hazardous waste produced during the Reporting Period was limited to office electronic waste, which was minimal and not quantified. Hence, no reduction target and steps taken to achieve was set for hazardous waste. If any hazardous waste requires disposal in the future, the Group will collect and report the relevant data accordingly.

Non-hazardous waste

During the Reporting Period, non-hazardous waste generated by the Group mainly consisted of domestic and office waste, such as wastepaper. We considered non-hazardous waste to be immaterial; therefore, no reduction targets were set. To reduce waste, the Group promotes a green office environment by encouraging employees to minimise paper consumption through the use of digital documents, duplex printing and reuse of single-sided paper. Disposable items are progressively replaced with reusable alternatives. For example, paper cups and utensils have been substituted with glassware and metal cutlery in office settings.

During the Reporting Period, the Group's hazardous waste and non-hazardous waste are presented below:

Waste	廢棄物	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Total hazardous waste produced	所產生有害廢棄物總量	Tonne 噸	N/A不適用	N/A不適用
Total hazardous waste product by intensity	所產生有害廢棄物總量及密度	Tonne/employee 噸／每名僱員	N/A不適用	N/A不適用
Total non-hazardous waste produced	所產生無害廢棄物總量	Tonne 噸	0.45	0.45
Total non-hazardous waste product by intensity	所產生無害廢棄物總量及密度	Tonne/employee 噸／每名僱員	0.0033	0.0052

Use of Resources

The Group recognises that resource efficiency is a fundamental responsibility of every responsible corporation. We continue to explore practical measures to reduce waste, particularly in energy consumption sources such as fuel and electricity. Our energy consumption consists of both direct and indirect sources, with direct usage primarily from diesel oil and unleaded petrol consumed by our mobile vehicle fleet, while indirect usage is derived from purchased electricity for office operations and used to charge electric vehicles. At the same time, we actively promote the conservation of natural resources across our operations. To support these efforts, the Group has implemented a range of energy-saving initiatives in daily operations. The energy consumption reduction targets and measures taken to achieve them are disclosed in the section "Metrics and Targets."

環境保護(續)

廢棄物管理(續)

有害廢棄物

於本集團新能源汽車及相關業務營運中，我們並未從事製造活動，因此未產生與生產相關的有害廢棄物。於報告期內產生的有害廢棄物僅限於辦公室電子廢棄物，數量極少且未進行量化。因此，有害廢棄物未有設定減廢目標，亦未制定相應的達成措施。倘日後需處置任何有害廢棄物，本集團將收集並呈報相關數據。

無害廢棄物

於報告期內，本集團產生的無害廢棄物主要包括生活及辦公室廢棄物，例如廢紙。我們認為無害廢棄物並不重大，因此未有設定減廢目標。為減少廢棄物，本集團積極推動綠色辦公環境，鼓勵員工使用電子文件、雙面列印及重複使用單面紙張以盡量減少用紙量。一次性用品正逐步被可重複使用的替代品取代。例如，辦公室環境中的紙杯及餐具已替換為玻璃器皿及金屬餐具。

於報告期內，本集團的有害廢棄物及無害廢棄物載列如下：

資源使用

本集團深知，資源效率為每間負責任企業的基本責任。我們繼續探索切實可行的措施以減少浪費，尤以燃料及電力等能源消耗源頭為甚。本集團的能源消耗包括直接及間接來源，其中直接能源使用主要來自我們移動車隊所消耗的柴油及無鉛汽油，而間接消耗則源自為辦公室營運及為純電動車充電的電力。同時，我們於營運中積極推廣保護自然資源。為支持該等工作，本集團已於日常營運中實施一系列節能措施。能源消耗的減排目標及相應措施已於「指標及目標」章節中披露。



ENVIRONMENTAL PROTECTION (Continued)

Use of Resources (Continued)

Repair and maintenance of vehicles are carried out by technicians to ensure that all mechanical components operate efficiently. The Group is transitioning to vehicles designed and operated with enhanced environmental performance and greater operational efficiency, while closely monitoring energy consumption to ensure the continual improvement of resource use. This proactive approach helps to prevent unnecessary energy consumption and supports emission reduction. The Group has strengthened staff awareness of environmental management by embedding sustainable practices into the workplace. To reduce electricity consumption, we promote a green office environment and encourage employees to switch off idle appliances to avoid unnecessary energy use. Energy-efficient light-emitting diode lighting and high-efficiency air-conditioning systems are installed, further lowering electricity demand.

During the Reporting Period, the energy consumption of the Group's operations is as follows:

環境保護(續)

資源使用(續)

車輛維修及保養均由技術人員負責，以確保所有機械部件都能高效運作。本集團正過渡至採用環保效能更佳且營運效率更高的車輛，同時密切監控能源消耗，以確保持續改善資源利用。此積極方法有助避免不必要的能源消耗，並支持減少排放。本集團透過將可持續實踐融入工作環境，加強員工對環境管理的意識。為減少用電量，我們推廣綠色辦公環境，並鼓勵僱員關閉閒置電器，以避免不必要的能源消耗。我們已安裝節能發光二極體照明及高效能空調系統，進一步降低電力需求。

於報告期內，本集團營運的能源消耗載列如下：

Energy consumption	能源消耗	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Direct energy consumption	直接能源消耗			
Diesel oil	柴油	kWh 千瓦時	61,040.60	80,702.46
Unleaded petrol	無鉛汽油	kWh 千瓦時	131,036.96	79,168.77
Direct energy consumption	直接能源消耗	kWh 千瓦時	192,077.56	159,871.23
Direct energy consumption intensity	直接能源消耗密度	kWh/employee 千瓦時／每名僱員	1,412.34	1,837.60
Indirect energy consumption	間接能源消耗			
Purchased electricity	購買電力	kWh 千瓦時	175,587.00	122,410.00
Total indirect energy consumption	間接能源消耗總量	kWh 千瓦時	175,587.00	122,410.00
Total indirect energy consumption intensity	間接能源消耗總量密度	kWh/employee 千瓦時／每名僱員	1,291.08	1,407.01
Total energy consumption	能源消耗總量			
Total energy consumption	能源消耗總量	kWh 千瓦時	367,664.56	282,281.23
Total energy consumption intensity	能源消耗密度總量	kWh/employee 千瓦時／每名僱員	2,703.42	3,244.61



ENVIRONMENTAL PROTECTION (Continued)

Water Management

Although the new energy automobiles and related business is not highly water-intensive, no water consumption targets were set and the Group remains committed to conserving this valuable resource. The Group adopts a prudent approach to water management, focusing on efficiency and minimising waste. We actively encourage employees, customers, suppliers and business partners to cultivate conscious water-saving habits. Where feasible, water-saving devices have been installed on office taps and environmental reminders are displayed in pantries and washrooms to reinforce the importance and urgency of conservation. Utility facilities are maintained on a regular basis to ensure timely repair or replacement of leaking pipelines and to prevent water seepage. Water for our operations is sourced from municipal supplies. Therefore, there are no issues in sourcing water that is fit for purpose for our operations.

During the Reporting Period, the water consumption of the Group is as follows:

Water consumption	用水	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Total water consumption	總用水量	m ³ 立方米	3,386	180
Total water consumption intensity	總用水量密度	m ³ /employee 立方米／每名僱員	24.90	2.07

Note: The increase in water consumption is attributable to higher usage at the Cambodia site, driven by expanded operational activities.

Packaging Materials

Given the nature of the Group's new energy automobiles and related business, vehicles are delivered without the use of packaging materials. Automobiles are transported directly to customers and dealers, with only standard protective measures applied during logistics to prevent damage. Accordingly, the Group did not generate packaging materials with significant environmental impact during the Reporting Period.

The Environment and Natural Resources

The Group's business activities are focused on the sales and distribution of new energy automobiles and related business. During the Reporting Period, the Group did not engage in manufacturing activities and therefore did not directly generate significant environmental impacts associated with production processes. Our operations primarily involve vehicle sales with relevant logistics arrangements and office activities, which have limited impacts on natural resources.

環境保護(續)

水資源管理

儘管新能源汽車及相關業務並非高耗水業務，本集團未有設定用水目標，並仍致力節約此項寶貴資源。本集團對水資源管理採取審慎方針，著重提升效能及將浪費降至最低。我們積極鼓勵僱員、客戶、供應商及業務夥伴培養有意識的節水習慣。在可行情況下，辦公室水龍頭已安裝節水裝置，並在茶水間及洗手間張貼環保提示，以強調節約水資源的重要性及迫切性。公用設施定期進行維護，以確保及時修復或更換漏水管，並防止漏水。我們的營運用水源自市政供水。因此，我們營運求取適用水源方面並無任何問題。

於報告期內，本集團的用水載列如下：

Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
m ³ 立方米	3,386	180
m ³ /employee 立方米／每名僱員	24.90	2.07

附註：用水量增加乃由於柬埔寨據點的營運活動擴展導致用水量上升。

包裝材料

鑑於本集團新能源汽車及相關業務的性質，車輛交付時並未使用包裝材料。車輛直接運送予客戶及分銷商，於物流過程中僅採取標準保護措施以防損壞。因此，本集團於報告期內並未產生對環境造成重大影響的包裝材料。

環境及天然資源

本集團的業務活動主要集中於新能源汽車及相關業務的銷售及分銷。於報告期內，本集團並未從事製造活動，因此並未直接產生與生產過程相關的重大環境影響。我們的營運主要涉及車輛銷售、相應物流安排及辦公室活動，對天然資源的影響有限。



ENVIRONMENTAL PROTECTION *(Continued)*

The Environment and Natural Resources *(Continued)*

To mitigate these impacts, the Group has adopted policies aimed at minimising resource consumption and promoting sustainable practices. Key measures include promoting electronic documentation to reduce paper usage and reliance on physical records, partnering with logistics providers that prioritise energy-efficient transportation and recyclable packaging. In addition, the Group promotes environmental education and advocacy among employees to encourage responsible practices, reinforcing its commitment to reducing its ecological footprint and advancing long-term environmental stewardship.

SOCIAL

Employment

The Group recognises that its people are the cornerstone of sustainable business growth. The Group's human resources policies and procedures address key areas including compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other employee benefits.

Attracting and retaining qualified talent, both internally and externally, is vital to advancing the Group's strategic objectives. The Group upholds a performance-driven and competitive remuneration framework. In addition to base salaries, eligible employees are entitled to benefits such as medical insurance, retirement contributions and share scheme of the Group. Remuneration packages are reviewed regularly to ensure consistency with prevailing market practices.

The Group is committed to fostering an inclusive workplace that values diversity and promotes equal opportunity. Harassment and discrimination of any kind are strictly prohibited under a zero-tolerance policy. Recruitment and selection are based solely on merit, regardless of race, age, religion, gender or national origin.

To uphold fairness, the Group has implemented a fair and just culture policy, ensuring that all employees are treated equitably. The Group also places strong emphasis on fostering harmonious labour relations. Formal grievance procedures are established and enforced, providing employees with a transparent channel to raise concerns and ensuring that issues are addressed in a fair and impartial manner.

環境保護 *(續)*

環境及天然資源 *(續)*

為減輕該等影響，本集團已採取相關政策，旨在將資源消耗降至最低，並推動可持續實踐。主要措施包括推廣電子文件，以減少使用紙張及對紙本記錄的依賴，並與優先採用節能運輸方式及可回收包裝的物流供應商合作。此外，本集團推廣環境教育及向僱員提倡以鼓勵負責任行為，從而強化其減少生態足跡及推動長期環境管理責任的承諾。

社會

僱傭

本集團深知，僱員為可持續業務增長的基石。本集團的人力資源政策及程序涵蓋多個關鍵領域，包括補償及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視、福利及其他僱員利益。

於內部及外部吸引及留任合資格人才，對推進本集團的策略目標至關重要。本集團秉持以表現為導向及具競爭力的薪酬架構。除基本薪金外，合資格僱員有權享有醫療保險、退休金供款及本集團股份計劃等福利。薪酬待遇定期進行審視，以確保與現行市場慣例一致。

本集團致力營造一個重視多元化並推廣平等機會的包容工作場所。於零容忍政策下，禁止任何形式的騷擾及歧視。招聘及甄選僅以才能為基準，不受種族、年齡、宗教、性別或國籍所限。

為恪守公平原則，本集團已實施公平公正的文化政策，確保全體僱員均獲公平對待。本集團亦極為重視建立和睦的勞資關係。我們已制定並落實正式的申訴程序，為僱員提供反映意見的透明渠道，並確保以公平公正的方式處理各項事宜。



SOCIAL (Continued)

Employment (Continued)

In cases of misconduct that warrant dismissal, the Group strictly adheres to its disciplinary code, ensuring that all required procedures are duly observed. This code sets out the guiding principles for responsible conduct in the pursuit of commercial success.

Employees' rights relating to remuneration, working hours, leave entitlements and other employment conditions are fully complied with in accordance with applicable labour laws. During the Reporting Period, no material non-compliance with applicable employment laws and regulations was identified that could significantly impact the Group.

As at 30 June 2026 and 30 June 2025, the Group's workforce distribution by gender, employment type, age group and geographical region is presented below:

社會 (續)

僱傭 (續)

倘發生引致解僱的不當行為，本集團嚴格恪守其紀律守則，確保遵循所有必要程序。該守則載列追求商業成功過程中遵循的負責任行為指導原則。

僱員於薪酬、工作時數、假期權益及其他僱傭條件方面的權利，均嚴格遵守適用之勞動法律。於報告期內，並無發現任何可能對本集團造成重大影響之適用僱傭法律及法規嚴重違規情況。

於2026年6月30日及2025年6月30日，本集團按性別、僱傭類型、年齡組別及地區劃分的僱員分佈如下：

Workforce	僱員	Unit 單位	30 June 2026 2026年6月30日	30 June 2025 2025年6月30日
Total staff	僱員總數	Person 人	136	87
By gender	按性別劃分			
Male	男性	Person 人	92	58
Female	女性	Person 人	44	29
By employment type	按僱傭類別劃分			
Full-time staff	全職員工	Person 人	124	84
Part-time staff	兼職員工	Person 人	12	3
By age group	按年齡組別劃分			
Under 30 years old	未滿30歲	Person 人	25	10
30-50 years old	30至50歲	Person 人	93	58
Over 50 years old	50歲以上	Person 人	18	19
By geographical region	按地區劃分			
Hong Kong	香港	Person 人	19	15
PRC	中國	Person 人	47	27
Japan	日本	Person 人	27	28
South East Asia	東南亞	Person 人	43	17



SOCIAL (Continued)

Employment (Continued)

During the Reporting Period, the Group's employee turnover rate by gender, age group and geographical region is presented below:

Employee turnover rate	僱員流失比率	Unit 單位	2025/26 2025／26年度	2024/25 2024／25年度
Total turnover rate	總流失比率	Percentage 百分比	23.53	25.29
By gender	按性別劃分			
Male	男性	Percentage 百分比	25.00	17.24
Female	女性	Percentage 百分比	20.45	41.38
By age group	按年齡組別劃分			
Under 30 years old	未滿30歲	Percentage 百分比	28.00	80.00
30-50 years old	30至50歲	Percentage 百分比	19.35	17.24
Over 50 years old	50歲以上	Percentage 百分比	38.89	21.05
By geographical region	按地區劃分			
Hong Kong	香港	Percentage 百分比	0	6.67
PRC	中國	Percentage 百分比	12.77	3.70
Japan	日本	Percentage 百分比	40.74	14.29
South East Asia	東南亞	Percentage 百分比	34.88	94.12

Health and Safety

The Group is committed to implementing a diverse range of measures to strengthen occupational health and safety management, ensuring that all operational activities remain in full compliance with applicable laws and regulations.

The Group's occupational health and safety policy establishes a zero-harm commitment, requiring strict adherence to international and local safety standards to protect employees from occupational hazards. Key measures include regular safety training for staff on showroom operations, vehicle handling and customer interaction protocols; clear guidelines for the safe movement and storage of vehicles within sales and service centres; fire safety systems, first aid kits and emergency evacuation procedures in all locations.

社會 (續)

僱傭 (續)

於報告期內，本集團按性別、年齡組別及地區劃分的僱員流失比率如下：

Unit 單位	2025/26 2025／26年度	2024/25 2024／25年度
Percentage 百分比	23.53	25.29
By gender		
Percentage 百分比	25.00	17.24
Percentage 百分比	20.45	41.38
By age group		
Percentage 百分比	28.00	80.00
Percentage 百分比	19.35	17.24
Percentage 百分比	38.89	21.05
By geographical region		
Percentage 百分比	0	6.67
Percentage 百分比	12.77	3.70
Percentage 百分比	40.74	14.29
Percentage 百分比	34.88	94.12

健康與安全

本集團致力實施一系列多元措施，以強化職業健康及安全管理，確保所有營運活動完全符合適用的法律及法規。

本集團的職業健康及安全政策確立了零傷害承諾，要求嚴格遵守國際及本地安全標準，以保障僱員免受職業危害。關鍵措施包括定期為僱員提供有關展廳營運、車輛操作及客戶互動規範的安全培訓；為銷售及服務中心內車輛的安全移動及存放制定明確指引；以及於所有地點配備消防安全系統、急救箱及緊急疏散程序。



SOCIAL (Continued)

Health and Safety (Continued)

Beyond ensuring physical safety, the Group also prioritises the mental well-being of its employees. By actively listening to concerns and sharing developmental outcomes, the Group fosters a supportive atmosphere that strengthens workplace relationships and encourages employees to seek assistance for work-related stress or mental health challenges, thereby enhancing workplace culture over time.

Through continuous monitoring of occupational health and safety measures, such as regular inspections to verify compliance with safety standards and systematic incident reporting and analysis, the Group is dedicated to providing a safe, healthy and resilient working environment that safeguards the occupational health and safety of all employees.

During the Reporting Period, there were no material instances of non-compliance with applicable laws and regulations relating to occupational health and safety that could have had a significant impact on the Group.

社會 (續)

健康及安全 (續)

除人身安全外，本集團亦將僱員心理健康視為優先事項。透過主動傾聽僱員的顧慮及分享發展成果，本集團營造了互相支持的氛圍，以強化職場的人際關係，並鼓勵僱員在面臨工作壓力或心理健康挑戰時尋求協助，從而隨著時間推移逐步提升職場文化。

透過持續監控職業健康與安全措施（例如定期檢查以核實是否符合安全標準，以及系統化事故報告及分析），本集團致力提供安全、健康及具韌性的工作環境，以保障全體僱員的職業健康及安全。

於報告期內，並無任何可能對本集團造成重大影響之適用職業健康及安全相關法律及法規之嚴重違規情況。

		Unit	2025/26	2024/25	2023/24
Work-related fatalities		單位	2025/26年度	2024/25年度	2023/24年度
Number of work-related fatalities	因工亡故的人數	Person 人	0	0	0
Work-related fatalities rate	因工亡故的比率	Percentage 百分比	0	0	0
Work injury		Unit	2025/26	2024/25	
		單位	2025/26年度	2024/25年度	
Number of lost days due to work injury	因工傷損失工作日數	Day 日		0	0

Development and Training

The Group regards talent development as essential to sustaining its competitive advantage and supporting its long-term growth. The Group places strong emphasis on career planning and development for employees at all levels. We promote on-the-job training tailored to the specific requirements and qualifications of different roles, covering areas such as occupational health and safety, quality control, technical skills, environmental protection and anti-corruption, thereby supporting the safe, efficient and compliant operation of the new energy automobiles and related business.

發展及培訓

本集團視人才發展為保持競爭優勢及支持其長期增長之關鍵。本集團高度重視各層級僱員的職涯規劃及發展。我們推行根據不同職位的具體要求及資歷量身打造的在職培訓，涵蓋職業健康及安全、品質控制、專業技能、環境保護及反貪污等領域，從而支持新能源汽車及相關業務的安全、高效且合規的營運。

SOCIAL (Continued)

Development and Training (Continued)

During the Reporting Period, the Group provided induction, product and technical, sales and customer service, vehicle delivery and inspection, business ethics and data protection and cybersecurity training. These programmes were delivered through workshops, seminars and on-the-job instruction. Training effectiveness was assessed through employee feedback and performance monitoring. Employees were also encouraged to pursue continuous learning activities, including seminars, workshops and conferences organised by governmental and professional bodies. In addition to internal operational training programmes, the Group ensured that directors were kept informed of the latest regulatory requirements and corporate governance practices.

The Group will continue to assess the training needs of its employees and provide appropriate programmes aligned with their roles and responsibilities. It will further strengthen and promote staff development initiatives by offering comprehensive training opportunities, thereby supporting talent retention and contributing to the Group's long-term growth.

During the Reporting Period, the Group's trained employees were categorised by gender and employee category as follows:

社會 (續)

發展及培訓 (續)

於報告期內，本集團提供入職培訓、產品及技術培訓、銷售及客戶服務培訓、車輛交付及檢查培訓、商業道德培訓，以及數據保護與網絡安全培訓。該等課程透過工作坊、研討會及在職指導等方式進行。培訓成效透過僱員意見及表現監控進行評估。本集團亦鼓勵僱員參與持續學習活動，包括由政府及專業機構舉辦的研討會、工作坊及會議。除內部營運培訓課程外，本集團確保董事及時掌握最新的監管要求及企業管治常規。

本集團將繼續評估僱員的培訓需求，並提供符合其角色及職責的合適培訓課程。本集團將透過提供全面的培訓機會，進一步加強及推動員工發展舉措，藉此支持人才留任，並促進本集團長遠增長。

於報告期內，本集團按性別及僱員類型劃分的受訓僱員如下：

Trained employees	受訓僱員	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Employees trained	受訓僱員	Percentage 百分比	39.71	17.24
By gender	按性別劃分			
Male	男性	Percentage 百分比	64.81	73.33
Female	女性	Percentage 百分比	35.19	26.67
By employee category	按僱員類別劃分			
Senior management	高級管理層	Percentage 百分比	1.85	6.67
Middle management	中級管理層	Percentage 百分比	33.33	60.00
General staff	一般員工	Percentage 百分比	64.82	33.33

Note: The increase in employee training is attributable to the expansion of training programmes for staff in Cambodia and PRC, aimed at strengthening technical capabilities and supporting vehicle sales growth.

附註：僱員培訓增加乃由於本集團擴展於柬埔寨及中國的員工培訓課程，旨在加強技術能力，並支持車輛銷售增長。



SOCIAL (Continued)

Development and Training (Continued)

During the Reporting Period, the average training hours per employee, categorised by gender and employee category, are presented below:

Average training hours	平均受訓時數	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
Average training hours per employee	每名僱員平均受訓時數	Hour 小時	1.63	0.64
By gender	按性別劃分			
Male	男性	Hour 小時	1.71	0.52
Female	女性	Hour 小時	1.45	0.90
By employee category	按僱員類別劃分			
Senior management	高級管理層	Hour 小時	3.04	3.33
Middle management	中級管理層	Hour 小時	0.69	0.84
General staff	一般員工	Hour 小時	2.13	0.09

Labour Standards

The Group maintains strict compliance with applicable labour laws and international standards across all operating regions, ensuring that all employment practices fully adhere to legal and regulatory requirements.

The Group's human resources policies and procedures have been established to oversee the entire employment lifecycle, with explicit prohibitions against child labour and forced labour. We uphold lawful employment contracts to safeguard employee rights, recruit talent through diverse channels and actively foster a workplace culture that values equality, diversity and inclusion.

During the Reporting Period, no incidents of child labour or forced labour were identified, nor were there any violations of labour standards within the Group.

The Group prohibits the use of child labour and requires coordinated efforts between the human resources department and hiring units to prevent and detect such practices, thereby ensuring that child labour is not present within the workforce. Prior to confirming any employment, the human resources department requires applicants to provide valid identification documents to verify lawful employment status and to ensure full compliance with all applicable laws and regulations prohibiting child and forced labour.

社會 (續)

發展及培訓 (續)

於報告期內，本集團按性別及僱員類型劃分的每名僱員平均受訓時數如下：

勞工準則

本集團於所有營運地區均嚴格遵守適用之勞工法律及國際標準，確保所有僱傭常規完全符合法律及監管要求。

本集團已制定人力資源政策及程序，以監督整個僱傭生命週期，並明確禁止使用童工及強制勞工。我們遵循合法僱傭合約以保障僱員權益，經多元渠道招聘人才，並積極營造重視平等、多元及包容的職場文化。

於報告期內，本集團並無發現任何使用童工或強制勞工的事宜，亦無發生任何違反勞工標準的情況。

本集團禁止使用童工，並要求人力資源部門及招聘單位互相配合，以預防及偵測相關行為，從而確保僱員中絕無童工。於確認任何僱傭關係前，人力資源部門要求應徵者提供有效身份證明文件，以核實合法僱傭狀態，並確保完全符合所有禁止童工及強制勞工的適用法律法規。



SOCIAL (Continued)

Labour Standards (Continued)

In the event that any cases of child or forced labour are identified, the Group will immediately terminate the employment concerned, initiate an investigation into the non-compliance incident and implement corrective measures together with appropriate penalties to prevent recurrence.

Supply Chain Management

The Group places strong emphasis on product and service quality, as well as the continuity of supply and on maintaining collaborative relationships with its suppliers, recognising that the success of its business depends on their support and partnership. In particular, the Group's new energy automobiles and related business segment has strategically partnered with multiple suppliers across different regions to jointly uphold service quality and operational capacity. The Group requires all suppliers to deliver products and services that meet established standards of quality, health and safety, while ensuring full compliance with applicable environmental regulations and labour practices. Policies and procedures have been established within the procurement process to ensure the selection of capable and responsible suppliers, while managing environmental and social risks across the supply chain.

During the Reporting Period, no material incidents or irregularities were identified among our key suppliers in relation to business ethics, environmental protection or employment practices.

Supply chain management is one of the key aspects of our business, encompassing the identification and management of environmental and social risks throughout the supply chain. To maintain service quality, uphold standards and safeguard business integrity, the Group has established a rigorous process for supplier screening and monitoring. Prior to engaging with new suppliers, the Group conducts comprehensive assessments based on multiple criteria, including product and service quality, safety and environmental and social risks. As part of the selection process, business licences, qualification certificates, production safety permits and relevant management system certifications are collected to ensure compliance with applicable labour, social and environmental laws and regulations. These practices are applied to all suppliers across the supply chain. To foster sustainable development, the Group prioritises suppliers that provide products and services supportive of sustainable practices. We regularly evaluate the performance of our suppliers, covering capacity, delivery accuracy and timeliness, service quality, environmental protection and social responsibility, to determine the continuation and potential extension of our business partnerships. Where a supplier's environmental or social practices fail to meet the Group's policies, cooperation with that supplier will be discontinued.

社會 (續)

勞工準則 (續)

倘發現任何童工或強制勞工的情況，本集團將立即終止相關僱傭關係，針對違規事件展開調查，並採取糾正措施及實施適當處罰，以防止同類事件再次發生。

供應鏈管理

本集團高度重視產品及服務品質、供應持續性以及與供應商維持合作關係，並深知其業務的成功取決於供應商的支持與合作。具體而言，本集團的新能源汽車及相關業務分部已與不同地區的多家供應商建立戰略合作夥伴關係，共同維護服務品質與營運能力。本集團要求所有供應商提供符合既定品質、健康及安全標準的產品與服務，同時確保完全符合適用的環境法規及勞工常規。採購過程中已制定相關政策及程序，以確保甄選具備能力及負責任的供應商，並管理整個供應鏈中的環境及社會風險。

於報告期內，本集團的主要供應商並無發現與商業道德、環境保護或僱傭常規相關的重大事件或違規行為。

供應鏈管理為本集團業務的關鍵環節之一，涵蓋整個供應鏈的環境及社會風險識別與管理。為維持服務品質、恪守標準及保障業務誠信，本集團已制定嚴格的供應商篩選及監控程序。與新供應商合作前，本集團根據多項標準（包括產品及服務品質、安全，以及環境與社會風險）進行全面評估。作為甄選過程的一部分，本集團會收集營業執照、資格證書、安全生產許可證及相關管理體系認證，以確保完全符合適用的勞工、社會及環境法律及法規。該等慣例適用於整個供應鏈中的所有供應商。為推動可持續發展，本集團優先選擇提供支持可持續實踐之產品及服務的供應商。我們定期評估供應商的表現，涵蓋產能、交付準確性與及時性、服務品質、環境保護及社會責任，以決定是否繼續及進一步拓展業務合作關係。倘供應商的環境或社會實踐未能符合本集團的政策要求，將終止與該供應商的合作。



SOCIAL (Continued)

Supply Chain Management (Continued)

The Group collaborates closely with its suppliers and service providers to deliver and optimise integrated business solutions. Environmental and social considerations are embedded in our procurement practices through supplier selection criteria and contractual requirements that prioritise environmentally preferable products and services. These practices are implemented by requiring suppliers to provide supporting documentation on sustainable sourcing, energy efficiency and reduced environmental impact in their products and services. Monitoring is conducted through regular performance evaluations and ongoing reviews of compliance with environmental and social standards. Through these efforts, the Group seeks to positively influence suppliers, strengthen their awareness of sustainable development and manage supply chain risks effectively in line with environmental, social and governance best practices.

During the Reporting Period, the number of suppliers by geographical region is presented as follows:

Number of suppliers	供應商數目	2025/26	2024/25
		2025/26年度	2024/25年度
PRC	中國	77	58
Japan	日本	7	4
South East Asia	東南亞	1	0
Total	總計	85	62

Product Responsibility

Product responsibility encompasses matters relating to health and safety, advertising, labelling and privacy in connection with the products and services provided. In the new energy automobiles and related business segment, the Group is committed to fulfilling its product responsibility by ensuring that these areas are managed in strict compliance with applicable standards and regulations, supported by clearly defined written policies and procedures of the Group. Ensuring that all vehicles sold through our centres comply with applicable safety, quality and regulatory standards is recognised as our top priority within product responsibility. We are committed to verifying manufacturer certifications and compliance documentation before vehicles are introduced to the market, with strict adherence to both local regulations and international safety requirements. Advertising and promotional materials are governed by established guidelines to ensure accuracy, responsibility and freedom from misleading claims, particularly with respect to environmental performance and energy efficiency. The Group is committed to providing transparent and accurate product information on energy efficiency, charging performance and environmental impact to its customers. Product labeling ensures that customers receive clear and reliable information on specifications, energy consumption and safe usage, thereby supporting informed decisions and preventing misleading claims. In addition, we safeguard customer privacy and data security by implementing robust cybersecurity measures. These responsibilities are embedded in our product design, supplier engagement and customer communications and are monitored through recall mechanisms and continuous feedback channels.

社會 (續)

供應鏈管理 (續)

本集團與供應商及服務提供者緊密合作，以提供及優化整合業務解決方案。透過供應商篩選標準及合約要求，優先選用環境友善產品和服務，將環境及社會考慮融入我們的採購常規中。為落實該等常規，本集團要求供應商就其產品及服務在可持續採購、能源效益及減少環境影響方面提供相關證明文件。透過定期績效評估以及持續檢討環境及社會標準合規情況，進行相關監控。透過該等努力，本集團旨在對供應商產生正面影響，加強彼等對可持續發展的意識，並根據環境、社會及管治的最佳實踐，有效管理供應鏈風險。

於報告期內，供應商數目按地區劃分載列如下：

產品責任

產品責任涵蓋與所提供產品及服務相關的健康與安全、廣告、標籤及私隱事宜。在新能源汽車及相關業務分部，本集團致力履行其產品責任，確保該等領域的管理嚴格遵守適用的標準及監管，並以本集團明確界定的書面政策及程序為依據。確保經由我們中心售出的所有車輛符合適用的安全、品質及監管標準，乃我們產品責任中的首要任務。我們致力於車輛投放市場前核實製造商認證及合規文件，並嚴格遵守本地法規及國際安全要求。廣告及宣傳資料均遵循既定指引，以確保準確、負責任且無誤導性信息，尤其是在環境表現及能源效益方面。本集團力求向客戶提供有關能源效益、充電性能及環境影響的透明且準確的產品資訊。產品標籤確保客戶能獲得有關規格、能源消耗及安全使用的清晰可靠資訊，從而支持客戶作出明智決策，避免出現誤導性信息。此外，我們透過實施穩健的網絡安全措施，保障客戶私隱及數據安全。該等責任已融入我們的產品設計、供應商參與及客戶溝通中，並透過召回機制及持續反饋意見渠道進行監控。



SOCIAL (Continued)

Product Responsibility (Continued)

During the Reporting Period, there was no material non-compliance with applicable laws and regulations relating to product responsibility that could have a significant impact on the Group. No products sold or shipped by the Group were subject to recalls for safety or health reasons, nor were any product- or service-related complaints received.

The Group is committed to respecting and safeguarding intellectual property rights by maintaining the confidentiality of its technology, preventing disputes and avoiding infringements of third-party property. To protect the Group's intellectual property, trademarks and domain names are registered in the relevant jurisdictions. The Group strictly uses authorised and licenced products and prohibits the downloading or installation of counterfeit or unlicensed software or materials, thereby upholding intellectual property rights and respecting the interests of rights holders.

The Group has established a structured complaint handling mechanism to ensure customer concerns are addressed in a fair and transparent manner. All complaints are documented upon receipt and managed through a systematic follow-up process designed to deliver timely and efficient resolution. Relevant departments review and record feedback before reporting their findings to Senior Management, which evaluates whether enhancements to internal controls or corrective actions are required. Verified cases are resolved in accordance with established procedures, with reference to precedent where appropriate and compensation provided when warranted.

In addition, the Group has implemented formal recall procedures to safeguard customer interests. Where product defects or safety concerns are identified, recalls are promptly initiated, customers and regulators are notified through established communication channels. Defective vehicles are inspected and repaired at authorised service centres with critical components replaced when necessary. The effectiveness of recall actions is closely monitored and documented to ensure continuous improvement in product quality, operational safety and customer trust.

The Group is committed to safeguarding consumer data and protecting privacy through a comprehensive framework of policies, procedures and monitoring mechanisms. All customer information and commercially sensitive data in the telematics system are securely stored, processed solely for legitimate business purposes and managed in strict compliance with applicable laws and contractual obligations. Access is restricted to authorised personnel on a need-to-know basis. Confidentiality obligations are embedded in employee contracts.

社會 (續)

產品責任 (續)

於報告期內，本公司並無重大違規與產品責任相關且可能對本集團產生重大影響之適用法律及法規。本集團已售或已出貨的貨品，並無因安全或健康問題而召回，亦未接獲任何與產品或服務相關的投訴。

本集團致力透過維護其技術的保密性、預防爭議及避免侵犯第三方產權，以尊重及保障知識產權。為保護本集團的知識產權，商標及域名已於相關司法權區辦理註冊。本集團嚴格使用獲授權及許可的產品，並禁止下載或安裝虛假或未經授權的軟件或資料，藉此維護知識產權，並尊重權利人之權益。

本集團已建立一套有系統的投訴處理機制，以確保公平且透明地解決客戶重點關注問題。所有投訴會在收到時予以記錄，並透過系統化的跟進流程進行管理，旨在提供及時且高效的解決方案。相關部門向高級管理層報告調查結果前，會審視並記錄意見，並由管理層評估是否需要加強內部監控或糾正措施。經核實的個案根據既定程序予以解決，並於適當情況下參考先例，以及在合理情況下提供賠償。

此外，本集團已實施正式回收程序，以保障客戶權益。倘發現產品有瑕疵或安全問題，本集團將迅速啟動回收，並透過已建立的溝通渠道通知客戶及監管機構。有瑕疵的車輛將於獲授權的服務中心進行檢查及維修，必要時更換關鍵零件。本集團會密切監控並記錄回收行動的成效，以確保產品品質、營運安全及客戶信任持續上升。

本集團力求透過全面的政策、程序及監控機制框架，保障消費者數據及保護私隱。智慧車載資訊系統中所有客戶資料及商業敏感數據均予以安全儲存，僅用於合法業務用途，並嚴格遵守相關法律及合約義務進行管理。數據存取權僅限於獲授權人員，且僅為須知人士所悉。保密義務已納入僱員合約中。



SOCIAL (Continued)

Product Responsibility (Continued)

Robust Information Technology safeguards, including licenced software and anti-virus protection, are implemented to ensure system security, while third-party service providers are contractually bound to uphold equivalent standards of data protection. Monitoring protocols include breach response procedures, proactive diagnostics and anonymized analytics to support product improvement and regulatory compliance. Through this governance framework, the Group ensures that consumer data protection and privacy are maintained at rigorous standards, reinforcing trust and accountability across its operations.

Anti-corruption

The Group has established anti-corruption policies and procedures to prevent bribery, extortion, fraud and money laundering and remains committed to maintaining the highest standards of integrity and ethical conduct. Employees are strictly prohibited from accepting advantages offered by customers, suppliers, colleagues or other parties in the course of performing their duties and all activities involving conflicts of interest or corrupt practices are expressly forbidden.

The Group's code of conduct sets out clear expectations and guiding provisions on ethical behaviour, requiring employees to comply fully with relevant laws and regulations. Through established whistle-blowing channels, stakeholders, including employees, customers and suppliers, are encouraged to raise concerns and report suspected misconduct confidentially.

During the Reporting Period, no instances of non-compliance with applicable laws and regulations relating to bribery, extortion, fraud or money laundering were recorded against the Group or its employees. In addition, no concluded legal cases regarding corrupt practices were brought against the Company or its employees.

The whistle-blowing policies and procedures of the Group have been established to provide employees with a confidential channel for reporting suspected irregularities. The policy is designed to encourage individuals to come forward with concerns, while offering clear guidance and assurance to those who report suspected misconduct. Employees and other relevant parties may raise their concerns directly with Senior Management of the Group via email. Upon receipt of a report, investigations are conducted to verify the complaint and determine appropriate follow-up actions. All reported cases are handled consistently, promptly and with strict confidentiality in accordance with established procedures. The Group implements preventive measures including regular employee training on ethical conduct and anti-corruption to reduce the risk of misconduct. The effectiveness of these measures is monitored through periodic reviews and reporting to Senior Management.

社會 (續)

產品責任 (續)

本集團已實施穩健的資訊科技安全措施(包括獲許可的軟件及防病毒保護)，以確保系統安全。同時，第三方服務提供者受合約約束，須遵守同等的數據保護標準。監控協議包括數據外洩應變程序、主動診斷以及匿名分析，以支援產品改進及符合監管要求。透過此管治框架，本集團確保消費者數據保護及私隱均維持於嚴格標準，從而鞏固整個營運的信任及問責。

反貪污

本集團已建立反貪污政策及程序，以防止賄賂、勒索、欺詐及洗黑錢，並始終致力維持最高標準的誠信及道德操守。僱員於履職期間禁止接受客戶、供應商、同事或其他方給予的好處，並明確禁止所有涉及利益衝突或貪污行為的活動。

本集團的行為守則就道德行為訂立明確期望及指引條文，要求僱員完全遵守相關的法律及法規。透過制定舉報渠道，本集團鼓勵持份者(包括僱員、客戶及供應商)提出疑慮，並以保密方式舉報疑似的不當行為。

於報告期內，本集團或其僱員並無出現任何違反有關賄賂、勒索、欺詐或洗黑錢的適用法律及法規的記錄。此外，本公司或其僱員並無涉及已審結的貪污法律訴訟。

本集團已制定舉報政策及程序，為僱員提供一個保密渠道以舉報疑似違規行為。該政策旨在鼓勵個人主動提出疑慮，同時為舉報疑似不當行為的人士提供清晰指引及保障。僱員及其他相關方可透過電子郵件直接向本集團高級管理層提出疑慮。接獲舉報後，本集團將展開調查以核實投訴內容，並確認適當的跟進行動。所有舉報案件均按照既定程序，以一致、迅速及嚴格保密的方式處理。本集團實施預防措施，包括定期為僱員提供道德操守及反貪污的培訓，以降低不當行為的風險。該等措施的成效會透過定期檢討及向高級管理層匯報，以進行監控。



SOCIAL (Continued)

Anti-corruption (Continued)

Employees are provided with training and are encouraged to play an active role in preventing fraud, corruption and other misconduct and are expected to report any suspected bribery in accordance with the guidelines set out in the Group's anti-corruption policies and procedures. Directors also receive dedicated training on anti-corruption and ethical governance, ensuring they are fully aware of their oversight responsibilities and compliance obligations.

Community Investment

The Group is dedicated to fostering community development in the regions where it operates by collaborating closely with local and international charities and organisations. Participation in international auto shows, such as the Yokohama Truck Show during the Reporting Period, reflects our commitment to community investment and sustainable development. By showcasing zero-emission vehicle solutions that address diverse logistics needs, from flexible urban delivery to long-haul transport, we contribute to public education on clean mobility and environmental protection. These events also serve as platforms for cross-border collaboration, exemplified by Sino-Japanese cooperation in advancing green industries and supporting 2050 carbon neutrality target. Through the resources we dedicate to exhibitions, we foster dialogue with industry stakeholders, promote awareness of sustainable logistics and strengthen our role in shaping a low-carbon future together with the communities we serve.

Employees are encouraged to actively participate in community initiatives, including health programmes, sports, cultural activities, volunteer services and charitable events, while recognising the importance of sustainable communities in supporting the growth and development of its business operations. In fulfilling this responsibility, the Group also promotes environmental protection by engaging employees in related activities and fostering greater environmental awareness within the communities where it operates.

During the Reporting Period, the Group contributed approximately HK\$18,000 to assist individuals and families affected by the fire incident at Wang Fuk Court in Tai Po District, Hong Kong. This contribution supported immediate relief for recovery efforts, addressing the health and welfare needs of the affected community. In line with the Group's commitment to its corporate values and social responsibility, the Group continues to focus its community contributions on areas such as health, education, culture, sport and environmental protection, through both financial donations and employee volunteer time.

社會 (續)

反貪污 (續)

本集團向僱員提供培訓，並鼓勵彼等於預防欺詐、貪污及其他不當行為方面發揮積極作用，同時期望僱員根據本集團反貪污政策及程序所載之指引，就任何疑似賄賂行為進行舉報。董事亦接受有關反貪污及道德管治的專門培訓，以確保彼等充分知悉其監督責任及合規義務。

社區投資

本集團力求透過本地及國際慈善機構及組織緊密合作，促進其營運地區的社區發展。於報告期內參與橫濱卡車展覽會等國際車展，反映我們對社區投資及可持續發展的承諾。透過展示零排放車輛解決方案，以解決從靈活城市配送至長途運輸等多元物流需求，我們為清潔出行及環境保護的公眾教育作出貢獻。該等活動亦作為跨界合作平台，例如中日雙方合作推動綠色產業及支持2050年碳中和目標。透過投入展覽資源，我們促進與行業持份者對話，提升對可持續物流的認知，並鞏固我們所服務社區共同塑造低碳未來的角色。

本集團鼓勵員工積極參與社區計劃，包括健康計劃、體育、文化活動、義工服務及慈善活動，亦深知可持續社區對支持其業務營運增長及發展的重要。為履行該責任，為推行環保，本集團亦鼓勵員工參與相關活動及促進營運所在的社區的環保意識。

於報告期內，本集團捐獻約18,000港元，以支援受香港大埔區宏福苑火災影響的人士及家庭。這筆捐款用於支持復原工作的緊急救濟，並應對受影響社區的健康及福祉需要。為與本集團對企業價值及社會責任的承諾保持一致，本集團持續以捐款及僱員義工服務時間等方式，專注於健康、教育、文化、體育及環保等領域貢獻社區。



CLIMATE CHANGE

Through ongoing communication with stakeholders, we recognise that climate change has become one of the most critical ESG issues globally. The Group has made reference to the disclosure framework recommended by the Task Force on Climate-related Financial Disclosures (“TCFD”) and the *Guidance on Climate Disclosures* and the *Implementation Guidance for Climate Disclosures* under HKEX ESG Reporting Framework, published by the HKEX in November 2021 and April 2024, respectively, in overseeing climate-related matters as well as preparing relevant disclosures. The disclosures are made across four thematic areas: “Governance”, “Strategy”, “Climate-related Risk Management” and “Metrics and Targets”.

Governance

The ESG Governance Bodies cover climate-related matters within the oversight of Environmental, Social and Governance issues, with details set out in the section “Governance Structure, Strategy and Management Approach”.

In ensuring that the ESG Governance Bodies possess the appropriate skills and competencies in overseeing climate-related matters, our directors and Senior Management maintain continuous dialogue with external advisors to stay abreast of the latest requirements in climate-related disclosures and regulations. We also arrange training sessions for our directors and Senior Management, where appropriate. The training offered includes internal programmes organised within the Group and external programmes delivered by external advisors.

When preparing the annual ESG report, the Group reviews the achievement of established targets and evaluates the implementation of relevant climate change response measures. Although ESG matters (including climate-related aspects) have been incorporated into the Group’s corporate governance framework, the continuous changes in ESG regulatory requirements within the Group’s operating environment make it difficult at present to establish a set of long-term and stable ESG targets as the basis for evaluating and measuring the remuneration of directors and senior management. Therefore, the Group has not yet incorporated ESG performance indicators into its remuneration policy.

Strategy

The ESG Governance Bodies identify climate-related risks and opportunities relevant to the Group through regular risk assessments (as disclosed in the Corporate Governance Report under the section “Risk Management and Internal Control”). Through conducting risk assessments, we assess the potential impacts of these risks and opportunities, thereby formulating appropriate response strategies and measures. These include considering and establishing indicators and targets applicable to the Group to monitor the impacts of climate change. By regularly comparing the achievement of current and prior indicators and targets, the Group evaluates the effectiveness of its climate change mitigation measures.

氣候變化

透過與持份者持續溝通，我們知悉氣候變化已成為全球其中一項重大的環境、社會及管治議題。本集團於監督氣候相關事宜及編製相關披露時，已參考氣候相關財務披露工作小組（「TCFD」）建議的披露框架，以及香港交易所分別於2021年11月及2024年4月刊發的《氣候信息披露指引》及《香港交易所環境、社會及管治框架下氣候信息披露的實施指引》。該等披露涵蓋四大主題範疇，即「管治」、「策略」、「氣候相關風險管理」及「指標及目標」。

管治

環境、社會及管治治理機構負責環境、社會及管治事宜監督範圍內的氣候相關事宜，有關詳情載於「管治架構、策略及管理方法」一節。

為確保環境、社會及管治治理機構具備監督氣候相關事宜所需的技能及勝任能力，我們的董事及高級管理層持續與外部顧問保持溝通，以掌握氣候相關披露及法規的最新規定。我們亦會在適當情況下為董事及高級管理層安排培訓，相關培訓包括由本集團舉辦的內部課程，以及由外部顧問提供的外部課程。

於編製年度環境、社會及管治報告時，本集團會檢討既定目標的達成情況，並評估相關氣候變化應對措施的實施情況。儘管環境、社會及管治事宜（包括氣候相關事宜）已納入本集團的企業管治框架，惟由於本集團營運環境中的環境、社會及管治監管要求不斷改變，現階段較難制定一套長期及穩定的環境、社會及管治目標，作為評估及衡量董事及高級管理層薪酬的基準。因此，本集團目前尚未將環境、社會及管治績效指標納入其薪酬政策。

策略

環境、社會及管治治理機構定期進行風險評估以識別與本集團相關的氣候相關風險及機遇（誠如企業管治報告「風險管理及內部監控」一節中所披露）。透過進行風險評估，我們評估該等風險及機遇可能帶來的影響，並據此制定適當的應對策略及措施。有關措施包括考慮及制定適用於本集團的相關指標及目標，以監察氣候變化的影響。本集團亦會定期比較目前及過往指標與目標的達成情況，以評估其氣候變化減緩措施的成效。



CLIMATE CHANGE (Continued)

Strategy (Continued)

In the context of climate-related risks and opportunities, physical risks refer to the direct impacts of climate change, including acute risks triggered by extreme weather events and chronic risks arising from long-term shifts in climate patterns; transition risks refer to the potential risks that may emerge during the process of transitioning to a low carbon economy; climate-related opportunities represent the potential benefits arising from proactive responses to climate change. The time horizons for climate-related risks and opportunities are defined as follows: Short term – within 5 years; Medium term – 5 to 10 years; Long term – more than 10 years.

To assess the Group's climate resilience and to comply with the latest disclosure requirements of the HKEX (including the ESG Reporting Code and related disclosure and implementation guidance), during the Reporting Period, we referred to forecasts and scenarios from internationally recognised institutions. Considering current resource availability, we conducted qualitative climate scenario analyses across different time horizons to understand the impacts of climate-related risks (including physical and transition risks) and opportunities on our business model and value chain under both "High Emission" and "Low Emission" scenarios. These scenarios are consistent with the scientific models of the Network for Greening the Financial System (NGFS) and the Intergovernmental Panel on Climate Change (IPCC), covering short term (within five years), medium term (five to ten years) and long term (over ten years). We believe that adopting established and internationally recognised models for climate scenario analyses will provide the Group with a standardised approach in conducting such analysis, leading to more comprehensive analytical results, covering material areas of concern to stakeholders, as well as enhancing comparability across different reports. Selecting both "High Emission" and "Low Emission" extreme scenarios best illustrates the impacts of the Group's adoption of appropriate mitigation measures on climate change and business development, demonstrates our resilience and adaptive capacity to climate change and highlights the potential benefits of achieving a low carbon transition. This enables the Senior Management to consider the appropriate timing for implementing transition plans. Based on the above assessment of climate-related risks and opportunities, as well as qualitative climate scenario analysis, we have formulated corresponding climate governance strategies and monitoring measures for each key risk and opportunity, thereby supporting the ongoing stability of our business operations.

Based on the definitions of physical risks, transition risks and opportunities, we have categorised the key climate-related risks and opportunities we primarily face, the affected assets and business activities, the relevant time horizons, the current, expected and potential impacts on our business model, value chain and financial performance, as well as the strategies we adopt to mitigate or adapt to these risks and opportunities, as set out below:

氣候變化(續)

策略(續)

就氣候相關風險及機遇而言，物理風險指氣候變化帶來的直接影響，包括極端天氣事件引致的急性風險，以及氣候模式長期轉變產生的慢性風險；轉型風險則指於過渡至低碳經濟過程中可能產生的風險；而氣候相關機遇則指積極應對氣候變化可能帶來的利益。氣候相關風險及機遇的時間範圍界定如下：短期為5年內；中期為5年至10年；長期為10年以上。

為評估本集團的氣候韌性及符合香港交易所的最新披露規定(包括《環境、社會及管治報告守則》及相關披露和實施指引)，我們於報告期間參考來自國際認可機構的預測及情景分析。考慮到現時可用的資源，我們已就不同時間範圍進行定性氣候情景分析，以了解在「高排放」及「低排放」情景下，氣候相關風險(包括物理風險及轉型風險)及機遇對我們的業務模式及價值鏈可能造成的影響。該等情景與綠色金融網絡及政府間氣候變化專門委員會所採用的科學模型一致，並涵蓋短期(五年內)、中期(五年至十年)及長期(十年以上)三個時間範圍。我們相信，採用既定及獲國際認可的氣候情景分析模型，能為本集團提供標準化方式進行有關分析，從而獲得更全面的分析結果，並涵蓋持份者關注的重要領域，亦能提高不同報告之間的可比性。選擇「高排放」及「低排放」兩種極端情景能最清晰展現本集團採用適當減緩措施對氣候變化及業務發展的影響，展示本集團對於氣候變化的韌性及適應能力，以及突顯實現低碳轉型所帶來的潛在利益。此亦有助本集團高級管理層考慮實施轉型計劃的適當時機。基於上述對氣候相關風險及機遇的評估及定性氣候情景分析，我們已就各項關鍵風險及機遇制定相應的氣候管治策略及監察措施，以支持我們的業務營運持續穩定。

根據物理風險、轉型風險及機遇的定義，我們已將目前主要面對的關鍵氣候相關風險及機遇、受影響資產及業務活動、相關時間範圍，對我們的業務模式、價值鏈及財務表現目前產生、預期產生或可能產生的影響，以及我們所採用以減緩及適應該等風險及機遇的策略進行分類，並載列如下：



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/ Adaptation Measures 減緩/適應措施
Physical Risks 物理風險					
Acute extreme weather events, including high temperature, extreme cold, typhoon and flood 急性極端天氣事件包括高溫、極寒、颱風及洪水	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元 (佔此分部資產價值的100%)	Short Term and Medium Term 短期及中期	- Extreme heat events drive substantial demand for air conditioning and cooling, resulting in increased corporate energy consumption. Such conditions may also reduce employee productivity, creating adverse operational impacts. 極端高溫天氣將大幅增加空調及製冷設備的需求，從而導致企業能源消耗上升。該等情況亦可能降低員工的生產效率，對營運造成不利影響。 - In parallel, acute extreme weather disruptions may affect upstream suppliers in specific regions, particularly the supply stability of critical components such as power batteries. These disruptions may in turn influence the continuity and pace of vehicle production. 與此同時，急性極端天氣干擾可能影響特定地區的上游供應商，尤其是可能影響動力電池等關鍵零件的供應穩定性。該等干擾或會影響汽車生產的持續性及速度。	- Extreme weather conditions can significantly increase cooling and heating requirements across production and office facilities, leading to higher energy consumption and elevated operating expenses, including electricity and gas costs. In addition, emergency response activities, equipment maintenance and repair needs may generate further unplanned expenditures, adding to the overall financial burden associated with such events. 極端天氣情況可能大幅增加生產及辦公設施的製冷及供暖的要求，從而導致能源消耗增加及增加營運開支，包括電力及燃氣成本。此外，緊急應變措施、設備保養及維修需求亦可能產生額外的非預期開支，進一步增加該等事件所帶來的整體財務負擔。 - Damage to assets that renders them unusable or necessitates repair and replacement, leading to a reduction in net asset value and higher production and operating costs. 資產因受損而無法使用，或需要進行維修及更換，導致資產淨值下降，並增加生產及營運成本。	- Proactively implement preventive measures and conduct regular risk assessments. 主動實施預防措施及定期進行風險評估。 - Establish disaster recovery and business continuity plans. 制定災難復原及業務持續運作計劃。 - Enhance building and equipment protection designs, adjust the distribution of key assets or expand insurance coverage. 加強樓宇及設備的保護設計，調整關鍵資產分佈或擴大保險範圍。 - Explore and establish backup energy and water systems, such as generators and water storage facilities. 探索及建立備用能源及供水系統，如後備發電機及儲水設施。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/Adaptation Measures 減緩/適應措施
			Typhoons, hurricanes and floods are becoming increasingly severe and may disrupt supply chains, resulting in production delays. In addition, such events can cause physical damage to production facilities, equipment and inventory vehicles, thereby increasing pressure on asset maintenance and replacement requirements. 颱風、颶風及洪水越趨嚴重，可能干擾供應鏈運作，導致生產進度延誤。此外，該等事件亦可能對生產設施、設備及庫存車輛造成實體損害，從而增加對資產保養及更換需求的壓力。	- Production interruptions and delays that may result in lower sales revenue. 生產中斷及延誤可能導致銷售收益減少。 - Increased insurance premiums and claims costs associated with extreme weather events. 極端天氣事件可能導致保險保費及索償成本上升。	- Establish clear guidelines for workforce arrangements during extreme weather, including flexible working hours, remote work options, provision of protective equipment for high-temperature or extreme cold conditions and health monitoring. 制定明確的極端天氣下員工工作安排指引，包括彈性工作時間、遙距工作、提供高溫或極端寒冷天氣下的防護裝備及健康監測。 - Adopt multi-source procurement strategies for critical components to avoid reliance on a single region or supplier, thereby mitigating the risk of supply interruptions arising from extreme weather events. 就關鍵零件採取多元採購策略，避免依賴單一地區或供應商，以減低因極端天氣事件導致供應中斷的風險。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化(續)

策略(續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/Adaptation Measures 減緩/適應措施
Chronic climate change, including sea level rise and ecological environment damage 慢性氣候變化，包括海平面上升及生態環境破壞	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Long Term 長期	- Coastal ports serve as critical hubs for import and export activities. Rising sea levels may lead to operational disruptions or reduced efficiency, thereby affecting logistics networks for component imports and vehicle exports to overseas markets. 沿海港口是進出口活動的重要樞紐。海平面上升可能導致營運中斷或降低營運效率，從而影響零件進口及汽車出口至海外市場的物流網絡。 - Ecological degradation may restrict the availability of key raw materials or contribute to resource depletion, thereby undermining supply chain stability and increasing challenges in cost management. 生態環境惡化可能影響關鍵原材料的供應及令資源不足，從而削弱供應鏈穩定性及增加成本管理挑戰。	- Higher energy expenses, insurance premiums and revenue losses resulting from operational disruptions. 營運中斷導致能源成本、保險保費及收益虧損增加。 - Significant investments required for port adaptation, relocation or diversification of logistics hubs, with associated costs ultimately reflected in the product cost. 港口適應措施、搬遷安排或物流樞紐多元化所需的重大投資，可能增加產品成本。 - Dependence on single-region ports increases exposure, potentially leading to financial losses from production delays and missed export opportunities. 依賴單一地區港口可能增加風險敞口，並可能因生產延誤及錯失出口機會而導致財政虧損。 - Progressively substitute traditional materials with sustainable alternatives (such as recycled or bio-based materials). This transition may result in higher unit material costs in the short term. 逐步以可持續替代材料（如再生或生物基材料）取代傳統物料，惟短期內可能導致單位材料成本增加。	- Reduce reliance on single coastal hubs by developing inland or alternative port routes. 透過發展內陸物流樞紐或替代港口路線，減少對單一沿海港口的依賴。 - Review and adjust asset insurance coverage. 檢討及調整資產保險保障範圍。 - Establish traceability mechanisms for key raw materials, prioritise sourcing of internationally certified sustainable materials and progressively increase the proportion of recycled materials in products. 建立關鍵原材料可追溯機制，優先採購具國際認證的可持續物料，並逐步提高產品中可再生材料的使用比例。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

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Transition Risks 轉型風險					
Policy and legal risks, including stringent market/product regulation and international green trade barriers 政策及法律風險，包括更嚴格的市場／產品監管及國際綠色貿易壁壘	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Short Term, Medium Term and Long Term 短期、中期及長期	- Stricter vehicle emission standards increase demands on product technology development and compliance. 更嚴格的車輛排放標準將提高產品技術開發及合規要求。 - Adjustments in subsidy policies and amounts intensify competition between fuel-powered and electric vehicle markets. 補貼政策及補貼金額調整可能加劇燃油車與電動車市場之間的競爭。 - Regulatory requirements transmitted upstream in the value chain raise compliance obligations for the Group's supply chain. 價值鏈上游的監管要求傳至本集團供應鏈，導致合規責任增加。 - Stricter international regulations and policy requirements heighten product export compliance obligations. 更嚴格的國際法規及政策要求將提高產品出口的合規責任。	- Increased research and development expenditures, primarily associated with the development of new energy and intelligent vehicle models. 研發開支增加，主要與新能源汽車及智能化車型的開發有關。 - Higher production and operating costs driven by the introduction of energy-saving equipment and the transition to renewable energy sources. 引入節能設備及轉用可再生能源所帶來的生產及營運成本增加。 - Potential impacts on market share that may affect overall sales revenue. 市場份額的潛在影響可能影響整體銷售收益。 - Rising regulatory requirements are driving higher trade compliance expenditures. 監管要求越趨嚴格，導致貿易合規開支增加。	- Continuously track domestic policies and overseas regulations, assess potential impacts in advance and develop proactive response strategies. 持續追蹤本地政策及海外法規，提前評估潛在影響並制定應對策略。 - Expand the range of new energy vehicle component options to meet increasingly stringent emission standards. 擴大新能源汽車零件選擇，以符合日益嚴格的排放標準。 - Strengthen ESG performance and assessment processes across the supply chain, with particular focus on suppliers engaged in overseas exports and key new energy vehicle component providers, to ensure compliance with export requirements. 加強供應鏈環境、社會及管治表現及評估機制，重點關注海外出口供應商及新能源汽車關鍵零件提供者，以確保符合出口要求。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

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Technology risk, including research and development of new technologies and substitution of existing new energy vehicles 技術風險，包括研發新技術及取代現有的新能源汽車	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Medium Term and Long term 中期及長期	- Significant early-stage investment in low-carbon technologies is required. 發展低碳技術需要大量前期投資。 - Slower-than-expected progress in research and development may delay product launches. 研發進度未達預期可能導致產品推出延遲。 - If the technologies adopted by the Group become outdated, there is a heightened risk of substitution by lower-emission alternatives, potentially impacting competitiveness and compliance. 倘本集團採用的技術過時，則被排放水平更低的替代技術取代的風險增加，並可能影響競爭力及合規表現。	- Elevated investment requirements in research and development, particularly for low-carbon and innovative technologies. 研發投資需求增加，尤其是在低碳及創新技術方面。 - Delays in expected sales revenue may affect cash flow and profitability. 延遲實現預期銷售收益可能影響現金流量及盈利能力。 - Asset revaluation or impairment could arise. 可能產生資產重估或減值。	- Broaden the portfolio of new energy vehicle models to align with stricter emission standards and evolving regulatory expectations. 擴大新能源汽車產品組合，以配合更嚴格的排放標準及持續變化的監管要求。 - Develop new models leveraging new energy architectures to shorten development cycles and reduce costs, while actively advancing low-carbon technologies across diverse alternative fuels. 利用新能源平台架構開發新車型，以縮短開發週期及降低成本，並積極推進多元替代燃料低碳技術的發展。 - Production lines should be adjusted in a targeted manner, supported by planned factory upgrade programmes to ensure alignment with sustainability and efficiency goals. 針對性地調整生產線配置，並推行廠房升級計劃，以配合可持續發展及效率目標。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

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Market risk, including product costs and prices and market demand 市場風險，包括產 品成本及價格以及 市場需求	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及 相關業務分部— 約274,000,000 港元（佔此分 部資產價值的 100%）	Medium Term and Long Term 中期及長期	- Tight availability of specific raw materials linked to new energy technologies may result in supply chain shortages. 與新能源技術相關的特定原材料供應緊張，可能導致供應鏈短缺。 - Limited supply of low-carbon materials could disrupt product production plans. 低碳材料供應有限，可能中斷產品生產計劃。 - Low willingness among suppliers to reduce emissions may slow or hinder emission control efforts at the raw material stage. 供應商減排意願不足，可能減慢原材料階段的減排進程。 - Shifts in consumer preferences may reduce demand for certain product categories. 消費者偏好的變化可能降低若干產品類別的需求。	- Material shortages may drive price increases, resulting in higher production and operating costs. 材料短缺可能推高價格，導致生產及營運成本增加。 - Carbon reduction expenditures incurred by suppliers and raw material providers may be passed on through increased procurement costs, further elevating operational expenses. 供應商及原材料供應商的減碳開支可能透過採購成本上升而轉嫁至本集團，從而增加營運開支。 - Efforts to identify and secure alternative raw materials or suppliers could also generate additional costs. 尋找替代原材料或物色替代供應商可能產生額外成本。 - An impact on market share may result in reduced product sales revenue. 市場份額受到影響可能導致產品銷售收益下降。	- Strengthen supplier ESG management mechanisms and accelerate the transition toward a green supply chain. 加強供應商環境、社會及管治管理機制，推動綠色供應鏈轉型。 - Engage in collaborative research and development of low-carbon materials to advance sustainability objectives. 開展低碳材料合作研發，推進可持續發展目標。 - Continuously introduce diversified new energy vehicle products across different brands and enhance product performance to meet evolving consumer needs. 持續推出不同品牌的多元化新能源汽車產品及提升產品性能，以滿足不斷變化的消費者需求。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

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Reputation risk, including industry reputation 聲譽風險，包括行業聲譽	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Short Term and Medium Term 短期及中期	Failure to achieve carbon-control targets as planned may adversely affect the Group's reputation and stakeholder confidence. 未能如期實現碳排放控制目標，可能對本集團聲譽及持份者信心造成不利影響。	Elevated investor inquiries and pressure may adversely influence stock price performance and constrain financing capacity. 投資者查詢增加及壓力上升，可能會對股價表現造成不利影響及削弱融資能力。	- Strengthen brand management and stakeholder communication. 加強品牌管理及持份者溝通。 - Establish reputation crisis response mechanisms. 建立聲譽危機應對機制。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

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Opportunities 機遇					
Resource efficiency, reducing material use in production and products 資源效率，減少生產及產品的物料使用	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Short Term and Medium Term 短期及中期	- Adoption of advanced recycling technologies enables the recovery and reuse of materials, while enhancing product process design. This reduces reliance on raw materials and lowers carbon emissions associated with mining and primary production. 採用先進回收技術，有助於回收及循環再用材料，同時優化產品生產流程設計。此舉可減少對原材料的依賴，並減少與採礦及初級生產相關的碳排放。 - Efficient material utilisation minimises waste generation and pollutant disposal, supporting sustainable resource management and environmental protection. 高效利用物料能盡量減少廢棄物產生及污染物處置，支持可持續資源管理及環保。	- Lower procurement costs through decreased reliance on raw materials. 減少對原材料的依賴，從而減少採購成本。 - Reduced exposure to cost increases arising from fluctuations in raw material markets. 降低對原材料市場波動帶來的成本上升風險。 - Lower costs associated with waste management and pollutant disposal, contributing to overall efficiency gains. 減少與廢棄物管理及污染物處置相關的成本，提升整體營運效率。	- Streamlined product design to minimise material consumption and enhance resource efficiency. 簡化產品設計，以盡量減少材料消耗及提升資源效率。 - Higher proportion of recycled materials incorporated into products, reducing dependence on raw material resources. 產品納入更高回收材料比例，減少依賴原材料資源。 - Promotion of recycling technologies in partnership with upstream and downstream stakeholders, as well as consumers. 與上游及下游持份者，以及消費者合作，推廣回收技術。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/ Adaptation Measures 減緩/適應措施
Energy sources and efficiency, including low-emission and renewable integration and process efficiency 能源來源及效益，包括整合低排放及可再生能源以及流程效率	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元（佔此分部資產價值的100%）	Short Term and Medium Term 短期及中期	- Lower dependence on fossil fuels and traditional energy sources, supporting the shift toward sustainable energy consumption. 減少對化石燃料及傳統能源的依賴，支持轉型可持續能源消耗。 - Declining GHG emissions and other environmental pollutants, contributing to climate change mitigation and ecosystem protection. 減少溫室氣體排放及其他環境污染物排放，以減緩氣候變化及保護生態系統。 - Expanded opportunities for development within the clean energy technology sector, fostering long-term business resilience and sustainable growth. 拓展潔淨能源技術領域的發展機遇，提升長期業務韌性及可持續增長。	- Improvements in energy efficiency contribute to lowering the Group's overall operating expenses. 改善能源效益，以減少本集團整體營運開支。 - Reduced exposure to cost increases driven by fluctuations in fossil fuel prices. 降低化石燃料價格波動帶來的成本上升風險。	- Promotion and optimisation of energy management frameworks, leveraging smart manufacturing practices. 推動及優化能源管理框架，利用智能製造技術。 - Advancement of production process optimisation and adoption of energy-saving, carbon-reducing technologies. 推進生產流程優化及採用節能減碳技術。 - Optimisation of the Group's energy structure through increased utilisation of photovoltaics, energy storage solutions and other renewable energy sources. 增加採用太陽能光電、儲能系統及其他可再生能源，優化本集團的能源結構。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產 或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、 預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/ Adaptation Measures 減緩／適應措施
Provision of low-carbon products and services 提供低碳產品及服務	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元 (佔此分部資產價值的100%)	Short Term, Medium Term and Long Term 短期、中期及長期	- Strengthened ability to attract and meet growing consumer demand for new energy products, driving an increase in market share. 增強吸引及滿足客戶對新能源產品日益增長需求的能力，有助增加市場份額。 - Reduced exposure to export risks while expanding opportunities in markets that prioritise decarbonisation. 降低出口風險，同時拓展著重減碳的市場機遇。 - Rising customer uptake of low-carbon mobility solutions, increasing demand for new energy products. 客戶對低碳出行解決方案的需求增加，增加新能源產品需求。 - Continued access to government support measures and preferential policies. 持續獲得政府支持措施及優惠政策。	- Continued increase in sales revenue from low-carbon products and services. 持續增加來自低碳產品及服務的銷售收益。 - Rising export revenue from low-carbon products. 增加來自低碳產品的出口收益。 - Access to subsidies and preferential policies, providing additional revenue contributions and cost efficiencies. 獲得補助及優惠政策，提供額外收益貢獻及成本效率。	- Introduction of new energy vehicle models across brands to drive the acceleration of the energy transition. 於各品牌引入新能源汽車模型，加速能源轉型。 - Expansion of opportunities in sustainable mobility businesses, reinforcing long-term growth and alignment with decarbonisation objectives. 拓展可持續交通運輸業務的機遇，鞏固長期增長及配合減碳目標。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/ Adaptation Measures 減緩/適應措施
Green financing 綠色融資	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元 (佔此分部資產價值的100%)	Short Term and Medium Term 短期及中期	- Expansion of financing channels to support sustainable growth. 擴展融資渠道，以支持可持續發展。 - Active engagement to attract and broaden participation from ESG-focused investors. 積極吸引及擴大注重環境、社會及管治的投資者參與。	- Reduced financing expenses and enhanced cash flow from financing activities. 減少融資開支及增加來自融資活動的現金流量。 - Secured access to ESG-aligned investment capital. 獲得符合環境、社會及管治的投資資本。	Secured sustainable loans to fund research and development and procurement of electric vehicles, enabling environmentally friendly projects and advancing the Group's low-carbon transition. 取得可持續貸款，以支持研發及採購電動車，推動環境友善項目及促進本集團的低碳轉型。
Labour workforce and talent development strategy 勞動力與人才發展策略	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元 (佔此分部資產價值的100%)	Short Term, Medium Term and Long Term 短期、中期及長期	The shift towards electrification, intelligence and internationalisation has advanced the evolution of a diversified talent structure, delivering critical support for upgrading and modernising the business model. 電動化、智能化及國際化發展趨勢推動多元化人才結構發展，為業務模式升級及現代化提供重要支持。	An increased share of skilled professionals may lead to higher average salaries in the short term, but through efficiency improvements and productivity growth, labour costs can be effectively managed and the input-output ratio optimised. 提升專業技術人員比例可能會於短期內提高平均薪酬，惟改善效率及生產力增長，可有效管理勞工成本及優化投入產出比例。	Through ongoing recruitment of global talent in electrification, intelligence and internationalisation, complemented by tailored training programmes, the Group is building a diversified talent base that supports sustainable industry development. 持續招募電動化、智能化及國際化領域的全球人才，並配合量身定製的培訓計劃，本集團正建立多元化人才隊伍，以支持行業的可持續發展。



CLIMATE CHANGE (Continued)

Strategy (Continued)

氣候變化 (續)

策略 (續)

Category 類別	Affected asset or business activities – Amount and Percentage 受影響資產或業務活動 – 金額及百分比	Time Horizon 時間範圍	Current, Expected and Potential Impacts on Business Model and Value Chain 對業務模式及價值鏈的現有、預期及潛在影響	Current, Expected and Potential Financial Impacts 現有、預期及潛在財政影響	Mitigation/ Adaptation Measures 減緩/適應措施
Resilience 韌性	New energy automobiles and related business segment – approximately HK\$274 million, representing 100% of the asset value of this segment 新能源汽車及相關業務分部 – 約274,000,000港元 (佔此分部資產價值的100%)	Medium Term and Long Term 中期及長期	- Enhancing preparedness for climate change in advance creates resilience opportunities for the Group. By identifying climate risks in advance, closely monitoring changes and taking appropriate actions, the Group can better withstand climate impacts, reduce operational disruptions, minimise asset losses and transition risks and provide greater stability for sustainable business development. - 及早提升應對氣候變化的準備，為本集團創造韌性機遇。透過提前識別氣候風險、密切監察變化並採取適當應對行動，本集團能更有效應對氣候影響，減少營運中斷、盡量減少資產虧損及轉型風險，並為可持續業務發展提供更穩定的基礎。	- Proactive risk management reduces potential losses from climate events. 主動的風險管理能減少氣候事件帶來的潛在虧損。 - Strong climate preparedness can improve credit ratings and investor confidence, lowering financing costs. 完善的氣候應對準備有助提升信用評級及增強投資者信心，從而降低融資成本。 - Positioning as a resilient, low-carbon leader can attract ESG-focused investors and customers, expanding market share. 樹立具韌性及低碳領導者的定位，有助吸引注重環境、社會及管治的投資者及客戶，從而擴大市場份額。	- Closely monitor climate change developments. 密切監察氣候變化的發展。 - Strengthen climate risk identification and assessment. 加強識別及評估氣候風險。 - Invest in infrastructure and technology to enhance disaster resilience. 投資基建及技術，提升災害韌性。 - Expand insurance coverage in susceptible areas. 擴大於高風險地區的保險保障範圍。 - Develop disaster recovery and business continuity plans. 制定災難復原及業務持續計劃。 - Strengthen collaboration with the supply chain. 加強與供應鏈合作。



CLIMATE CHANGE (Continued)

Strategy (Continued)

The following are the key assumptions adopted in conducting our climate scenario analysis:

High Emission

高排放

Low Emission

低排放

Key assumption

關鍵假設

In this scenario, business operations continue as usual, with new technologies developed and emission reduction policies implemented only at the current pace. Emissions are expected to keep rising, leading to a temperature increase of 3°C or above by 2100.

在此情景下，業務營運維持現有模式，新技術發展及減排政策的實施僅按目前進度推進。預期排放將持續增加，全球氣溫到2100年可能上升3°C或以上。

In this scenario, effective emission reduction measures, energy-efficient technologies and ambitious climate policies are adopted to limit emissions, with temperature rise expected to be contained within 1.5°C by 2100.

在此情景下，將採取有效的減排措施、節能技術及積極的氣候政策以限制排放，預計到2100年全球氣溫的升幅可控制在1.5°C內。

Scenario reference

參考情景

IPCC SSP5-8.5

政府間氣候變化專門委員會(IPCC)共享社會經濟路徑(SSP) 5-8.5情景

NGFS Current Policies Scenario

綠色金融網絡(NGFS)的現行政策情景

IPCC SSP1-2.6

政府間氣候變化專門委員會(IPCC)共享社會經濟路徑(SSP) 1-2.6情景

NGFS Net Zero 2050 Scenario

綠色金融網絡(NGFS)2050年淨零排放情景

Time Horizon

時間範圍

Base year: 2025/26

基準年度：2025/26年度

Short term: 1 – 5 years

短期：1至5年

Medium term: 5 – 10 years

中期：5至10年

Long term: Over 10 years

長期：超過10年

Going forward, we will conduct climate scenario analyses again when significant changes occur in our core business, in order to review, re-identify and assess relevant risks and opportunities, to adjust and implement more effective mitigation and adaptation strategies. We will continue to strengthen communication with stakeholders, including employees and business partners and work together to provide additional resources for climate change mitigation activities, such as collaborating with employees to reduce electricity consumption and partnering with banks to provide financing support, thereby supporting the achievement of our goals.

展望未來，我們將於核心業務出現重大變化時再次進行氣候情景分析，以檢討、重新識別及評估相關風險與機遇，從而調整及實施更有效的減緩及適應策略。我們將持續加強與持份者（包括僱員及業務夥伴）的溝通，並合作提供額外資源以支持氣候變化減緩活動。例如與僱員合作減少電力消耗，並與銀行合作提供融資支持，從而支持實現我們的目標。



CLIMATE CHANGE (Continued)

Strategy (Continued)

During the Reporting Period, the Group has not yet adopted a formal climate-related transition plan and no material capital expenditure, financing or investments were specifically allocated to the climate-related initiatives. The Group will continue to closely monitor and regularly review the existing climate-related risks, opportunities and strategies through ongoing risk assessments and timely scenario analyses and will formulate and implement transition plans as necessary to address risks and strengthen its competitiveness and sustainability.

Climate-related Risk Management

The Group has been maintaining effective risk management and internal control systems as part of good corporate governance. Under the existing systems, risk assessment is conducted annually, led by the Audit Committee and submitted to the Board for approval upon completion. The scope of risk assessment covers all major business segments of the Group, including those defined under the “Reporting Boundaries” above. Details of the risk assessment are disclosed in the section “Risk Management and Internal Control” of the Corporate Governance Report.

Climate change has been incorporated into our risk management framework as one of the items in the risk assessment. The management, with the assistance of an external professional consultant, collects evaluations from risk owners of each major business segment (typically department heads or Senior Management) through questionnaires and/or interviews. The process includes risk identification, assessment of the nature, likelihood and impact of risks, consideration of existing mitigation measures and internal controls, as well as recommendations from risk owners on further mitigating the identified risks (if any). These risks are consolidated at the Group level, comprehensively assessed and analysed and ranked by nature and materiality. We have also adopted scenario analysis to consider the likelihood and potential impacts of such risks and opportunities under both high emission and low emission scenarios, thereby assessing the Group’s climate resilience and formulating corresponding mitigation and adaptation measures. During the Reporting Period, we conducted risk assessments using the same procedures as those applied in the previous year. The detailed results of the assessment are disclosed in the section “Strategy” above.

Through regular risk assessments conducted using a consistent methodology, Senior Management is able to track significant changes in the nature and extent of each risk item and evaluate the effectiveness of mitigation efforts.

氣候變化 (續)

策略 (續)

於報告期內，本集團尚未採納正式的氣候相關轉型計劃及無重大資本開支、融資或投資被專門分配至氣候相關的倡議。本集團將持續密切監測並定期檢視現有的氣候相關風險、機遇及策略，透過持續的風險評估與及時的情境分析，並在必要時制定及實施轉型計劃，以應對風險並提升其競爭力與可持續性。

氣候相關風險管理

本集團一向維持有效的風險管理及內部監控系統，作為良好企業管治的一部分。根據現行系統，審核委員會每年進行風險評估，並於完成後提交董事會以作批准。風險評估範圍涵蓋本集團所有主要業務分部，包括上文「匯報範圍」一節所界定的業務範圍。風險評估的詳情載於企業管治報告中「風險管理及內部監控」一節。

氣候變化已納入我們的風險管理框架並成為風險評估項目之一。管理層在外部專業顧問的協助下，以問卷調查及／或訪談方式，向各主要業務分部的風險負責人（一般為部門主管或高級管理層）收集評估資料。該等程序包括識別風險、評估風險的性質、發生機率及影響、考慮現有的減緩措施及內部監控，以及收集風險負責人就進一步減緩已識別風險（如有）的推薦建議。該等風險將於集團層面進行整合、全面評估及分析，以及按性質和重要程度排序。我們亦已採用情景分析，考慮高排放及低排放情景下有關風險及機遇的發生機率及潛在影響，從而評估本集團的氣候韌性，並制定相應的減緩及適應措施。於報告期內，我們以與去年相同的程序進行風險評估。該等評估結果的詳情已於上文「策略」一節披露。

以一致的方法定期進行風險評估，高級管理層能夠追蹤各風險項目的性質及影響程度出現的重大變化，並評估減緩措施的成效。



CLIMATE CHANGE (Continued)

Metrics and Targets

To ensure sustainable development, the Group has established KPIs to monitor progress on environmental protection initiatives. During the preparation of annual ESG reports in accordance with Listing Rules requirements, data is gathered through our established data collection system to measure the achievement status of each KPI, reported to the Board for review, approval and subsequent disclosure. We strongly believe that conducting regular assessments of metrics and targets and disclosing the results to the public is the most direct and effective way to fulfill our environmental responsibilities.

We have implemented a comprehensive GHG management framework, including internal guidelines aligned with international sustainability standards. This framework includes monitoring fuel use, electricity consumption and supply chain emissions to manage emissions across operations and logistics.

We fully comply with all relevant environmental laws and regulations in the jurisdictions where we operate. This encompasses adherence to national carbon reporting requirements, local environmental protection ordinances and international frameworks such as the Paris Agreement. Regular audits and compliance reviews are conducted to ensure continuous alignment with regulatory expectations.

With respect to climate change, the Group has established a quantitative target. Details of the climate-related targets are set out below:

Climate-related targets

Target set:	Limit scope 1 and scope 2 GHG emissions growth to no more than 10% within five years, relative to the 2025/26 base year
目標設定：	與2025/26基準年度相比，限制範圍一及範圍二溫室氣體排放的增長於五年內不多於10%
Objective of target:	To align with the Paris Agreement's 2050 goal of mitigating global warming
目標的目的：	與巴黎協定中減緩全球暖化的2050年目標保持一致
Target type:	Quantitative intensity target
目標類型：	量化密度目標
Scope of target:	New energy automobiles and related business
目標的範圍：	新能源汽車及相關業務
Base year:	2025/26
基準年度：	2025/26年度

氣候變化(續)

指標及目標

為確保可持續發展，本集團已建立關鍵績效指標，以監察各項環保措施的推行進度。於根據上市規則規定編製年度環境、社會及管治報告時，本集團運用既有的數據收集系統收集數據，以衡量各項關鍵績效指標的達成情況，並將其提交董事會審閱、批准及作出後續披露。我們深信，定期評估相關指標及目標，並向公眾披露有關結果，是履行環境責任最直接及最有效的方法。

我們已實施全面的溫室氣體排放管理框架，包括符合國際可持續準則的內部指引。該框架包括監察燃料使用量、電力消耗及供應鏈排放，以管理營運及物流中的排放。

我們嚴格遵守各營運所在司法管轄區的所有相關環境法律及法規，包括國家碳報告要求、當地環境保護法，以及國際框架（如巴黎協定）。我們定期進行審核及合規檢討，以確保與監管期望保持一致。

就氣候變化而言，本集團已制定量化目標。有關氣候相關目標的詳情載列如下：

氣候相關目標



CLIMATE CHANGE (Continued)

Metrics and Targets (Continued)

GHG emissions are measured in accordance with the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)*. Under this standard, GHG emissions are categorised into three scopes:

- Scope 1 — Direct emissions from company operations, including stationary sources, mobile combustion sources (covering land, air and marine transport), refrigerants (including hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs)) and deductions for removals from newly planted trees.
- Scope 2 — Indirect emissions from energy use, primarily arising from electricity and town gas consumption.
- Scope 3 — Other indirect emissions generated by the entity's business activities but from sources not directly controlled by the entity.

The greenhouse gases covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Based on our current operations, the Group's major emission is carbon dioxide and such emissions are disclosed in metric tonnes of carbon dioxide equivalent ("tCO₂e").

Our activity data from major emission sources are as follows:

Scope 1

- Fuel consumption

Scope 2

- Electricity for office operations
- Charging electric vehicles
- Electricity used for processing fresh water and sewage by government departments

Scope 3

- Category 1: Procurement of materials for automobiles production
- Category 6: Flight distances for employee business travel
- Category 9: Transportation and onward delivery of automobiles to customers

氣候變化 (續)

指標及目標 (續)

溫室氣體排放乃根據《溫室氣體核算體系：企業核算與報告標準(2004年)》進行計量。根據該標準，溫室氣體排放分為以下三個範疇：

- 範圍一—由公司營運產生的直接排放，包括固定排放源、流動燃燒源（包括陸路、航空及海上運輸）、製冷劑排放（包括氫氟碳化物及全氟化合物），並扣減新種植樹木所產生的碳移除量。
- 範圍二—由能源使用產生的間接排放，主要來自電力及煤氣消耗。
- 範圍三—由實體業務活動產生的其他間接排放，但並非由實體直接控制的排放源。

涵蓋的溫室氣體包括二氧化碳(CO₂)、甲烷(CH₄)、一氧化二氮(N₂O)、氫氟碳化物(HFCs)、全氟化合物(PFCs)、六氟化硫(SF₆)及三氟化氮(NF₃)。根據我們的目前營運，本集團的主要排放來源為二氧化碳，以及該等排放以公噸二氧化碳當量("tCO₂e")披露。

主要排放來源的活動數據載列如下：

範圍一

- 燃料消耗

範圍二

- 辦公室營運電力
- 為電動車充電
- 政府部門處理食水及污水過程所使用的電力

範圍三

- 類別一：採購汽車生產用材料
- 類別六：員工差旅的飛行距離
- 類別九：運輸及交付汽車予客戶



CLIMATE CHANGE (Continued)

Metrics and Targets (Continued)

Climate-related targets

During the Reporting Period, the Group's GHG emissions data are presented as follows:

氣候變化 (續)

指標及目標 (續)

氣候相關目標

於報告期間，本集團的溫室氣體排放數據列示如下：

GHG emissions	溫室氣體排放	Unit 單位	2025/26 2025/26年度	2024/25 2024/25年度
GHG emissions (Scope 1) – Direct emissions	溫室氣體排放 (範圍一) – 直接排放	tCO ₂ e	51.76	42.19
GHG emissions (Scope 2) – Indirect emissions	溫室氣體排放 (範圍二) – 間接排放	tCO ₂ e	84.64	61.82
GHG emissions (Scope 3) – Other indirect emissions	溫室氣體排放 (範圍三) – 其他間接排放	tCO ₂ e	568.70	983.83
– (Category 1) Purchased goods and services	– (類別一) 購買的商品和服務	tCO ₂ e	344.84	836.04
– (Category 6) Business travel	– (類別六) 差旅	tCO ₂ e	208.94	146.62
– (Category 9) Downstream transportation	– (類別九) 下游運輸	tCO ₂ e	14.92	1.17
Total GHG emissions (Scope 1 + 2 + 3)	總溫室氣體排放 (範圍一 + 二 + 三)	tCO ₂ e	705.10	1,087.84
Total GHG emissions intensity	總溫室氣體排放密度	tCO ₂ e/employee 每名員工的人均tCO ₂ e	5.18	12.50

Note:

The decline in GHG emissions in Category 1 (Purchased goods and services) was due to the decrease in the purchase and shipment of vehicles to Japan during the year ended 30 June 2026.

The Group has implemented diverse actions and measures to achieve its commitments on GHG emissions. These include the progressive replacement of conventional vehicles with new energy vehicles across our business operations; close collaboration with logistics partners to streamline upstream and downstream transportation; the introduction of waste reduction and recycling programmes to mitigate operational emissions and promote circular resource use; and the establishment of emission management targets with annual progress tracking.

附註：

類別一 (購買的商品和服務) 溫室氣體排放量下降是由於截至2026年6月30日止年度採購及運送至日本的車輛數量減少所致。

本集團已實施不同的行動及措施，以實現其溫室氣體排放承諾。該等行動及措施包括於業務營運中逐步以新能源汽車取代傳統車輛；與物流合作夥伴保持緊密合作，簡化上下游運輸；推行減廢及回收計劃，以減少營運排放及促進資源循環利用；以及制定排放管理目標，並每年追蹤進展。



CLIMATE CHANGE (Continued)

Metrics and Targets (Continued)

Additional Information on Indicators and Targets

According to research by the IPCC and the United Nations Framework Convention on Climate Change (UNFCCC), anthropogenic greenhouse gas emissions have been identified as the primary driver of modern climate change. Accordingly, the Group's targets focus on GHG emissions, covering both direct and indirect emissions. These targets enable us to align with local government and international reduction commitments, while comprehensively mitigating the impacts of climate change. The existing targets of the Group have been determined with reference to the nature of our business, as well as the relevance and materiality of the subject being monitored. These targets have not been subject to third-party verification nor have they been derived using a sectoral decarbonisation approach. Looking forward, we will take into account peer ESG disclosures, the latest regulatory requirements, the latest international agreement on climate change (including jurisdictional commitments that arise from that agreement), as well as ongoing guidance and support from regulators, to update and establish indicators and targets applicable to the Group, including both cross-industry and industry specific indicators.

The measurement involves multiplying activity data from each emission source specified above by the corresponding emission factors or publicly available conversion tools and global warming potential ("GWP") values, where applicable. Activity data is obtained through the Group's data collection system, while emission factors, conversion tools and GWP values are sourced from international and local regulators, academic institutions and public utility organisations and are updated as necessary. We have assumed that activity data, emission factors, conversion tools and GWP values remain consistent during the preparation of this Report and that the ESG report preparers apply consistent methodologies and principles, thereby ensuring the comparability of emissions across reporting years and among different companies. In compliance with the ESG Reporting Code, we quantified Scope 2 GHG emissions using a location-based method and disclosed Scope 3 GHG emissions in accordance with the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

Intensity values are calculated by dividing the total emissions by the number of employees of applicable business. The number of employees as at 30 June 2026 and 30 June 2025 were 136 and 87 respectively.

氣候變化(續)

指標及目標(續)

指標及目標的額外資料

根據政府間氣候變化專門委員會及《聯合國氣候變化框架公約》的研究，由人類活動引起的溫室氣體排放被識別為現代氣候變化的主要原因。因此，本集團的目標聚焦於溫室氣體排放，涵蓋直接及間接排放。該等目標有助我們與當地政府及國際間的減排承諾保持一致，並全面減緩氣候變化的影響。本集團的現行目標乃經參考業務性質，以及相關監察目標的關聯性及重大性後釐定。該等目標並未經第三方驗證，亦非採用行業脫碳方法制定。展望未來，我們將參考同業的環境、社會及管治披露、最新監管要求、最新國際氣候協議（包括相關協議產生的司法管轄區承諾），以及監管機構持續更新的指引及支持，以更新及制定適用於本集團的指標及目標，包括跨行業及行業特定指標。

計算方法為將上述來自各排放來源的活動數據乘以相應的排放系數，或公開可得的換算工具及全球變暖潛力值（如適用）。活動數據乃由本集團的數據收集系統獲取，而排放系數、換算工具及全球變暖潛力值則取自國際及本地監管機構、學術機構及公共事業機構，並於有需要時更新。我們假設於編製環境、社會及管治報告期間所採用的活動數據、排放系數、換算工具及全球變暖潛力值維持一致，且本報告的編製人員以一致的方法及原則進行計量，從而確保不同報告年度之間以及不同企業之間的排放數據具可比性。為符合《環境、社會及管治報告守則》的規定，我們以地域為基準方法量化範圍二溫室氣體排放，並按照《企業價值鏈（範圍3）核算與報告標準（2011年）》的要求披露範圍三溫室氣體排放。

密度值乃將總排放除以適用業務的僱員人數計算。於2026年6月30日及2025年6月30日的僱員人數分別為136名及87名。



CLIMATE CHANGE (Continued)

Metrics and Targets (Continued)

Additional Information on Indicators and Targets (Continued)

With reference to the *Implementation Guidance for Climate Disclosures under HKEX ESG Reporting Framework*, the *Greenhouse Gas Protocol* is one of the most commonly used global frameworks to measure and manage GHG emissions from private and public sector operations, value chains and mitigation actions. It establishes five key principles — Relevance, Completeness, Consistency, Transparency and Accuracy — to ensure a true and fair representation of GHG emissions. Adoption of the *Greenhouse Gas Protocol* enables us to meet Listing Rules requirements and enhances the quality of our ESG reporting.

For Scope 2 emissions, the Group has not entered into any contractual instruments or arrangements with electricity suppliers. Therefore, supplier specific emission factors are not applicable and our measurement is based on emission factors commonly adopted in the regions where we operate.

Due to limitations in data collection, we have not yet been able to comprehensively gather all Scope 3 emission data applicable to the Group for disclosure. We will strengthen engagement with relevant stakeholders and continue to improve our data collection system to obtain reliable data for timely disclosure. We believe that increasing regulatory requirements and growing public attention to ESG matters will facilitate the establishment of a more effective data collection system.

We have not changed the methodologies, input data or assumptions for GHG measurement, nor have any targets been revised during the Reporting Period.

In assessing whether the established metrics and targets have been achieved, the Group reviews past business activities during the preparation of annual ESG reports. For quantitative targets, achievement is determined by comparing the results — measured using the measurement approach described above — against the set targets. Apart from GHG emissions, this ESG Report sets out in the sections “Emissions” and “Use of Resources” the details and performance of our efforts in emission control and energy efficiency.

Given that internal carbon pricing systems and carbon credit mechanisms for offsetting GHG emissions are not yet prevalent in the regions where we operate, the Group has not applied carbon pricing in its decision making and the targets set as well as the total emissions disclosed for GHG emissions are presented on a gross rather than net basis. We have nonetheless considered potential environmental impacts and compliance with applicable laws and regulations in our decision making. Should internal carbon pricing systems and carbon credit mechanisms gain wider recognition and adoption in our operating regions in the future, the Group will also adopt them as appropriate.

氣候變化(續)

指標及目標(續)

指標及目標的額外資料(續)

根據《香港交易所環境、社會及管治框架下氣候信息披露的實施指引》、《溫室氣體核算體系》為其中一個常用的全球框架，以於私營及公營機構的營運、價值鏈及減排工作中計量及管理溫室氣體排放。該框架確立五項核心原則：分別是相關性、完整性、一致性、透明度及準確性，以確保能夠真實且公平展示溫室氣體排放。採用《溫室氣體核算體系》有助我們符合上市規則規定，並提升環境、社會及管治報告的質素。

就範圍二排放而言，本集團並無與電力供應商訂立任何合約工具或安排。因此，供應商特定排放系數並不適用，而計量乃根據於我們的營運所在地區常用的排放系數。

由於數據收集的限制，我們目前尚未能全面收集所有適用於本集團的範圍三排放數據以作披露。我們將加強與相關持份者互相溝通，並持續完善數據收集系統，以獲取可靠數據並適時作出披露。我們相信，隨著監管要求日益提高及公眾對環境、社會及管治議題的關注持續增加，將有助建立更有效的數據收集系統。

於報告期內，我們並無更改溫室氣體的計量方法、輸入數據及假設，亦無修訂任何相關目標。

在評估既定指標及目標的達成情況時，本集團於編製年度環境、社會及管治報告期間審閱過往的業務活動。就量化目標而言，達成程度乃與相關結果進行比較後釐定，而該等結果乃由上述計量方針進行計量。除溫室氣體排放外，本環境、社會及管治報告亦於「排放」及「資源使用」一節中披露我們在排放管理及能源效益方面所作出的努力。

鑑於內部碳定價機制及用於抵銷溫室氣體排放的碳信用機制於我們的營運所在地區尚未普及，本集團目前尚未於決策中採用碳定價，而且所訂立的目標及披露的溫室氣體排放均以總額而非淨額基準呈列。儘管如此，我們於決策中已考慮潛在環境影響及符合適用法律及法規。倘未來內部碳定價機制及碳信用機制於我們的營運地區獲得更廣泛認可及採用，本集團將於適當時採納該等機制。



ESG REPORTING CODE INDEX

環境、社會及管治報告守則索引

Aspects 層面	Disclosure 披露	Sections 章節
Mandatory Disclosure Requirements 強制披露規定		
Governance Structure 管治架構	A statement from the board containing the following elements: 由董事會發出的聲明，當中載有下列內容： (i) a disclosure of the board's oversight of ESG issues; 披露董事會對環境、社會及管治事宜的監管； (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程；及 (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	Governance Structure, Strategy and Management Approach 管治架構、策略及管理方法 Stakeholder Engagement 持份者參與 Materiality Assessment 重要性評估 Review of ESG Performance 環境、社會及管治表現檢討
Reporting Principles 匯報原則	A description of, or an explanation on, the application of the Reporting Principles in the preparation of the ESG report. 描述或解釋在編備環境、社會及管治報告時如何應用匯報原則。	Reporting Principles 匯報原則
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change. 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因。	Reporting Boundaries 匯報範圍



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
“Comply or explain” Provisions 「不遵守就解釋」條文		
A: Environmental A.環境		
A1: Emissions A1.排放物		
General Disclosure 一般披露	Information on: 有關廢氣排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to air emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 的資料。	Emissions 排放
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放
KPI A1.2 關鍵績效指標A1.2	Repealed 1 January 2025 於2025年1月1日刪除	
KPI A1.3 關鍵績效指標A1.3	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）。	Waste Management 廢棄物管理
KPI A1.4 關鍵績效指標A1.4	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）。	Waste Management 廢棄物管理
KPI A1.5 關鍵績效指標A1.5	Description of emissions 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。	Emissions 排放 Metrics and Targets 指標及目標
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste Management 廢棄物管理



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
A2: Use of Resources A2.資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Use of Resources 資源使用
KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 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)。	Use of Resources 資源使用
KPI A2.2 關鍵績效指標A2.2	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)。	Water Management 水資源管理
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 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。	Use of Resources 資源使用 Metrics and Targets 指標及目標
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 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。	Use of Resources 資源使用
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 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。	Packaging Materials 包裝材料
A3: The Environment and Natural Resources A3.環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及天然資源
KPI A3.1 關鍵績效指標A3.1	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。	The Environment and Natural Resources 環境及天然資源



Aspects 層面	Disclosure 披露	Sections 章節
B: Social B.社會		
B1: Employment B1.僱傭		
General Disclosure 一般披露	Information on: 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 的資料。	Employment 僱傭
KPI B1.1 關鍵績效指標B1.1	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。	Employment 僱傭
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭
B2: Health and Safety B2.健康與安全		
General Disclosure 一般披露	Information on: 有關提供安全工作環境及保障僱員避免職業性危害的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to providing a safe working environment and protecting employees from occupational hazards. 的資料。	Health and Safety 健康及安全
KPI B2.1 關鍵績效指標B2.1	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。	Health and Safety 健康及安全
KPI B2.2 關鍵績效指標B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康及安全
KPI B2.3 關鍵績效指標B2.3	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。	Health and Safety 健康及安全



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
B3: Development and Training B3.發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓
KPI B3.1 關鍵績效指標B3.1	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。	Development and Training 發展及培訓
KPI B3.2 關鍵績效指標B3.2	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。	Development and Training 發展及培訓
B4: Labour Standards B4.勞工準則		
General Disclosure 一般披露	Information on: 有關防止童工或強制勞工的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to preventing child and forced labour. 的資料。	Labour Standards 勞工準則
KPI B4.1 關鍵績效指標B4.1	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。	Labour Standards 勞工準則
KPI B4.2 關鍵績效指標B4.2	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。	Labour Standards 勞工準則
Operating Practices 營運慣例		
B5: Supply Chain Management B5.供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	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。	Supply Chain Management 供應鏈管理
KPI B5.4 關鍵績效指標B5.4	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。	Supply Chain Management 供應鏈管理
B6: Product Responsibility B6.產品責任		
General Disclosure 一般披露	Information on: 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 的資料。	Product Responsibility 產品責任
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls 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。	Product Responsibility 產品責任
KPI B6.2 關鍵績效指標B6.2	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。	Product Responsibility 產品責任
KPI B6.3 關鍵績效指標B6.3	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。	Product Responsibility 產品責任
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
KPI B6.5 關鍵績效指標B6.5	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。	Product Responsibility 產品責任
B7: Anti-corruption B7.反貪污		
General Disclosure 一般披露	Information on: 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) the policies; and 政策；及 (b) compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例 relating to bribery, extortion, fraud and money laundering. 的資料。	Anti-corruption 反貪污
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 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。	Anti-corruption 反貪污
KPI B7.2 關鍵績效指標B7.2	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序，以及相關執行及監察方法。	Anti-corruption 反貪污
KPI B7.3 關鍵績效指標B7.3	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。	Anti-corruption 反貪污
Community 社區		
B8: Community Investment B8.社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1 關鍵績效指標B8.1	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)。	Community Investment 社區投資



ESG REPORTING CODE INDEX (Continued)

環境、社會及管治報告守則索引(續)

Aspects 層面	Disclosure 披露	Sections 章節
KPI B8.2 關鍵績效指標B8.2	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)。	Community Investment 社區投資
Climate-related Disclosures 氣候相關披露		
Governance 管治	(a) the governance body(ies) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate related risks and opportunities; and 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；及 (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 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。	Governance 管治
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Strategy 策略 Strategy 策略 Strategy 策略 Strategy 策略 Strategy 策略



Aspects 層面	Disclosure 披露	Sections 章節
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks; 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；	Climate-related Risk Management 氣候相關風險管理
	(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	
	(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。	
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放	Metrics and Targets 指標及目標
	Climate-related transition risks 氣候相關轉型風險	Metrics and Targets 指標及目標
	Climate-related physical risks 氣候相關物理風險	Metrics and Targets 指標及目標
	Climate-related opportunities 氣候相關機遇	Metrics and Targets 指標及目標
	Capital deployment 資本運用	Metrics and Targets 指標及目標
	Internal carbon prices 內部碳定價	Metrics and Targets 指標及目標
	Remuneration 薪酬	Metrics and Targets 指標及目標
	Industry-based metrics 行業指標	Metrics and Targets 指標及目標
	Climate-related targets 氣候相關目標	Metrics and Targets 指標及目標
	Applicability of cross-industry metrics and industry-based metrics 跨行業指標及行業指標的適用性	Metrics and Targets 指標及目標



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