慧源同創科技集團有限公司

HUIYUAN COWINS TECHNOLOGY GROUP LIMITED

(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：1116)

2026

Environmental, Social and Governance Report

環境、社會及管治報告

PREFACE AND SUSTAINABILITY MISSION

Driven by Sustainability, Innovation Leads the Future

Huiyuan Cowins Technology Group Limited, together with its subsidiaries (including Guangzhou Mayer Corporation Limited, the core subsidiary under the Group's shareholding and principal production base, collectively the Group; Stock Code: 1116.HK), is pleased to publish this Environmental, Social and Governance ("**ESG**") Report (the "**Report**") for the year ended 30 June 2026 (the "**2026 Year**" or the "**Reporting Period**") by order of the Board of Directors (the "**Board**"). The Report aims to present a comprehensive, objective and transparent account to internal and external stakeholders of the Group's tangible achievements and strategic plans in advancing sustainable development, implementing climate transition risk management and fulfilling corporate social responsibility.

This Report has been compiled strictly in compliance with the latest regulatory requirements set out in Appendix C2 (the ESG Reporting Guide) (the "**Guide**") to the Main Board Listing Rules (the "**Listing Rules**") of The Stock Exchange of Hong Kong Limited (the "**HKEX**"), and fully incorporates the newly implemented climate disclosure requirements for 2026, namely the IFRS S2 Climate-related Disclosures issued by the International Sustainability Standards Board ("**ISSB**"). The reporting scope precisely covers the Group's practical initiatives undertaken during 2026 across environmental protection, climate resilience, human resource management, sustainable supply chains and high-standard corporate governance. For full details on the day-to-day operation of the Group's corporate governance framework, please refer to the Company's 2026 Annual Report.

Chairman's Statement

"The Group upholds the core values of "Harmony, Innovation, Green Development and Sustainable Operation". Amid the global trend of global warming and low-carbon transition, we regard ESG not merely as a regulatory compliance obligation, but as a core strategic engine that enhances corporate competitiveness and drives long-term value creation."

Adhering to prudent business principles and following sound, rigorous decision-making procedures, the Board continues to deliver high-quality products and premium services to customers. The Group maintains close communication with all stakeholders, including shareholders, customers, employees, suppliers, creditors, regulatory authorities and the general public. Through constructive dialogue, the Group balances the interests of different stakeholders and clearly defines the long-term development direction of the Group. The Board bears full responsibility for assessing and overseeing the Group's ESG and climate-related risks, and ensuring the effective operation of the risk management and internal control systems.

報告前言與可持續發展宗旨

可持續驅動創新引領未來

慧源同創科技集團有限公司，連同其附屬公司（包括廣州美亞股份有限公司為本集團旗下持股之核心附屬公司及主要生產基地）統稱「本集團」，股份代號：1116.HK）董事會（「**董事會**」）謹此發佈截至2026年6月30日止年度（「**2026年度**」或「**本報告期**」）之《環境、社會及管治（「**ESG**」）報告》（「**本報告**」）。本報告旨向內外部持份者全面、客觀且透明地闡述本集團在推動永續發展、落實氣候轉型風險管理及履行企業社會責任方面所取得的實質成效與戰略規劃。

本報告嚴格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《環境、社會及管治報告指引》（「**指引**」）之最新合規要求編製，並深度融合2026年最新實施的氣候信息披露規定（國際可持續發展準則理事會ISSB S2氣候相關披露標準）。報告範疇精準覆蓋本集團於2026年度在環境保護、氣候韌性、人力資源管理、永續供應鏈及高標準企業管治等範疇的具體實踐。關於本集團企業管治體系的常態化運營詳情，敬請參閱本公司刊發之《2026年年度報告》。

董事會主席致辭

「本集團堅持『和諧、創新、綠色、永續經營』的核心價值觀。面對全球氣候變暖與低碳轉型的浪潮，我們不僅將ESG視為合規要求，更將其轉化為提升企業競爭力、驅動長期價值創造的核心戰略引擎。」

董事會秉持審慎經營原則，根據合理且嚴謹的決策程序，持續為客戶提供卓越品質的產品及高標準服務。本集團維持與各持份者包括股東、客戶、員工、供應商、債權人、政府監管機構及公眾的緊密溝通，透過建設性交流平衡不同持份者權益，明確界定集團長遠發展方向。董事會全權負責評估及監督本集團ESG與氣候相關風險，確保風險管理及內部控制體系之有效運作。

KEY HIGHLIGHTS AND MILESTONES FOR THE 2026 FINANCIAL YEAR

Quantitative Performance and Outstanding Results

During the 2026 Financial Year, the Group achieved multiple breakthroughs across ESG areas, deeply integrating the low-carbon green transition into production and daily office operations, with outstanding performance against key performance indicators:

- ***Total water consumption has decreased significantly year by year over the past three years:***
  Water recycling efficiency has improved significantly, bringing us closer to the Group's 2030 target of achieving zero major waste.
- ***In-depth assessment of climate risks and financial impacts:***
  The latest HKEX climate disclosure framework for 2026 was fully adopted to explicitly quantify physical and transition risks. A targeted emissions reduction target was successfully set to achieve a 2% reduction in carbon emissions by 2030, with 2025 as the baseline year.
- ***Zero fatalities in occupational health and safety:***
  It recorded zero work-related fatalities for three consecutive years. The Occupational Health and Safety Management System (ISO 45001) operated smoothly, and the safety production defence line was continuously consolidated.
- ***High employee training coverage and skill enhancement:***
  The percentage of trained employees reached 95.01% in the 2026 Financial Year, with an average of 63.36 training hours per employee, covering senior management, middle management and frontline employees, providing strong intellectual support for the Group's transformation.
- ***Product quality and five-star after-sales service certification:***
  The core subsidiary continued to maintain ISO 9001 Quality Management System certification, CNAS-accredited laboratory status, and five-star certification under GB/T 27922-2011 Evaluation System for After-sales Service of Commodities.
- ***Community inclusion and inclusive workplace:***
  It actively recruits persons with disabilities and completed 225 hours of community service and volunteer activities this year, proactively building a harmonious and inclusive community environment.

2026年度ESG核心亮點與里程碑

量化績效與卓越成效

於2026財政年度，本集團在ESG範疇取得多項突破性進展，將低碳綠色轉型深度融入生產及日常辦公營運中，關鍵績效指標表現卓越：

- ***過去三年總耗水量每年逐步顯著下降：***
  水循環利用率顯著提高，進一步接近集團定下2030年的目標，實現零重大浪費。
- ***氣候風險與財務影響深化評估：***
  全面導入香港交易所2026年最新氣候披露框架，明確量化分析實體風險與轉型風險，成功設定以2025年為基準、2030年實現碳排放減少2%的定點減排目標。
- ***職業健康與安全零致命事故記錄：***
  連續三年實現因工亡故人數為0，職業健康安全管理體系（ISO45001）運行平穩，安全生產防線持續鞏固。
- ***員工高受訓涵蓋率與技能深化：***
  2026年度受訓僱員比例達95.01%，人均受訓時數達63.36小時，涵蓋高層管理、中層幹部及基層員工，為集團轉型提供強大智力支撐。
- ***產品品質與五星級售後服務認證：***
  核心附屬公司持續保持ISO9001質量體系認證、CNAS國家認可實驗室資格及GB/T 27922-2011《商品售後服務評價體系》五星級認證。
- ***社區共融與包容性職場：***
  積極聘用殘疾人士，本年度完成225小時社區服務與義工活動，積極構建和諧包容社區環境。

ROBUST GOVERNANCE STRUCTURE AND BOARD ESG OVERSIGHT

Clear Roles and Responsibilities to Enhance Risk Management and Control

The Board plays a central leadership and oversight role across all stages of the Group's Environmental, Social and Governance ("**ESG**") matters and climate risk management. In the 2026 Financial Year, the Board further refined the three-tier ESG governance structure to ensure that the sustainable development strategy is embedded at all levels of decision-making, management and execution.

Board Level (Decision-making and Oversight):

The Board assumes overall responsibility for ESG strategy and climate risk management. It is responsible for reviewing the Group's ESG strategic direction, approving major ESG policies and emissions reduction targets, assessing climate-related financial impacts, and conducting annual qualitative and quantitative reviews of progress against ESG targets. To strengthen the Board's diversity and independence, the Board currently comprises seven Directors, three of whom are Independent Non-executive Directors, exercising effective independent oversight and facilitating enhanced decision-making. Meanwhile, the Group actively advances gender diversity, with one female Director appointed as Executive Director and Chief Financial Officer. The Board is committed to sustaining diversity in gender, professional backgrounds and industry experience, so as to strengthen the comprehensiveness of climate risk assessments and ESG decision-making.

ESG Dedicated Management Working Group (Coordination and Assessment):

Led by senior management, this dedicated team consists of heads of the Human Resources, Production Operations, Administration and Logistics, Safety & Environmental Protection and Finance departments. It is tasked with identifying ESG risks arising from daily operations, implementing ESG policies adopted by the Board, collecting and verifying performance data, and reporting progress to the Board on a regular basis.

Execution and Operational Level (Implementation and Feedback):

Each business unit and subsidiary appoints an ESG Implementation Officer, who embeds energy conservation and emissions reduction, safe production, quality control and supply chain compliance management into routine production activities to ensure efficient execution of strategic directives.

Resource Enabling Mechanism

The Board ensures that management and relevant dedicated teams have access to and utilise adequate resources and tools (including professional external ESG advisory services and climate data analytics tools) for effective oversight of ESG matters, risk response and strategy roll-out.

健全的管治架構與董事會ESG監督功能

明確權責提升風險管控

董事會在本集團環境、社會及管治(ESG)事宜及氣候風險管理的全過程中發揮核心領導與監督作用。於2026年度，董事會進一步完善了ESG三級管治架構，確保可持續發展戰略貫穿於決策、管理及執行各個層面。

董事會層面 (決策與監督)：

董事會承擔ESG戰略與氣候風險處置的全盤責任。負責審訂集團ESG戰略方向、批核重大ESG政策與減排目標、評估氣候相關財務影響，並每年針對ESG目標推進進度進行定性與定量檢討。為強化董事會多元化與獨立性，目前董事會共有7名董事，當中3名為獨立非執行董事，有效發揮獨立監督與優化決策之作用。同時，集團積極實踐性別多元化理念，委任1名女性擔任執行董事兼首席財務總監。董事會致力於維持性別、專業背景及行業經驗的多元化，以提升氣候風險評估與ESG決策的全面性。

ESG專責管理小組 (協調與評估)：

由高級管理層牽頭，聯合人力資源、生產運營、行政後勤、安全環保及財務部門負責人組成專責團隊。負責識別日常運營中的ESG風險、執行董事會決定的ESG政策、收集與核實績效數據，並定期向董事會匯報進展。

執行與操作層面 (落實與反饋)：

各業務單元及附屬公司設有ESG執行專員，將節能減排、安全生產、質量控制及供應鏈合規管理落實到日常生產作業中，確保戰略指令的高效執行。

資源保障機制

董事會確保管理層及相關專責團隊掌握並運用充分的資源與工具 (包括專業外部ESG顧問諮詢及氣候數據分析工具)，以進行有效的ESG事宜監督、風險應對與戰略推動。

ROBUST GOVERNANCE STRUCTURE AND BOARD ESG OVERSIGHT

Chapter 1: About This Report – Reporting Principles

The Report emphasizes four reporting principles:

1. **Materiality:** Through stakeholder engagement and materiality assessment, significant ESG topics are identified and focused on, ensuring the report's content is representative.

2. **Quantification:** Data in the report is rigorously collected and verified. The appendix detailing environmental and social performance data explains the calculation standards and methods.

3. **Balance:** Both positive and negative impacts of the business are presented transparently to facilitate a comprehensive understanding.

4. **Consistency:** Unless otherwise stated, disclosures, data collection, and calculation methods remain consistent over the years to allow for data comparison and tracking of progress.

Chapter 2: Environment and Strategic Layout – Environmental Protection Technology Business

Environmental Aspect

The Group actively aligns with the national strategic objectives on carbon pollution control, emissions reduction and the promotion of green building materials under the 13th, 14th and 15th Five-Year Plans. The Board views the deployment of environmental protection technologies as a core development strategy. The Group prioritises the adoption of environmental technologies, products and systems in the production of composite steel and other industrial composite materials, with a view to lowering its operational carbon footprint and enhancing resource utilisation efficiency.

Corporate Governance and Sustainable Development Strategy

To accelerate the roll-out and implementation of its environmental technology business, the Group has engaged professional consulting partners for in-depth collaboration on screening potential green business partners, structuring joint venture arrangements and developing financial solutions. This further refines the Group's long-term sustainable development roadmap within the green industrial space.

健全的管治架構與董事會ESG監督功能

第一章：關於本報告－報告原則

本報告強調四項報告原則：

1. **重要性：**透過持份者參與及重要性評估，確定及聚焦重大ESG課題，確保報告內容具代表性。

2. **量化：**報告中的數據經嚴謹收集及核實，附件環境及社會績效數據詳細說明計算標準與方法。

3. **平衡性：**將業務帶來的正面及負面影響透明呈現，促進全面理解。

4. **一致性：**除非另行說明，披露、數據收集及計算方法多年來保持一致，以便資料比較及跟蹤進展。

第二章：環境與戰略佈局－環保技術業務

環境層面

本集團積極響應國家「十三五」，「十四五」及「十五五」規劃中關於控制碳污染、促進減排及推廣綠色建築材料的戰略目標。董事會將環保技術應用視為核心發展戰略，重點於複合鋼及其他工業複合材料的生產過程中導入環保技術、產品及系統，以降低營運碳足跡並提高資源利用效益。

公司管治與可持續發展戰略

為加速環保技術業務的實施與落地，本集團引進專業顧問夥伴，就潛在綠色業務夥伴篩選、合營合作及財務解決方案進行深度合作，進一步完善集團在綠色工業領域的長期可持續發展佈局。

CLIMATE-RELATED FINANCIAL DISCLOSURES (ALIGNED WITH TCFD / IFRS S2 FRAMEWORKS)

Addressing Climate Change and Enhancing Business Resilience

In response to the latest climate disclosure requirements under the HKEX Listing Rules for 2026, the Group has proactively adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and the International Sustainability Standards Board (IFRS S2). A climate governance and response mechanism has been established covering the four core pillars below:

1. ***•Governance:***
   The Board directly oversees the implications of climate risks and opportunities for the Group's financial position and business model. Management regularly reports to the Board on climate risk assessment outcomes and the implementation status of response strategies.

2. ***•Strategy:***
   The Group has identified short-, medium- and long-term physical risks (e.g. operational disruptions arising from typhoons and heavy rain) and transition risks (e.g. carbon labelling policies and costs associated with low-carbon technology transition). Climate considerations have been embedded into the Group's long-term capital expenditure and supply chain planning.

3. ***•Risk Management:***
   The Group has put in place a standardised process for integrating climate risks into its Enterprise Risk Management (ERM) system. By assessing the likelihood and impact of risks, the Group prioritises resource allocation to address high-risk items.

4. ***•Metrics and Targets***
   The Group quantitatively monitors Scope 1, Scope 2 and material Scope 3 greenhouse gas (GHG) emissions. During the 2026 Financial Year, the Group formally adopted 2025 as its baseline year and committed to a targeted emissions reduction goal of cutting overall GHG emissions intensity by 2% by 2030, with periodic progress reviews.

氣候相關財務披露(TCFD/ISSB S2框架對接)

應對氣候變化增強業務韌性

響應香港交易所2026年最新上市規則關於氣候信息披露的要求，本集團積極採納氣候相關財務披露工作小組(TCFD)及國際可持續發展準則理事會（ISSB S2）標準，從四大核心領域建立氣候治理與應對機制：

1. ***• 治理：***
   董事會直接監督氣候風險及機遇對集團財務與業務模式的影響。管理層定期向董事會匯報氣候風險評估結果及應對戰略執行情況。

2. ***• 策略：***
   集團識別出短、中、長期的物理風險（如颱風、暴雨導致的營運中斷）及轉型風險（如碳標籤政策、低碳技術轉型成本）。我們已將氣候因素納入集團長遠資本開支及供應鏈佈局考量。

3. ***• 風險管理：***
   建立將氣候風險納入整體企業風險管理體系(ERM)的標準流程。通過評估風險發生概率及影響程度，優先分配資源處理高風險事項。

4. ***• 指標與目標***
   本集團量化追蹤範疇1、範疇2及關鍵範疇3溫室氣體排放。於2026財政年度，本集團正式以2025年為基準年，承諾到2030年實現整體溫室氣體排放強度減少2%的定點減排目標，並定期檢討推進進展。

Alignment of Emissions Reduction Targets with Climate Metrics

To clarify its sustainable development pathway, the Group has established a comprehensive climate performance tracking mechanism. The table below sets out the climate targets and monitoring indicators adopted by the Group for the 2026 Financial Year:

減排目標與氣候指標對接

為明確可持續發展的路徑，本集團建立了完善的氣候績效追蹤機制。以下為2026財政年度本集團確立的氣候目標及監測指標：

Metric Category 指標範疇	Baseline Year (2025) 基準年(2025)	Target Year (2030) 目標年份(2030)	Quantitative Targets and Action Strategies 量化目標與行動戰略
GHG Emissions Reduction 溫室氣體減排	FY2025 Baseline Data 2025財年基準數據	FY2030 2030財政年度	Reduce total GHG emissions intensity by 2%; raise the proportion of on-site photovoltaic power generation for self-consumption at production facilities 溫室氣體總排放強度下降2%，加大廠房光伏發電自用比例
Energy Efficiency Improvement 能源效率提升	FY2025 Baseline Data 2025財年基準數據	FY2030 2030財政年度	Reduce comprehensive energy consumption per unit of product by 3%; fully phase out obsolete high-energy-consumption equipment 單位產品綜合能耗下降3%，全面淘汰高能耗舊設備
Water Resource Utilisation 水資源利用	FY2025 Baseline Data 2025財年基準數據	FY2030 2030財政年度	Maintain the industrial water recycling rate at above 95%; achieve zero major water wastage 工業用水循環利用率保持在95%以上，實現零重大浪費

The Board will conduct an annual review of progress against the above targets. Should there be material changes to the business structure, the target details will be promptly fine-tuned to ensure consistency with the Group's strategic outlook and operational feasibility.

董事會將每年審視上述目標的完成進度，若業務結構發生重大調整，將及時微調目標細節，確保目標符合集團戰略前景且具備執行可行性。

STAKEHOLDER ENGAGEMENT MECHANISM AND ROUTINE COMMUNICATION CHANNELS

Regular Engagement to Forge Consensus on Development

Stakeholder engagement forms a core cornerstone of the Group's sustainable development strategy. The Group has put in place a multi-channel regular communication framework integrating online and offline approaches. It regularly communicates its sustainable development strategy and latest progress to stakeholders, and actively seeks and responds to their expectations and key concerns.

The Group's key stakeholder groups comprise: Management, Investors and Shareholders, Employees, Government and Regulatory Authorities, Customers, Suppliers, the Community, as well as existing and prospective institutional and individual investors. Through two-way, transparent dialogue, the Group fosters mutual trust and underpins long-term collaboration and shared growth.

持份者參與機制與日常溝通渠道

常態化交流凝聚發展共識

持份者參與是集團推動可持續發展戰略的核心基石。本集團建立了線上與線下相結合的多渠道常態化溝通機制，定期向持份者闡述可持續發展戰略及最新成效，積極諮詢並回應其期望與核心訴求。

本集團主要的持份者類別包括：管理層、投資人與股東、員工、政府與監管機構、客戶、供應商、社區以及潛在與現有機構／個人投資者。透過雙向且透明的交流，鞏固互信基礎，支持長遠合作與共同發展。

Stakeholders 利害關係人	Key Expectations and Concerns 主要期望與疑慮	Routine Communication Channels 常態化溝通渠道
Management	Compliance operations, financial performance, risk management mechanisms, stakeholder communication, corporate transparency	Company website, social media, training and seminars, industry seminars,, management meetings
管理層	合規作業、財務績效、風險管理機制、利害關係人溝通、企業透明度	公司網站、社交媒體、訓練與研討會、工業研討會、管理層會議
Investors and Shareholders	Investment returns, risk management mechanisms, financial performance, corporate innovation, R&D progress, anti-corruption, compliance operations	Annual general meeting, financial reports, ESG reports, press releases and announcements, company website, telephone hotlines and emails
投資人與股東	投資回報、風險管理機制、財務績效、企業創新、研發進度、反腐敗、合規作業	股東週年大會、財務報告、ESG報告、新聞稿與公告、公司網站、電話熱線與電郵
Employees	Remuneration and benefits, equal employment opportunities, occupational health and safety, employee development and training, workplace wellbeing	Company events, regular meetings, employee grievance channels, employee suggestion box, training interactions, regular performance appraisals
員工	薪酬與福利、平等就業機會、職業健康與安全、員工發展與訓練、職場關懷	公司活動與事件、常規會議、員工申訴渠道、意見收集箱、培訓互動、定期績效評估
Government and Regulatory Authorities	Compliance with laws and regulations, environmental protection, industrial and production safety, equal employment opportunities, timely tax payment	Engagement with government policies, regular dialogue with regulatory bodies, company website, written and electronic correspondence
政府與監管機構	遵守法律法規、環境保護、工業／生產安全、平等就業機會、按時納稅	回應政府政策、與各監管部門常態化溝通、公司網站、書面／電子通訊

Comprehensive Engagement to Balance Stakeholder Interests

Continuing from the preceding page, set out below are the Group's communication channels and response mechanisms for customers, suppliers, the community, institutional and individual investors:

全方位溝通確保權益平衡

續上頁，本集團對客戶、供應商、社區、機構及個人投資者的溝通管道與回應機制如下：

Stakeholders 利害關係人	Key Expectations and Concerns 主要期望與疑慮	Routine Communication Channels 常態化溝通渠道
Customers	Logistics and delivery service standards, customer information security, product quality and safety, protection of customer rights and interests	Sustaining stable product delivery, customer privacy protection policies, compliant marketing, customer satisfaction surveys
客戶	物流及交付服務水準、客戶信息安全、產品品質與安全、客戶權益保障	維持產品交付穩定性、客戶私隱保護政策、合規營銷、客戶滿意度調查
Suppliers	Integrity-based collaboration, business ethics and reputation, fair and open procurement, a long-term and stable supply chain	Developing a responsible supply chain, performing contractual obligations in accordance with applicable laws, on-site audits and regular evaluations
供應商	誠信合作、商業道德及信譽、公平公開採購、長期穩定供應鏈	構建負責任的供應鏈、依法履行合約、現場審核與定期評估
Community	Environmental protection, employment opportunities, participation in community welfare initiatives, employment support for persons with disabilities	Deployment of eco-friendly and energy-efficient equipment, provision of internship and job opportunities, volunteer activities, community donations
社區	環境保護、就業機會、社區公益參與、殘疾人士就業保障	使用環保節能設備、提供實習及就業機會、義工服務、社區捐贈
Potential and Existing Shareholders/ Institutional and Individual Investors	Notices of annual general meetings and extraordinary general meetings, regular corporate publications (including financial statements), enhanced transparency of corporate development	Shareholder engagement platforms, results announcements, timely circulars and announcements, investor presentations
潛在及現有股東／機構及個人投資者	股東週年大會及特別大會通知、定期公司刊物（包括財務報表）、增加企業發展透明度	提供與股東溝通的平台、業績公告、適時發出通函及公告、投資者推介會

Through these diverse engagement channels, the Group can duly identify shifts in the external environment and stakeholder expectations, laying a robust foundation for the Group's ESG materiality assessment and strategy reviews.

透過上述多元化的溝通平台，本集團能夠適時捕捉外部環境變化及持份者期望，為集團ESG重要性評估及策略修訂提供堅實依據。

MATERIALITY ASSESSMENT

Identifying Key Topics and Focusing on Strategic Priorities

During the 2026 Financial Year, the Group comprehensively upgraded its materiality assessment workflow. The assessment comprised focus group discussions, in-depth interviews and thematic questionnaires with internal and external stakeholders, with the objective of identifying and defining core ESG topics that materially affect the Group's business operations and are closely relevant to stakeholder interests.

By reference to the disclosure categories set out in Appendix C2, the Environmental, Social and Governance Reporting Guide to the HKEX Listing Rules, and having regard to the Group's business characteristics in steel processing and technology research and development, 27 material topics were finalised, spanning six dimensions: environment, employment and labour practices, products and innovation, supply chain, corporate governance and community.

Assessment Mechanism and Methodology

Three-step Materiality Assessment Process:

1. **Identification Stage:** Reviewed the updated Listing Rules requirements and industry trends to shortlist 27 relevant ESG topics on a preliminary basis.
2. **Prioritisation Stage:** Invited stakeholders to score each topic against two criteria: "impact on stakeholders' assessment and decision-making" and "material economic, environmental and social impacts".
3. **Verification and Sign-off:** The Board and management carried out the final review and confirmation of the materiality matrix, and incorporated high-materiality topics into the Group's strategic priorities.

重要性評估

識別關鍵議題聚焦戰略核心

於2026財政年度，本集團全面升級了重要性評估工作流程。該評估涵蓋與內部及外部持份者之小組討論、深度訪談及專題問卷調查，旨在識別並界定對本集團業務營運影響重大、且與持份者利益密切相關的核心ESG議題。

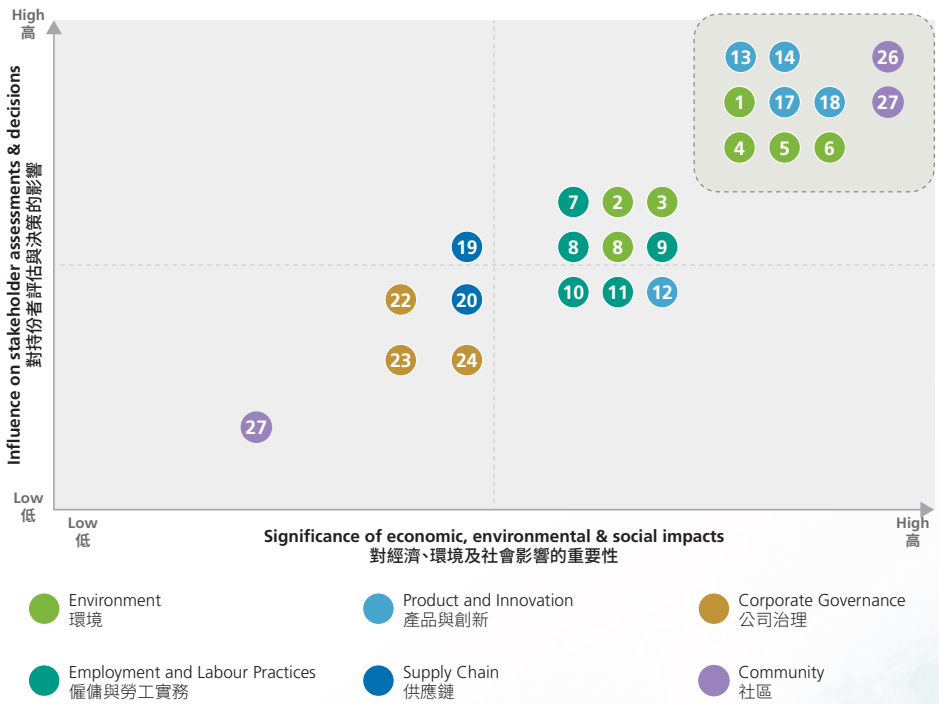
參照香港交易所上市規則附錄C2《環境、社會及管治報告指引》所載披露範疇，結合本集團鋼材加工及科技研發之業務特質，最終確定共涵蓋27項重要議題（包括環境、雇用與勞工實務、產品與創新、供應鏈、公司治理及社區等六大維度）。

評估機制與方法學

重要性評估三步法流程：

1. **識別階段：**審視上市規則新規及行業趨勢，初步篩選27項相關ESG議題。
2. **優先排序：**邀請持份者對議題的「對持份者評估與決策的影響」及「對經濟、環境及社會的重大影響」進行打分評估。
3. **驗證審核：**董事會與管理層最終覆核並確認重要性矩陣，將高重要性議題納入戰略關注重點。

2026 Materiality Matrix / 2026年 重要性矩陣



List of 27 Material ESG Topics　　27項重要ESG議題清單

Category 範疇		ESG ESG議題
Enviro 環境	1	Energy Management 能源管理
	2	Waste Management 廢棄物管理
	3	Water Resource Utilisation 水資源使用
	4	GHG Emissions 溫室氣體排放
	5	Air Pollutant Emissions 空氣污染物排放
	6	Climate Risk Response Actions 應對氣候風險行動
Employment and Labour Practices 雇用與勞工實務	7.	Employment Practices and Labour Standards 就業實務與勞工標準
	8.	Employee Remuneration and Benefits 員工報酬與福利
	9.	Diversity, Equity and Inclusion 多樣性、公平與包容
	10.	Training and Career Development 訓練與職涯發展
	11.	Occupational Health and Safety 職業健康與安全
Products and 產品與創新	12.	Product and Service Quality and Safety 產品和服務品質與安全
	13.	R&D and Innovation 研發與創新
	14.	Safety and Industry Engagement 安全與業界溝通
	15.	Protection of Intellectual Property Rights 保護智慧財產權
	16.	Steel Affordability and Availability 鋼材可負擔性及可用性
	17.	Privacy and Information Security 隱私權與資訊安全
	18.	Employee Welfare 員工福利

Category 範疇		ESG ESG議題
Supply Chain 供應鏈	19.	Supply Chain Consistency and Sustainability 供應鏈一致性與可持續性
	20.	Fair and Open Procurement 公平公開採購
	21.	Supply Chain Environmental and Social Risk Management 供應鏈環境與社會風險管理
Corporate 公司治理	22.	Business Ethics 商業道德
	23.	Anti-corruption 反腐敗
	24.	Strategic Cooperation 策略合作
	25.	Incident and Crisis Risk Management 危急事件風險管理
Community 社區	26.	Community Investment and Relations 社區投資和關係
	27.	Technological and Industrial Development 科技工業發展
Key Focus Areas of the Materiality Matrix 核心關注矩陣重點	11,12,13,14,15,17	Product quality, occupational health and safety, R&D and innovation, and information security have been assessed by stakeholders as topics of extremely high materiality 產品品質、職業健康安全、研發創新及資訊安全被持份者評為極高重要性議題
Climate Risk Focus 氣候風險聚焦	4,6,21,25	Climate change adaptation, GHG emissions reduction and supply chain climate risk management are newly prioritised focus areas for the current year 氣候變化應對、溫室氣體減排及供應鏈氣候風險管控為本年度新增重點聚焦事項
Social Inclusion Focus 社會共融聚焦	8,9,26	Workplace diversity, equity and inclusion (DEI), employment support for persons with disabilities, and community investment form the core indicators of social responsibility 多元公平包容職場、殘疾人士就業及社區公益投資為社會責任核心指標

ENVIRONMENTAL PROTECTION AND GREEN OPERATIONS

A1: Emissions Management and Emissions Reduction Pathways

The Group fully recognises the importance of environmental protection and climate change mitigation, and upholds stringent environmental principles. In its day-to-day production and operations, Huiyuan Tongchuang Technology Group Limited strictly complies with applicable laws and regulations, including the Environmental Protection Law of the People's Republic of China, the Atmospheric Pollution Prevention and Control Law of the People's Republic of China, the Water Pollution Prevention and Control Law of the People's Republic of China and the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste.

1. Air Pollutant Control:

The Group's waste gas mainly comprises dust and oil fumes arising from transport vehicles and production workshops. Key pollutants include nitrogen oxides (NO_x), sulphur oxides (SO_x) and particulate matter (PM). The Group has installed high-efficiency pulse-jet baghouse filters at its production facilities to effectively control process dust emissions and protect air quality as well as employee health. During the 2026 Financial Year, vehicle fuel consumption amounted to 18,225 litres of unleaded petrol and 307,237 litres of diesel.

2. Air Pollutant Emission Data for the 2026 Financial Year:

Type of Air Pollutant 空氣污染物類型	Unit 單位	2024	2025	**2026**
NO_x (Nitrogen Oxides) NO_x 氮氧化物	kg 公斤	2,980	3,223	**4,490**
SO_x (Sulphur Oxides) SO_x 硫氧化物	kg 公斤	3.5	4.7	**5.2**
PM (Particulate Matter) PM 懸浮粒子	kg 公斤	214.3	56.6	**75.3**

NO_x (Nitrogen Oxides): Approximately 4,490 kg (rising from 3,223 kg in 2025, attributable to a 39% increase in diesel consumption)

SO_x (Sulphur Oxides): Approximately 5.2 kg (a moderate rise from 4.7 kg in 2025)

PM (Particulate Matter): Approximately 75.3 kg (rising from 56.6 kg in 2025 owing to higher utilisation of the diesel fleet)

In 2026, driven by business expansion and greater logistics requirements, diesel consumption climbed from 219,000 litres to 307,000 litres, which led to a corresponding material increase in NO_x and PM emissions.

環境保護與綠色營運

A1: 排放物管理與減排路徑

本集團深刻認識到保護環境與應對氣候變化的重要性，恪守嚴謹的環保原則。慧源同創科技集團有限公司在日常生產與營運中，嚴格遵守《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》、《中華人民共和國水污染防治法》及《中華人民共和國固體廢物環境污染防治法》等法律法規。

1. 氣體污染物控制：

本集團的廢氣主要來自運載車輛及生產車間產生的粉塵與油煙。主要污染物包括氮氧化物(NO_x)、硫氧化物(SO_x)及懸浮粒子(PM)。本集團在廠房內安裝了高效率脈衝式濾袋集塵器，有效控制生產粉塵排放，保障空氣質量及員工健康。2026財政年度車輛燃料消耗為無鉛汽油18,225升及柴油307,237升。

2. 2026財政年度廢氣排放數據：

NO_x (氮氧化物)：約4,490公斤 (因柴油增加39%，由2025年的3,223公斤上升)

SO_x (硫氧化物)：約5.2公斤 (由2025年的4.7公斤略微上升)

PM (懸浮粒子)：約75.3公斤 (因柴油車隊營運增加，由2025年的56.6公斤上升)

2026年因為業務擴展或物流需求增加，柴油消耗量由21.9萬升增至30.7萬升，因此NO_x與PM排放量同步顯著上升。

Greenhouse Gas Emissions Data Analysis (FY2026)

Greenhouse gas (GHG) emissions are a key driver of global warming. The Group attaches great importance to carbon footprint management and carries out GHG accounting on an ongoing basis. Set out below is the Group's GHG emissions profile by scope for the 2026 Financial Year:

溫室氣體排放數據分析(2026財年)

溫室氣體排放是造成全球變暖的核心因素。本集團高度重視碳足跡管理，積極進行溫室氣體核算。於2026財政年度，本集團各範疇溫室氣體排放情況如下：

GHG Emission Scope **溫室氣體排放範疇** **GHG Scope**	**Data Source/Description** **數據來源／說明**	**FY2026 Basis** **2026財政年度數值來源**
Scope 1 (Direct Emissions) 範圍1 (直接排放)	Direct combustion of vehicle fuels (petrol 16,374 L, diesel 307,237 L) 車輛燃油 (汽油16,374公升、柴油307,237公升) 直接燃燒	Direct emissions from primary fuel combustion 主要燃油直接排放
Scope 2 (Indirect Energy-related Emissions) 範圍2 (能源間接排放)	Total purchased electricity consumption (2,502,240 kWh plus 13,343 kWh for the Hong Kong office) 外購電力總消耗量 (2,502,240千瓦時及香港辦公室13,343千瓦時)	Indirect emissions from electricity consumption 電力間接排放
Scope 3 (Other Indirect Emissions) 範圍3 (其他間接排放)	Air travel for business trips (426,735 km) and office paper consumption (2,096 kg) 商務差旅飛行 (426,735公里) 及辦公紙張消耗 (2,096公斤)	Indirect emissions from business travel and paper consumption 差旅與紙張間接排放
Emissions Reduction Target 減排目標設定	2% reduction in GHG emissions intensity by FY2030, with FY2025 as the baseline year 以2025財年為基準，到2030財年碳排放減少2%	Progressing in accordance with the plan 按計劃推進中
Internal Carbon Pricing 內部碳定價	Internal carbon pricing is not currently implemented (No) 目前暫未實施內部碳定價 (否)	Continuously assess its feasibility 持續評估可行性

Application of Green and Clean Energy

The Group operates rooftop photovoltaic (PV) systems at its factory premises, with an average annual power output of 2,300,000 kWh. This clean power is prioritised for powering production equipment, substantially lowering reliance on grid-purchased electricity and directly cutting Scope 2 carbon emissions.

綠色清潔能源應用

本集團透過廠房屋頂光伏發電系統，年均發電量達2,300,000千瓦時，清潔電力優先用於生產設備供電，大幅降低對外購電力的依賴，直接減少範圍2之碳排放。

Item 項目	Unit 單位	2024	2025	**2026**
Scope 1 範圍1	tCO_2e	578,679	533,850	**846,129**
Scope 2 範圍2	tCO_2e	1,528,994	1,005,443	**1,434,028**
Scope 3 範圍3	tCO_2e	84,593	50,464	**103,660**
Total GHG Emissions 溫室氣體排放總量	tCO_2e	2,192,266	1,634,586	**2,280,260**
Total Production 生產總量	tonne 噸	86,793	109,304	**108,847**
GHG Intensity (Total Emissions/Total Production) 溫室氣體密度 (排放總量／生產總量)	tCO_2e/tonne 公斤二氧化碳當量／噸	25	15	**21**

Solid Waste Management and Resource Recycling

The Group has established and strictly implemented its Waste Management System. Waste arising from production and office sites is subject to rigorous classification, collection and harmless disposal procedures to ensure compliance of waste discharge with national and local environmental standards.

1. Hazardous Waste Management:

   During the 2026 Financial Year, the Group generated 15.08 tonnes of hazardous waste in Mainland China (mainly waste lubricating oil, used chemical containers and electroplating/processing residues). All hazardous waste was entrusted to qualified professional environmental service providers holding national accreditation for safe, harmless disposal, with a 100% disposal rate. The Hong Kong office generated nil hazardous waste in the year.

固體廢棄物管理與資源循環利用

本集團已制定並嚴格執行《廢棄物管理制度》，對生產及辦公場所產生的廢棄物實行嚴格的分類、收集及無害化處置流程，確保廢棄物排放符合國家及地方環保標準。

1. 有害廢棄物管理：

   2026財政年度，本集團於中國內地產生的危險廢棄物總量為15.08噸（主要包括廢潤滑油、廢化學容器及電鍍／加工廢渣等）。所有危險廢物均全權委託具備國家資質認證的專業環保機構進行安全無害化處置，處置率達100%。香港辦公室本年度產生0噸有害廢物。

2. Non-hazardous Waste and Resource Recovery:

During the 2026 Financial Year, the Group produced 2,440.7 tonnes of non-hazardous waste (predominantly general office waste, collected in accordance with regulatory requirements). Separately, scrap metal arising from production and processing totalled 2,433.5 tonnes. Such scrap metal was delivered to qualified recyclers (including Guangzhou Wanluda Material Recycling Co., Ltd.) for recycling and reuse, giving substantial support to the circular economy.

2. 無害廢棄物及資源回收：

2026財政年度，本集團產生無害廢物2,440.7噸(主要為辦公室一般垃圾，已合規清運)。同時，生產加工過程中產生的廢金屬回收量達2,433.5噸，均交由合資格物資回收公司(如廣州市萬綠達物資回收有限公司)進行循環再利用，極大地促進了資源循環經濟發展。

Waste Category **廢棄物類別**	**FY2026 Quantity** **2026財政年度數量**	**Treatment and Recycling Method** **處理與回收方式**
Hazardous Waste (Mainland China)	15.08 tonnes	Entrusted to qualified entities for safe, harmless disposal
危險廢棄物(內地)	15.08噸	委託資質單位進行無害化安全處置
General Non-hazardous Waste	2,440.7 tonnes	Collected and disposed of by municipal sanitation authorities
一般無害廢棄物	2,440.7噸	市政環衛部門統一清運處理
Scrap Metal Recycled	2,433.5 tonnes	Recycled and reused by professional material recycling contractors
廢金屬回收量	2,433.5噸	專業物資回收公司回收再利用

Waste Data Analysis (FY2026) **廢棄物數據分析(2026財年)**

Waste Type **廢物類型**	**Unit** **單位**	2024	2025	**2026**
Hazardous Waste 有害廢棄物	kg 公斤	12,074	2,886	**15,080**
Hazardous Waste Intensity 有害廢物密度	kg/per tonne of product 公斤／每噸單位產品	0.1	0.03	**0.138**
Non-hazardous Waste 無害廢棄物	kg 公斤	2,484,106	2,300,124	**2,440,700**
Non-hazardous Waste Intensity 無害廢棄物密度	kg/per tonne of product 公斤／每噸單位產品	28.6	21.0	**22.4**

RESOURCE EFFICIENCY

A2: Energy, Water Resources and Packaging Materials Management

The Group strictly complies with the Energy Conservation Law of the People's Republic of China, and has established and implemented its Energy and Resource Management System. The Group closely monitors consumption of all resources and strives to enhance resource utilisation efficiency and eliminate waste via technological upgrades and management optimisation.

FY2026 Resource Consumption Statistics:

Resource Category 資源項目	FY2026 Consumption Data 2026財政年度消耗數據	Remarks and Unit 備註與單位
Purchased Electricity (Mainland China Factories) 外購電力 (內地廠房)	2,502,240 kWh 2,502,240千瓦時	Verified against electricity bills; mainly for production equipment 憑電費單核算，主要用於生產設備
Purchased Electricity (Hong Kong Office) 外購電力 (香港辦公室)	13,343 kWh 13,343千瓦時	Power for office lighting and general office equipment 辦公室照明及日常設備用電
Total Water Consumption (Mainland China Factories) 總用水量 (內地廠房)	21,594 m³ 21,594立方米	Municipal water supply; no water scarcity risk; covers production and domestic water 市政供水，無求水困難，含生產與生活用水
Total Water Consumption (Hong Kong Office) 總用水量 (香港辦公室)	355 gallons 355加侖	Daily office water consumption 辦公室日常用水
Total Packaging Materials 包裝材料總量	105 tonnes 105噸	Protective packaging for steel and pipeline products 鋼材與管道產品防護包裝材料

FY2026 Resource Consumption Data Statistics

2026財政年度資源消耗數據統計

Resource Consumption 資源消耗	Unit 單位	2024	2025	**2026**
Electricity Consumption 電力消耗	kWh 千瓦時	3,184,740	2,283,540	**2,515,583**
Fuel Consumption 燃料消耗	kWh 千瓦時	2,350,015	2,291,305	**3,461,001**
Total Energy Consumption 能源總耗量	kWh 千瓦時	5,534,755	4,574,845	**5,976,584**
Energy Consumption Intensity 能源消耗密度	kWh/tonne of product 千瓦時／每噸單位產品	64	41.9	**55**
Total Water Consumption 總耗水量	m³ 立方米	31,237	24,630	**21,595**
Water Consumption Intensity 耗水密度	m³／tonne of product 立方米／每噸單位產品	0.36	0.23	**0.20**
Total Packaging Materials 包裝物總量	kg 公斤	166,750	362,230	**105,000**
Packaging Materials Intensity 包裝物密度	kg/tonne of product 公斤／每噸單位產品	1.9	3.3	**1.0**

資源高效利用

A2: 能源、水資源與包裝材料管理

本集團嚴格遵守《中華人民共和國節約能源法》，制定並執行《能源資源管理制度》。集團密切監控各項資源消耗，致力於通過技術改造與管理優化提高資源利用效率，杜絕浪費。

Energy Conservation, Emission Reduction and Resource Circularity Practices

To deliver on its resource management targets, the Group rolled out a suite of targeted energy-saving initiatives in the 2026 Financial Year:

- ***LED Lighting System Upgrade:***
  Lighting installations across factories, office buildings and staff dormitories have been fully replaced with high-efficiency LED luminaires. Infrared motion sensors were fitted in communal corridors and dormitory areas, enabling lights to activate upon occupancy and switch off when unoccupied.

- ***Smart Regulation of Air-conditioning and Office Equipment:***
  Office air-conditioning setpoints are maintained at no lower than 25.5°C. Computer monitors are configured to enter standby or power-down mode automatically after 15 minutes of inactivity. Staff are required to switch off all non-essential power supplies at the end of the working day.

- ***Integrated Solar Water Heating and Photovoltaic (PV) Systems:***
  Solar water heating systems have been installed across dormitory rooftops to supply domestic hot water for employees. The rooftop PV generation systems at production facilities operate reliably and provide a substantial supplementary power source for production activities.

- ***Recycling of Wooden Packaging Crates:***
  The Logistics Department has put in place a recycling scheme for wooden frames and pallets, with regular monitoring of recycling rates to cut procurement of virgin timber.

- ***Paperless Operations and Green Travel:***
  An OA (Office Automation) electronic approval workflow has been deployed. Office paper consumption for the year was kept at 2,096 kg (Mainland China) and 6,800 kg (Hong Kong). Video conferencing is used proactively to avoid non-essential cross-regional business travel.

節能減排與資源循環實踐

為確保資源管理目標之達成，本集團在2026財政年度推行了多項具體節能措施：

- ***照明系統LED升級：***
  將廠房、辦公樓及員工宿舍照明設備全面更換為高效能LED燈具，並在公共走廊及宿舍裝設紅外人體感應燈，做到人來燈亮、人走燈滅。

- ***空調與辦公設備智能管控：***
  辦公區域空調溫度嚴格設定不低於25.5°C；電腦顯示器設置為15分鐘無操作自動進入待機或關機模式；要求員工下班時關閉所有非必要電源。

- ***太陽能熱水與光伏集成：***
  宿舍樓頂全面配置太陽能熱水系統，提供員工生活熱水；生產廠房屋頂光伏發電系統運行良好，極大地補充了生產用電。

- ***木質包裝箱循環回收：***
  物流部門建立木架及木質托盤回收機制，定期追蹤回收率，減少原生木材採購。

- ***無紙化辦公與綠色出行：***
  推行OA電子審批系統，本年度辦公紙張消耗量控制在2,096公斤（內地）及6,800公斤（香港）；積極採用視訊會議替代不必要的跨地區出差。

ECO-FRIENDLINESS, ENVIRONMENTAL AND NATURAL RESOURCE CONSERVATION

A3: Climate-aligned Ecological Operations and Green Sites

The Group fully recognises the potential impacts of its production and operations on the surrounding natural ecology. It has put in place an environmental management system conforming to ISO 14001 standards and continues to invest in soil and water conservation, noise abatement and ecological greening initiatives.

ISO 14001 Environmental Management System Certification:

The Group has retained full validity of its ISO 14001 Environmental Management System certification. Environmental risk management is embedded across all stages of the product lifecycle to minimise adverse environmental impacts arising from production activities.

To strictly comply with laws and regulations including the Environmental Protection Law of the People's Republic of China and related rules, Guangzhou Mayer has formulated the Energy and Resource Management System and established an environmental management system conforming to the ISO 14001 standard, effectively reducing pollutant emissions and resource consumption from production and operational activities.

生態友好與環境及天然資源保護

A3: 氣候生態營運與綠化園區

本集團深刻理解生產營運對周邊自然生態環境的潛在影響。本集團建立了符合ISO14001標準的環境管理體系，持續對水土保護、噪聲控制及生態綠化進行投入。

ISO14001環境管理體系認證：

本集團已全面延續ISO14001環境管理體系認證，將環境風險管理融入產品生命週期的各個階段，確保生產活動對環境的負面影響降至最低。

為嚴格遵守法律法規包括《中華人民共和國環境保護法》及相關法規，廣州美亞制定了《能源資源管理制度》及建立了符合ISO14001標準的環境管理體系，有效減少了生產及經營活動帶來的污染物排放及資源消耗



Guangzhou Mayer has renewed the ISO 14001 Environmental Management System certification certificate, valid from 18 September 2025 to 22 September 2028.
廣州美亞已延續ISO14001環境管理體系認證證書，有效期由2025年9月18日至2028年9月22日





Site Ecological Greening and Biodiversity:

To improve the microclimate of the production premises and boost carbon sink potential, the Group carries out ongoing ecological greening works across its sites. The premises host 13 species of trees and shrubs (including lychee, longan, mango and pine), forming a garden-style green factory environment and supporting regional biodiversity conservation.

Photovoltaic power generation equipment on the production plant roof

Guangzhou Mayer has installed photovoltaic power generation equipment on the production plant roof to provide energy for powering production equipment and sells surplus electricity to the Guangzhou Southern Power Grid.

廠區生態綠化與生物多樣性：

為改善生產園區小氣候、提升碳匯能力，本集團在廠區內持續進行生態綠化工程。園區內植有13種樹木（包括荔枝樹、龍眼樹、芒果樹及松樹等喬木與灌木），打造花園式綠色工廠環境，促進區域生物多樣性保護。

生產廠房屋頂的光伏發電設備

廣州美亞於生產廠房屋頂安裝了光伏發電設備以提供能源為生產設備提供電能，並出售多餘電能予廣州南方電網。



To green the production park, Guangzhou Mayer continuously plants trees and shrubs within the park area, with 13 species of trees, including lychee, longan, mango, and pine trees.
廣州美亞為綠化生產園區，在園區內不斷種植喬木及灌木，樹木種類有13種，其中包括荔枝樹、龍眼樹、芒果樹及松樹等。

Noise and Wastewater Control:
High-noise equipment within production workshops is fitted with sound insulation enclosures and silencers. All site boundary noise monitoring results comply with the Emission Standard for Industrial Enterprises Noise at Boundary. Production wastewater achieves zero direct discharge. Following treatment on-site at the premises' wastewater treatment facilities, the water is reused for site irrigation and cleaning purposes.

噪聲與廢水控制：
生產車間高噪聲設備加裝隔音罩與消音器，廠界噪聲檢測均符合《工業企業廠界環境噪聲排放標準》；生產廢水實行零直接外排，經廠區污水處理設施處理後循環用於廠區綠化灌溉與清潔。

Commitment to Compliant Operations

No material environmental pollution incidents occurred within the Group during the 2026 Financial Year, and no penalties were imposed by regulatory authorities for breaches of environmental protection laws and regulations.

合規營運承諾

本集團2026財政年度未發生任何重大環境污染事故，亦未因違反環境保護法律法規而遭受任何政府部門的處罰。

CLIMATE CHANGE RISK MANAGEMENT AND FINANCIAL IMPACT ASSESSMENT

A4: Mitigation of Transition and Physical Risks

Against the backdrop of intensifying global climate change, the Group conducts thematic assessment and financial impact analysis by classifying climate-related risks into "Physical Risks" and "Transition Risks", in line with the latest 2026 ESG Guidance and Appendix C2 issued by The Stock Exchange of Hong Kong Limited:

Physical Risks:

- Extreme weather events (e.g. super typhoons, heavy rain and flooding):

  These may cause damage to factory structures, power outages, supply chain transport disruptions or commuting safety risks for employees.

- Response measures:

  The Group has put in place an emergency response plan for extreme weather events. Factory rooftops and photovoltaic installations have been reinforced; flood defence sandbags and backup generators are available, and flexible working arrangements have been adopted. Assets impacted by physical risks during the year totalled HKD 0 (no material asset losses incurred).

Transition Risks:

- Policy and regulatory risks:

  Further advancement of the national "Dual Carbon" strategy and tightening climate disclosure obligations under the Listing Rules may push up the Group's compliance and carbon accounting costs.

- Market and technology risks:

  Rising market demand for low-carbon steel and green construction materials could result in loss of market share should the Group fail to keep pace with relevant technological development.

- Response measures:

  The Group continues to invest in low-carbon production processes and scale up R&D expenditure. Assets impacted by transition risks during the year totalled HKD 0.

氣候變化風險管理與財務影響評估

A4: 轉型與物理風險防範

隨著全球氣候變化形勢日益嚴峻，本集團根據香港交易所2026年最新《ESG網絡指南》及附錄C2之規定，將氣候變化風險分為「實體風險」與「轉型風險」進行專題評估及財務影響分析：

物理風險：

- 極端天氣事件（如超強颱風、暴雨及洪澇）：

  可能導致廠房建築受損、電力供應中斷、供應鏈運輸延誤或員工通勤安全隱患。

- 應對機制：

  本集團已建立極端天氣應急預案，加固廠房屋頂及光伏設施，配置防汛沙包與備用發電設備，並推行彈性工作安排。本年度受物理風險影響之資產金額為0港元（未發生重大資產損失）。

轉型風險：

- 政策與法規風險：

  國家「雙碳」戰略深化及上市規則氣候披露要求提高，可能增加企業合規與碳核算成本。

- 市場與技術風險：

  低碳鋼材及綠色建材需求上升，若技術跟進不及時可能面臨市場份額流失。

- 應對機制：

  持續投資低碳生產工藝，加大研發投入。本年度受轉型風險影響之資產金額為0港元。

FY2026 Climate-related Financial Impact Metrics

Pursuant to the latest HKEX disclosure requirements, the Group has performed quantitative accounting and disclosure of climate-related financial impact metrics for the 2026 Financial Year:

2026財年氣候財務影響指標

按港交所最新披露要求，本集團對2026財政年度氣候相關財務影響指標進行了定量核算與披露：

Climate-related Financial Impact Metric 氣候財務影響指標	FY2026 Value 2026財政年度數值	Financial Impact and Description 財務影響與情況說明
Assets exposed to physical risks 受物理風險影響之資產金額	HKD 0 (0%) 0港元 (0%)	Factory premises are built to robust typhoon and flood-resistant standards; no asset damage arose during the financial year 廠房具備高標準防颱防洪能力，本財年無受損資產
Assets exposed to transition risks 受轉型風險影響之資產金額	HKD 0 (0%) 0港元 (0%)	Production processes align with national low-carbon industrial policies; no high-energy-intensity assets are scheduled for phase-out 生產工藝符合國家低碳產業政策，無高耗能汰換資產
Assets/Business revenue arising from climate opportunities 氣候機遇相關資產／業務收入	HKD 0 (0%) 0港元 (0%)	The Group is actively developing green stainless steel pipe products, with market development in progress 積極研發綠色不銹鋼水管產品，市場拓展中
Climate-related capital expenditure 氣候相關資本開支	HKD 0 (incorporated within routine equipment maintenance) 0港元 (整合於例行設備維護)	Maintenance expenses for solar and photovoltaic installations are captured under annual recurring operating expenditure 太陽能及光伏設施保養費用納入年度日常營運開支
Internal carbon pricing 內部碳定價	No (Not implemented) 否 (未實施)	The feasibility of future adoption will be assessed in light of developments in the carbon trading market 將根據碳交易市場發展評估未來引入可能性

OUTSTANDING SOCIAL RESPONSIBILITY

B1: Employment Policies, Diversity, Equity and Talent Profile

The Group firmly recognises that its employees are the Company's most valuable assets. We comply strictly with the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China and relevant labour legislation in Hong Kong, and uphold the recruitment principles of equal opportunity, diversity and inclusion.

As of 30 June 2026, the Group had 325 employees in total (315 employees at Mainland subsidiary Huiyuan Cowins Technology Group and 10 employees at the Hong Kong headquarters). Set out below is the breakdown of workforce profile for the 2026 Financial Year:

卓越的社會責任

B1: 僱傭政策、多元平等與人才結構

本集團深信員工是企業最寶貴的資產。我們嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及香港相關勞工法律，堅持平等就業、多元共融的用人原則。

截至2026年6月30日，本集團僱員總數為325人（內地附屬公司慧源同創科技集團315人，香港總部10人）。以下為2026財政年度團隊結構詳細數據：

Classification Dimension 分類維度	Huiyuan Cowins Technology Group (315 employees) 慧源同創科技集團(315人)	Hong Kong Headquarters (10 employees) 香港總部(10人)
By Gender 按性別劃分	Male: 212 (67.3%) 男性：212人(67.3%) Female: 103 (32.7%) 女性：103人(32.7%)	Male: 7 (70%) 男性：7人(70%) Female: 3 (30%) 女性：3人(30%)
By Age Group 按年齡層劃分	<30: 37 (11.7%) <30歲：37人(11.7%) Aged 30-50: 236 (74.9%) 30-50歲：236人(74.9%) >50: 42 (13.4%) >50歲：42人(13.4%)	<30: 7 (70%) <30歲：0人(0%) Aged 30-50: 3 (30%) 30-50歲：3人(30%) >50: 7 (70%) >50歲：7人(70%)
By Job Grade 按職級劃分	Senior Management: 2 (0.6%) 高層：2人(0.6%) Middle Management: 30 (9.5%) 中層：30人(9.5%) General Staff: 276 (87.6%) 一般員工：276人(87.6%)	Senior Management: 6 (60%) 高層：6人(60%) Middle Management: 2 (20%) 中層：2人(20%) General Staff: 2 (20%) 一般員工：2人(20%)
By Employment Type 按僱傭類型	Full-time: 315 (100%) 全職：315人(100%)	Full-time: 10 (100%) 全職：10人(100%)
By Geographical Location 按地區劃分	Mainland China: 311 中國內地：311人 Hong Kong: 2 香港：2人 Others: 2 其他：2人	Hong Kong: 9 香港：9人 Mainland China: 1 中國內地：1人 Others: 0 其他：0人

Employee Distribution **員工分佈**	**Unit** **單位**	2024	2025	**2026**
By Gender 按性別劃分				
Male 男性	employee(s) 人	197 (67%)	196 (65%)	**219 (67%)**
Female 女性	employee(s) 人	96 (33%)	104 (35%)	**106 (33%)**
Total 總計	employee(s) 人	293 (100%)	300 (100%)	**325 (100%)**
By Age Group 按年齡組別劃分				
Under 30 30歲以下	employee(s) 人	28 (9%)	48 (16%)	**37 (11%)**
Aged 30-50 30至50歲	employee(s) 人	233 (80%)	216 (72%)	**239 (74%)**
Over 50 50歲以上	employee(s) 人	32 (11%)	36 (12%)	**49 (15%)**
Total 總計	employee(s) 人	293 (100%)	300 (100%)	**325 (100%)**
By Employment Category 按僱傭類別劃分				
Full-time 全職	employee(s) 人	293 (100%)	296 (99%)	**325 (100%)**
Part-time 兼職	employee(s) 人	–	4 (1%)	**0 (0%)**
Total 總計	employee(s) 人	293 (100%)	300 (100%)	**325 (100%)**
By Geographical Region 按地區劃分				
Hong Kong 香港	employee(s) 人	1 (1%)	3 (1%)	**10 (3%)**
Mainland China 中國內地	employee(s) 人	292 (99%)	297 (99%)	**315 (97%)**
Total 總計	employee(s) 人	293 (100%)	300 (100%)	**325 (100%)**

Employee Turnover Rate **員工流失比率**	2024	2025	**2026**
By Gender 按性別劃分			
Male 男性	13%	53%	**54%**
Female 女性	8%	26%	**19%**
By Age Group 按年齡組別劃分			
Under 30 30歲以下	36%	85%	**49%**
Aged 30-50 30至50歲	9%	37%	**43%**
Over 50 50歲以上	9%	25%	**37%**
By Geographical Region 按地區劃分			
Hong Kong 香港	0%	50%	**23%**
Mainland China 中國內地	11%	43%	**43%**

Talent Turnover Analysis and Employee Wellbeing Initiatives

During the 2026 Financial Year, the Group's employee turnover profile is set out below: total departures across the Group stood at 138 employees (including contract workers, mainly attributable to production seasonality and normal workforce mobility); departures at the Hong Kong Headquarters totalled 3 (representing a turnover rate of approximately 23%).

Employee Rights and Anti-Discrimination Policy:

The Group safeguards employees' access to fair promotion opportunities, without discrimination on the grounds of gender, age, race, religion or disability. The Group strictly complies with statutory requirements in respect of remuneration payment, rest and leave entitlements (including annual leave, maternity leave and paternity leave), as well as social protection arrangements, namely the Five Social Insurances and One Housing Fund in Mainland China and the Mandatory Provident Fund ("**MPF**") in Hong Kong.

Trade Union and Team Building:

The Group maintains a well-established trade union, which acts as a communication bridge between staff and management. A diverse range of team-building activities are arranged on a regular basis, including staff birthday gatherings, sports tournaments and annual outings, to strengthen team cohesion and foster a sense of belonging among employees.

Long-term Incentive Scheme and Talent Retention: The Board seeks to align the interests of core employees with the Group's long-term sustainable development.

Commitment to Compliant Operations

No material breaches of labour legislation occurred within the Group during the 2026 Financial Year, and no penalties were imposed by labour regulatory authorities.

人才流失率分析與員工福利關懷

2026財政年度，本集團僱員流失情況如下：本集團流失人數為138人（包含勞務工，主要由於生產季節性及人員正常流動）；香港總部流失人數為3人（流失率約23%）。

員工權益與反歧視政策：

本集團保障員工享有公平競爭的晉升機會，不因性別、年齡、種族、宗教或殘疾而受歧視。我們嚴格落實法定的工資支付、休息休假（如年假、產假、陪產假）及各類社會保險（五險一金及香港強積金）。

工會與團隊建設：

本集團設有完善的工會組織，作為員工與管理層之間的橋樑。集團定期舉辦豐富的團建活動，如員工生日會、體育競賽及年度旅遊，增強團隊凝聚力與同仁歸屬感。

長效激勵機制與人才挽留：董事會致力於將核心員工的利益與集團的長遠可持續發展相結合。

合規營運承諾

本集團2026財政年度未發生任何重大違反勞動法規之案件，亦未遭受任何勞工監管部門之處罰。

OCCUPATIONAL HEALTH AND SAFETY PROTECTION

B2: Safe Production and Zero-Incident Target

Safe production represents the red line and bottom line for the Group's operations. The Group strictly observes the Work Safety Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases and the Administrative Measures for the Supervision and Administration of Occupational Health Surveillance of Employers, and has put in place a comprehensive occupational health and safety (OHS) management system.

ISO 45001 Occupational Health and Safety Management System:

The Group maintains full validity of its ISO 45001 certification. It carries out regular hazard identification and risk assessments and provides full sets of personal protective equipment (PPE), including dust masks, safety goggles, earplugs, etc.

職業健康與安全保障

B2: 安全生產與零事故目標

安全生產是本集團營運的紅線與底線。本集團嚴格遵照《中華人民共和國安全生產法》、《中華人民共和國職業病防治法》及《用人單位職業健康監護監督管理辦法》，建立了全方位的職業健康安全管理體系。

ISO45001職業健康安全管理體系：

本集團已全面延續ISO45001認證，定期開展危害辨識與風險評估，並配齊防護裝備（如防塵口罩、護目鏡、耳塞等）。



Guangzhou Mayer has renewed the ISO 45001 Occupational Health and Safety Management System certification certificate, valid from 18 September 2025 to 22 September 2028

廣州美亞已延續ISO45001職業健康安全管理體系認證證書，有效期由2025年9月18日至2028年9月22日

Special Equipment Production Licence and Emergency Facilities:

The Group holds the Special Equipment Production Licence (Manufacture of Pressure Pipe Components, Licence No.: TS2744085-2025) issued by the Guangdong Provincial Administration for Market Regulation, with its production and operations conducted in strict compliance with relevant requirements. Fixed emergency showers and eyewash stations are installed in key workshop areas to enable employees to take immediate action during emergencies.

Safe production and occupational health and safety are key concerns in the Group's business operations. The Group strictly adheres to occupational health and safety policies, provides sufficient resources and professional training, emphasizes occupational safety and health management during the production process, and continuously reduces risks to employees, equipment, and the environment. Guangzhou Mayer has placed safety guidelines in prominent locations in all production and operational areas to remind employees to pay attention to preventive measures and avoid collisions, stress, and confusion. For instance, in operational procedures involving hazardous substances, employees must strictly follow protective measures to minimize exposure to hazards.

To fully implement national laws, regulations, policies, and standards related to occupational disease prevention, such as the Occupational Disease Prevention Law of the People's Republic of China and the Supervision and Management Measures for Employer Occupational Health Surveillance, the Group has strengthened occupational disease prevention management, improved prevention and control levels, effectively safeguarded the occupational health and safety of workers during work processes, achieved the occupational health and safety objectives set by the Group, and contributed to promoting the enterprise's robust development. Guangzhou Mayer has introduced and strictly implements a series of occupational health and safety management systems to ensure the comprehensive effectiveness of related measures, promoting safe production and the protection of workers' physical and mental health.

(i) Occupational Disease Hazard Prevention Responsibility System;

(ii) Occupational Disease Hazard Warning and Notification System;

(iii) Occupational Disease Hazard Prevention Education and Training System;

(iv) Occupational Disease Hazard Prevention Equipment and Facilities Management System;

(v) Occupational Disease Protective Equipment Management System;

(vi) Occupational Hazard Monitoring and Evaluation Management System; and

特種設備生產許可與應急設施：

本集團持有廣東省市場監督管理局頒發的《特種設備生產許可證》(壓力管道元件製造，證號：TS2744085-2025)，生產運營嚴謹合規。車間關鍵區域均配有固定式緊急沖淋及洗眼裝置，確保突發狀況下員工能即時處置。

安全生產與職業健康安全是本集團企業經營的重點關注事項。集團嚴格遵守職業健康安全政策，提供充足資源及專業培訓，強調生產過程中的職業安全衛生管理，持續降低員工、設備及環境的風險。廣州美亞於各生產及作業區域顯著位置設置安全指引，提醒員工注意防範措施，以避免碰撞、緊張及混亂情況的發生。例如，涉及危險物質的操作環節，員工須嚴格遵守防護措施，最大限度降低接觸危害。

為全面貫徹國家職業病防治相關法律、法規、政策與標準，如《中華人民共和國職業病防治法》及《用人單位職業健康監護監督管理辦法》，本集團加強職業病防治管理，提升防控水平，切實保障勞動者在工作過程中的職業健康與安全，達成本集團訂立的職業健康安全目標，並有助於促進企業穩健發展。廣州美亞已引入並嚴格執行一系列職業健康安全管理制度，確保相關措施全面有效，推動安全生產與勞動者身心健康保護。

(i) 《職業病危害防治責任制度》；

(ii) 《職業病危害警示告知制度》；

(iii) 《職業病危害防治宣傳教育培訓制度》；

(iv) 《職業病危害因素防治設備設施管理制度》；

(v) 《職業病防護用品管理制度》；

(vi) 《職業病危害監測及評價管理制度》；及

(vii) Worker Occupational Health Surveillance and Record Management System.

Guangzhou Mayer formulates an annual special equipment and comprehensive emergency drill plan aimed at enhancing employees' awareness and application skills regarding fire-fighting equipment within the plant area and initial fire response. Through regular fire safety training, employees can correctly use fire extinguishers to put out initial fires, and security personnel can skillfully operate emergency rescue equipment at the plant's mini fire station, ensuring effective safety management within the plant.

The Guangdong Provincial Market Supervision Administration organized a team of expert reviewers to conduct a comprehensive review of Guangzhou Mayer's application for the renewal of its Special Equipment Production License. Guangzhou Mayer successfully passed the review and obtained the newly issued Special Equipment Production License (manufacture of pressure piping components), demonstrating the Group's excellent capability and rigorous attitude in special equipment production management and compliance.

(vii)《勞動者職業健康監護及其檔案管理制度》。

廣州美亞每年制定年度特種設備及綜合應急演練計劃，旨在提升員工對廠區內滅火器具及初期火災應對的認識與應用能力。通過定期消防培訓，員工能正確使用滅火器撲滅初起火災，保安人員亦能熟練操作廠區微型消防站的應急救援設備，確保廠區安全管理效果。

廣東省市場監督管理局組織專家評審團隊，對廣州美亞特種設備生產許可證續期申請進行了全面審查。廣州美亞順利通過審核，成功取得新頒發的特種設備生產許可證(壓力管道元件製造)，證明集團在特種設備生產管理及合規方面的卓越能力和嚴謹態度。



Guangzhou Mayer has renewed and obtained the Special Equipment Production License issued by the Guangdong Provincial Market Supervision Administration, valid from 4 December 2024 to 4 March 2029.

廣州美亞已延續取得由廣東省市場監督管理局頒發的特種設備生產許可證，有效期由2024年12月04日至2029年03月04日。

In accordance with relevant national labor safety and health regulations regarding the installation of emergency showers, Guangzhou Mayer has installed fixed emergency shower units in production areas. These are available for employees to immediately rinse their entire bodies when their bodies or clothing are contaminated with irritants, corrosive substances, or toxic substances.

廣州美亞針對有關緊急沖淋器設置相關國家勞工安全衛生規定，在生產區域設置了固定式緊急沖淋裝置，當身體或衣着有被刺激物、腐蝕性物質或毒性物質污染時，可供員工即時沖洗全身。





Safety Performance Data for the Past Three Years

The Group has established and implemented rigorous mechanisms for work-related injury recording and accident root-cause tracing. Set out below are the occupational safety performance statistics for the three preceding financial years (2024, 2025 and 2026):

過去三年安全績效數據

本集團建立並實施了嚴格的工傷統計與事故追溯機制。以下為過去三個財政年度(2024、2025及2026年)的職業安全績效數據：

Safety Performance Indicators **安全績效指標**	2024 2024	2025 2025	**2026** **2026**
Number of work-related fatalities	0	0	**0**
因工亡故人數	0人	0人	**0人**
Number of work-related injuries	4 employees	1 employees	**2 persons**
因工受傷人數	4人	1人	**2人**
Number of workdays lost due to injuries	177 days	111 days	**260 days**
因工傷損失工作日數	177天	111天	**260天**
Lost Day Rate	0.60	0.37	**0.80**
損失日常比率	0.60	0.37	**0.80**

In respect of the two work-related injury incidents that occurred during the year, the Group has concluded comprehensive investigations, refined operating procedures, and arranged refresher safety training for all staff in the affected workshops to avoid the recurrence of similar incidents.

針對本年度2宗工傷事件，本集團已完成全面調查並優化操作規程，組織涉事車間全員進行安全再培訓，防止類似事件再次發生。

EMPLOYEE DEVELOPMENT AND COMPREHENSIVE TRAINING SYSTEM

B3: Skill Enhancement and Talent Pipeline Development

The Group implements the Training Management Rules. The Human Resources Department draws up a detailed Annual Training Plan each year, covering new joiner induction training, work safety education, communication on ISO quality and environmental management systems, professional and technical competency training, and leadership development for senior management. Training Performance Data for the 2026 Financial Year: 1) Overall percentage of employees who received training: 95.01% for the Group (no externally funded training was arranged for the Hong Kong office during the year); 2) Average training hours per employee: 63.36 hours per employee for the Group, which is markedly above the industry average.

員工發展與全方位培訓體系

B3: 技能提升與梯隊建設

本集團實行《培訓管理制度》，人力資源部每年制定詳細的《年度培訓計劃表》，內容涵蓋新員工入職培訓、安全生產教育、ISO質量及環境管理體系宣導、專業技術技能及高層管理領導力提升。2026財政年度培訓績效數據：1)受訓僱員總百分比：本集團達到95.01%（香港辦公室本年度未安排外部付費培訓）；2)僱員平均受訓時數：本集團達63.36小時／人，顯著高於行業平均水平。

Training Performance Indicators **培訓績效指標**	2024	2025	**2026**
Training Completion Percentage **受訓完工百分比**	100%	100%	**95.01%**
By Gender **按性別劃分**			
Male 男性	67%	65%	**67.3%**
Female 女性	33%	35%	**32.7%**
By Employment Category **按僱傭類別劃分**			
Senior Management 高級管理層	3%	3%	**100%***
Middle Management 中級管理層	11%	9%	**94.8%***
General Employees 一般員工	86%	88%	**94.8%***
Average Training Hours Completed per Employee **每名員工完成受訓平均時數**	61.5	74.7	**63.36**
By Gender **按性別劃分**			
Male 男性	60.0	75.6	**64.5**
Female 女性	64.7	72.5	**61.2**
By Employment Category **按僱傭類別劃分**			
Senior Management 高級管理層	75.8	92.1	**95.0**
Middle Management 中級管理層	76.5	98.7	**62.1**
General Employees 一般員工	59.4	71.4	**62.1**

HUMAN RIGHTS, ANTI-CHILD LABOUR AND ANTI-FORCED LABOUR

B4: Rigorous Compliance and Human Rights Safeguards

The Group resolutely rejects and prohibits all forms of child labour and forced labour, treating the protection of human rights as the bottom line of its business operations. The Group strictly observes applicable laws and regulations, including the Law of the People's Republic of China on the Protection of Minors, the Provisions on the Prohibition of Using Child Labour and the Labour Law of the People's Republic of China.

Rigorous Recruitment Vetting Mechanism:

At the recruitment verification stage, the Human Resources Department carries out authenticity checks on candidates' identity documents to confirm that candidates have reached the statutory working age. Compliant labour contracts are signed upon induction, clearly setting out job responsibilities and working-hour arrangements.

Prohibition of Forced Labour and Overtime Administration:

The Group promotes efficient working practices and prohibits compulsory overtime. All overtime work is undertaken on a voluntary basis in compliance with applicable laws. Overtime allowance is provided or compensatory leave arranged in accordance with the law to uphold employees' rights to rest and leave.

Zero-Non-Compliance Statement

No cases of child labour or forced labour were identified within the Group during the 2026 Financial Year, and no administrative penalties were imposed on the Group in respect of such matters.

人權與反童工及強迫勞動

B4: 嚴格合規與人權保障

本集團堅決抵制並禁止任何形式的童工及強迫勞動，將人權保護視為企業運營底線。我們嚴格遵守《中華人民共和國未成年人保護法》、《禁止使用童工規定》及《中華人民共和國勞動法》等法律法規。

嚴格招聘審核機制：

人力資源部在招聘核驗環節，嚴格對應聘者身份證件進行真偽核查，確保應聘者達到法定工作年齡。入職時簽訂合規勞動合同，明確工作內容與工時安排。

禁止強迫勞動與加班管理：

集團倡導高效工作，反對強制加班。所有加班均遵循員工自願原則，並依法支付加班加班費或安排補休，保障員工休假權益。

零違規聲明

2026財政年度，本集團未發現任何僱用童工或強迫勞動之情況，亦未因此受到任何行政處罰。

SUSTAINABLE SUPPLY CHAIN MANAGEMENT AND RESPONSIBLE PROCUREMENT

B5: Climate Risk Oversight for the Supply Chain

The Group attaches importance to the stability and sustainability of its supply chain. It has adopted the Supplier Assessment and Management Procedures, Procurement Management Procedures and Business Partner Trade Security Assessment Regime, and operates a rigorous supplier onboarding and periodic review system.

Geographical Distribution of Suppliers (FY2026):

The Group maintains a total of 201 major suppliers (199 in Mainland China, 1 in Hong Kong and 1 overseas). Raw materials are mainly sourced from the five leading steel conglomerates in Mainland China.

永續供應鏈管理與責任採購

B5: 氣候風險供應鏈管控

本集團重視供應鏈的穩定性與可持續性。本集團制定了《協力商評估與管理程序》、《採購管理程序》及《商業夥伴貿易安全評估制度》，實施嚴格的供應商准入與定期考核體系。

供應商地理分佈(2026財年)：

本集團合作主要供應商共計201間（中國內地199間、香港1間、海外1間），原材料主要採購自中國五大大型鋼材集團。

Supplier Location 供應商所在地區	FY2026 Quantity 2026財政年度數量	Percentage (%) 佔比(%)
Mainland China 中國內地	199 199間	99.0%
Hong Kong 香港	1 1間	0.5%
Overseas 海外	1 1間	0.5%

Geographical Distribution of Key Suppliers (2024-2026)

主要供應商地區分佈(2024-2026)

Supplier Location 供應商所在地區	2024	2025	**2026**
Mainland China 中國內地	328	358	**199**
Hong Kong 香港	–	–	**1**
Taiwan 台灣	–	2	**0**
Overseas (Germany) 海外 (德國)	1	–	**1**
Total 總計	329	360	**201**

ESG and Climate Risk Assessment: The Group incorporates suppliers' environmental compliance, safe production, and low-carbon transition into its assessment criteria, prioritizing the procurement of environmentally friendly materials.

ESG與氣候風險審核：本集團將供應商的環保合規、安全生產及低碳化轉型納入評核標準，優先採購環境友好型材料。

PRODUCT RESPONSIBILITY, QUALITY ASSURANCE AND PRIVACY PROTECTION

B6: High-Tech Research and Development

As a benchmark enterprise within the stainless-steel water pipe and steel processing sector, the Group strictly observes the Product Quality Law of the People's Republic of China, the Advertising Law of the People's Republic of China and the Patent Law of the People's Republic of China.

Quality Management and Five-Star Service Certification:

The Group holds ISO 9001 Quality Management System certification and Measurement Management System certification (AAA Grade). It has also attained five-star certification under GB/T 27922-2011 Evaluation System for After-sales Service of Commodities. Its central laboratory has been granted CNAS Accredited Laboratory Certificate (Accreditation No.: CNAS L18904, valid until 2029). The Group has also been recognised as a High-tech Enterprise (valid until December 2026).

FY2026 Product Quality and Complaint Data:

- Recall Rate: The proportion of products recalled on safety or health grounds for the 2026 Financial Year stood at 0%;
- Complaint Handling: A total of 74 product and service-related enquiries and formal complaints were received during the year (mainly minor logistics issues or specification enquiries). All cases were duly resolved in accordance with the Customer Satisfaction Survey Rules, and customer satisfaction met the target benchmark.

Intellectual Property and Privacy Protection:

The Group administers its patents and trademarks in compliance with applicable laws, and all employees have entered into confidentiality agreements. Customer personal data is subject to stringent protection, with no data breach incidents recorded during the reporting period.

產品責任、質量保障與私隱保護

B6: 高新技術研發

本集團作為不銹鋼水管與鋼材加工行業標杆，嚴格遵守《中華人民共和國產品質量法》、《中華人民共和國廣告法》及《中華人民共和國專利法》。

質量管理與五星級服務認證：

本集團持有ISO9001質量體系認證、測量管理體系認證（AAA級），並通過GB/T 27922-2011《商品售後服務評價體系》五星級認證。中心實驗室獲得CNAS國家認可實驗室證書（認可編號：CNAS L18904，有效至2029年）。本集團亦獲認定為《高新技術企業》（有效至2026年12月）。

2026財年產品質量與投訴數據：

- 回收率：2026財政年度因安全或健康理由須回收之產品比例為0%；
- 投訴處置：本年度收到產品／服務相關查詢及正式投訴共74宗（主要為物流微瑕或規格諮詢），均已按照《客戶滿意度調查制度》妥善處理，客戶滿意度達標。

知識產權與私隱保護：

集團依法管理專利與商標，員工均簽署保密協定。嚴格保護客戶私隱數據，未發生任何數據洩漏事件。



Guangzhou Mayer has renewed the ISO 9001 Quality Management System certification certificate, valid from 18 September 2025 to 22 September 2028.
廣州美亞已延續ISO9001質量管理體系認證證書，有效期由2025年9月18日至2028年9月22日。



Guangzhou Mayer has obtained the Measurement Management System Certification (Guangzhou Mayer has obtained the Measurement Management System Certification (AAA) certificate issued by Beijing United International Certification Co., Ltd., valid from 2 November 2022 to 1 November 2027.) certificate issued by Beijing United International Certification Co., Ltd., valid from 2 November 2022 to 1 November 2027
廣州美亞已取得由北京國際聯合認証有限公司發出的測量管理體系認證(AAA)證書，有效期由2022年11月2日至2027年11月1日



Guangzhou Mayer has obtained the After-sales Service Certification certificate issued by Mengbiao International Certification Co., Ltd., certifying that Guangzhou Mayer's service capability complies with the Five-Star rating of the national standard GB/T 27922-2011 Commodity After-sales Service Evaluation System, valid from 22 December 2023 to 24 December 2026

廣州美亞已取得由盟標國際認證有限公司發出的售後服務認證證書，
證明廣州美亞的服務能力符合國家標準GB/T 27922-2011《商品售後服務評價體系》的五星級，
有效期由2023年12月22日至2026年12月24日

Guangzhou Mayer has formulated and implements the Integrated Management System Manual. The Technical Department, based on customer requirements and indicators such as inspection, testing, safety, environmental protection, energy saving, consumption reduction, and material measurement during the product production process, converts them into specific and measurable technical parameters, such as maximum permissible error, allowable uncertainty, measurement range, stability, resolution, and environmental conditions. It then performs metrological confirmation of measuring equipment, forming detailed records to ensure the equipment meets measurement requirements.

廣州美亞制定並執行《綜合管理體系手冊》。技術部根據客戶需求及產品生產過程中的檢驗、測試、安全、環保、節能降耗及物資進出廠計量等指標，將其轉化為具體且可測量的技術參數，如最大允許誤差、允許不確定度、測量範圍、穩定性、分辨率及環境條件等，並對測量設備進行計量確認，形成詳細的記錄，確保設備滿足測量要求。

Guangzhou Mayer ensures the accuracy and impartiality of laboratory testing, strictly following the CNAS-CL01:2018 Criteria for the Competence of Testing and Calibration Laboratories formulated by the China National Accreditation Service for Conformity Assessment (CNAS), as well as relevant laws, regulations, and standards, to enhance the laboratory's quality management level and ensure the reliability and compliance of testing data.

廣州美亞確保實驗室檢測的準確性與公正性，嚴格依照中國合格評定國家認可委員會(CNAS)制定的CNAS-CL01:2018《檢測和校準實驗室能力認可準則》及相關法律法規和標準，提升實驗室的質量管理水平，確保檢測數據的可靠性與合規性。

This management system reflects Guangzhou Mayer's high regard for technical precision and quality assurance, conforming to international and domestic certification standards, and providing strong guarantees for product quality and safety.

此管理體系體現了廣州美亞對技術精確性與質量保證的高度重視，符合國際與國內的認證標準，為產品品質和安全提供有力保障。









Guangzhou Mayer has obtained the Laboratory Accreditation Certificate issued by the China National Accreditation Service for Conformity Assessment (CNAS), valid from 17 August 2023 to 16 August 2029
廣州美亞已取得由中國合格評定國家認可委員會頒發的實驗室認可證書，有效期由2023年8月17日至2029年8月16日

Product Responsibility and Customer Services

I. Rigorous Contract Review and Demand Management

The Group is committed to ensuring it has sufficient capability to meet customers' requirements for products and services. Prior to committing to the provision of any products and services, Guangzhou Mayer conducts comprehensive and rigorous reviews covering the following areas:

Explicit customer requirements: Including product specifications, delivery arrangements, and after-sales services.

Implicit needs: Potential requirements essential for fulfilling the intended use of the products.

Internal and statutory requirements: Guangzhou Mayer's own production standards and applicable laws and regulations.

Order variation management: Identifying and promptly resolving any differences from previous contracts or orders. Where customer requirements are not provided in writing, the Group will complete comprehensive records and confirmation prior to accepting the order.

II. Product Quality and Recall Mechanism

Zero safety recalls: During the year, none of the products sold and delivered by the Group were subject to recall for safety or health reasons.

Proper handling of quality issues: Over the past year, all deduction or recall requests arising from product quality have been properly handled and resolved.

III. Customer Feedback and Satisfaction Monitoring

The Group strictly follows the Order Contract Review System and the Customer Satisfaction Survey System to handle customer feedback:

Regular surveys and monitoring: The Sales Center conducts customer satisfaction surveys every June and December, and monitors customer complaint rates on a monthly basis in real time.

Excellent performance: During the year, no customer complaints were identified arising from substandard product quality.

Continuous improvement mechanism: By comprehensively analyzing customer feedback, the Group conducts internal assessments of potential issues, revises training programs, optimizes management plans, and promptly responds to customers with the resolution outcomes.

產品責任與客戶服務

一、嚴謹的合同審核與需求管理

本集團致力確保具備充分能力滿足客戶對產品及服務的要求。於承諾提供任何產品與服務前，廣州美亞會全面進行嚴謹的審查，範疇涵蓋：

客戶明示要求：包括產品規格、交付安排及售後服務。

隱性需求：滿足產品預期用途所必需的潛在要求。

內部與法定規範：廣州美亞自身的生產標準及適用之法律法規。

訂單差異管理：識別並即時解決與過往合同或訂單之差異；若客戶未以書面提出要求，集團會在接受訂單前完成完整紀錄與確認。

二、產品質量與回收機制

零安全回收：於本年度，集團銷售及運送之產品均無任何因安全或健康理由而須予回收的情況。

妥善處理品質問題：過去一年中，所有因產品質量產生的扣款或回收申請，均已獲得妥善處理與解決。

三、客戶反饋與滿意度監控

集團嚴格遵循《訂單合約評審制度》及《客戶滿意度調查制度》處理客戶意見：

定期調查與監控：銷售中心每年於6月及12月開展客戶滿意度調查，並每月實時監控客戶投訴率。

優異績效：於本年度，未發現任何因產品品質不合格而引致的客戶投訴。

持續改進機制：綜合分析客戶反饋，針對潛在問題進行內部評估、修訂培訓計劃及優化管理方案，並即時向客戶回覆處理結果。

IV. Data Privacy and Information Security

四、 數據私隱與資訊安全

The Group is dedicated to safeguarding consumer rights and privacy, and maintains rigorous confidentiality controls over commercial and customer information:

集團極力保障消費者權益與私隱，對商業與客戶資料實施嚴格保密機制：

Policies and Training: Pursuant to the Employee Handbook and relevant operational guidelines, employees are required to take all reasonable steps to uphold information security.

規範與培訓：依據《員工手冊》及相關工作指引，要求員工採取一切合理措施維護資訊安全。

Data Disposal: Sensitive information is securely disposed of at the appropriate time to avoid data breaches.

資料銷毀：於適當時期妥善銷毀敏感資料，防止資訊洩漏。

V. Intellectual Property Protection

五、 知識產權保護

Legal Protection: The Group strictly observes applicable laws and regulations, and actively protects its intellectual property rights through lawful channels including the renewal of patents and trademarks.

法律維權：嚴格遵守相關法律法規，透過專利及商標續展等合法途徑，積極維護企業知識產權。

Contractual Safeguards: All employees have entered into standard labour contracts or employment agreements containing intellectual property and confidentiality clauses.

合約保障：全體員工均已簽署包含知識產權及保密條款的標準勞動合同或聘用協議。

VI. Legal Compliance and Compliance Track Record

六、 法律合規與合規記錄

Guangzhou Mayer strictly observes relevant laws and regulations, including the Advertising Law of the People's Republic of China, the Trademark Law of the People's Republic of China, the Product Quality Law of the People's Republic of China and the Patent Law of the People's Republic of China.

廣州美亞嚴格遵守《中華人民共和國廣告法》、《中華人民共和國商標法》、《中華人民共和國產品質量法》及《中華人民共和國專利法》等相關法律法規。

During the reporting year, the Group had no material instances of legal non-compliance relating to product health and safety, advertising, labelling, privacy protection and remedial measures. No substantial fines or administrative sanctions were imposed on the Group for any such non-compliance.

於本年度，集團在產品健康安全、廣告、標籤、私隱權保護及補救措施方面，均無任何嚴重法律違規行為，亦未曾因違規遭遇任何重大罰款或行政處分。

INTEGRITY IN BUSINESS OPERATIONS AND BUSINESS ETHICS

B7: Anti-Corruption and Whistleblower Protection Mechanisms

The Group adopts a "zero-tolerance" policy against corruption, bribery, extortion, fraud and money laundering. Strict professional integrity standards are set out in the Employee Handbook and the Reward and Disciplinary Management Rules.

Dedicated Whistleblowing and Confidentiality Safeguards:

The Company has established a dedicated whistleblowing panel, with confidential reporting mailboxes and email channels in place. The identity of whistleblowers is kept strictly confidential to protect them against retaliation. Commendations and rewards are offered to whistleblowers who successfully prevent financial losses to the Group.

Anti-Corruption Training and Compliance Performance:

Code of Conduct for Directors' Securities Transactions: The Group has adopted the Model Code as the binding code of conduct for directors' securities dealings. Following individual enquiries, all incumbent directors have confirmed full compliance with the requirements during the reporting period. The Group eliminates misconduct including insider trading starting from the highest governance level, upholding a fair and transparent business ethics environment. Regular integrity training was delivered to Board members and all employees throughout the year, covering prevention of commercial bribery, compliant procurement and anti-money laundering legal awareness.

廉潔經營與商業道德

B7: 反貪污與舉報保護機制

本集團對貪污、賄賂、勒索、詐騙及洗錢行為採取「零容忍」態度。本集團在《員工手冊》及《獎懲管理制度》中制定了嚴格的廉潔從業規範。

專責舉報與保密保護：

公司成立專責投訴舉報小組，設置保密舉報信箱及電郵。對舉報人身份信息嚴格保密，切實保護舉報人權益。對成功防範公司損失的舉報人給予表彰及獎勵。

反貪污培訓與合規績效：

董事證券交易與操守守則：本集團已採納《標準守則》作為董事進行證券交易的嚴格行為守則。經特定查詢，全體現任董事已確認於本報告期內均嚴格遵守相關規定，從管治最高層源頭杜絕內幕交易等違規行為，切實維護公平、透明的商業道德環境。本年度定期向董事會成員及全體員工提供廉潔從業培訓，內容涵蓋防範商業賄賂、合規採購及反洗錢法律常識。

Compliance Assessment Metric **合規評估維度**	**FY2026 Record** **2026財政年度紀錄**
Number of concluded corruption litigation cases instituted against the Group or its employees 針對本集團或員工提起並已審結的貪污訴訟案件數	0 cases (Zero corruption litigation) 0宗（零貪污訴訟）
Administrative sanctions recorded for corruption, bribery or money laundering offences 貪污、賄賂或洗錢行政處罰紀錄	0 cases (Zero administrative sanctions) 0宗（零行政處罰）

COMMUNITY INVESTMENT AND SOCIAL INCLUSION

B8: Building a Green and Inclusive Community

As a responsible corporate citizen, the Group is committed to supporting the sustainable development of the communities where it operates, with a focus on support for vulnerable groups, community greening and volunteer work.

Employment Support for Vulnerable Groups (Inclusive Workplace for Persons with Disabilities):

The Group actively discharges its social responsibilities and promotes employment for persons with disabilities. It employed 3 persons with disabilities during the year, assigning them suitable operational and logistics roles, and offering equal pay for equal work together with tailored support.

Community Charitable Donations and Volunteer Services:

- The Hong Kong Head Office made community welfare contributions and direct donations totalling HKD 50,000.00 in the year;
- The Group actively organised employees to take part in community environmental improvement and environmental protection outreach activities. Aggregate employee volunteer hours amounted to 225 hours for the reporting year.

社區投資與社會共融

B8: 共建綠色包容社區

作為負責任的企業公民，本集團致力於支持業務營運所在地社區的可持續發展，聚焦弱勢群體幫扶、社區綠化及志願者服務。

弱勢群體就業保障（殘疾人士包容職場）：

本集團積極履行社會責任，促進殘疾人士就業。本集團本年度在職殘疾員工人數為3人，安排適宜的作業與後勤崗位，提供同工同酬及專屬關懷。

社區公益捐贈與義工服務：

- 香港總部本年度進行社區公益投資與直接捐款達HKD 50,000.00；
- 本集團積極組織員工參與社區環境衛生整治與環保宣導活動，本年度累計員工義工服務時數達225小時。

Community Investment Initiatives 社區投資項目	FY2026 Data 2026財政年度數據	Core Outcomes 核心成效
Community welfare contribution (Hong Kong Head Office) 社區公益投資金額（香港總部）	HKD 50,000.00 HKD 50,000.00	Supporting charitable initiatives for vulnerable community groups 支持社區弱勢群體慈善項目
Total employee volunteer hours (Mainland factories) 員工義工服務總時數（內地廠房）	225 hours 225小時	Community environmental outreach and clean-up activities 社區環保宣導及環境清潔活動





APPENDIX: FY2026 ESG KEY PERFORMANCE DATA REPOSITORY AND HKEX CROSS-REFERENCE TABLE

Guide Index and Data Summary

This Appendix sets out the cross-reference index mapping the Group's FY2026 ESG key performance metrics against the HKEX Environmental, Social and Governance Reporting Guide (Appendix C2):

附錄：2026財政年度ESG關鍵績效數據庫及香港交易所對照表

指引索引與數據彙總

本附錄提供本集團2026財政年度ESG關鍵績效數據與香港交易所《ESG報告指引》(附錄C2)之對照索引：

HKEX Guide KPI 港交所指引指標	KPI Description 指標名稱	FY2026 Disclosure Status/Page Reference 2026財政年度披露狀況/數據頁碼
A1.1/A1.2	Types and data of emissions/Total GHG emissions 排放物類型及數據／溫室氣體總排放量	Disclosed (see Page 14) 已披露(見14頁)
A1.3/A1.4	Quantity of hazardous and non-hazardous waste generated 有害廢物與無害廢物產生量	Disclosed (see Page 15) 已披露(見15頁)
A1.5/A1.6	Emissions reduction targets and waste reduction initiatives 減排目標與廢棄物削減措施	Disclosed (see Page 13, 14) 已披露(見13, 14頁)
A2.1/A2.2	Total energy consumption/Total water consumption 能源消耗總量／水資源消耗總量	Disclosed (see Page 16) 已披露(見16頁)
A2.3/A2.5	Energy efficiency targets/Total packaging materials used 能源效益目標／包裝材料總量	Disclosed (see Page 15, 16) 已披露(見15, 16頁)
A3.1/A4.1	Environmental and natural resources/Physical and transition risks arising from climate change 環境及天然資源／氣候變化物理及轉型風險	Disclosed (see Page 17-22) 已披露(見17-22頁)
B1.1/B1.2	Total workforce and workforce structure/Employee turnover rate 僱員總數及結構／僱員流失率	Disclosed (see Page 23-25) 已披露(見23-25頁)
B2.1/B2.2	Work-related fatality statistics/Lost workdays arising from work injuries 因工亡故數據／工傷損失工作日數	Disclosed (see Page 30) 已披露(見30頁)
B3.1/B3.2	Percentage of employees who received training/Average training hours per employee 受訓僱員百分比／人均受訓時數	Disclosed (see Page 31) 已披露(見31頁)
B5.1/B5.2	Geographical distribution of suppliers/Supply chain risk management 供應商地區分佈／供應鏈風險管理	Disclosed (see Page 33) 已披露(見33頁)
B6.1/B7.1	Product recall rate and complaints received/Number of corruption-related litigation cases 產品回收率及投訴／反貪污訴訟案件數	Disclosed (see Page 40) 已披露(見40頁)

