



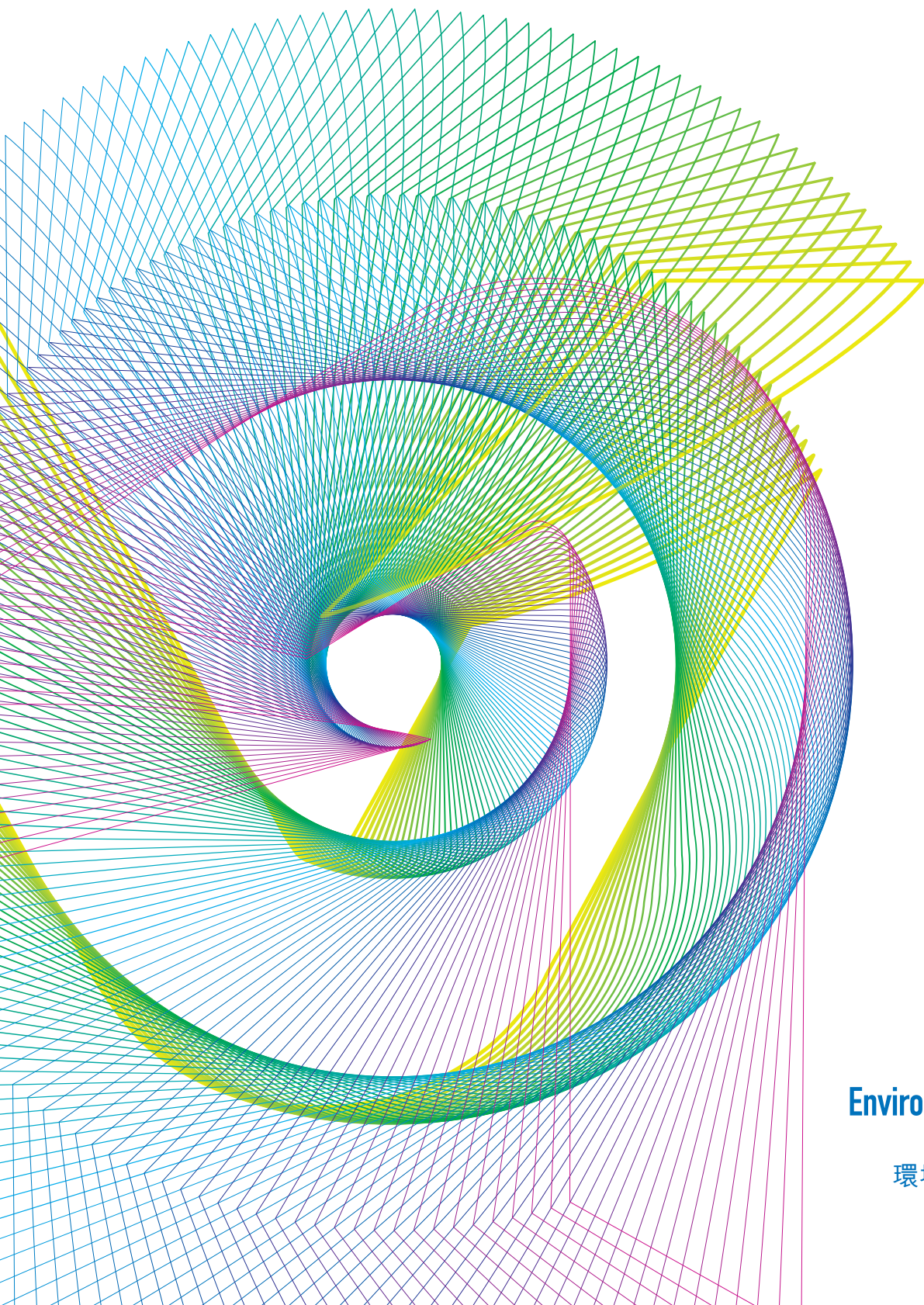
VESON HOLDINGS LIMITED

銳信控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock Code 股份代號 : 01399)



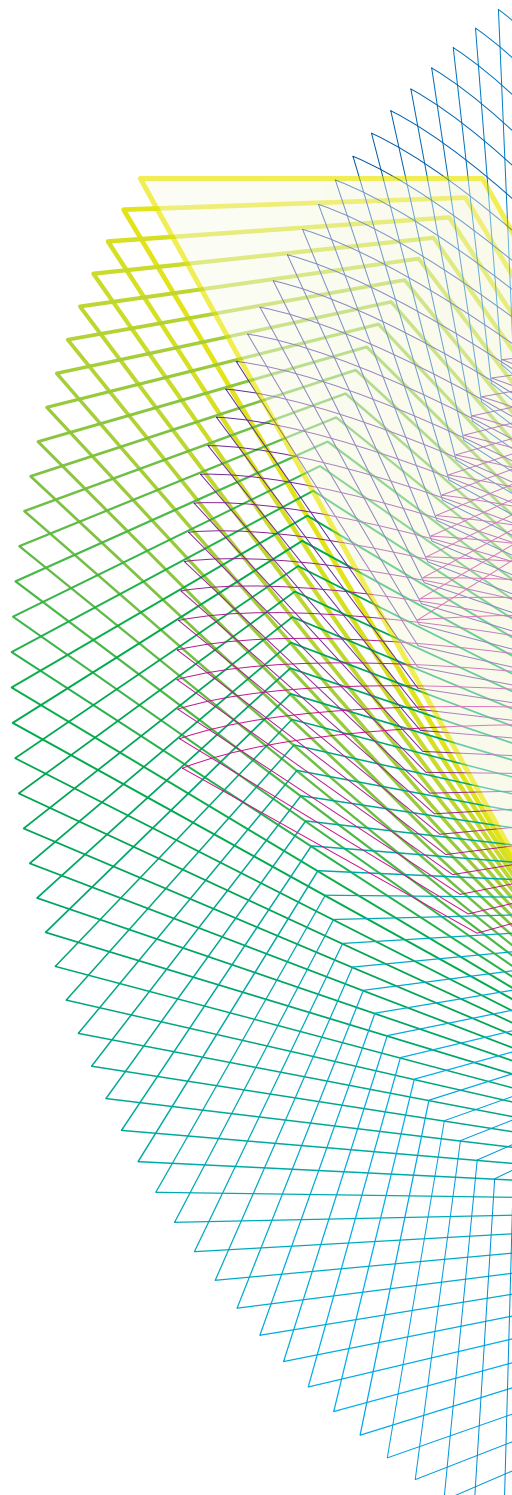
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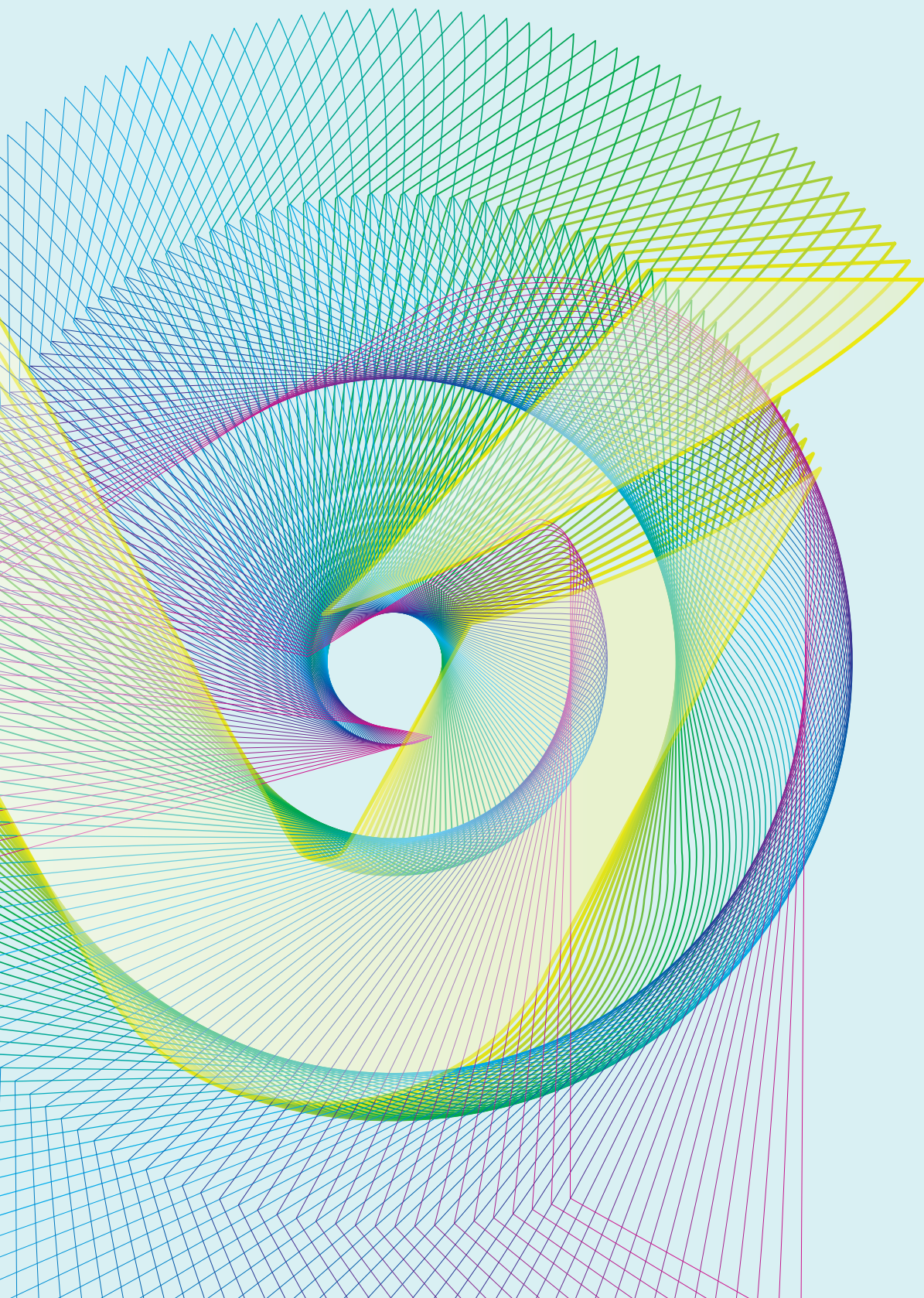
**Environmental, Social and
Governance Report**

環境、社會及管治報告

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ABOUT THIS ESG REPORT

Scope and Reporting Period

This is the Environmental, Social and Governance (“**ESG**”) report (the “**Report**”) of Veson Holdings Limited (“**Veson**” or the “**Company**”, and together with its subsidiaries, the “**Group**”) with disclosures made pursuant to the ESG Reporting Guide as set out in Appendix C2 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**HKEx**”) (the “**Main Board Listing Rules**”). Climate-related disclosures are aligned with the Task Force on Climate-Related Financial Disclosures (“**TCFD**”) framework.

關於本ESG報告

範圍與報告期間

本報告乃銳信控股有限公司（「**銳信**」或「**本公司**」，連同其附屬公司統稱「**本集團**」）的環境、社會及管治（「**ESG**」）報告（「**報告**」），乃根據載於香港聯合交易所有限公司證券上市規則（「**聯交所**」）（「**主板上市規則**」）附錄C2之ESG報告指引披露。氣候相關披露與氣候相關財務披露工作組（「**TCFD**」）框架保持一致。

This Report has been reviewed and approved by the Group's board (the "Board") of directors (the "Directors"), including the material topics, ESG performances and the ESG targets set.

本報告已經本集團董事（「董事」）會（「董事會」）審閱及批准，
包括重大主題、ESG表現及既定ESG目標。

This Report has been published on the website of the Group (<http://www.vesonhldg.com/en/index.html>) and the Stock Exchange of Hong Kong Limited (www.hkexnews.hk).

本報告已於本集團網站(<http://www.vesonhldg.com/en/index.html>)及香港聯合交易所有限公司網站(www.hkexnews.hk)刊發。

As part of continuously improving communication with stakeholders, the Group has enhanced its ESG disclosures in accordance with the Global Reporting Initiative ("GRI") Standards as issued by Global Sustainability Standards Board ("GSSB") since 2021. This Report has been prepared in accordance with the GRI Standards.

作為不斷改善與持份者溝通的一部分，本集團自2021年起已根據全球可持續發展標準委員會（「GSSB」）頒佈的全球報告倡議組織（「GRI」）準則加強其ESG披露。本報告根據GRI準則編製。

The Group complied with all the "comply or explain" provisions set out in the ESG Reporting Guide and the GRI Standards from 1 January 2025 to 31 December 2025 (the "Reporting Period").

本集團於2025年1月1日至2025年12月31日期間（「報告期間」）已遵守ESG報告指引所載的所有「不遵守就解釋」條文及GRI準則。

The main business of the Group is the provision of lithium-ion batteries for smart electronic products such as smartphones, tablets, smart wearables and power banks to well-known international and domestic mobile communication companies and internet technology companies. Further details shall be disclosed in financial highlights.

本集團的主要業務是為國內外知名移動通訊企業及互聯網科技企業提供智能手機、平板、智能穿戴、移動電源等智能電子產品鋰離子電池。進一步詳情將在財務摘要中披露。

This Report covers the Group's overall performance in two subject areas, namely Environmental and Social, of its major business operations in the People's Republic of China (the "PRC"), unless otherwise stated. The headquarters of the Group is located in Hong Kong, however those operations are not included in this Report since they do not have significant environmental and social impact. The major business operations identified in the Reporting Period include:

除另有說明外，本報告涵蓋本集團於中華人民共和國（「中國」）的主要業務營運在環境及社會兩個主要範疇之整體表現。本集團總部位於香港，但其業務並未載於本報告，因為其並無重大環境及社會影響。於報告期間識別之主要業務營運包括：

- i Scud (Fujian) Electronics Co., Ltd. ("Scud Electronics") in Fuzhou, Fujian province of the PRC; and
- ii Scud Battery Co., Ltd. ("Scud Battery") in Fuzhou, Fujian province of the PRC.

- i 位於中國福建省福州的飛毛腿（福建）電子有限公司（「飛毛腿電子」）；及
- ii 位於中國福建省福州的飛毛腿電池有限公司（「飛毛腿電池」）。

There were no major operational changes in the scope of this Report compared with that for the period from 1 January 2024 to 31 December 2024 (the "Last Reporting Period").

相較2024年1月1日至2024年12月31日期間（「上一報告期間」），本報告範圍並無重大營運變動。

ESG REPORT

環境、社會及管治報告



REPORTING PRINCIPLES

The contents covered in this Report are in compliance with the four reporting principles of materiality, quantitiveness, balance and consistency required in Appendix C2 to the Listing Rules and their referred documentations as set out by the HKEx. Combining the application of the eight reporting principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability as set out by the GRI Standards, the Group ensures quality and proper presentation of the reported information.

The reporting principles applied are consolidated as follows:

Accuracy and Quantitiveness

Qualitative information in this Report has been reported in consistent with the available evidence. Quantitative key performance indicators (“KPI”s) have been established, and are measurable and applicable to make valid comparisons under appropriate conditions; information on the standards, methodologies, assumptions, and/or calculation tools used, and sources of conversion factors used, have been disclosed when applicable.

Balance

The Group’s performance during the Reporting Period has been presented in an impartial manner, avoiding choices, omissions or presentation formats that may unduly influence readers’ decisions or judgements. Performance data is reported in a way that allows information users to see negative and positive year-on-year trends in impacts.

報告原則

本報告所涵蓋的內容符合上市規則附錄C2所要求的重要性、量化、平衡及一致性四項報告原則，以及聯交所列示的相關引述文件。結合應用GRI準則載列的準確、平衡、清晰、可比性、完整、可持續發展背景、及時及可驗證八項報告原則，本集團確保報告資料的優質及適當呈現。

所應用的報告原則綜合如下：

準確及量化

本報告中的定性資料乃與現有證據一致報告。量化關鍵績效指標（「**關鍵績效指標**」）已經設立，並且可以計量及適用，以便在適當條件下進行有效比較；有關所使用的標準、方法、假設及／或計算工具的資料，以及所用換算係數的來源已在適用情況下予以披露。

平衡

已不偏不倚地呈報本集團於報告期間的表現，避免可能會不恰當地影響讀者決策或判斷的選擇、遺漏或呈報格式。表現數據的報告方式可讓資料使用者能夠看到負面及正面的同比影響趨勢。



Clarity

Information presented in this Report is accessible and understandable, and reported in a concise way without omitting necessary details. A content index has been prepared for easy navigation of information.

Consistency and Comparability

Consistent statistical methodologies and presentation of KPIs have been used to allow meaningful comparisons of related data over time.

Completeness

Activities, events and impacts for the Reporting Period have been presented without omitting information that is necessary for understanding the Group's impacts.

Materiality

Materiality assessments have been carried out to identify material environmental and social issues that have major impacts on investors and other stakeholders, the significant stakeholders, procedures, and results of the engagement of which are presented in the section "Stakeholder Engagement" and "Materiality Assessment" in the ESG Report.

Sustainability Context

Information about the Group's impacts has been reported in relation to sustainable development goals and conditions.

Timeliness

Consistency has been maintained for the lengths of reported information. Time period covered by this Report has been indicated clearly.

Verifiability

Decision-making processes underlying this Report has been documented to allow examination of the key decisions and processes. Internal controls have been set up and documentation has been organized to facilitate verification processes.

清晰

本報告中呈報的資料便於查閱及易於理解，並以簡潔的方式報告，並無遺漏必要的細節。內容索引已經編製，以便於瀏覽資料。

一致性及可比性

已就關鍵績效指標使用一致的統計方法及呈報形式，以便對一段時間內的相關數據進行有意義的比較。

完整

報告期間的活動、事件及影響已經呈列，並無遺漏對了解本集團的影響所必需的資料。

重要性

已進行重要性評估，以識別對投資者及其他持份者有重大影響的重大環境及社會議題，其重要持份者、程序及參與結果於本報告的「持份者參與」及「重要性評估」章節呈列。

可持續發展背景

就可持續發展目標及條件而言，有關本集團影響的資料已經報告。

及時

所報告資料的長度保持了一致性。本報告所涵蓋的時間段已明確列示。

可驗證

本報告所依據的決策過程已經記錄，以對關鍵決策及過程進行審查。已建立內部控制及組織編製文件，以促進驗證過程。

ESG REPORT

環境、社會及管治報告

THE CHAIRMAN'S STATEMENT

On behalf of the Board of the Company, I am pleased to present the ESG Report of the Company for the year ended 31 December 2025.

Looking back on the past year, the global economic and social landscape remained filled with uncertainty. Geopolitical dynamics continued to evolve, energy transitions and technological innovations accelerated, while inflationary pressures and market volatility persisted. Amidst this backdrop, China's economy gradually stabilized under the drive of structural reforms and high-quality development, though the recovery of domestic demand and consumer confidence still requires time to mature. These macro trends reaffirm that sustainable development is not only crucial for companies to navigate challenges but is also at the core of long-term resilience and growth.

The Group has established a comprehensive vision and strategy across short-, medium-, and long-term horizons. In the short term, we focus on enhancing operational and energy efficiency, strengthening supply chain compliance, encouraging suppliers to collectively address climate change, and ensuring adherence to internationally recognized standards such as GRI and TCFD to safeguard the completeness and comparability of information disclosure. In the medium term, our priorities lie in green manufacturing, the development of low-carbon products, and talent cultivation, driving the Group to achieve higher levels of energy conservation, emission reduction, and social responsibility goals within the next three to five years. In the long term, our vision is to continuously increase the proportion of clean energy usage, promote sustainable procurement, encourage the supply chain to adopt measures for carbon neutrality, and research, develop, and utilize low-carbon or zero-carbon raw materials to reduce the carbon footprint of our products at the source. Through these efforts, we aim to steadily advance the achievement of peak carbon emissions and carbon neutrality, making our due contribution to combating climate change.

We are keenly aware that the Group's activities, products, and services not only directly impact the environment and society but also generate significant economic and social effects indirectly through suppliers, local communities, and partner organizations. Therefore, we consistently strengthen communication with stakeholders, promote the development of responsible supply chains, and contribute to society through initiatives like educational support for poverty alleviation, community investments, and charitable activities, ensuring that the Group's growth and social progress go hand in hand.

In terms of environmental protection, we strive to peak greenhouse gas emissions before 2028 and are committed to achieving carbon neutrality by 2050. In 2026, we will further increase investments in green design and green manufacturing, launch more products that meet low-carbon and energy-efficient requirements, accelerate the

主席致辭

本人謹代表本公司董事會欣然提呈本公司截至2025年12月31日止年度的ESG報告。

回顧過去一年，全球經濟社會格局依然充滿不確定性。地緣政治局勢持續演變，能源轉型與科技創新加速推進，同時通脹壓力與市場波動亦未消退。在此背景下，中國經濟在結構性改革與高質量發展的驅動下逐步回穩，但內需及消費信心的恢復仍需時日成熟。這些宏觀趨勢再次印證，可持續發展不僅是企業應對挑戰的關鍵，更是實現長期韌性與增長的核心。

本集團已建立涵蓋短、中、長期階段的全面願景與戰略。短期內，我們專注於提升營運及能源效益、加強供應鏈合規性、鼓勵供應商共同應對氣候變化，並確保遵循國際認可的GRI及TCFD等標準，保障信息披露的完整性與可比性。中期而言，我們的重點在於綠色製造、低碳產品開發以及人才培養，推動本集團於未來三至五年內達成更高水平的節能減排及社會責任目標。長遠來看，我們的願景是不斷提升清潔能源使用比例、推動可持續採購、鼓勵供應鏈採取邁向碳中和的措施，並研發利用低碳或零碳原材料，從源頭減低產品的碳足跡。透過這些努力，我們期望穩步推進實現碳達峰及碳中和的目標，為應對氣候變化作出應有貢獻。

我們深切意識到，本集團的活動、產品及服務不僅直接影響環境與社會，更透過供應商、當地社區及合作夥伴等單位間接產生重要的經濟與社會效應。因此，我們持續加強與持份者的溝通，推動負責任供應鏈的發展，並透過教育扶貧、社區投資及慈善活動等方式回饋社會，確保本集團的發展與社會進步並行。

在環境保護方面，我們致力於2028年前實現溫室氣體排放達峰，並承諾於2050年達成碳中和。2026年，我們將進一步加大在綠色設計與綠色製造方面的投入，推出更多符合低碳節能要求的產品，加快綠色技術創新與先進綠色技術的推廣應用，培育綠色低碳



promotion and application of green technology innovations and advanced green technologies, and foster new momentum for green and low-carbon development. We view climate change not only as a risk but also as a significant opportunity to explore new market prospects, actively driving the transformation of our products toward energy efficiency and climate resilience.

On the social front, we continue to invest in employee development, fostering a corporate culture of lifelong learning, and strengthening production safety management to ensure the occupational safety of our employees. We uphold our commitment to human rights, protect vulnerable groups, and refine our human rights assessment mechanisms to ensure that our operations comply with the highest standards of social responsibility.

At the governance level, under the supervision of the Board, our ESG Task Force has further enhanced risk management and internal control systems, as well as regularly reviewed planned goals versus actual performance to ensure continuous improvement. We have also identified key challenges and objectives for the coming year, including enhancing supply chain resilience, accelerating the development of green products, and responding to global policy and market uncertainties. Looking ahead to the next three to five years, we will advance with steady and efficient strides to drive greater breakthroughs in green innovation and social responsibility for the Group.

The Group will continue to promote sustainable development with the highest governance standards, remaining true to our original aspirations, shouldering corporate social responsibility, and striving to become an enterprise with a strong sense of accountability, creating long-term value for shareholders, employees, customers, and society at large.

REPORTING LANGUAGE

The Report is published in both English and Traditional Chinese versions. In case of discrepancies the English version shall prevail.

發展的新動能。我們視氣候變化不僅為風險，更是開拓市場新機遇的重要契機，積極推動產品向節能及氣候適應型轉型。

在社會層面，我們持續投資於員工發展，培養終身學習的企業文化，並加強安全生產管理，保障員工的職業安全。我們堅守人權承諾，保護弱勢群體，並完善人權評估機制，確保營運符合最高的社會責任標準。

在管治層面，我們的ESG工作小組在董事會的監督下，進一步完善了風險管理及內部監控體系，並定期檢視計劃目標與實際表現的對比，確保持續改進。我們亦已識別來年的關鍵挑戰與目標，包括加強供應鏈韌性、加快綠色產品開發，以及應對全球政策與市場的不確定性。展望未來三至五年，我們將以穩健而高效的步伐前進，推動本集團在綠色創新與社會責任方面取得更大突破。

本集團將繼續以最高的管治標準推動可持續發展，不忘初心，肩負企業社會責任，致力成為具有強烈責任感的企業，為股東、員工、客戶及社會大眾創造長遠價值。

報告語言

報告以英文及繁體中文刊發。若有任何歧義，概以英文版本為準。



OUR APPROACH TO SUSTAINABILITY

Stakeholder Engagement and Materiality

The Group values engagement with its stakeholders as they provide valuable insights and identify areas of improvements. Through internal communication with stakeholders of different categories, the Group may further understand the needs of its stakeholders, and thus acknowledge and address these expectations accordingly. To ensure a systematic approach, the Group has formulated the “Methods on Engaging and Communicating with Stakeholders” to identify and maintain communication channels with its key stakeholders.

我們的可持續發展方針

持份者的參與及重要性

本集團重視與持份者溝通，因為彼等可提供寶貴見解及識別需改進的領域。通過與不同類別持份者進行內部溝通，本集團可以進一步了解持份者的需求，從而相應地重視及應對該等預期。有見及此，本集團制定了「與持份者接觸及溝通的方法」，以識別與重要持份者的溝通渠道。

Key stakeholders and communication channels are as follows:

重要持份者及溝通渠道如下：

Stakeholder Group 持份者組別	Communication Channels 溝通渠道
Shareholders and Investors 股東及投資者	<ul style="list-style-type: none"> Annual and Interim Reports 年度及中期報告
Non-Government Organisation (Fujian Sanjiang Technical College) 非政府組織（福建省三江技師學院）	<ul style="list-style-type: none"> Ad-hoc Seminars 不定期研討會
Employees 僱員	<ul style="list-style-type: none"> DingTalk (being an enterprise communication platform, including Bulletin Board and General Manager Hotline) Employee Satisfaction Surveys Regular Communication Meetings with Employee Representatives 釘釘（作為企業通信平台，包括公告欄及總經理熱線） 僱員滿意度調查 與僱員代表舉行定期溝通會議
Customers and Clients 顧客及客戶	<ul style="list-style-type: none"> Customer Satisfaction Surveys Client Meetings Client Audits 顧客滿意度調查 客戶會議 客戶審核
Suppliers 供應商	<ul style="list-style-type: none"> Signing of "Supplier Certification and Management Guidelines" Regular On-Site Inspections 簽訂「供應商認證及管理指引」 定期現場檢查
Industry Organisations and Professional Bodies 行業組織及專業機構	<ul style="list-style-type: none"> Industry Meetings, Forums, and Working Groups Discussions on Standards Sustainable Development Collaboration Projects Academic Research Activities 行業會議、論壇及工作群組 標準討論 可持續發展合作項目 學術研究活動

ESG REPORT

環境、社會及管治報告

Stakeholder Group 持份者組別	Communication Channels 溝通渠道
Local Community 當地社區	<ul style="list-style-type: none"> Local Recruitment and Procurement Community Investment (e.g. Poverty Alleviation) Company Website Social Media 當地招聘及採購 社區投資（如扶貧） 公司網站 社交媒體
Local Government and Regulators 當地政府	<ul style="list-style-type: none"> Annual Inspection Reports Random On-Site Inspections 年度檢查報告 隨機現場檢查

Through ongoing dialogues and stakeholder engagement exercise throughout the Reporting Period, the Group has received feedback and suggestions from stakeholders that informs its understanding of actual and potential impacts, risks, and opportunities across its sustainable development journey.

在整個報告期間內，通過與持份者持續對話及諮詢活動，本集團收到持份者的反饋和建議，對我們的可持續發展非常重要。

The materiality assessment process is crucial to the decision-making process of the Group and its sustainability reporting. It helps identify and prioritise the issues that matter most to its stakeholders. In 2023, the Group had revised its materiality assessment process based on the updated GRI Standards, incorporating considerations on the Group's context, actual and potential impacts and the significance of the identified impacts.

重要性評估程序在本集團及其可持續發展報告的決策過程中至為關鍵，有助識別持份者認為最重要的議題，並決定優先次序。於2023年，本集團已根據更新的GRI準則修訂其重要性評估流程，納入了對本集團背景、實際及潛在影響以及已確定影響的重要性的考慮。

I dentifying ESG Topics 識別 ESG 主題

Stakeholder engagement exercise conducted through questionnaires for key groups of stakeholders (including employees, customers and suppliers)

通過向主要持份者群組（包括僱員、客戶及供應商）進行問卷調查，諮詢持份者的意見

R anking ESG Topics ESG 主題排序

Results collected from the stakeholder engagement exercises were analysed to develop a prioritised list of material topics through the materiality matrix

分析從持份者諮詢活動中收集的結果，以透過重要性矩陣列出重要主題的優先順序

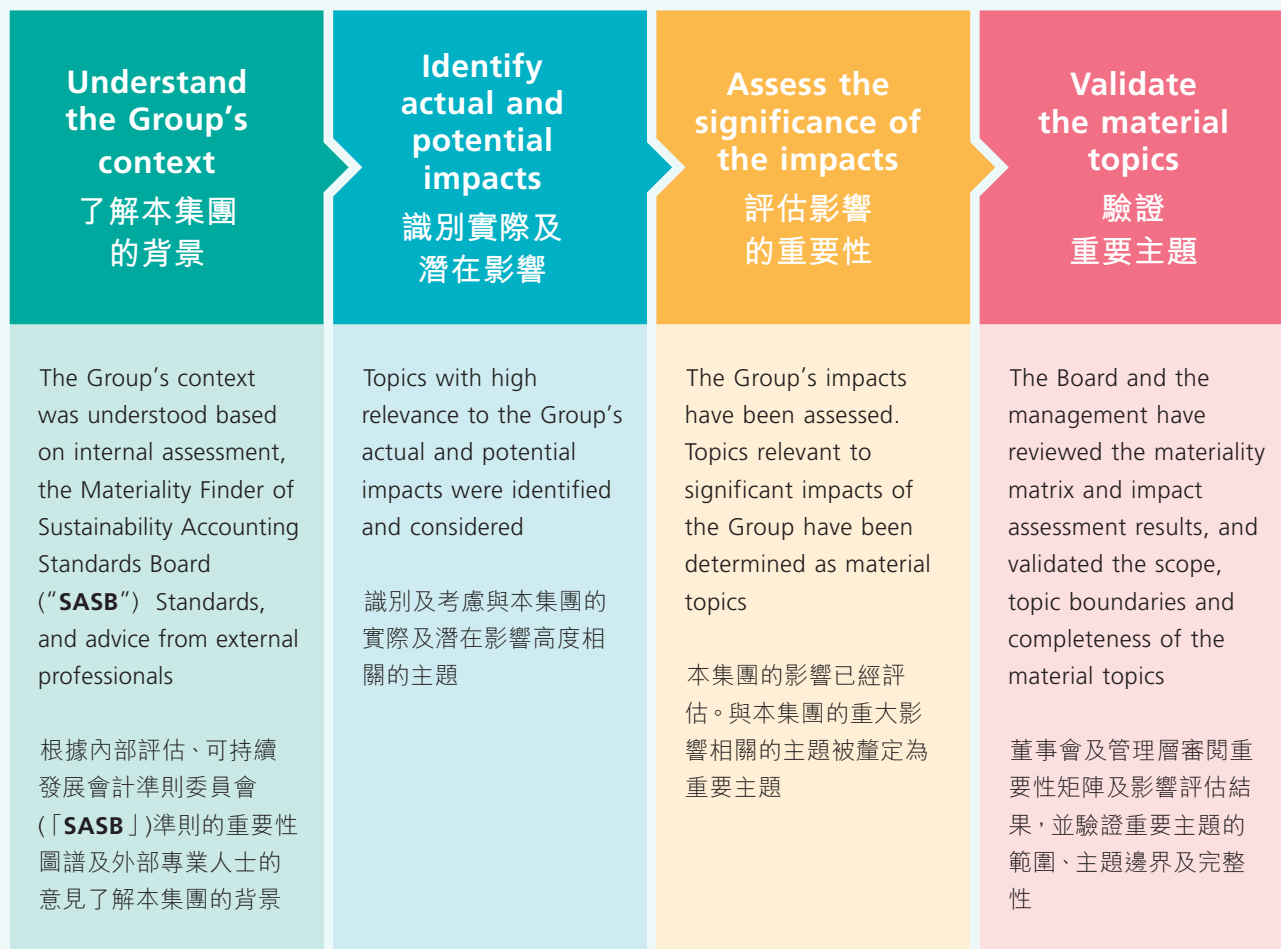
V alidating the Results 驗證結果

The Group reviewed and validated the prioritised material topics from the materiality matrix

本集團審核並驗證重要性矩陣中的優先考慮重要主題



Stakeholder Engagement Process 持份者參與流程





In addition to the above, the Group has also incorporated the concept of double materiality into its materiality assessment process during the Reporting Period. Double materiality comprises impact materiality, which considers actual and potential positive or negative impacts on people and the environment connected to the Group's operations, products, services, and value chain; as well as financial materiality, which considers sustainability-related risks and opportunities that could reasonably be expected to influence the Group's financial position, performance, cash flows, access to finance, or cost of capital over the short, medium, and long term. In line with the European Sustainability Reporting Standards ("ESRS"), this assessment shall cover the Group's own operations, as well as its upstream and downstream value chain.

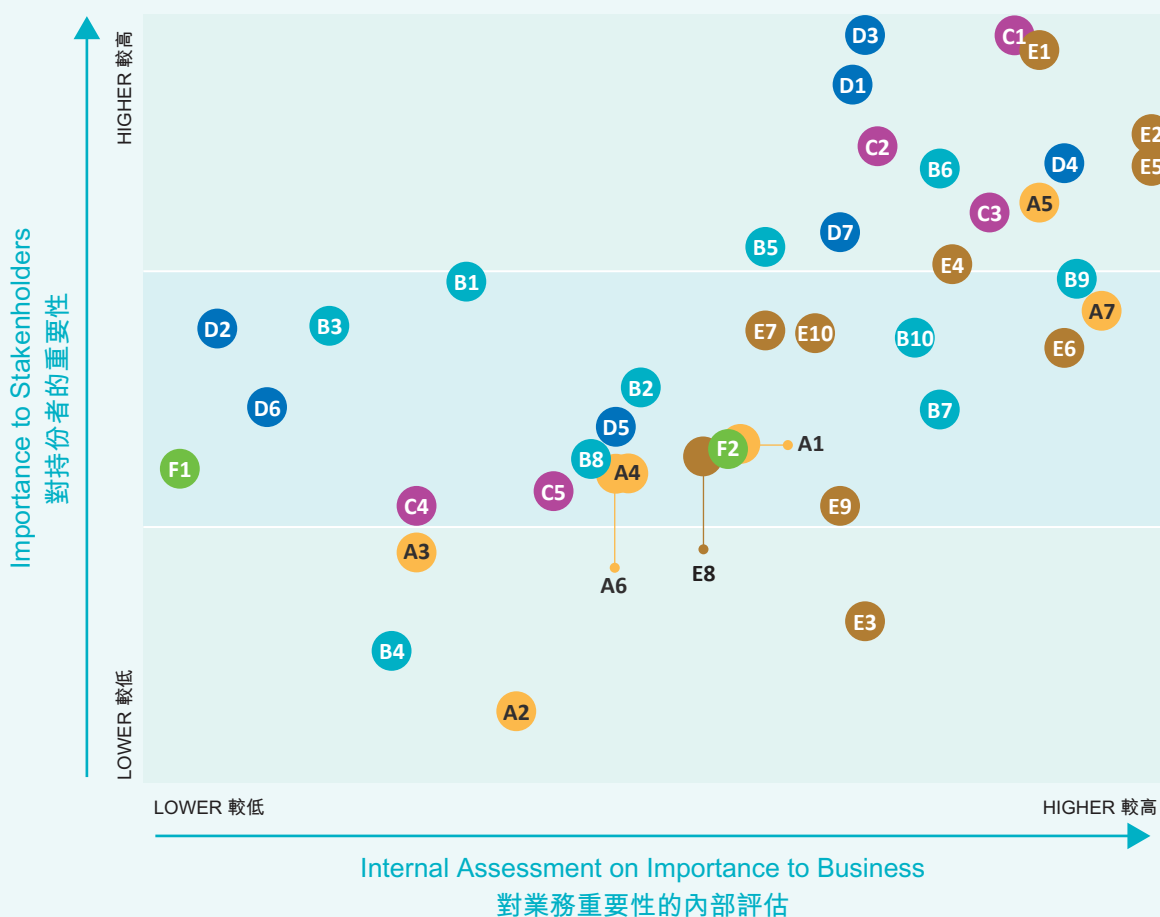
During the Reporting Period, the Group specifically engaged both internal and external stakeholders, including the Group's Board of Directors, senior management, shareholders, frontline and general staff, suppliers and contractors, clients, and customers to gain insights into ESG material topics and challenges of the Group's operation. In the materiality assessment, stakeholders were invited to rate a list of 41 topics in terms of their relevance and importance to the Group's business development and sustainability, as well as to the wider community.

除上述事項外，本集團於報告期間亦將雙重重要性概念納入其重要性評估流程。雙重重要性包含「影響重要性」及「財務重要性」兩個層面。「影響重要性」考量與本集團營運、產品、服務及價值鏈相關而對人類及環境所造成實際及潛在的正面或負面影響；而「財務重要性」則考量合理預期在短期、中期或長期內可能影響本集團財務狀況、表現、現金流量、融資渠道或資金成本的可持續發展相關風險與機遇。按照歐洲可持續發展報告準則（「ESRS」）的方針，此項評估涵蓋本集團自身的營運，以及其上游及下游價值鏈。

於報告期間，本集團特別聯繫內部及外部持份者，包括本集團董事會、高級管理層、股東、前線及基層員工、供應商及承包商、客戶及顧客，以深入了解本集團營運所涉及的ESG重要議題及挑戰。在重要性評估中，我們邀請持份者就四十一項議題對本集團業務發展與可持續性，以及對更廣泛社會大眾的關聯性及重要性進行評分。

Materiality Matrix 重要性矩陣

Materiality of Different Topics from Stakeholder Engagement
持份者參與所確定不同議題的重要性



A Economic and Corporate Governance

經濟及公司治理

- A1 Economic Performance
經濟績效
- A2 Market Presence
市場地位
- A3 Indirect Economic Impacts
間接經濟影響
- A4 Procurement Practices
採購實務
- A5 Anti-corruption
反貪污
- A6 Anti-competitive Behavior
反競爭行為
- A7 Tax
稅務

B Environmental 環境

- B1 Material Consumption
物料使用
- B2 Energy Management
能源管理
- B3 Water and Effluents Management
水及污水管理
- B4 Biodiversity
生物多樣性
- B5 Emissions
排放
- B6 Waste Management
廢棄物管理
- B7 Environmental Compliance
有關環境保護的法規遵
- B8 Climate Change Responses
應對氣候變化
- B9 Environmental Protection Policies
環境保護政策及措施
- B10 Green Product Research and Development
永續產品研發

C Labour Management

勞工管理

- C1 Employment
勞僱關係
- C2 Labor/Management Relations
勞／資關係
- C3 Occupational Health and Safety
職業健康與安全
- C4 Training and Education
訓練與教育
- C5 Diversity and Equal Opportunity
員工多元化及平等機會

D Human Rights 人權

- D1 Non-discrimination
反歧視
- D2 Freedom of Association and Collective Bargaining
結社自由與團體協商
- D3 Preventing Child Labor
防止童工
- D4 Preventing Forced or Compulsory Labor
防止強迫勞動或強制勞動
- D5 Rights of Indigenous Peoples
原住民權利
- D6 Human Rights Assessment
人權評估
- D7 Security Personnel Practices
安保人員實務

E Product Responsibility

產品責任

- E1 Product Quality
產品質量
- E2 Customer Health and Safety
客戶健康及安全
- E3 Marketing and Labeling
行銷與標籤
- E4 Customer Satisfaction and Responsibility
客戶滿意度及責任
- E5 Consumer Privacy and Interest Protection
客戶隱私與權益保護
- E6 Information Security
信息安全
- E7 Intellectual Property Rights
知識產權
- E8 Supplier Environmental Assessment
供應商環境評估
- E9 Supplier Social Assessment
供應商社會評估
- E10 Socioeconomic Compliance
社會經濟合規

F Social Participation

社會參與

- F1 Community Investment
社區公益
- F2 Public Policy
公共政策

ESG REPORT

環境、社會及管治報告

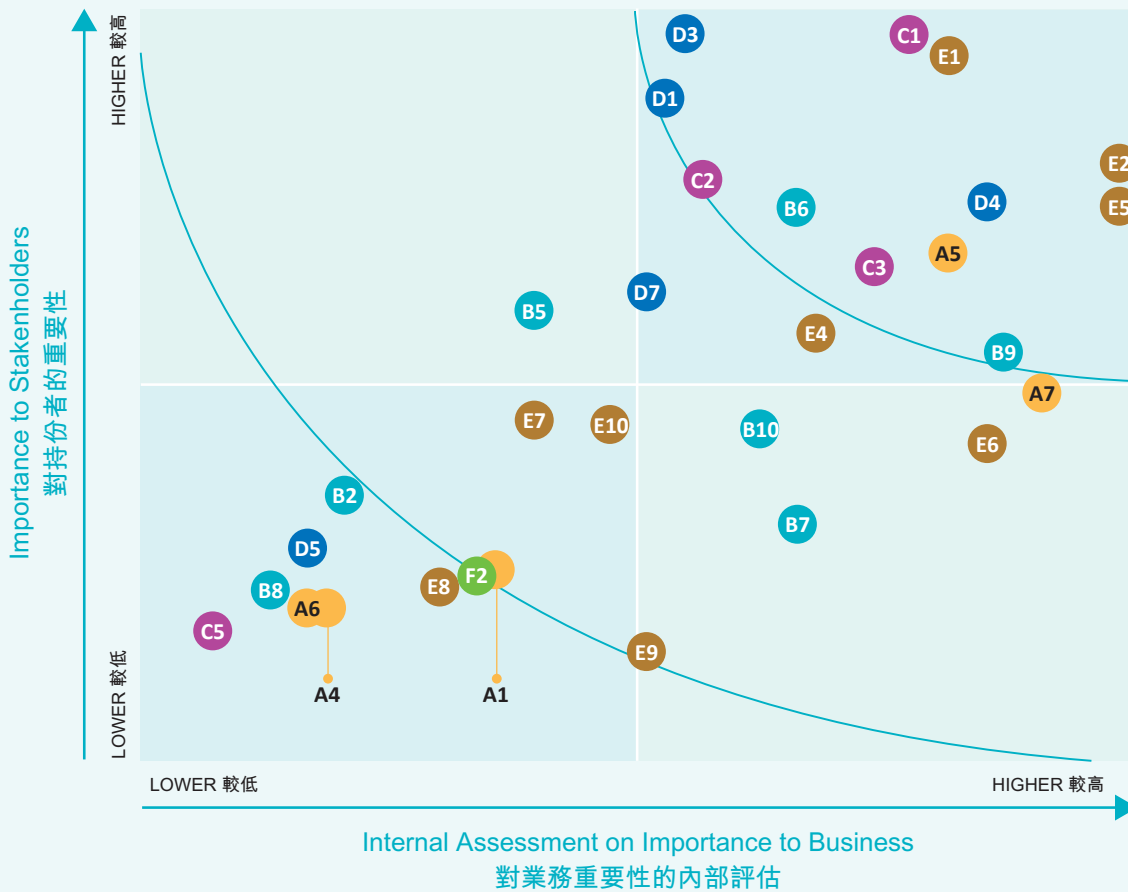
ASSESSMENT OF IMPACTS

Apart from engaging the Group’s stakeholders, the Board and the management of the Group have assessed the actual and potential impacts that the Group’s operation could bring based on the external professional’s advice, the Materiality Finder of SASB Standards, and the list of sustainability matters in ESRS 1 AR 16. The assessment also considered the financial implications of identified impacts, dependencies, and regulatory developments, evaluating their potential effects on financial performance, cash flows, and cost of capital over short-, medium-, and long-term horizons.

影響評估

除諮詢本集團持份者的意見外，本集團董事會及管理層亦根據外部專業人士的建議、SASB準則的重要性圖譜，以及ESRS 1 AR 16條所載的可持續發展事宜清單，評估本集團營運可能帶來的實際及潛在影響。是次評估亦考量了已識別影響、依賴關係及監管發展所帶來的財務影響，並評估其於短期、中期及長期內可能對財務表現、現金流量及資金成本構成的潛在影響。

Materiality of Different Topics from Stakeholder Engagement
持份者參與所確定不同議題的重要性



Among the environmental and social aspects, the following thirteen topics are identified as the most important material issues based on stakeholder engagement and Board assessment:

在環境及社會方面，根據持份者參與的意見及董事會評估，以下十三個主題被識別為對持份者而言最重要的議題：

• Anti-corruption	• 反貪污
• Waste Management	• 廢棄物管理
• Environmental Protection Policies	• 環境保護政策及措施
• Employment	• 勞僱關係
• Labor/Management Relations	• 勞／資關係
• Occupational Health and Safety	• 職業健康與安全
• Non-discrimination	• 反歧視
• Preventing Child Labor	• 防止童工
• Preventing Forced or Compulsory Labor	• 防止強迫勞動或強制勞動
• Human Rights Assessment	• 人權評估
• Product Quality	• 產品質量
• Customer Health and Safety	• 客戶健康及安全
• Consumer Privacy and Interest Protection	• 客戶隱私與權益保護

For the Reporting Period, stakeholders' interests have continued to maintain a mix of environmental and social topics. Compared to last year's findings, "Anti-corruption", "Waste", "Employment", "Occupational Health and Safety", "Preventing Child Labor", "Human Rights Assessment", "Product Quality", "Customer Health and Safety", and "Consumer Privacy and Interest Protection" have continued to be deemed as material topics by stakeholders and through internal assessment, while "Environmental Protection Policies", "Labor/Management Relations", "Non-discrimination", and "Preventing Forced or Compulsory Labor" are newly identified as material based on updated stakeholder input and deeper value-chain analysis. The Group will continue to review and update its materiality assessment annually, or whenever significant changes in operations, strategy, or external context occur, in accordance with ESRS and Corporate Sustainability Reporting Directive requirements.

於報告期間，持份者的關注點繼續涵蓋環境及社會等多方面的議題。相較去年的調查結果，「反貪污」、「廢棄物管理」、「勞僱關係」、「職業健康與安全」、「防止童工」、「人權評估」、「產品質量」、「客戶健康與安全」及「客戶隱私與權益保護」繼續被持份者視為重大主題，並經內部評估確認；而「環境保護政策」、「勞／資關係」、「反歧視」及「防止強迫或強制勞動」則是根據持份者最新的反饋意見及更深入的價值鏈分析，新識別為重大主題。本集團將繼續每年檢討及更新其重要性評估，或按照ESRS及《企業可持續發展報告指令》的要求，在營運、戰略或外部環境發生重大變化時進行檢討。

ESG REPORT

環境、社會及管治報告

The corresponding impact boundaries and management approach of the identified material topics are presented in the table below:

已識別重大主題相應的影響邊界及管理辦法如下表所示：

Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors 供應商 或分包商	Clients	Visitors or Consumers 訪客 或消費者	
類別	重大主題	僱員	股東	供應商 或分包商	客戶	訪客 或消費者	管理辦法
Economic and Corporate Governance 經濟及公司治理	Anti-corruption 反貪污	✔		✔	✔		<ul style="list-style-type: none"> The Group has formulated the “Code of Business Ethics and Conduct” and the “Management Regulations on Anti-corruption and Anti-bribery”, which define the Group’s ethical expectations and procedures for addressing violations 本集團已制定《商業道德與行為守則》及《反貪污及反賄賂管理規定》，闡明本集團的道德期望及處理違規行為的程序 The Group has required employees to sign anti-corruption and anti-bribery commitment letters and complete annual self-assessment forms as part of staff development and training; during the Reporting Period, the Group conducted specialized anti-corruption training, including sessions on “Preventing Non-Public Official Duty-Related Crimes,” to managers, procurement staff, and engineers involved in external financial dealings 本集團已要求僱員簽署反貪污及反賄賂承諾書，並完成年度自我評估表格，作為員工發展及培訓的一部分；於報告期間，本集團向涉及對外財務往來的管理人員、採購人員及工程師開展了專項反貪污培訓，包括有關「預防非國家工作人員職務犯罪」的課程 Regular internal controls are conducted to reinforce compliance, including anti-corruption trainings, client/regulator meetings, integrity incentives, and multi-channel investigation plans 定期進行內部監控以加強合規意識，措施包括舉辦反貪污培訓、與客戶/監管機構會面、實施誠信激勵制度，以及制定多渠道調查計劃 From June 2024, the “Anti-corruption Trace-Back Campaign” was launched to conduct in-depth inspections, and no incidents were identified during the Reporting Period 自2024年6月起，本集團正式啟動「反貪污溯源行動」以進行深入巡查，於報告期間並未發現任何違規事件 During the Reporting Period, the Group conducted a review of corruption risks and identified 121 key positions susceptible to bribery risks; employees in these roles underwent specialized examinations tailored to their specific risk profiles and completed mandatory self-assessment checklists, as to reinforce compliance awareness and personal accountability 於報告期間，本集團進行了貪污風險審查，識別出121個易受賄賂風險影響的關鍵職位；任職於這些崗位的員工已根據其特定風險狀況接受專項考核，並完成強制性的自我評估清單，以加強合規意識及個人問責性 The Group is committed to complying with applicable laws, regulations, rules and requirements, and the highest standards of ethics to carry out business activities which would create a fair business environment 本集團致力於遵守適用的法律、法規、規則及規定以及最高道德標準開展業務活動，從而創造公平的營商環境

Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors 供應商 或分包商	Clients	Visitors or Consumers 訪客 或消費者	
類別	重大主題	僱員	股東	客戶	訪客 或消費者	管理辦法	
Environmental 環境	Waste Management 廢棄物管理	✓		✓			<ul style="list-style-type: none"> The Group has formulated the "Management Plan on Solid Waste", which applies to the collection, storage, transport, transfer, disposal, and supervision of all solid waste generated by the Group's internal operations, for achieving effective waste reduction and recycling 本集團已制定《固體廢棄物管理辦法》，適用於集團內部營運所產生所有固體廢棄物的收集、貯存、運輸、轉移、處置及監督管理，以實現有效的廢棄物減量及循環利用 The Group keeps record of its generation of hazardous waste through internal registries and official hazardous waste transfer manifests as required by law, and hazardous waste is stored securely in dedicated, labelled containers within a designated hazardous waste warehouse before being collected by licensed third-party treatment providers 本集團透過內部登記台賬及按法律規定使用官方危險廢物轉移聯單，記錄其有害廢棄物的產生情況；有害廢棄物在交由持牌第三方處理機構收集前，會安全存放於設有標示的專用容器內，並置於指定的有害廢棄物倉庫中 In accordance with the "Hazardous Waste Management Measures", "Management Procedure on Hazardous Chemicals", and GB18597-2023, hazardous waste is regularly managed by qualified external handlers 根據《危險廢物管理辦法》、《有害化學品管理程序》及GB18597-2023標準，有害廢棄物定期由合資格的外部處理方進行管理 Non-hazardous waste is managed by designated handlers, with recyclable waste (such as paper packaging, plastic liners, pallets, and labelling reels) sorted for material reuse, while other non-hazardous waste (such as domestic waste) would be handled by municipal waste treatment services 無害廢棄物由指定處理方管理，將可回收廢棄物（如紙質包裝、塑料襯膜、卡板及標籤捲軸）分類進行材料再利用，而其他無害廢棄物（如生活垃圾）則交由城市環衛生活垃圾處理服務處理 The Group has adopted and promoted the 3Rs (Reduce, Reuse, Recycle) waste reduction approach across various operations to foster a green and paperless environment 本集團已在各項營運中採用及推廣「3R」（減量化、再利用、再循環）廢棄物減量方針，以促進綠色及無紙化環境

ESG REPORT

環境、社會及管治報告

Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors 供應商 或分包商	Clients	Visitors or Consumers 訪客 或消費者	
類別	重大主題	僱員	股東	客戶	訪客 或消費者	管理辦法	
Environmental 環境	Environmental Protection Policies 環境保護政策及措施	✓		✓	✓		<ul style="list-style-type: none"> The Group has established comprehensive management systems and procedures that strictly align with national standards and regulations; these are designed to systematically reduce energy and resource consumption, minimize the procurement of heavily polluting raw materials, and mitigate the environmental impact of products throughout their entire lifecycle 本集團已建立全面的管理體系及程序，嚴格遵循國家標準及法規；該等體系旨在系統性地減少能源及資源消耗，盡量降低採購高污染原材料的比重，並減輕產品在整個生命週期內對環境的影響 While operations do not significantly affect sensitive natural resources, the Group acknowledges its footprint from resource use (e.g., water, energy) and emissions, and manages these through robust policy controls 儘管營運活動並未對敏感自然資源造成重大影響，本集團仍意識到其因資源使用（如水資源、能源）及排放所產生的足跡，並透過穩健的政策管控措施加以管理 The Group is committed to continuous improvement in resource efficiency by systematically minimizing the use of materials, water, and energy, and reducing waste, pollution, and carbon emissions; performance is guided by quantitative targets for electricity, water, and fuel consumption, as well as waste recycling rates 本集團致力於透過系統性地減少材料、水及能源的使用，以及降低廢棄物、污染及碳排放，持續提升資源效益；相關表現以電力、水及燃料消耗量，以及廢棄物回收率等量化目標作為指引 The Department of Operations Assurance executes environmental policies, collecting monthly usage data, formulating quarterly conservation measures, and assessing target achievement in management reviews 運營管理保障部負責執行環境政策，每月收集用量數據，每季度制定節能措施，並於管理評審中評估目標達成情況

Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors 供應商 或分包商	Clients	Visitors or Consumers 訪客 或消費者	
類別	重大主題	僱員	股東		客戶		管理辦法
Labor Management 勞工管理	Employment 勞僱關係	✔					<ul style="list-style-type: none"> • Employment practices are governed by detailed internal regulations covering the entire employment lifecycle, including recruitment (“Management Regulation on Recruitment”), attendance (“Management Regulation on Attendance”), performance appraisal (“Performance Appraisal Management System”), compensation (“Salary Administration Regulation”), and welfare (“Welfare Management Regulation”). 僱傭常規受涵蓋整個僱傭生命週期的詳細內部規章所規管，包括有關招聘的《招聘管理規定》、有關考勤的《考勤管理辦法》、有關績效考核的《績效考核管理制度》、有關薪酬的《薪資管理規定》及有關福利的《福利管理制度》 • The Group has specific policies to protect vulnerable groups, including the “Management Procedure of Underage Workers and Female Workers” to prevent child labor and protect female workers’ rights, and the “Procedure on Prohibiting Forced Labor, Discrimination, and Harassment” to safeguard all staff rights and benefits. 本集團設有特定政策以保障弱勢群體，包括制定《未成年工及女工管理程序》以防止使用童工及保障女工權益，以及制定《禁止強迫勞動、歧視及騷擾的程序》以保障全體員工的權利及福利 • Competitive remuneration includes performance bonuses, overtime allowances, statutory social insurances and housing funds, and extended leave benefits. 具競爭力的薪酬待遇包括績效獎金、加班津貼、法定社會保險及住房公積金，以及延伸休假福利 • The Group is committed to fostering a positive workplace culture and a sense of belonging, which is achieved through organizing various company events, team-building activities, sports competitions, and celebrations of traditional festivals. 本集團致力於透過舉辦各類公司活動、團隊建設活動、體育競賽及傳統節日慶典，營造正面的工作場所文化及歸屬感 • Performance is appraised fairly based on results and attitude, while career advancement follows a clear promotion policy tied to competence and achievement. 績效考核乃基於工作成果及態度公平進行，而職業晉升則遵循與能力及成就掛鈎的清晰晉升政策 • Talent retention is supported through systematic exit-interview analysis, which informs targeted strategies to enhance employee experience and reduce turnover. 人才留任方面，透過系統性的離職面談分析提供支持，從中獲取資訊以制定具針對性的策略，提升員工體驗及降低流失率

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環境、社會及管治報告

Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors 供應商 或分包商	Clients	Visitors or Consumers 訪客 或消費者	
類別	重大主題	僱員	股東		客戶		管理辦法
Labor Management 勞工管理	Labor/Management Relations 勞/資關係	✔					<ul style="list-style-type: none"> The Group has a legally established trade union, founded in 2002, which serves as the formal representative for employee rights and interests; the Group adheres to collective bargaining agreements, including signed collective contracts on wages and the protection of female workers' rights 本集團設有依法成立的工會，成立於2002年，作為員工權益的正式代表機構；本集團遵守集體談判協議，包括已簽署的工資集體合同及女職工權益保護專項集體合同 Structured dialogue channels include weekly HR communications, suggestion boxes, a DingTalk hotline, and email, ensuring easy voicing of concerns 結構化的溝通渠道包括每週的人力資源溝通、意見箱、釘釘熱線及電子郵件，確保員工能輕鬆表達訴求 Employee representatives are elected per the "Employee Representative Election Method", with support from the Human Resources ("HR") and Administration Department to ensure that representatives are chosen by employee vote, not management appointment 員工代表依照《職工代表選舉辦法》選舉產生，並由人力資源及行政部提供支持，確保代表由員工投票選出，而非管理層委任 The Group has carried out a significant amount of employee training and staff interviews to encourage its employees to voice their opinions to the Group without fear of retribution 本集團已進行大量僱員培訓及員工訪談，以鼓勵僱員向本集團表達意見，而不必擔心遭到報復 Management actively gauges employee morale through quarterly employee satisfaction surveys to assess the state of labor/management relations; in situations where satisfaction levels fell short of targets, the Group shall implement strategic policy changes with the aim of improving employee satisfaction 管理層透過每季進行的員工滿意度調查積極評估員工士氣，以了解勞資關係狀況；在滿意度低於目標的情況下，本集團將實施戰略性政策調整，以提高員工滿意度 An Employee Care Centre provides integrated support to employees through modules for rights protection, hardship assistance, legal aid, and psychological counselling, demonstrating a holistic approach to employee well-being beyond formal negotiations 員工關愛中心透過維權保障、困難幫扶、法律援助及心理諮詢等模塊，為員工提供綜合支援，體現了超越正式協商的整體員工福祉方針

Category 類別	Material Topics 重大主題	Impact Boundaries 影響邊界					Management Approach 管理辦法
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Labor Management 勞工管理	Occupational Health and Safety 職業健康與安全	✔		✔			<ul style="list-style-type: none"> All employees are eligible to participate in union activities and the Workers' Congress, where they can exercise rights to vote and stand for election, ensuring democratic representation in labor/management affairs 全體員工均有資格參加工會活動及職工代表大會，並可行使投票權及被選舉權，確保在勞資事務中擁有民主代表權 The Group has established its occupational health and safety management policy under the guidelines of "People-Oriented, Continuous Improvement, Safety First, Hazard Prevention, and Employee Health Protection" 本集團已以「以人為本、持續提升、安全第一、防患未然、保護員工健康」為指引，制定職業健康與安全管理政策 The "Procedure on Safe Production Hazard Identification and Risk Management" identifies, rates, and controls hazards across all operations 本集團的《安全生產危害識別與風險管理程序》用於識別、評估及控制所有營運中的危害 As per the "Measures on Labor Protection Equipment Management" and the "Standards on Labor Protection Equipment Configuration", necessary protective equipment is provided to production staff 根據《勞保用品管理辦法》及《勞保用品配置標準》，已向生產人員提供必要的防護用品 Under the "Control Procedure on Health and Safety Target Indicators and Management Plan", specialised-position staff receive health management and may request transfers if health is affected 按照《健康與安全目標指標控制程序及管理方案》，特種崗位人員接受健康管理，且如健康受影響可申請調崗 Annual occupational-health workplace inspections are conducted per national regulations, with findings published in an "Occupational Health Hazard Inspection Report" 依照國家規定，每年進行職業健康工作場所檢測，相關結果於《職業健康危害檢測報告》中公佈 Since 2023, the Group has required occupational health inspection managers to obtain relevant training and certification; whereas during the Last Reporting Period, the Group had extended the requirement to occupational health inspection management-level personnel to attend annual training offered by the National Health Commission 自2023年起，本集團已要求職業健康檢查管理人員獲得相關培訓及認證；而於上一報告期間，本集團已將該要求擴展至職業健康檢查管理層人員需參加國家衛生健康委員會提供的年度培訓

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Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors	Clients	Visitors or Consumers	
類別	重大主題	僱員	股東	供應商或分包商	客戶	訪客或消費者	管理辦法
Human Rights 人權	Non-discrimination 反歧視	✔	✔	✔			<ul style="list-style-type: none"> Value-chain partners, including suppliers and contractors, must acknowledge environmental and OHS standards via signed documents, such as the "Environmental and Occupational Health Notification" and "Safety Responsibility Commitment Letter", as to ensure their activities do not pose risks to the Group's workforce 價值鏈合作夥伴（包括供應商及承包商）必須透過簽署相關文件（如《環境及職業健康告知書》及《安全責任承諾書》）確認遵守環境及職業健康與安全標準，以確保其活動不會對本集團員工構成風險 A certified Occupational Health and Safety Management System for its operations, which has passed annual accreditation for ISO 45001 and Safety Production Standardisation – Level 3, applies comprehensively to all individuals within the Group's operational boundaries, which includes permanent, temporary, and contract employees, as well as suppliers, contractors, and visitors 本集團的營運已獲取職業健康與安全管理體系認證，並已通過 ISO 45001 及安全生產標準化三級企業的年度認證，該體系全面適用於本集團營運範圍內的所有人員，包括正式員工、臨時員工、合約員工，以及供應商、承包商及訪客 The Group upholds principles of equality and non-discrimination, providing equal opportunities regardless of personal characteristics, as well as expressly prohibiting discrimination against employees or candidates based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity, nationality, disability, pregnancy, religious or political belief, union membership, veteran status, genetic information, marital status, or any other protected characteristic 本集團秉持平等及不歧視原則，不論個人特質為何，均提供平等機會，並明確禁止因種族、膚色、年齡、性別、性取向、性別認同或表達、族裔、國籍、殘疾、懷孕、宗教或政治信仰、工會會員身份、退伍軍人身份、遺傳信息、婚姻狀況或任何其他受法律保障的特質而歧視員工或求職者 The Group maintains a zero-tolerance stance towards all forms of workplace harassment, abuse, and inhumane treatment, and is committed to providing a work environment free from intimidation, hostility, or violence 本集團對所有形式的工作場所騷擾、虐待及不人道對待持零容忍態度，並致力提供一個免於恐嚇、敵意或暴力的工作環境

Category 類別	Material Topics 重大主題	Impact Boundaries 影響邊界					Management Approach 管理辦法
		Employees 僱員	Shareholders 股東	Suppliers or Contractors 供應商 或分包商	Clients 客戶	Visitors or Consumers 訪客 或消費者	
Human Rights 人權	Preventing Child Labor 防止童工	✔		✔			<ul style="list-style-type: none"> The Group respects employees' rights to freedom of thought, conscience, and religion; it does not interfere in these personal beliefs and, where a need exists, will ensure appropriate space is available for religious observance 本集團尊重員工的思想、良知及宗教自由權利；本集團不干預此等個人信仰，並在有需要時，確保提供合適空間以供進行宗教活動 The Group makes reasonable accommodations, such as allowing pregnant or breastfeeding female workers to apply for workplace transfers and ensuring adequate rest time 本集團提供合理便利，例如允許懷孕或哺乳期女工申請調崗，並確保其有充足的休息時間 The Group has formulated the "Child Labor Management Procedure" and "Management Procedure of Underage Workers and Female Workers" to strictly prohibit the use of child labor in its operations, which entails conducting annual internal review of the Group's business, and adopting corrective and preventative measures for any identified or potential issues 本集團已制定《童工管理程序》及《未成年工及女工管理程序》，以嚴格禁止於業務營運中使用童工，其需要對本集團業務進行年度內部審查，並對任何已識別或潛在問題採取糾正及預防措施 As per national laws and regulations, the HR Department of the Group verifies the identity and employment eligibility of candidates against records available on the database system to ensure that no children under the age of 16 (or 18 if required by specific client standards) are employed 根據國家法律法規，本集團人力資源部根據數據庫系統中的記錄驗證候選人的身份及僱傭資格，以確保不僱用16歲以下（或如特定客戶標準要求則為18歲以下）的兒童 The Group has established a formal internal target of "zero" child labor incidents, and the HR Department conducts monthly reviews to monitor compliance with this target, which has been maintained at a 100% achievement rate 本集團已制定「零宗」童工事件的正式內部目標，人力資源部每月進行審查以監察此目標的達成情況，該目標一直維持100%的達成率

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Category	Material Topics	Impact Boundaries 影響邊界					Management Approach
		Employees	Shareholders	Suppliers or Contractors	Clients	Visitors or Consumers	
類別	重大主題	僱員	股東	供應商或分包商	客戶	訪客或消費者	管理辦法
Human Rights 人權	Preventing Forced or Compulsory Labor 防止強迫勞動	✔		✔			<ul style="list-style-type: none"> Based on the Group's "Management Policy on Supplier CSR", the Group conducts corporate social responsibility evaluation to confirm there are no incidences of child labor in its supply chain; if the use of child labor was confirmed at any supplier, they shall be downgraded to E Rank and future transactions shall be cut off 根據本集團的《供應商企業社會責任管理政策》，本集團進行企業社會責任評估，以確認其供應鏈中不存在使用童工事件；如確認任何供應商使用童工，其將被降為E級，且未來的交易將被終斷 The "Code of Business Ethics and Conduct" supports human-rights protection, including child labor elimination, within the Group's sphere of influence and as a supplier-selection criterion 本集團的《商業道德與行為守則》支持在本集團影響範圍內保護人權（包括消除童工），並以此作為選擇供應商的標準 The Group's fundamental policy is to establish and maintain hiring and employment practices that unequivocally prohibit all forms of forced, bonded, indentured, or prison labor, slavery, and human trafficking 本集團的基本政策是建立及維持明確禁止一切形式強迫勞動、債役勞動、契約勞動或監獄勞動、奴役及人口販運的招聘及僱傭常規 The Group explicitly prohibits obtaining labor through threats, coercion, abduction, fraud, or the charging of recruitment fees, as well as strictly prohibits withholding wages, demanding deposits, or using debt bondage to force work 本集團明確禁止透過威脅、脅迫、誘拐、欺詐或收取招聘費用的方式獲取勞動力，並嚴禁剋扣工資、要求支付押金或利用債務束縛強迫工作 The "Procedure on Prohibiting Forced Labor, Discrimination, and Harassment" ensures voluntary resignation and overtime, thus protecting the rights of its employees 本集團的《禁止強制勞動、歧視及騷擾程序》確保僱員可自願辭職或加班，從而保障僱員的人權 As part of its commitment outlined in the "Code of Business Conduct and Ethics," the Group supports the elimination of forced labor within its sphere of influence and uses this as a criterion for selecting and managing service providers 作為《商業道德與行為守則》所載承諾的一部分，本集團支持在其影響範圍內消除強迫勞動，並以此作為選擇及管理服務提供者的標準

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類別	重大主題	僱員	股東	客戶	訪客 或消費者	管理辦法	
Human Rights 人權	Human Rights Assessment 人權評估	✓	✓	✓			<ul style="list-style-type: none"> The "Procedure on Protecting Whistle-Blowers" encourages employees to report human-rights issues without fear of retribution 本集團已實施《舉報人保護程序》，鼓勵僱員向本集團報告人權問題，而不必擔心遭到報復 The Group conducts corporate social responsibility evaluation to confirm there are no incidences of human rights violation in its supply chain; if human rights violation was confirmed at any supplier, the Group may cut off future transactions depending on the severity 本集團進行企業社會責任評估，以確認其供應鏈中沒有侵犯人權的事件；如確認任何供應商侵犯人權，本集團會根據嚴重程度終斷未來的交易 The Group has updated the "Investigative Control and Management Plan on Conflict Minerals" with the aim of eliminating the usage of conflict minerals in its supply chain 本集團更新了《衝突礦物調查控制及管理計劃》，以杜絕在其供應鏈中使用衝突礦物 The ESG task force team monitors human-rights performance monthly and establishes corrective measures as needed ESG工作小組負責每月監察本集團的人權表現，並在必要時制定糾正措施
Product Responsibility 產品責任	Product Quality 產品質量	✓		✓	✓	✓	<ul style="list-style-type: none"> The Group maintains product quality assurance in accordance with ISO 9001 Quality Management System, TL 9000 Quality Management System for Telecommunications, and IECQ QC080000 Hazardous Substance Process Management (HSPM) System, all of which are externally certified on an annual basis 本集團根據ISO 9001質量管理體系、TL 9000電信質量管理體系及IECQ QC080000有害物質過程管理體系維護產品質量保證，所有體系每年均進行外部認證 The Group has implemented the "Control Procedure on Failed-Quality Products" to review its production process in the event of discovering low quality products and to avoid reoccurrence of similar issues in current and future products 本集團已實施《不合格品控制程序》，以在發現低質量產品時審查其生產流程，並避免在當前及未來產品上再次發生類似問題

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類別	重大主題	僱員	股東	供應商或分包商	客戶	訪客或消費者	管理辦法
							<ul style="list-style-type: none"> The "Management Method on Customer Complaints, Feedback, and Returns" handles problems that arise from low quality products which have already been delivered to customers; in addition, the Group proactively collects customer opinions and provides after-sales service as to understand the changing needs of customers, which the Group utilises to improve its products 本集團的《客戶投訴、反饋及退貨管理辦法》用於處理已交付給客戶的低質量產品所引起的問題；此外，本集團積極收集客戶意見並提供售後服務，以了解客戶不斷變化的需求，本集團利用該等信息改進其產品 The Group has signed the "Supplier Certification and Management Guidelines" with its suppliers to ensure the quality of its raw materials 本集團已與供應商簽署《供應商認證及管理指引》，以確保原材料的質量 Products are developed, manufactured, transported, used, and serviced following life-cycle-assessment principles to enhance design quality 產品按照生命週期評估原則進行開發、製造、運輸、使用及服務，以提升設計質量 The Group has conducted employee development and training to raise their awareness of product quality 本集團已開展員工發展及培訓，以提高員工對產品質量的認識

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類別	重大主題	僱員	股東	客戶	訪客 或消費者	管理辦法	
Product Responsibility 產品責任	Customer Health and Safety 客戶健康及安全	✔		✔	✔	✔	<ul style="list-style-type: none"> The Group has implemented a number of strict quality control and safety management systems, including the "Product Design and Development Control Procedure" and "New Product Design and Development Environmental Impact Control Procedure" for product design, "Hazardous Substance Process Control Procedure", "Supplier Management Control Procedure", and "Hazardous Chemicals Control Procedure" for raw material selection, and "Monitoring and Measurement Control Procedure on Processes and Products" and "Defective Product Control Procedure" for production process control, as to maintain the safety of its products and services, which in turn ensures the health and safety of its customers 本集團已實施多項嚴格的品質控制及安全管理制度，包括有關產品設計的《產品設計與開發控制程序》及《新產品設計與開發環境影響控制程序》，有關原材料選擇的《有害物質過程控制程序》、《供應商管理控制程序》及《危險化學品控制程序》，以及有關生產流程控制的《過程及產品監控與測量控制程序》及《不合格品控制程序》，以維護其產品和服務的安全，從而確保客戶的健康與安全 The Group maintains an open "Safety Feedback Channel" for customers, suppliers, and employees to report any safety concerns or near-miss incidents, in which all reports are logged, investigated, and used to inform corrective actions and preventive design improvements, reinforcing a proactive safety culture 本集團設有開放的「安全反饋渠道」，供客戶、供應商及員工報告任何安全疑慮或險肇事故；所有報告均會記錄在案，進行調查，並用於制定糾正措施及預防性設計改進，以鞏固積極主動的安全文化

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		Employees	Shareholders	Suppliers or Contractors	Clients	Visitors or Consumers	
類別	重大主題	僱員	股東	供應商或分包商	客戶	訪客或消費者	管理辦法
Product Responsibility 產品責任	Consumer Privacy and Interest Protection 客戶隱私與權益保護			✓	✓	✓	<ul style="list-style-type: none"> In reference to ISO 27001 Information Security Standard, the Group has formulated the "Information Security Management Manual" to establish its information security management system, to ensure that consumer privacy and interest are protected 本集團已參考ISO 27001信息安全標準制定《信息安全管理制度》，以建立其信息安全管理体系，確保消費者私隱及權益得到保護 The Group has developed the "Management Procedure on Information Security Risk Assessment", "Assess Control and Password Management Procedure", and "Communications Security Management Procedure", as to ensure the confidentiality, integrity, and availability of customer information, thereby fully protecting their privacy and security 本集團已制定《信息安全風險評估管理程序》、《訪問控制及密碼管理程序》及《通信安全管理程序》，以確保客戶資料的機密性、完整性及可用性，從而充分保障其私隱及安全 The Group has formulated the "Confidentiality Management Regulations" and "Intellectual Property Evaluation and Protection Control Procedure", which serve as the foundation of the Group's security management of customer data, and also ensure that strict and standardised procedures are followed when handling customer information 本集團已訂定《保密管理制度》及《知識產權評估及保護控制程序》，作為本集團對客戶資料進行安全管理的基礎，並確保在處理客戶信息時遵循嚴格及標準化的程序 The Group has adopted further strategies to improve security management of customer information, such as raising information security awareness of its employees through training, requiring network and system access rights to be requested and approved, and using encryption to protect its sensitive information 本集團已採取進一步策略以加強客戶信息的安全管理，例如通過培訓提高員工的信息安全意识，要求網絡及系統訪問權限須經申請及審批，以及使用加密技術保護敏感信息 The Group is committed to protecting consumer privacy and interests through strict information-security procedures and policy safeguards 本集團致力透過嚴格的信息安全程序及政策保障措施，保護消費者私隱及權益

STAKEHOLDERS' FEEDBACK

The Group welcomes stakeholders' feedback on its ESG approach and performance. Please give your suggestions or share your views with us via email: coso@scud.cn or phone: (86) 591-63159773.

THE GROUP'S ESG COMMITMENT

The Board has overall responsibility for the Group's ESG strategy and disclosures, ensuring that the ESG governance structure is aligned with the Group's strategic development. The Group is committed to integrating emerging ESG risks into the aforementioned risk management framework, clarifying departmental responsibilities for the identification and management of climate-related risks, and embedding ESG considerations into business strategies and long-term financial planning. The Group's senior management and the dedicated ESG Task Force (established in 2021 and coordinated by the Group President) are responsible for overseeing the identification of ESG-related risks and opportunities across the Group's operations and value chain, promoting cross-departmental collaboration to ensure the effective communication of risk information and closed-loop management.

To strive for continued excellence in ESG practices, the Group conducts regular reviews of material ESG topics, monitors progress against established targets, and devises strategies for enhancement. Its ESG goals are realized through the consistent implementation of dedicated policies, management systems, and targeted action plans.

As a corporate citizen, the Group is committed to supporting global environmental initiatives and has aligned its strategic objectives with climate action. It recognizes the significant impact of human activity on climate change and acknowledges the substantial economic and social repercussions that evolving climate trends pose to its business. In response, the Group has integrated climate-related risk assessment and mitigation into its governance and operational procedures. The Board, supported by the ESG Task Force, oversees the development and execution of long-term strategies to combat climate change, including the establishment of formal policies on climate change and energy management, and the implementation of Group-wide plans and targets that substantiate its ESG pledge.

The Group has set quantitative, long-term reduction targets for emissions and natural resource consumption. Progress is monitored annually, and additional measures are enacted as needed to ensure these goals are met. In alignment with national goals, the Group has ambitiously set the target of peak carbon emissions by 2028 and carbon neutrality by 2050.

持份者的意見反饋

本集團歡迎各持份者就本集團的ESG方針及表現提供反饋。請透過電郵：coso@scud.cn或電話：(86) 591-63159773提供閣下之建議或與我們分享閣下之想法。

本集團的ESG承擔

董事會對本集團的ESG策略及資訊披露負有整體責任，確保ESG治理架構與企業策略發展相適配。本集團正致力於將新興的ESG風險納入上述風險管理架構中，明確各部門在氣候風險識別與管理中的職責，並將ESG因素融入業務策略及長期財務規劃。本集團高級管理層及專責ESG工作小組（成立於2021年，由集團總裁協調）負責統籌識別營運及價值鏈中的ESG相關風險與機遇，推動建立跨部門協同機制，確保風險資訊有效傳導與閉環管理。

為在ESG實踐方面持續追求卓越，本集團定期審視重大ESG議題，監察既定目標的進展情況，並制定改進策略。其ESG目標透過專門政策、管理體系及有針對性的行動計劃的持續實施得以實現。

作為企業公民，本集團致力支持全球環保倡議，並已將其戰略目標與氣候行動對齊。本集團認識到人類活動對氣候變化的重大影響，並理解不斷演變的氣候趨勢對其業務構成的巨大經濟及社會影響。為此，本集團已將氣候相關風險的評估與緩解納入其管治及營運程序。董事會在ESG工作小組的支持下，監督應對氣候變化的長期戰略的制定與執行，包括制定有關氣候變化及能源管理的正式政策，以及實施覆蓋全集團的計劃和目標，以兌現其ESG承諾。

本集團已為排放及自然資源消耗設定量化的長期減排目標。進度每年接受監察，並按需要採取額外措施以確保目標達成。為配合國家目標，本集團已雄心勃勃地設定於2028年前實現碳達峰及於2050年前實現碳中和的目標。

ESG REPORT

環境、社會及管治報告

THE GROUP'S ESG APPROACH

The Group's foundational commitment to responsible business practices is demonstrated through its longstanding affiliation with the Responsible Business Alliance ("RBA"). Since 2017, Scud Electronics has been registered on the RBA online platform. In August 2020, Scud Electronics passed the RBA Code of Conduct Audit. Throughout the years, Scud Electronics has adhered to the RBA Code of Conduct, promoted and implemented corporate social responsibilities ("CSR") regulations, and audited relevant suppliers to ensure that they also comply with the Group's sustainability policies and the RBA Code of Conduct.

The Group's RBA Management Guide was first released in July 2014. After several revisions, the Group began fully implementing the latest version of the RBA Management Guide in 2019 for fulfilling CSR. In 2022, Scud Electronics received the "Factory of Choice Award". In addition, the Group continuously keeps track of updates on the RBA Code of Conduct Guidelines, and has updated its management procedures as per the newest version (Version 8.0) accordingly during the Last Reporting Period.

Furthermore, the Group sets specific and measurable RBA targets to better evaluate progress and drive good performance. Internal audits for labor, ethics, health and safety, environment, and management systems are conducted within Scud Electronics in accordance with RBA standards to ensure compliance with CSR policies and guidelines.

In recent years, the Group has focused its management on ESG topics that are deemed important to its operations and sustainable development, which include talent training and development, upholding product quality, promoting environmental awareness, and managing ESG risks in its supply chain. The Group has thus further invested energy and resources in its ESG management, and is committed to evaluating its suppliers with stricter ESG expectations.

Upholding principles of fairness, honesty, and integrity, the Group has formulated the Code of Business Conduct and Ethics as a key internal management procedure. This Code stipulates preventive measures for unethical conduct, penalties and grievance procedure and sets forth penalties for violation of the Code and the grievance channels for reporting any violation.

本集團的ESG方針

本集團對負責任商業實踐的基本承諾，體現在其與負責任商業聯盟（「RBA」）的長期聯繫。自2017年起，飛毛腿電子已在RBA線上平台註冊。於2020年8月，飛毛腿電子通過RBA行為準則審核。多年來，飛毛腿電子一直遵守RBA行為準則，推進及實施企業社會責任（「企業社會責任」）法規，並對相關供應商進行審核，以確保彼等亦遵守本集團的可持續發展政策及RBA行為準則。

本集團的RBA管理指引於2014年7月首次發佈。經多次修訂後，本集團於2019年開始全面實施最新版RBA管理指引，以履行企業社會責任。於2022年，本集團榮獲「最佳工廠獎」。另外，本集團持續追蹤RBA行為準則指引的更新，並於上一報告期間根據最新版本（8.0版）相應更新其管理程序。

此外，本集團設定了特定及可計量的RBA目標，以更好地評估進度及推動良好的表現。飛毛腿電子根據RBA標準對勞工、道德、健康及安全、環境及管理體系進行內部審核，以確保符合企業社會責任制度及指引。

近年來，本集團集中管理對其運營及可持續發展至關重要的ESG主題，包括人才培訓及發展、維護產品質量、提高環保意識以及管理供應鏈中的ESG風險。因此，本集團在ESG管理中進一步投入精力及資源，並致力以更嚴格的ESG要求評估供應商。

本集團秉持公平、誠實及正直的原則，已制定《商業行為與道德守則》作為關鍵的內部管理程序。該守則規定了對不道德行為的防範措施、處罰及申訴程序，並訂明違反守則的處罰以及舉報任何違規行為的申訴渠道。

THE GROUP'S SUSTAINABILITY MISSION AND VISION

The Group steadfastly follows a path of sustainable development, dedicated to robust operational risk management that balances business growth with sustainability imperatives. In its pursuit of higher performance, better quality, and longer battery life of its products, the Group has become increasingly stringent in its inspections of battery products to ensure that all shipped products meet high safety standards as part of its commitment to product responsibility. This entails supplying customers with high-quality products while operating in a socially responsible manner, ensuring business growth does not compromise its vision of sustainability.

Further to product and customer safety, the social and environmental impact of its production are also among the Group's top priorities. The Group implements procedures to ensure occupational health and safety at its workplace, providing its employees with a safe and comfortable working environment. The Group endeavours to fulfil CSR through close linkage with the RBA, and by rolling out policies and initiatives to conserve the environment and facilitate staff development.

The Group strives to meet the needs and expectations of the stakeholders. To this end, it listens carefully to the opinions of the employees and actively adopts any feasible solutions proposed by the employees to improve the workplace environment and working processes. During the Reporting Period, critical concerns have been communicated through emails and meetings, of which topics included issues in human resources, supply chain problems, and company financing.

本集團可持續發展使命及願景

本集團堅定不移地走可持續發展之路，致力於穩健的營運風險管理，在業務增長與可持續發展要求之間取得平衡。為追求產品的更高性能、更優品質及更長電池壽命，本集團對電池產品的檢驗日益嚴格，以確保所有付運產品均符合高安全標準，作為其對產品責任承諾的一部分。這意味著在以對社會負責的方式營運的同時，為客戶提供優質產品，確保業務增長不損害其可持續發展願景。

除產品及客戶安全外，其生產對社會及環境的影響亦是本集團的首要任務之一。本集團實施確保工作場所職業健康與安全的程序，為員工提供安全舒適的工作環境。本集團通過與RBA的緊密聯繫，並透過制定政策及措施保護環境及促進員工發展，竭力履行企業社會責任。

本集團力求滿足持份者的需求及期望。為此，本集團細心聆聽員工的意見，並積極採納員工提出的任何可行解決方案，以改善工作環境及工作流程。於報告期間，已透過電子郵件及會議溝通關鍵議題，當中包括人力資源問題、供應鏈問題及公司融資等事宜。



CORPORATE GOVERNANCE

Governance Structure and Composition

The Board of the Group is comprised of four committees, including (1) Audit Committee, (2) Remuneration Committee, (3) Nomination Committee, and (4) Corporate Governance Committee. The roles of these committees are described in further detail in the sections "Audit Committee", "Remuneration Committee", "Nomination Committee", and "Corporate Governance Committee" of Corporate Governance Report in "Annual Report 2025".

企業管治

治理架構及組成

本集團董事會由四個委員會組成，包括(1)審核委員會、(2)薪酬委員會、(3)提名委員會及(4)企業管治委員會。該等委員會的角色詳見《2025年年報》中企業管治報告的「審核委員會」、「薪酬委員會」、「提名委員會」及「企業管治委員會」各節。



As a senior executive of the Group, the Chairman of the Board is also responsible for developing business strategy, risk management, and managing legal affairs of the Group. The Group has formulated the “Anti-corruption Policy and Code of Business Conduct and Ethics” to manage the Group’s expectations for ethical behaviour and to address ethical violations if it arises. To ensure objective oversight and mitigate conflicts of interest, the Board’s composition during the Reporting Period included 2 executive directors, 1 non-executive director, and 3 independent non-executive directors (“INED”s).

The Audit, Remuneration, and Nomination Committees are chaired and composed predominantly of INEDs. An annual assessment of the Chair’s performance is conducted by the independent directors to ensure alignment with corporate and shareholder interests. Furthermore, shareholder oversight is facilitated through the annual election process for Board members, and full disclosure of the Chair’s dual role is made in “Annual Report 2025”. While no instances of cross-board membership or cross-shareholding with key suppliers or other stakeholders have been identified, the Group fully complies with the disclosure requirements of the HKEX Main Board Listing Rules regarding the existence of controlling shareholders or related parties, their relationships, and any associated transactions and outstanding balances, as applicable.

作為本集團的高級行政人員，董事會主席亦負責制定本集團的業務策略、風險管理及管理法律事務。本集團已制定《反貪污政策及商業道德行為守則》，以管理本集團對道德行為的期望，並在出現道德違規時加以處理。為確保客觀監督及緩解利益衝突，報告期間董事會的組成包括2名執行董事、1名非執行董事及3名獨立非執行董事（「獨立非執行董事」）。

審核委員會、薪酬委員會及提名委員會均由獨立非執行董事擔任主席並主要組成。獨立董事每年對主席的表現進行評估，以確保其與公司及股東利益保持一致。此外，透過董事會成員的年度選舉機制促進股東監督，而主席的雙重角色已在《2025年年報》中全面披露。儘管尚未發現與主要供應商或其他持份者存在董事會成員互兼或互相持股的情況，本集團仍完全遵守交易所主板上市規則有關控股股東或關連人士的存在、其關係，以及任何相關交易及未償付結餘（如適用）的披露要求。

ESG REPORT

環境、社會及管治報告

Details of the Board are as follows:

董事會詳情如下：

	Ni Chen Hui 倪晨暉	Lian Xiu Qin 連秀琴	Feng Ming Zhu 馮明竹	Victor Heng 邢家維	Laurence Lam 林友耀	Gary Cheung 張為國
Position in the Board	Executive Director	Executive Director	Non-Executive Director	INED	INED	INED
於董事會的職位	執行董事	執行董事	非執行董事	獨立非執行董事	獨立非執行董事	獨立非執行董事
No. of Years Serving in the Company	6 years 9 months	28 years	19 years	9 years 6 months	7 years 6 months	5 years 10 months
於本公司服務年限	6年9個月	28年	19年	9年6個月	7年6個月	5年10個月
Other Significant Positions or Commitments	– Chairman – Corporate Governance Committee	– Chief Executive Officer	– Corporate Governance Committee	– Audit Committee (Chairman) – Remuneration Committee (Chairman) – Nomination Committee – Corporate Governance Committee	– Audit Committee – Remuneration Committee – Nomination Committee – Corporate Governance Committee (Chairman)	– Audit Committee – Remuneration Committee – Nomination Committee (Chairman) – Corporate Governance Committee
其他重要職位或承擔	– 主席 – 企業管治委員會	– 行政總裁	– 企業管治委員會	– 審核委員會 (主席) – 薪酬委員會 (主席) – 提名委員會 – 企業管治委員會	– 審核委員會 – 薪酬委員會 – 提名委員會 – 企業管治委員會 (主席)	– 審核委員會 – 薪酬委員會 – 提名委員會 (主席) – 企業管治委員會
Gender	Male	Female	Male	Male	Male	Male
性別	男	女	男	男	男	男
Age	36-45	46-59	60+	46-59	60+	60+
年齡	36-45	46-59	60+	46-59	60+	60+
Qualification	– Bachelor's Degree	– Bachelor's Degree	– Bachelor's Degree	– Master's Degree – Bachelor's Degree – CPA	– Master's Degree – Bachelor's Degree – CPA	– Bachelor's Degree
學歷	– 學士學位	– 學士學位	– 學士學位	– 碩士學位 – 學士學位 – 執業會計師	– 碩士學位 – 學士學位 – 執業會計師	– 學士學位

	Ni Chen Hui 倪晨暉	Lian Xiu Qin 連秀琴	Feng Ming Zhu 馮明竹	Victor Heng 邢家維	Laurence Lam 林友耀	Gary Cheung 張為國
Competencies	<ul style="list-style-type: none"> - Corporate Management - Strategic Management - Operations Management - Investment Management - Risk Management - Corporate Governance 	<ul style="list-style-type: none"> - International Business - Corporate Management - Strategic Management - Production Management - Operations Management - Board of Directors - Engineering - Technology 	<ul style="list-style-type: none"> - Corporate Management - Strategic Management - Operations Management - Investment Management - Board of Directors - Legal & Regulatory - Risk Management - Corporate Governance 	<ul style="list-style-type: none"> - Corporate Management - Board of Directors - Finance & Accounting 	<ul style="list-style-type: none"> - Corporate Management - Board of Directors - Finance & Accounting - Corporate Governance 	<ul style="list-style-type: none"> - International Business - Corporate Management - Strategic Management - Operations Management - Investment Management - Board of Directors - Finance & Accounting - Legal & Regulatory - Risk Management - Corporate Governance
能力	<ul style="list-style-type: none"> - 企業管理 - 戰略管理 - 經營管理 - 投資管理 - 董事會 - 風險管理 - 公司治理 	<ul style="list-style-type: none"> - 國際業務 - 企業管理 - 戰略管理 - 生產管理 - 經營管理 - 董事會 - 工程 - 技術 	<ul style="list-style-type: none"> - 企業管理 - 戰略管理 - 經營管理 - 投資管理 - 董事會 - 法律及監管 - 風險管理 - 公司治理 	<ul style="list-style-type: none"> - 企業管理 - 董事會 - 財務及會計 	<ul style="list-style-type: none"> - 企業管理 - 董事會 - 財務及會計 - 公司治理 	<ul style="list-style-type: none"> - 國際業務 - 企業管理 - 戰略管理 - 經營管理 - 投資管理 - 董事會 - 財務及會計 - 法律及監管 - 風險管理 - 公司治理

ESG REPORT

環境、社會及管治報告

BOARD SELECTION AND DIVERSITY

The Board has formulated the “Director Nomination Policy” and “Director Diversification Policy” to ensure that all nominations of directors are fair and transparent, and to ensure the composition of the Board balances skills, experience, and diversity in line with the company’s business requirements. The Nomination Committee selects new director candidates, to which the Board shall decide whether the nominated candidate may be appointed as a director of the Group based on the following factors:

- a reputation for integrity;
- b accomplishment and professional knowledge and industry experience which may be relevant to the Company;
- c commitment in respect of available time;
- d merit and potential contributions that such candidate could bring to the Board with reference to the Company’s Board Diversity Policy, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, independence, skills, knowledge and length of service;
- e in case of a candidate for an independent non-executive director of the Company, to assess the independence of such candidate; and
- f board succession planning considerations and the long-term needs of the Company.

For the re-election of directors of the Board, the Nomination Committee shall conduct a selection procedure based on the criteria such as reputation, accomplishments, professional knowledge, and diversity, after which it shall make recommendations for the Board to consider whether the director may be re-elected. If an independent non-executive director is up for re-election, then shareholders of the Group shall also participate in the re-election process in accordance with the “Procedure on Shareholder Nomination of Director Candidates”. The Group’s articles of association stipulate that at each annual general meeting, one-third of directors shall retire by rotation and be eligible for re-election, with each director subject to retirement at least once every three years.

董事會成員甄選及多元化

董事會已制定《董事提名政策》及《董事多元化政策》，以確保所有董事提名均公平及透明，並確保董事會的組成可平衡技能、經驗及多元化，符合公司業務要求。提名委員會甄選新董事候選人，董事會須根據以下因素決定是否委任提名人選為本集團董事：

- a 誠信聲譽；
- b 可能與本公司相關的成就、專業知識和行業經驗；
- c 對可用時間的承諾；
- d 該候選人參照本公司的《董事會成員多元化政策》可為董事會帶來的價值及潛在貢獻，包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、獨立性、技能、知識及服務年資；
- e 如為本公司獨立非執行董事候選人，評估該候選人的獨立性；及
- f 董事會繼任計劃考慮因素及本公司的長期需求。

就董事會董事的連選連任而言，提名委員會應根據聲譽、成就、專業知識及多元化等標準進行遴選程序，其後應提出推薦建議，供董事會考慮董事可否連選連任。如獨立非執行董事連選連任，本集團股東亦須按照《股東提名董事候選人程序》參與重選程序。本集團的公司章程細則訂明，在每屆股東週年大會上，三分之一的董事須輪值退任，並符合資格膺選連任，而每名董事須至少每三年退任一次。

The Group prioritizes gender diversity and is committed to maintaining female representation on the Board of no less than 10%. As of 31 December 2025, female directors make up 16.7% of the Board and 50.0% of executive directors.

COLLECTIVE KNOWLEDGE OF THE BOARD

Every Director keeps abreast of responsibilities as a director of the Company and of the conduct, business activities and development of the Company. Directors are continually provided with updates to regulatory and governance developments. The Company provides all members of the Board with monthly updates on the Company's performance, position and prospects. Directors are encouraged to participate in continuous professional development courses and seminars to develop and refresh their knowledge and skills, including updates to laws and regulations applicable to the Company and its Directors as well as any amendments thereto.

During the Reporting Period, the Group provided regular updates to the Directors on material changes to regulatory requirements applicable to the Directors and the Group and on the latest business development of the Group on a timely basis. The Directors confirmed that they have complied with code provision C.1.4 of the Corporate Governance Code in relation to continuous professional development. During the Reporting Period, the Group's Directors and senior management had participated in regular ESG and climate-related training provided both internally and by external consultants, which include attending seminars, e-seminars, in-house briefing and reading materials to develop and refresh their knowledge and skills in areas related to their roles, functions and duties of Directors such as corporate governance and regulatory updates. The Board also engaged with major customers and suppliers to exchange best practices in ESG.

本集團重視性別多元化，並致力保持董事會中女性代表比例不低於10%。於2025年12月31日，女性董事佔董事會的16.7%，佔執行董事的50.0%。

董事會的集體知識

各董事均熟知身為本公司董事之責任以及本公司之經營運作、業務活動及發展。董事持續獲提供規管及管治發展之最新資訊。本公司每月向所有董事會成員提供有關本公司業績、狀況及前景之最新資訊。本公司鼓勵董事參與持續性專業發展課程及研討會，以發展及更新彼等之知識及技能，其中包括適用於本公司及其董事之最新法律法規以及該等法律及法規之修訂本。

於報告期間，本公司定期及時向董事提供有關適用於董事及本公司規例要求重大變動的最新資訊以及本公司的最新業務發展。董事確認，彼等已遵守企業管治守則有關持續專業發展的守則條文第C.1.4條。於報告期間，本集團董事及高級管理層已參與由內部及外部顧問提供的定期ESG及氣候相關培訓，包括出席研討會、網上研討會、內部簡報會及閱讀資料，以發展及更新彼等與其角色、職能及董事職責相關領域（如企業管治及監管更新）的知識及技能。董事會亦與主要客戶及供應商進行交流，以分享ESG方面的最佳實踐。

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REMUNERATION POLICIES

The Group ensures all levels of employees are paid according to market standard and employees are rewarded on a performance-related basis within the framework of the Group's salary, incentives and bonus scheme. The management reviews the remuneration policy of the Group on a regular basis and evaluates the working performance of the employees. The remuneration of the employees, as governed by the Group's internal "Salary Administration Regulation", includes salaries, allowances, year-end bonus and social insurance. In accordance with the relevant prevailing laws and regulations of the PRC, the Group has participated in the social insurance plans set up by the relevant local government authorities, including pension funds, medical insurance (including maternity insurance), unemployment insurance and work-related injury insurance. The Group has also participated in the mandatory provident fund scheme for its Hong Kong employees in accordance with the Mandatory Provident Fund Scheme Ordinance (Chapter 485 of the Laws of Hong Kong).

The Company also adopted a share option scheme on 17 June 2019 for a period of 10 years to reward eligible participants, including directors and employees of the Group, for their contributions to the Group. Under the share option scheme, the board of directors of the Company may grant options to eligible employees to subscribe for shares in the Company. No options have been granted under the scheme since its adoption or during the Reporting Period.

For executive Directors, remuneration comprises of fixed and variable components linked to individual and corporate performance. The emolument of Directors is recommended and approved by the Remuneration Committee and the Board respectively, having regard to the Group's operating results, individual performance and comparable market statistics. Furthermore, the Remuneration Committee assists the Board in determining remuneration policy and structure for executive Directors and senior management, evaluating their performance, reviewing incentive schemes and service contracts, and fixing remuneration packages.

SUSTAINABILITY GOVERNANCE

The Group has established a sustainable development management system, forming an ESG management team led by the Group CEO. This creates a three-tier governance structure consisting of "Board decision-making, management-level coordination, and execution-level implementation," ensuring that the Group pursues economic performance while balancing environmental, social, and governance responsibilities, thereby achieving a balance between long-term value and social responsibility.

薪酬政策

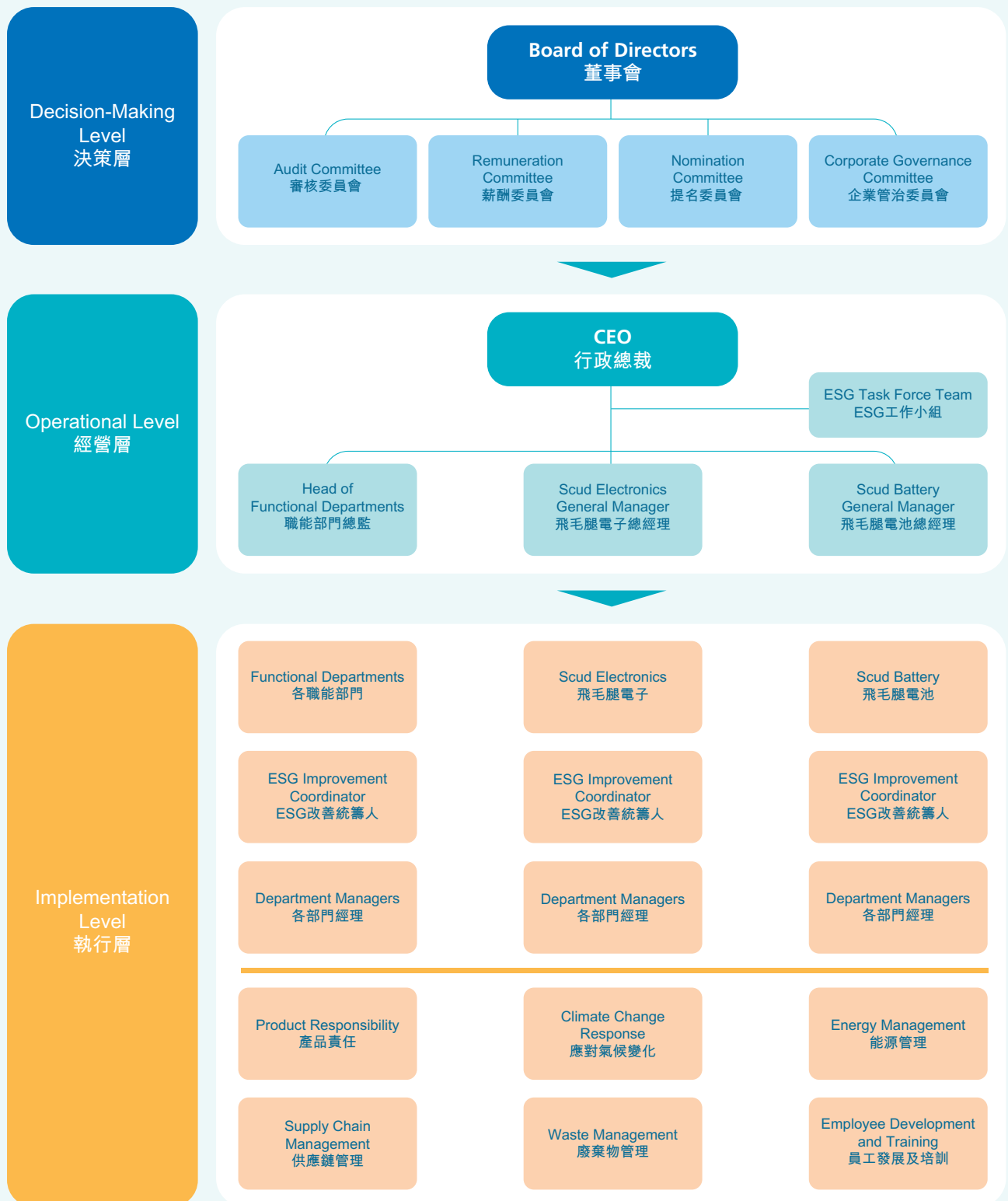
本集團確保所有職級僱員的薪酬均符合市場水平，而本集團會根據本集團的薪金、獎勵及花紅計劃並因應僱員的表現對僱員作出獎勵。管理層定期檢討本集團的薪酬政策，並評估僱員的工作表現。僱員薪酬包括薪金、津貼、年終花紅及社會保障。根據中國現行相關法律及法規，本集團已參與本地有關政府機關設立的社會保障計劃，包括退休金、醫療保險（包括生育保險）、失業保險及工傷保險。本集團亦按照強制性公積金計劃條例（香港法例第485章）為香港僱員參與強制性公積金計劃。

本公司亦於2019年6月17日採納購股權計劃，計劃採納年期為十年，目的是獎勵合資格參與者（包括本集團董事及僱員）為本集團作出的貢獻。根據購股權計劃，本公司董事會可向合資格僱員授出可認購本公司股份之購股權。自採納該計劃起及於報告期間並無於該計劃項下授出購股權。

就執行董事而言，薪酬包含與個人及企業表現掛鈎的固定及可變動部分。董事酬金由薪酬委員會及董事會分別考慮本集團的經營業績、個人表現及可資比較市場統計數據後提出建議及批准。此外，薪酬委員會協助董事會釐定執行董事及高級管理層的薪酬政策及架構、評估其表現、檢討激勵計劃及服務合約，以及釐定薪酬待遇。

可持續發展管治

本集團構建了可持續發展管理體系，建立由集團行政總裁統籌領導的ESG管理團隊，形成“董事會決策、管理層統籌、執行層落實”的三級治理架構，以確保企業在追求經濟效益同時兼顧環境、社會及治理責任，實現長期價值與社會責任的平衡。



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The Group focuses on compliance and client expectations. The ESG Task Force Team is responsible for dynamically tracking domestic and international sustainability trends and requirements, identifying material issues, formulating relevant policies and targets, breaking down work tasks, and driving their implementation.

本集團聚焦於合規性和客戶期望，由ESG工作小組負責動態跟蹤國內外可持續發展趨勢和要求，識別重要議題，制定相關制度和目標，分解各項工作任務並推動落實。

The responsibilities of each level of sustainability governance are as follows:

可持續發展治理各層級的責任如下：

Governance Level 治理層	Members 人員構成	ESG Management Responsibilities ESG管理責任
Decision-Making Level 決策層	Board of Directors 董事會成員	<ol style="list-style-type: none"> 1 Review and approve ESG management policies, strategies, and systems. 審議批准ESG管理方針、策略、制度。 2 Oversee the ESG governance structure to ensure business ethics and compliant operations. 監督ESG治理架構，確保商業道德與合規運營。 3 Review and approve the issuance of the ESG report. 審議批准ESG報告的發行。 4 Review and approve the public disclosure of material information related to the Group's ESG governance. 審議批准涉及公司ESG治理重大信息的公開披露。
Operational Level 經營層	Group CEO 集團行政總裁	<ol style="list-style-type: none"> 1 Ensure that the formulated ESG management policies, strategies, and targets align with the Group's strategy. 確保制定的ESG管理方針、策略、目標與集團戰略相匹配。 2 Review the ESG organizational structure, plans, and systems. 審核ESG組織架構、計劃和制度。 3 Ensure the availability of ESG resources and promote employee participation. 確保ESG資源可獲得性，推動員工參與。 4 Supervise, inspect, and evaluate the implementation of the Group's ESG efforts, ensuring that the ESG management system achieves its intended outcomes. 監督、檢查、評價公司ESG工作的落實情況，確保ESG管理體系實現其預期結果。 5 Provide recommendations to the Board of Directors regarding the Company's development strategy and ESG-related matters. 就公司發展戰略與ESG相關事宜向董事會提出建議。
	General Managers of Subsidiaries and Head of Functional Departments 附屬公司總經理及職能部門總監	<ol style="list-style-type: none"> 1 Confirm and review the breakdown of ESG targets and action plans for subsidiaries. 確認並評審附屬公司ESG目標分解和行動計劃。 2 Ensure the effectiveness of ESG resources and procedures. 確保ESG資源和程序的有效性。 3 Review disclosure information from subsidiaries. 審閱附屬公司披露信息。

	<p>ESG Task Force Team ESG工作小組</p>	<ol style="list-style-type: none"> 1 Establish the ESG management system, and formulate policies and strategies. 構建ESG管理體系，制定方針和策略。 2 Organize and conduct stakeholder engagement, identify material topics, and develop medium- and long-term plans. 組織開展利益相關方溝通工作，識別公司實質性議題，制定中長期規劃。 3 Assess ESG compliance and coordinate improvement actions. 評估ESG合規性，統籌改善行動。 4 Coordinate and drive the operation and improvement of ESG organizations within subsidiaries. 統籌推進附屬公司ESG組織運行與改善。 5 Compile the ESG report and conduct related training and communications. 組織編制ESG報告，開展相關培訓和宣傳。
<p>Implementation Level 執行層</p>	<p>ESG Improvement Coordinators (Human Resources "HR" & Administration Manager/General Office Manager) 附屬公司ESG改善統籌人（人力行政部經理／總經辦經理）</p>	<ol style="list-style-type: none"> 1 Coordinate the establishment, enhancement, and implementation of the ESG management system within the respective subsidiary. 統籌所在附屬公司的ESG管理體系的建設和完善與推動。 2 Set subsidiary-level ESG breakdown targets and develop improvement action plans. 設定附屬公司ESG分解目標，制定改善行動計劃。 3 Coordinate the implementation of the subsidiary's ESG improvement action plans. 統籌推進附屬公司ESG改善行動計劃的實施。 4 Identify risks and opportunities within the subsidiary and coordinate the execution of response measures. 識別附屬公司風險和機遇，並統籌執行應對措施。 5 Support the Group's ESG report disclosure efforts. 配合集團ESG報告披露工作。
	<p>Department Managers of Subsidiaries 附屬公司各部門經理</p>	<ol style="list-style-type: none"> 1 Monitor ESG-related laws and regulations pertaining to their department's operations and formulate response measures. 關注本部門業務相關的ESG法律法規動態，制定應對措施。 2 Drive ESG performance. 推動ESG工作開展。 3 Support ESG assessments and audits conducted by clients or government authorities, and follow up on the closed-loop management of identified issues. 配合客戶或政府的ESG調研、審核認證工作，跟進問題閉環管理。 4 Support the Group's ESG report disclosure efforts. 配合集團ESG報告披露工作。

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Furthermore, multiple independent professional organisations have been engaged to provide counsel, conduct audits, and validate performance data on various sustainability-related issues, from which their input forms the basis of the Group's management approach on these issues, of which including, but not limited to, waste management, occupational health and safety, and energy and resource management.

DUE DILIGENCE

To prevent and mitigate conflicts of interest, a clear division of responsibilities between the role of a chairman and the CEO is established. A formal "Code of Business Conduct and Ethics" and a conflict-of-interest policy require directors and senior management to disclose any potential conflicts. The Audit Committee is responsible for reviewing these disclosures and implementing appropriate mitigation measures. During the Reporting Period, no material conflicts of interest involving directors were identified. Furthermore, no Director or entity connected with a Director had any direct or indirect material interests in any transaction, arrangement or contract of significance to which the Company, its subsidiaries, its holding company or its fellow subsidiaries was a party entered into during, or subsisting during or at the end of, the Reporting Period.

The Board oversees a systematic due diligence process to identify, assess, and manage the Group's actual and potential negative impacts on the economy, environment, and people. This process involves stakeholder engagement, risk assessments, and integrating findings into strategic decision-making. Where negative impacts are identified, the Group develops prevention or mitigation measures. For actual impacts caused by its operations, the Group is committed to taking appropriate remedial action. The Group's impacts on the economy, people, and the environment and their corresponding prevention or mitigation measures are described in the sections "F. Value Chain", "E. People", and "D. Environment" of this Report respectively.

ACCREDITATIONS AND CERTIFICATIONS

The Group's constant pursuit of product excellence and remarkable achievements in workplace safety, environmental protection and CSR are recognised by local governmental authorities and international organisations. The Group has been awarded the following certifications:

此外，本集團已委聘多個獨立專業組織就各種與可持續發展相關的議題提供諮詢，彼等的意見構成本集團對該等問題的管理方針的基礎，其中包括但不限於廢棄物管理、職業健康與安全、能源及資源管理。

盡職調查

為防止及減少利益衝突，在主席及行政總裁的角色之間建立了明確的職責分工。《商業行為及道德守則》及利益衝突政策要求董事及高級管理層申報任何潛在利益衝突。審核委員會負責審閱有關申報，並實施適當的緩解措施。於報告期間，概無發現涉及董事的重大利益衝突。此外，概無董事或與其關聯的實體直接或間接於報告期間內或結束時訂立或仍然生效的本公司、其附屬公司、其控股公司或其同系附屬公司為其中一方的任何重要交易、安排或合約中擁有重大利益。

董事會監督一套系統性的盡職審查程序，以識別、評估及管理本集團對經濟、環境及員工的實際及潛在負面影響。該程序涉及持份者參與、風險評估，並將結果融入策略決策。如識別出負面影響，本集團將制定預防或緩解措施。如本集團的營運造成實際負面影響，本集團將不遺餘力地補救影響。本集團對經濟、員工及環境的影響及相應的預防或緩解措施分別載於本報告「F.價值鏈」、「E.員工」及「D.環境」各節。

認證及證明

本集團對產品卓越的持續追求，以及在職業安全、環境保護和企業社會責任方面的顯著成就，獲得了地方政府部門和國際組織的認可。集團已榮獲以下認證：

Certifications	認證	Awarded Units	
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Quality Assurance	質量保證		
ISO 9001 Quality Management System	ISO 9001 質量管理體系	✓	✓
TL 9000 Quality Management System for Telecommunications	TL 9000 電信質量管理體系	✓	
TL 16949 Quality Management System for Supply Chain and Assembly Process	TL 16949 供應鏈及裝配流程質量管理體系	✓	✓
Industrial Transformation and Upgrading	行業轉型及升級		
GB/T 23000 – Integration of Informatisation and Industrialisation Management System Requirements	GB/T 23000 – 信息化與工業化融合管理體系規定		✓
Workplace Safety	工作場所安全		
ISO 45001 Occupational Health and Safety Management System	ISO 45001 職業健康與安全管理體系	✓	✓
Certificate for Safety Production Standardisation – Level 3	安全生產標準化證書：三級	✓	✓
Laboratory Recognition	實驗室認可		
China National Accreditation Service for Conformity Assessment (Registration No.: CNAS L3095)	中國合格評定國家認可委員會（註冊編號：CNAS L3095）	✓	
Environmental Protection	環保		
ISO 14001 Environmental Management System	ISO 14001 環境管理體系	✓	✓
ISO 14064 Quantification and Reporting of Greenhouse Gas Emissions and Removals	ISO 14064 溫室氣體排放及清除的量化及報告	✓	
IECQ QC080000 Hazardous Substance Process Management (HSPM) System	IECQ QC080000 有害物質過程管理（危險物品進程管理系統要求）體系	✓	
GB/T23331-2020/ISO50001:2018 Energy Management System	GB/T23331-2020/ISO50001:2018 能源管理體系	✓	
Corporate Social Responsibility	企業社會責任		
Responsible Business Alliance Standard	負責任商業聯盟標準	✓	
Onsite Compliance and Auditing	現場合規及審核		
Responsible Business Alliance Foundation – Validated Assessment Program (Silver Level)	負責任商業聯盟基金會－驗證評估計劃（銀級）	✓	
Business Continuity	業務連續性		
GB/T30146-2003 / ISO22301:2019 Business Continuity Management Systems	GB/T30146-2003 / ISO22301:2019 業務連續性管理體系	✓	

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Scud Battery has also met the requirements of information technology standard, including, but not limited to, GB 4943.1-2022: Audio/video, information and communication technology equipment – Part 1: Safety requirements, GB 31241-2022: Lithium ion cells and batteries used in portable electronic equipments – Safety technical specification, GB/T 35590-2017: Information technology – General specification for portable digital equipments power bank, and GB/T 18287-2013: General specification of lithium-ion cells and batteries for mobile phone.

To ensure quality and safety, products of Scud Battery have also passed strict reliability tests, including overcharge protection, over-discharge protection, overheating protection, crack resistance, short-circuit protection, flame-retardant material verification, leakage protection, wear resistance, and shockproof testing.

ASSOCIATION AND ORGANISATION MEMBERSHIPS

As part of its commitment to keeping up to date on the latest market and industry trends as well as supporting societal causes, the Group hold membership in various industry associations and advocacy organisations. The Group is a member of the following associations and organisations:

• China Industrial Association of Power Sources	• 中國化學與物理電源行業協會
• China Battery Industry Association	• 中國電池工業協會
• PRC Ministry of Industry and Information Technology Green Association – Green Manufacturing Union	• 中國工業和信息化部綠色聯盟協會 – 綠色製造聯盟
• Fuzhou Mawei Harmonious Labor Relations Association	• 福州市馬尾區和諧勞動關係協會
• Fuzhou Internet of Things Industry Association	• 福州市物聯網行業協會
• Mawei Association of Justice and Courage	• 馬尾區見義勇為協會

In 2024, the Group joined the Fujian Quality Management Association for Electronics Industry as a Chief Supervisor.

飛毛腿電池亦已滿足信息技術標準的要求，包括但不限於GB 4943.1-2022《音視頻、信息技術和通信技術設備第1部分：安全要求》、GB31241-2022《便攜式電子產品用鋰離子電池和電池組—安全技術規範》、GB/T 35590-2017《信息技術—便攜式數字設備用移動電源通用規範》、及GB/T 18287-2013《移動電話用鋰離子蓄電池及蓄電池組總規範》。

為確保質量及安全，飛毛腿電池產品亦已通過嚴格的可靠性測試，包括過充保護、過放保護、過熱保護、防裂、短路保護、阻燃材料驗證、漏液保護、耐磨性及防震測試。

協會及組織成員會籍

作為其緊跟最新市場及行業趨勢以及支援社會事業的承諾之一部分，本集團擁有多個行業協會及倡導組織的會籍。本集團是以下協會及組織的成員：

於2024年，本集團以首席監事的身份加入福建省電子工業質量管理協會。

ENVIRONMENT

In line with the Group's sustainability missions and visions, the Group continuously improves its environmental performance with contributions and support from its employees, business partners, the public and other stakeholders.

環境

本集團秉持可持續發展使命及願景，在其員工、業務合作夥伴、公眾及其他持份者的貢獻及支持下，不斷提高其環境表現。

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The Group has formulated the “Procedures on Compliance with Rules, Regulations, Standards, and Other Requirements”, which stipulates that it constantly identifies and reviews environmentally related national rules and regulations to ensure that its business activities are compliant. The Group has been certified with the ISO 14001 Environmental Management System certification since 2004, and regular internal and external assessments are conducted on the system’s effectiveness in ensuring continual improvement. During the Reporting Period, the Group complied with national and local laws and regulations concerning environmental protection and pollution control, including but not limited to:

本集團已制定《遵守規則、法規、標準及其他要求的程序》，規定其持續識別及檢視與環境相關的國家規則及法規，以確保其業務活動合規。自2004年起，本集團已獲得ISO 14001環境管理體系認證，並定期對該體系的有效性進行內部及外部評估，以確保持續改進。於報告期間，本集團遵守國家及地方有關環境保護及污染控制的法律法規，包括但不限於：

- GB 12348-2008: Emission Standard for Industrial Enterprises Noise at Boundary;
- GB 12348-2008 :《工業企業廠界環境噪聲排放標準》;
- Measures for the Administration of Environmental Impact Assessment of Construction Projects;
- 《建設項目環境影響評價管理辦法》;
- GB 13690-2009: General Rules for Classification and Hazard Communication of Chemicals;
- GB 13690-2009 :《化學品分類和危險性公示通則》;
- Environmental Protection Regulations of Fujian Province; and
- 《福建省環境保護條例》;及
- Measures for the Control of Pollution from Electronic Information Products.
- 《電子信息產品污染控制管理辦法》。

No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to air and greenhouse gas (the "GHG") emissions, discharges into water and land, and generation of hazardous and non-hazardous waste has been identified during the Reporting Period.

於報告期間，概無發現任何違反對本集團有重大影響且與空氣和溫室氣體（「溫室氣體」）排放、向水和土地的排放以及產生有害和無害廢棄物有關的法律及法規的情況。

Emissions

During the Reporting Period, the Group complied with national and local laws and regulations concerning emissions and waste resulting from its operations, including but not limited to:

排放

於報告期間，本集團遵守國家及地方有關其經營產生排放物及廢棄物的法律法規，包括但不限於：

- GB 8978-1996 Integrated Wastewater Discharge Standard;
- GB 8978-1996 :《污水綜合排放標準》;
- Water Pollution Prevention and Control Law of the People's Republic of China (2017 Revision);
- 中華人民共和國主席令：《中華人民共和國水污染防治法（2017年修訂）》;
- Order of the President of the People's Republic of China (No. 31): Atmospheric Pollution Prevention and Control Law of the People's Republic of China (2018 Revision);
- 中華人民共和國主席令（第31號）：《中華人民共和國大氣污染防治法（2018年修訂）》;
- GB 3095-2012: Ambient Air Quality Standards;
- GB 3095-2012 :《環境空氣質量標準》;
- GB 18483-2001: Emission Standard of Cooking Fume;
- GB 18483-2001 :《飲食業油煙排放標準》;
- GB 37822-2019: Standard for Fugitive Emission of Volatile Organic Compounds;
- GB 37822-2019 :《揮發性有機物無組織排放控制標準》;
- GB 18597-2023: Standard for Pollution Control on Hazardous Waste Storage;
- GB 18597-2023 :《危險廢物貯存污染控制標準》;
- Order of the President of the People's Republic of China (No. 57): "Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes"; and
- 中華人民共和國主席令（第57號）：《中華人民共和國固體廢物污染環境防治法》;及
- National Hazardous Waste Directory (2025 Version).
- 《國家危險廢物名錄（2025年版）》。

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Air Emissions

Fuel Consumption in Stationary Sources

The Group consumed diesel for the operation of its generator during the Reporting Period.

Vehicle Operation

The Group-owned fossil-fuelled vehicles, including passenger cars, light goods vehicles, and buses, were used for daily business operations during the Reporting Period, which contributed to the emission of nitrogen oxides (“NO_x”), sulphur oxides (“SO_x”) and respiratory suspended particles (“RSP”).

See below for the breakdown of air emissions during the Reporting Period, as well as comparisons with previous years.

廢氣排放

固定來源燃料消耗

於報告期間，本集團因發電機運作而消耗柴油。

車輛運行

於報告期間，本集團擁有的化石燃料汽車（如乘用車、輕型汽車及巴士）用於日常業務營運，導致氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及呼吸懸浮顆粒物（「呼吸懸浮顆粒物」）的排放。

以下載列於報告期間廢氣排放明細以及與過往年度的比較。

Type of Air Emission	廢氣排放類別	2025 Emission (in kg)		2024 Emission (in kg)	
		2025年排放 (千克)		2024年排放 (千克)	
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
NO _x	氮氧化物	136.075	244.262	9.353	1.324
SO _x	硫氧化物	0.232	0.334	0.605	0.049
RSP	呼吸懸浮顆粒物	7.425	20.789	0.689	0.097

Note: Emission factors for calculations on environmental parameters throughout this Report were disclosed pursuant to Appendix C2 of the Main Board Listing Rules and documentation referred thereto, unless stated otherwise.

附註：除另有說明外，本報告中計算環境參數使用的排放係數乃根據主板上市規則附錄C2及其參考文件披露。

As can be seen from the table above, there has been a significant increase in air emissions, which can be attributed to further transparency and accountability in tracking the Group’s vehicle mileage. In previous reporting periods, all vehicle mileage from the Group was accounted under passenger cars; while starting from this Reporting Period, the Group has categorised its vehicle mileage respectively into light goods vehicles, medium goods vehicles, and heavy good vehicles, which emit more NO_x, SO_x, and RSP per distance travelled. During the Reporting Period, the intensity of air emissions by the Group was 4.867 g of NO_x, 0.007 g of SO_x, and 0.361 g of RSP per m² of total floor area of the Group’s business operations.

從上表可見，廢氣排放量顯著增加，此乃由於本集團在追蹤車輛行駛里程方面提高了透明度及問責性所致。於過往報告期間，本集團所有車輛行駛里程均歸類為私家車；而自報告期間起，本集團已將車輛行駛里程分別歸類至輕型貨車、中型貨車及重型貨車，此類車輛每行駛距離所排放的氮氧化物、硫氧化物及可吸入懸浮粒子更多。於報告期間，按本集團業務營運總建築面積計算，本集團的廢氣排放密度為每平方米4.867克氮氧化物、0.007克硫氧化物及0.361克呼吸性懸浮顆粒物。

Greenhouse Gas Emissions

During the Reporting Period, the Group's business operations contributed to the GHG emission of 337,232.93 tonnes of carbon dioxide equivalent ("tCO₂eq."), mainly consisting of carbon dioxide, methane, and nitrous oxide. This represents a 0.59% decrease when compared with the Last Reporting Period.

While the scale of operations continues to expand, the Group is establishing better channels to collect, trace, and monitor the total amount of GHG emission emitted. As to gain a more comprehensively understanding of Scope 3 emissions connected to the Group's value chain, the Group shall also disclose 15 reporting categories of Scope 3 emissions where applicable to the Group's operations.

The overall intensity of the GHG emissions by the Group was 4.32tCO₂eq./m² with reference to the total floor area of the Group's business operations, which corresponds to a 0.59% decrease from the Last Reporting Period.

The reported GHG emissions were attributed to the following activities:

- Direct (Scope 1) GHG emissions from consumption of petrol and diesel, and release of refrigerants and extinguishing agents;
- Energy indirect (Scope 2) GHG emissions from purchased electricity; and
- Other indirect (Scope 3) GHG emissions from business air travel, municipal freshwater and sewage processing, paper waste disposal at landfills, as well as the 15 reporting categories of scope 3 emissions where applicable to the Group's operations.

溫室氣體排放

於報告期間，本集團的業務營運導致溫室氣體排放337,232.93噸二氧化碳當量（「噸二氧化碳當量」），主要包括二氧化碳、甲烷及一氧化二氮。與上一報告期間相比，減少0.59%。

在業務規模持續擴大的同時，本集團正建立更完善的渠道，以收集、追溯及監測所排放的溫室氣體總量。為更全面地了解與本集團價值鏈相關的範圍3排放，從本報告期間起，本集團亦將披露適用於本集團業務運營的15個範圍3排放報告類別。

根據本集團業務運營的總建築面積，本集團的總體溫室氣體排放密度為每平方米4.32噸二氧化碳當量，較上一報告期間減少0.59%。

所報告溫室氣體排放歸因於以下活動：

- 汽油及柴油消耗以及製冷劑及滅火劑釋放的直接（範圍1）溫室氣體排放；
- 購電產生的能源間接（範圍2）溫室氣體排放；及
- 航空商務差旅、城市淡水及污水處理、處理垃圾場填埋廢紙，以及適用於本集團業務運營的15個範圍3排放報告類別產生的其他間接（範圍3）溫室氣體排放。

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See below for the detail breakdown of GHG contributions during the Reporting Period, as well as comparisons with previous years.

以下載列於報告期間溫室氣體來源的詳細明細以及與過往年度的比較。

Scope of GHG emissions 溫室氣體排放範圍	Emission sources 排放來源	2025 GHG Emissions (in tCO ₂ eq.) 2025年溫室氣體排放 (噸二氧化碳當量)		2024 GHG Emissions (in tCO ₂ eq.) 2024年溫室氣體排放 (噸二氧化碳當量)		
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	
Scope 1 Direct emission 範圍1直接排放	Combustion of fuels in stationary sources ¹ 固定來源燃料燃燒 ¹	Diesel 柴油	0.67	0.44	0.67	0.34
	Combustion of fuels in mobiles sources ¹ 移動來源燃料燃燒 ¹	Diesel 柴油	8.09	42.09	45.65	6.08
		Petrol 汽油	33.08	16.01	59.35	2.14
	Refrigerants ² and Extinguishing Agents ^{3,4} 製冷劑 ² 及滅火劑 ^{3,4}		604.72	88.36	390.43	117.07
	Assimilation of CO ₂ through Tree Planting ⁵ 通過植樹吸收二氧化碳 ⁵		(1.15)	(0.76)	(0.35)	
Scope 2 Energy indirect emission 範圍2能源間接排放	Purchased electricity ⁶ 購電 ⁶		10,160.03	5,760.90	10,418.39	5,172.54
Scope 3 Other indirect emission ⁸ 範圍3其他間接排放 ⁸	Category 1: Purchased goods and services ⁹ 類別1: 購買貨品及服務 ⁹		251,579.86	51,610.53	228,268.29	84,799.78
	Category 2: Capital goods 類別2: 資本貨物		885.04	249.17	502.14	340.92
	Category 3: Fuel- and energy-related activities not included in scope 1 or scope 2 (Including electricity used for processing fresh water and sewage) 類別3: 不包括在範圍1或範圍2內的與燃料及能源相關的活動(包括用於處理淡水及污水的電力)		620.76	181.82	570.28	168.99
	Category 4: Upstream transportation and distribution 類別4: 上游運輸及配送		4,742.67	138.48	3,412.15	39.08
	Category 5: Waste generated in operations (Including paper waste disposal) 類別5: 經營業務產生的廢棄物(包括廢紙處理)		254.97	4.05	220.53	14.78
	Category 6: Business travel ^{7,9} (Including business air travel) 類別6: 商務差旅 ^{7,9} (包括航空商務差旅)		89.27	6.17	108.15	6.58
	Category 7: Employee commuting 類別7: 員工通勤		429.63	78.34	333.05	29.29
	Category 9: Downstream transportation and distribution 類別9: 下游運輸及配送		4,435.38	9.81	4,188.41	0.13
	Category 13: Downstream leased assets 類別13: 下游租賃資產		0.00	5,929.73	0.00	6.61
	Total ¹⁰ 總計 ¹⁰			337,232.93		339,219.40
Overall GHG Intensity (tCO ₂ eq./m ²) 整體溫室氣體密度(噸二氧化碳當量/平方米)			4.32		4.34	

Note 1: Emission factors were disclosed pursuant to Appendix C2 of the Main Board Listing Rules and documentation referred thereto (including the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)), unless stated otherwise. Scope 3 emissions were only calculated based on the available emission factors from the referred documentation.

Note 2: The quantities of refrigerants were estimated according to the refrigerant replacement rate for all refrigerant-consuming equipment. The 100-year Global Warming Potential (GWP 100) values of R-22, R-32, and R-134a were made with reference to the Fifth Assessment Report (AR5) of the Intergovernmental Panel on Climate Change.

Note 3: The quantities of extinguishing agents were estimated according to assumed leakage coefficient. The 100-year Global Warming Potential (GWP 100) values of CO₂ and FM-200 (HFC-227ea) were made with reference to the Fifth Assessment Report (AR5) of the Intergovernmental Panel on Climate Change.

Note 4: During the Reporting Period, the Group had replaced significant amounts of refrigerant in its refrigerant-consuming equipment, which has led to the marked year-on-year increase in recorded GHG emissions from refrigerant consumption.

Note 5: Removal factor of CO₂ per tree planted was 23, with reference made to Appendix C2 of the Main Board Listing Rules and their referred documentation as set out by Hong Kong Exchanges and Clearing Limited.

Note 6: According to The Ministry of Ecology and Environment of People's Republic of China (2025): Emission factor of 0.5306 tCO₂e/MWh was used for purchased electricity from the National Grid of the PRC in 2025; Emission factor of 0.5366 tCO₂e/MWh was used for purchased electricity from the National Grid of the PRC in 2024.

Note 7: CO₂ emissions from the Group's business air travels were reported in accordance with the International Civil Aviation Organisation (ICAO) Carbon Emission Calculator.

Note 8: Data for other categories of scope 3 emissions have not yet been collected, and the Group currently does not have the capability to conduct data collection for these categories; however, the Group shall endeavor to dedicate resources to complete scope 3 emissions disclosure in due time.

Note 9: Category 1 and Category 6 of Scud Battery Scope 3 emissions for 2025 was calculated in a separate TCFD Report published by the Group during the Reporting Period.

Note 10: Total GHG Emissions may not equal total of emission sources or sub-totals due to rounding errors.

附註1: 除另有說明外，排放係數乃根據主板上市規則附錄C2及其參考文件（包括《溫室氣體核算體系：企業核算及報告標準》（2004年））披露。範圍3排放僅基於自參考文件中獲得的排放係數計算。

附註2: 製冷劑之數量乃根據所有製冷劑消耗設備的製冷劑更換率估計。R-22、R-32及R-134a的100年全球變暖潛力(GWP 100)值乃參考政府間氣候變化專門委員會的第五次評估報告(AR5)。

附註3: 滅火劑用量按假定洩漏係數估算。二氧化碳及FM-200 (HFC-227ea)的100年全球變暖潛力(GWP 100)值乃參考政府間氣候變化專門委員會的第五次評估報告(AR5)。

附註4: 於報告期間，本集團在其製冷劑消耗設備中更換了大量製冷劑，導致製冷劑消耗產生的溫室氣體排放量同比顯著增加。

附註5: 種植每棵樹的二氧化碳去除係數為23，參照主板上市規則附錄C2及香港交易及結算所有限公司所載參考文件。

附註6: 根據中華人民共和國生態環境部（2025年）：2025年從中國國家電網購買電力的排放係數為0.5306噸二氧化碳當量／兆瓦時；2024年從中國國家電網購買電力的排放係數為0.5366噸二氧化碳當量／兆瓦時。

附註7: 本集團航空商務差旅產生之二氧化碳排放量乃根據國際民航組織(ICAO)碳排放計算方法報告。

附註8: 其他類別範圍3排放的數據尚未收集，本集團目前不具備對該等類別進行數據收集的能力；然而，本集團將努力投入資源，以在適當的時候完成範圍3排放的披露。

附註9: 2025年飛毛腿電池的類別1及類別6範圍三排放，已在本集團於報告期間另行發佈的TCFD報告中計算。

附註10: 由於四捨五入誤差，溫室氣體排放總量可能不等於排放源或小計的總和。

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Hazardous Waste

During the Reporting Period, the Group generated a total of 11,319 tonnes of hazardous waste. The intensity was 0.14 kg per m², representing a 14.98% decrease compared with the Last Reporting Period.

Hazardous wastes generated mainly comprised waste containing organic solvents, waste resin powder, and waste paint and ink.

See below for the detail breakdown of hazardous waste generation during the Reporting Period, as well as comparisons with previous years.

有害廢棄物

於報告期間，本集團共產生11,319噸有害廢棄物。密度為每平方米0.14千克，較上一報告期間減少14.98%。

所產生的有害廢棄物主要包括含有機溶劑的廢棄物、廢松香粉以及廢油漆及墨。

以下載列於報告期間有害廢棄物產生的詳細明細以及與過往年度的比較。

Types of Hazardous Waste (tonnes)	有害廢棄物類別 (噸)	2025 Figures 2025年數字		2024 Figures 2024年數字	
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Organic solvent-containing waste (e.g., organic solvents, waste cloth, containers)	含有機溶劑的廢棄物 (如有機溶劑、廢布、容器)	4.261	4.939	4.327	6.984
Waste resin powder	廢松香粉	0.000	1.637	0.000	1.617
Waste paint and ink	廢油漆及墨	0.482	0.000	0.385	0.000
Total	總計	11.319		13.313	
Overall Hazardous Waste Intensity (kg/m²)	整體有害廢棄物密度 (千克/平方米)	0.14		0.17	

Non-hazardous Waste

During the Reporting Period, the Group generated a total of 1,738,432 tonnes of non-hazardous waste. The intensity was 22.25 kg per m², representing a 7.36% decrease compared with the Last Reporting Period. The Group has also recycled more than 95% of its non-hazardous waste generated during the Reporting Period.

Non-hazardous industrial waste, such as plastic was generated from production activities. Non-hazardous waste was collected by designated handlers for downstream recycling and treatment.

無害廢棄物

於報告期間，本集團共產生1,738,432噸無害廢棄物。密度為每平方米22.25千克，較上一報告期間減少7.36%。本集團亦已將報告期間產生的超過95%的無害廢棄物回收利用。

無害工業廢棄物 (如塑料) 主要產生於生產活動。無害廢棄物由指定處理方收集以進行下游回收及處理。

See below for the detail breakdown of non-hazardous waste generation during the Reporting Period, as well as comparisons with previous years.

以下載列於報告期間無害廢棄物產生的詳細明細以及與過往年度的比較。

Types of Non-hazardous Waste (tonnes)	無害廢棄物類別 (噸)	2025 Figures 2025年數字		2024 Figures 2024年數字	
		Scud	Scud	Scud	Scud
		Electronics 飛毛腿電子	Battery 飛毛腿電池	Electronics 飛毛腿電子	Battery 飛毛腿電池
Plastic waste (e.g., plastic pipes, PVC waste, plastic shells, battery casing, etc.)	塑料廢料 (例如塑料管、PVC廢料、塑料外殼、電池外殼等)	1,325.960	30.910	1,470.674	43.087
Non-office paper waste (e.g., newspapers, carton boxes)	非辦公廢紙 (例如報紙、紙箱)	341.518	40.084	328.745	34.119
Total	總計	1,738.432		1,876.625	
Overall Non-Hazardous Waste Intensity (kg/m²)	整體無害廢棄物密度 (千克/平方米)	22.25		24.01	

Measures to Mitigate Emissions

The Group continues its dedication to limiting the usage of ozone-depleting substances and reducing emissions in the business operations. The Group has formulated the "Greenhouse Gas Data Management Procedure" as to lower its carbon emissions and environmental impact, while also establishing a clear process for data collection and for evaluating metrics and targets.

Emissions are also expected to be mitigated through control measures, which include:

- replacing traditional chemicals with non-toxic and non-polluting chemicals;
- reinforcing regular inspections, cleansing and maintenance of air-conditioning system, plant equipment and vehicles owned by the Group;
- encouraging employees to quit smoking through publicity posters, campaigns, and seminars;

減低排放量措施

本集團繼續致力於限制使用消耗臭氧層的物質及減少業務運營中的排放。本集團已制定《溫室氣體數據管理程序》，以降低其碳排放及對環境的影響，同時亦建立了清晰的數據收集及指標和目標評估流程。

本集團亦預期將通過控制措施減少排放，有關措施包括：

- 無毒及無污染的化學藥品代替傳統化學藥品；
- 加強對本集團擁有的空調系統、工廠設備及車輛的定期檢查、清潔及維護；
- 通過宣傳告示、活動及研討會鼓勵員工戒煙；

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| <ul style="list-style-type: none"> prohibiting smoking in the workplaces except in designated smoking areas; | <ul style="list-style-type: none"> 除指定吸煙區外，禁止在工作場所吸煙； |
| <ul style="list-style-type: none"> promoting the use of public transportation and car-pooling; | <ul style="list-style-type: none"> 推廣使用公共交通及拼車； |
| <ul style="list-style-type: none"> using telephone and video conferencing; | <ul style="list-style-type: none"> 使用電話及視頻會議； |
| <ul style="list-style-type: none"> regulating the uses and enforcing speed limits of the Group-owned vehicles; and | <ul style="list-style-type: none"> 規範本集團自有車輛的使用及加強速度限制；及 |
| <ul style="list-style-type: none"> placing plants around the office areas. | <ul style="list-style-type: none"> 在辦公區域周圍放置植物。 |

In addition to the above measures, the Group has also undertaken a series of proactive initiatives during the Reporting Period. This includes the ongoing replacement of its corporate fleet vehicles by transitioning from traditional fuel to electric models, as well as the installation of a photovoltaic power generation system at Scud Electronics. This project, involving 1,581 N-type monocrystalline silicon panels covering 4,427 square meters, is expected to generate approximately 750,000 kWh of green electricity annually from 2026 onward, significantly reducing Scope 2 emissions.

除上述措施外，本集團於報告期間亦推行了一系列積極主動的舉措。包括持續將公司車隊車輛由傳統燃油車替換為電動車型，以及在飛毛腿電子安裝光伏發電系統。該項目採用了1,581塊N型單晶矽光伏板，覆蓋面積達4,427平方米，預計自2026年起每年可產生約75萬千瓦時的綠色電力，大幅減少範圍2排放。

Through these measures, the Group expects to be in alignment with national goals, and has ambitiously set the target of peak carbon emissions by 2028 and carbon neutrality by 2050. To fully assess its emissions and their impact on the environment, the Group also plans on conducting environmental impact assessment at regular intervals to ensure its operations adhere to the principles of sustainable development.

透過此等措施，本集團預期能與國家目標保持一致，並已雄心勃勃地設定於2028年前實現碳達峰及於2050年前實現碳中和的目標。為全面評估其排放及其對環境的影響，本集團亦計劃定期進行環境影響評估，以確保其營運符合可持續發展的原則。

The Group has established clear, quantitative targets to drive progress, including:

本集團已制定清晰的量化目標以推動進展，包括：

- | | |
|---|---|
| <ul style="list-style-type: none"> Reduce total non-greenhouse gas air emissions intensity by 10% by 2030, using 2020 as the baseline year; | <ul style="list-style-type: none"> 以2020年為基準年，力爭到2030年將非溫室氣體廢氣排放密度降低10%； |
| <ul style="list-style-type: none"> Reduce combined Scope 1 and Scope 2 greenhouse gas emissions intensity by 40% by 2030, using 2023 as the baseline year; and | <ul style="list-style-type: none"> 以2023年為基準年，力爭到2030年將範圍1及範圍2的溫室氣體排放密度降低40%；及 |
| <ul style="list-style-type: none"> Reduce Scope 3 greenhouse gas emissions intensity by 40% by 2035, using 2023 as the baseline year. | <ul style="list-style-type: none"> 以2023年為基準年，力爭到2035年將範圍3的溫室氣體排放密度降低40%。 |

All of the above are gross targets for the reduction of emissions without taking into account potential offsets further reducing the net impact. Although the Group currently does not rely on carbon credits to hit its targets, a future implementation of those would further reduce the impact.

To ensure that its operations continuously adhere to sustainable development principles, the Group conducts regular environmental impact assessments and engages third-party experts for verification. Scud Electronics' greenhouse gas inventory is verified by Bureau Veritas Certification (Beijing) Co., Ltd., and its emissions and waste data are monitored through regular testing by qualified third-party laboratories. For further details about the Group's carbon neutrality goals and strategies, please refer to the sub-section "Metrics and Targets" under "Climate Change".

See below for the detail breakdown of the Group's progress towards its emission reduction target.

上文所述均為未計及潛在抵消措施進一步減少淨影響的排放減量總額目標。儘管本集團目前並未依賴碳信用來實現其目標，未來若實施相關措施，將進一步減少影響。

為確保其營運持續遵循可持續發展原則，本集團定期進行環境影響評估，並聘請第三方專家進行驗證。飛毛腿電子的溫室氣體清單已由必維國際認證集團（北京）有限公司進行核查，而其排放及廢棄物數據則透過合資格第三方實驗室的定期檢測進行監測。有關本集團碳中和目標及策略的進一步詳情，請參閱「氣候變化」一節下的「指標及目標」分節。

以下列示本集團實現減排目標的詳細明細。

Type of Emission	排放物類別	Reduction			
		2020 Figures 2020年數字	Target by 2030 到2030年的 減排目標	2025 Figures 2025年數字	% Change 變動百分比
Total Non-GHG Air Emissions (NOx, SOx, and RSP)	非溫室氣體廢氣排放總量（氮氧化物、硫氧化物及呼吸懸浮顆粒物）	431.98 kg	-10%	409.12 kg	-5.29%

Type of Emission	排放物類別	Reduction			
		2023 Figures 2023年數字	Target by 2030 到2030年的 減排目標	2025 Figures 2025年數字	% Change 變動百分比
Scope 1 + Scope 2 GHG Emissions Intensity	範圍1+範圍2溫室氣體排放密度	60.60 tCO ₂ eq. per million pieces sold product 60.60噸二氧化碳當量／百萬件已售產品	-40%	59.68 tCO₂eq. per million pieces sold product 59.68噸二氧化碳當量／百萬件已售產品	-1.52%

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Type of Emission	排放物類別	Reduction		2025 Figures	% Change
		2023 Figures	Target by 2035		
		2023年數字	到2035年的 減排目標	2025年數字	變動百分比
Scope 3 GHG Emissions Intensity	範圍3溫室氣體排放密度	1,499.48 tCO ₂ eq. per million pieces sold product 1,499.48噸二氧 化碳當量／百萬 件已售產品	-40%	1,196.61 tCO ₂ eq. per million pieces sold product 1,196.61 噸二氧 化碳當量／百萬 件已售產品	-20.20%

Based on these results, the Group is currently on track to achieve its non-GHG air emissions reduction target on schedule. While the Group has only recorded slight decreases in its Scope 1 + Scope 2 GHG emissions intensity, as well as significant decreases in its Scope 3 GHG emissions intensity during the Reporting Period in comparison to the baseline year, the Group's implementation roadmap has accounted for increasing GHG emissions until peak GHG emissions would be achieved in 2028, thus the Group is still considered to be on track towards its GHG emissions reduction targets.

Waste Handling and Reduction Initiatives

The Group is committed to responsible waste management through a systematic approach governed by its "Management Plan on Solid Waste" and the "Hazardous Waste Management Procedure". These policies outline strict procedures for the sorting, internal transfer, storage, and disposal of all waste streams in alignment with the Group's environmental management system. A rigorous on-site control process ensures data accuracy. Upon generation, hazardous waste is weighed by both the production unit and warehouse staff using calibrated scales. The weight, including packaging, is recorded in a parallel system comprising a "Manual Hazardous Waste Management Ledger" and a synchronized "Digital System Ledger". When waste is transferred to licensed disposal partners, the weight on the government-issued "Hazardous Waste Transfer Manifest" is cross-checked against the partner's received weight. Minor variances (within 1-3%) are considered normal due to factors such as evaporation, while larger discrepancies are immediately investigated and annotated on the manifest. The Group's Hazardous Waste (Warehouse) Management Department oversees this data integrity process.

基於該等結果，本集團目前正穩步推進，有望如期達成其非溫室氣體廢氣排放的減排目標。雖然本集團於報告期間內錄得的範圍1+範圍2溫室氣體排放密度較基準年只是輕微下降，以及範圍3溫室氣體排放密度與基準年相比顯著下降，但本集團的實施路線圖已考慮到溫室氣體排放會持續增加，直至2028年達到溫室氣體排放峰值，因此本集團仍被認為在朝著其溫室氣體減排目標的方向前進。

廢棄物處理及減廢措施

本集團致力透過其《固體廢棄物管理辦法》及《有害廢棄物管理程序》所規管的系統性方針，實行負責任的廢棄物管理。該等政策概述了對所有廢棄物種類進行分類、內部轉移、貯存及處置的嚴格程序，與本集團的環境管理體系保持一致。嚴格的現場管控流程確保了數據準確性。有害廢棄物一經產生，便由生產單位及倉庫人員使用校准磅秤進行稱重。包含包裝在內的重量會記錄於由「手工危險廢物管理台賬」及同步的「數字系統台賬」組成的並行系統中。當廢棄物轉移至持牌處置合作夥伴時，政府發出的「危險廢物轉移聯單」上的重量會與合作夥伴收到的重量進行交叉核對。由於蒸發等因素，輕微差異(1-3%內)被視為正常，而較大差異則會立即調查並在聯單上注明。本集團的危廢(倉庫)管理部門負責監督此數據完整性流程。

The production of lithium-ion batteries and ODM services generates significant amounts of hazardous waste, including waste oil, ink, and solvents. All hazardous waste is managed in full compliance with the GB18597-2023 Standard for Pollution Control on Hazardous Waste Storage. Waste is stored securely in dedicated, labeled containers within a designated hazardous waste warehouse before being collected by licensed and qualified third-party treatment providers. During the Reporting Period, the Group's primary hazardous waste contractors were Fujian Xingye Dongjiang Environmental Technology Co., Ltd. and Quanzhou Feilong Hongye Environmental Protection Industry Co., Ltd. All transfers are documented and tracked using the official hazardous waste transfer manifests as required by law. Furthermore, the Group follows the "Management Procedure on Handling Hazardous Chemicals", which includes emergency guidelines on handling waste leakage, and policies on procuring raw materials from suppliers which may generate significant waste. During the Reporting Period, there were no hazardous waste leakage incidents.

Non-hazardous waste is meticulously sorted at source. Recyclable materials, including metals, plastics, paper, and expanded polyethylene foam, are collected and processed by authorized recycling partners, such as Fuzhou Yifan Technology Co., Ltd., to re-enter the material cycle. Specific waste streams like tin slag and waste batteries are handled under separate agreements with specialized processors to ensure environmentally sound treatment and maximum resource recovery. General domestic waste is handled by licensed municipal waste management service providers.

The Group ensures responsible downstream waste management by strictly vetting all waste handlers, with key selection criteria including valid business licenses and specific environmental operation permits. Formal contracts are established with all partners. The Group acknowledges that the environmental regulatory authorities are responsible for directly monitoring the vendors' final treatment and disposal processes, while the Group's primary responsibility lies in the diligent selection of qualified partners and maintaining proper documentation, such as archived transfer manifests.

鋰離子電池的生產及ODM服務會產生大量有害廢棄物，包括廢油、廢油墨及廢溶劑。所有有害廢棄物的管理完全符合GB18597-2023《危險廢物貯存污染控制標準》。有害廢棄物在交由持牌及合資格的第三方處理機構收集前，會安全存放於設有標示的專用容器內，並置於指定的有害廢棄物倉庫中。於報告期間，本集團的主要有害廢棄物承包商為福建興業東江環保科技有限公司及泉州飛龍鴻業環保產業有限公司。所有轉移均按法律規定使用官方危險廢物轉移聯單進行記錄及追蹤。此外，本集團遵循《有害化學品處理管理程序》，當中包括處理廢棄物洩漏的應急指引，以及向可能產生大量廢棄物的供應商採購原材料的政策。於報告期間，並無發生有害廢棄物洩漏事故。

無害廢棄物在源頭進行仔細分類。可回收物料，包括金屬、塑膠、紙張及發泡聚乙烯，由認可的回收合作夥伴（如福州一凡科技有限公司）收集及處理，以重新進入物料循環。特定的廢棄物種類，如錫渣及廢棄電池，則根據與專業處理商簽訂的單獨協議進行處理，以確保環境無害化處理及最大程度的資源回收。一般生活垃圾廢棄物則由持牌的城市環衛管理服務商處理。

本集團透過嚴格審查所有廢棄物處理商，確保下游廢棄物管理的責任，主要甄選標準包括有效的營業執照及特定的環境營運許可證。本集團與所有合作夥伴訂立正式合約。本集團確認，環境監管機構負責直接監察廢棄物處理商的最終處理及處置過程，而本集團的主要責任在於審慎甄選合資格合作夥伴並妥善保存文件記錄，例如已存檔的轉移聯單。

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The Group pledges to promote eco-friendly behaviours among employees. Adhering to the principle of turning waste into treasure, the Group has adopted the 3Rs waste reduction approach in waste management.

本集團承諾在僱員中提倡生態保護行為。本集團遵循變廢為寶的原則，在廢棄物管理中採用3R減廢方法。

Level 層級	Waste management strategies adopted in the various operations 於各項運營中採取的廢棄物管理策略
<p>1 Reduce 減廢</p>	<p>Offices 辦公室</p> <ul style="list-style-type: none"> • adoption of double-sided printings across all internal office documentation 所有內部辦公文件採用雙面列印 • wide application of DingTalk, one of the commonly used communication mobile applications, for a paperless and green office 廣泛應用釘釘（一個常用通訊移動應用程序），實現無紙化及綠色辦公 <p>Staff canteen 員工食堂</p> <ul style="list-style-type: none"> • meal planning to avoid food wastage 膳食規劃，避免食物浪費
<p>2 Reuse 再用</p>	<p>Offices 辦公室</p> <ul style="list-style-type: none"> • reuse of single-sided printouts as draft paper 將單面列印輸出紙張作為草稿紙重複使用 <p>Staff canteen 員工食堂</p> <ul style="list-style-type: none"> • ban on use of disposable tableware 禁止使用一次性餐具 • installation of disinfecting equipment for reusable tableware 安裝可重複使用餐具消毒設備 <p>Production lines and warehouses 生產線及倉庫</p> <ul style="list-style-type: none"> • empty chemical containers are returned to suppliers for refilling and reuse where feasible 可行情況下，將空的化學品容器退回供應商進行再填充及重複使用

Level 層級	Waste management strategies adopted in the various operations 於各項運營中採取的廢棄物管理策略
<p>3 Recycle 循環再造</p>	<p>Offices and production lines 辦公室及生產線</p> <ul style="list-style-type: none"> waste separation before treatment 於處理前進行廢棄物分離 appointment of designated recycling companies for waste collections and handling 委任指定的回收公司進行廢棄物收集及處理 utilisation of recyclable packaging materials such as paper, plastic and expanded polyethylene (“EPE”) foams, whereas chemical containers that cannot be returned are managed as part of the hazardous waste stream 利用可回收包裝材料，例如紙張、塑膠及發泡聚乙烯（「EPE」）泡沫；而無法退回的化學品容器則作為有害廢棄物種類的一部分進行管理 <p>Public Areas 公共區域</p> <ul style="list-style-type: none"> installation of recycling bins 安裝回收箱 <p>Staff Dormitories 員工宿舍</p> <ul style="list-style-type: none"> old furniture (such as bedframes and chairs) is recycled by handlers 舊家具（如床架及椅子）由處理人員回收再利用

In addition, the Group has incorporated environmental management into its employee training programme, which includes topics on solid and hazardous waste management. During the Reporting Period, the Group offered environmental management training, as well as training sessions on GHG reduction using principles of ISO 14064 and TCFD to 1,884 employees, for a total of 6,423 training hours.

此外，本集團已將環境管理納入其員工培訓計劃，其中包括有關固體及有害廢棄物管理的主題。於報告期間，本集團向1,884名員工提供環境管理培訓，以及基於ISO 14064和TCFD原則的溫室氣體減排培訓課程，培訓時長共計6,423小時。

Through the above measures, the Group has established clear, quantitative targets to drive continuous improvement in waste management, including:

透過上述措施，本集團已設定清晰的量化目標，以推動廢棄物管理持續改進，包括：

- Reduce the intensity of hazardous and non-hazardous waste generation (per unit of sold product) by 10% by 2033, using 2023 as the baseline year; and
- Achieve a 95% recycling rate for waste paper and wooden crates.
- 以2023年為基準年，力爭到2033年將有害及無害廢棄物產生密度（按已售產品單位計）降低10%；及
- 實現廢紙及木箱95%的回收率。

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See below for the detail breakdown of the Group's progress towards its waste generation intensity reduction target.

以下載列本集團在實現廢棄物產生密度減少目標方面的進展詳情。

Type of Waste	廢棄物類別	Reduction		2025 Figures	% Change
		2023 Figures	Target by 2033		
		2023年數字	到2033年的 減少目標	2025年數字	變動百分比
Hazardous Waste Generation Intensity	有害廢棄物產生密度	58.09 kg per million pieces sold product 58.09 千克／百萬件已售產品	-10%	42.16 kg per million pieces sold product 42.16 千克／百萬件已售產品	-27.41%
Non-Hazardous Waste Generation Intensity	無害廢棄物產生密度	6,371.26 kg per million pieces sold product 6,371.26 千克／百萬件已售產品	-10%	6,476.14 kg per million pieces sold product 6,476.14 千克／百萬件已售產品	+1.65%

In addition to the above, the Group had also successfully maintained a 95% recycling and reuse rates for wastepaper and wooden crate scraps during the Reporting Period. However, as recycling facilities are shared across the industrial park, non-hazardous waste is co-mingled, and effective source-based segregation and statistical tracking are currently not feasible. Target setting for this waste stream will be revisited once optimisation measures are in place.

除上述事項外，本集團於報告期間亦成功維持廢紙及木箱碎料達95%的回收及再利用率。然而，由於回收設施由園區共享，無害廢棄物混合存放，現階段無法進行有效的源頭分類及統計追蹤。此類廢棄物的目標設定將待優化措施落實後再作檢討。

Based on these results, the Group has achieved its hazardous waste generation reduction target significantly ahead of schedule, while progress on its non-hazardous waste reduction target has lagged. The Group recorded a significant increase in non-hazardous waste generation intensity, which is largely due to enhanced transparency and accountability in tracking such waste. It should be noted that hazardous waste volumes are influenced by product quality requirements and regulatory changes, making them difficult to mandate reduction, the Group has therefore focused on strict compliance with government regulations. Since the Group has achieved one of its waste reduction goals, the Group shall wait for next year's results before considering whether to re-evaluate its long-term targets for waste generation reduction.

基於該等結果，本集團已大幅提前達成其有害廢棄物產生減量目標，但在無害廢棄物產生減量目標方面則進展落後。本集團錄得無害廢棄物產生密度顯著增加，此主要歸因於在追蹤該類廢棄物方面提升了透明度及問責性。值得注意的是，有害廢棄物產生量受產品品質要求及法規變動影響，難以強制削減，因此本集團專注於嚴格遵守政府規管要求。由於本集團已達成其中一項廢棄物減量目標，本集團將待來年結果再考慮是否需要重新評估其廢棄物產生減量的長期目標。

Use of Resources

The Group has formulated the “Procedure on Energy and Resource Management” to strictly stipulate its demand for energy and resources, which has allowed the Group to ensure that energy, water, and other raw materials are efficiently allotted to different parts of production and operations.

To ensure ongoing compliance and alignment with best practices, the Group conducts regular reviews and updates of its inventory of environmentally related national and local rules, regulations, and standards. The insights gained from these reviews are used to revise and enhance its energy and resource management procedures accordingly. This dynamic process ensures that our operations not only meet current legal requirements but also proactively adapt to evolving sustainability benchmarks and technological advancements in resource efficiency.

Energy Consumption

The total energy consumption by the Group was 30,356,618.15 Kilowatt-hour (“kWh”), representing an increase of 3.08% compared to the Last Reporting Period. The overall energy intensity of 388.47 kWh/m², representing an increase of 3.08% compared to the Last Reporting Period. Types of energy consumed included electricity, petrol and diesel.

See below for the detail breakdown of energy consumption during the Reporting Period, as well as comparisons with previous years.

資源使用

本集團已制定《能源及資源管理程序》，嚴格規定其能源及資源需求，此舉已使本集團確保能源、水及其他原材料得以有效分配至生產及經營的各個環節。

為確保持續合規及與最佳實踐保持一致，本集團定期檢討及更新其與環境相關的國家及地方規則、法規及標準清單。從此等檢討中獲得的見解，會用於相應修訂及加強其能源及資源管理程序。這個動態流程確保我們的營運不僅滿足現行法律要求，更能主動適應不斷演進的可持續發展基準及資源效率方面的技術進步。

能源消耗

本集團的總能源消耗為30,356,618.15千瓦時（「千瓦時」），較上一報告期間增加3.08%。整體能源密度為388.47千瓦時／平方米，較上一報告期間減少3.08%。所消耗的能源類型包括電力、汽油及柴油。

以下載列於報告期間能源消耗詳細明細以及與過往年度的比較。

Electricity consumption (kWh)	耗電量 (千瓦時)	2025 Figures 2025年數字	2024 Figures 2024年數字
Scud Electronics	飛毛腿電子	19,148,200.00	19,415,552.00
Scud Battery	飛毛腿電池	10,857,323.22	9,639,463.80
Group total	本集團總計	30,005,523.22	29,055,015.80
Electricity Intensity (kWh/m²)	電力密度 (千瓦時／平方米)	383.98	371.81

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		Direct Consumption (Liter) 直接消耗量 (升)			
		2025 Figures 2025年數字		2024 Figures 2024年數字	
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Fuel consumption	燃料消耗				
Petrol	汽油	12,397.09	6,002.03	22,240.70	800.04
Diesel	柴油	3,349.55	15,457.92	17,519.44	2,436.70

		Consumption (kWh) 消耗量 (千瓦時)		Consumption Intensity (kWh/m ²) 消耗密度 (千瓦時/平方米)	
		2025 Figures 2025年數字	2024 Figures 2024年數字	2025 Figures 2025年數字	2024 Figures 2024年數字
Fuel consumption	燃料消耗				
Petrol	汽油	163,055.54	204,190.262	2.09	2.61
Diesel	柴油	188,039.38	191,557.667	2.41	2.45
Group total	本集團總計	351,094.92	395,767.929	4.49	5.06

		Consumption (kWh) 消耗量 (千瓦時)		Consumption Intensity (kWh/m ²) 消耗密度 (千瓦時/平方米)	
		2025 Figures 2025年數字	2024 Figures 2024年數字	2025 Figures 2025年數字	2024 Figures 2024年數字
Total Energy Consumption by Operational Site	營運場所的能源消耗量				
Scud Electronics	飛毛腿電子	19,291,553.92	19,787,813.73	329.51	340.52
Scud Battery	飛毛腿電池	11,065,064.23	9,670,916.30	552.34	482.75
Group total	本集團總計	30,356,618.15	29,450,783.73	388.47	376.88

Note: Conversion factors were used pursuant to IEA Energy Statistics Manual and 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

附註：轉換係數乃根據IEA能源統計手冊及2006年IPCC國家溫室氣體清單指南予以採用。

Water Consumption

The total water consumption by the Group was 134,628 m³, with an overall water intensity of 1.72 m³/m² during the Reporting Period. This represents a 4.56% decrease in overall consumption and area intensity of water consumption respectively compared to the Last Reporting Period.

耗水量

於報告期間，本集團的總耗水量為134,628立方米，整體用水密度為1.72立方米/平方米。整體消耗及區域用水密度分別較上一報告期間減少4.56%。

Freshwater sourced from the municipal water supply system is consumed mainly for domestic activities, such as for drinking, washing, and cleaning of offices. Since the Group's production activities are not significantly linked to water consumption, the water consumption intensity per m² is deemed to be irrelevant.

來自市政供水系統的淡水主要用於居家活動，例如用於辦公室的飲用、洗滌及清潔。由於本集團的生產活動與耗水量並無顯著聯繫，因此每平方米的耗水量密度被視為無關緊要。

No issues in sourcing water that is fit for purpose were reported during the Reporting Period.

於報告期間，並無有關求取適用水源問題的報告。

See below for the detail breakdown of water consumption during the Reporting Period, as well as comparisons with previous years.

以下載列於報告期間耗水量詳細明細以及與過往年度的比較。

Total Water Consumption by Operational Sites	經營場所包裝材料消耗量	Consumption (m ³) 消耗量 (立方米)		Consumption Intensity (m ³ /m ²) 消耗密度 (立方米/平方米)	
		2025 Figures 2025年數字	2024 Figures 2024年數字	2025 Figures 2025年數字	2024 Figures 2024年數字
Scud Electronics	飛毛腿電子	87,642.00	110,199.00	1.51	1.90
Scud Battery	飛毛腿電池	46,986.00	30,854.29	2.35	1.54
Group total	本集團總計	134,628.00	141,053.29	1.72	1.81

Wastewater

Wastewater generated from the Group's operations undergoes on-site pre-treatment before being discharged to the municipal centralized wastewater treatment system. The Group continuously tracks the compliance of wastewater monitoring indicators to ensure proper functioning and adherence to regulations.

廢水

本集團營運所產生的廢水，在排放至市區集中式污水處理系統前，會先經過現場預處理。本集團持續追蹤廢水監測指標合規性，以確保正常運作及符合規定。

During the Reporting Period, the parameters of treated effluent (i.e., pH values, suspended solids, ammonia nitrogen, biochemical oxygen demand, and chemical oxygen demand) met the permitted discharge limits as set out in the GB8978-1996 Integrated Wastewater Discharge Standard. No incidents of non-compliance with wastewater-related regulations were recorded.

於報告期間，經處理廢水的參數（即pH值、懸浮固體、氨氮、生化需氧量及化學需氧量）均符合GB8978-1996《污水綜合排放標準》中規定的允許排放限值。期內並無錄得違反廢水相關法規的事件。

Energy Use Efficiency Initiatives

The Group is committed to improving its overall energy and resource efficiency through a combination of behavioural measures, technological upgrades, structured target-setting, and investments in renewable energy.

能源使用效益計劃

本集團致力透過結合行為措施、技術升級、結構化目標設定及對可再生能源的投資，提升整體能源及資源效益。

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General energy-saving initiatives are consistently implemented across office operations. These include mandatory policies to switch off power sources for all air-conditioning units, lighting, and office equipment after business hours, as well as regulated control over the use of air-conditioning and heating systems to minimize unnecessary consumption.

At the same time, the Group has formulated environmental targets and kept track of performance to minimise its energy usage and carbon emissions. A key component of this strategy is the “2021 ODS and GHG Plan on Energy Conservation and Emissions Reduction,” which outlines policies to reduce both energy consumption and emissions of ozone-depleting substances and greenhouse gases. During 2021, the Group had carried out retrofitting on its original compressed air station into a “compressed air station meeting level II energy efficiency standards” to improve energy utilisation. Based on the operating data from February 2024 to January 2025, the electricity saved amounted to 4,326,475 kWh, reducing greenhouse gas emissions by 2,321.58 tonnes. From February 2025 to January 2026 (first three quarters), the electricity saved was 3,410,810 kWh, reducing greenhouse gas emissions by 1,809.77 tonnes.

During the Reporting Period, a major step was taken in transitioning to cleaner energy with the installation of a photovoltaic power generation system at Scud Electronics. For specific details on the scale and projected output of this solar power initiative, please refer to the sub-section “Measures to Mitigate Emissions” under “Emissions”.

本集團的辦公室營運持續推行一般節能措施，包括在辦公時間後強制關閉所有空調、照明及辦公設備的電源，以及對空調及供暖系統的使用實施管制，以盡量減少不必要的消耗。

同時，本集團已制定環境目標並追蹤表現，以將能源使用及碳排放降至最低。此策略的關鍵組成部分是《2021年消耗臭氧層物質及溫室氣體節能減排計劃》，該計劃概述了減少能源消耗以及消耗臭氧層物質及溫室氣體排放的政策。於2021年，本集團已將原有的壓縮空氣站改造為「二級能效壓縮空氣站」，以提高能源利用率。根據2024年2月至2025年1月的運行數據，節電量為432.6475萬千瓦時，減少溫室氣體排放2,321.58噸。2025年2月至2026年1月（前三季度）節電量為341.081萬千瓦時，減少溫室氣體排放1,809.77噸。

於報告期間，本集團在過渡至更清潔能源方面邁出了重要一步，在飛毛腿電子安裝了光伏發電系統。有關此太陽能發電計劃的規模及預計輸出的具體詳情，請參閱「排放」一節下的「減低排放量措施」分節。

The Group had established quantitative targets to drive continuous improvement in energy efficiency, including:

本集團已制定量化目標以推動能源效率持續改進，包括：

- Reduce electricity consumption intensity (per square meter) by 10% by 2030, using 2020 as the baseline year; and
- Reduce fuel consumption intensity by 3% by 2030, using 2020 as the baseline year.

- 以2020年為基準年，力爭到2030年將電力消耗密度（按每平方米計）降低10%；及
- 以2020年為基準年，力爭到2030年將燃料消耗密度降低3%。

See below for the detail breakdown of the Group's progress towards its energy use reduction target.

以下載列本集團在實現能源使用減少目標方面的進展詳情。

Type of Energy Consumption	能源消耗類別	Reduction			
		2020 Figures	Target by 2030	2025 Figures	% Change
		2020年數字	到2030年的 減少目標	2025年數字	變動百分比
Electricity Consumption Intensity	電力消耗密度	399.09 kWh per m ² 399.09 千瓦時／平方米	-10%	383.98 kWh per m² 383.98 千瓦時／平方米	-3.79%
Total Fuel Consumption (Petrol and Diesel)	燃料消耗總量 (汽油及柴油)	56,743.00 litres 56,743.00 升	-3%	37,206.58 litres 37,206.58 升	-34.43%

Based on these results, the Group is currently on track towards achieving its reduction target for electricity consumption. Furthermore, the Group has achieved its 10-year reduction target for fuel consumption during the Reporting Period, which may be attributed to the Group replacing four of its company vehicles with electric vehicles as of the fourth quarter of 2025. Since the Group has consistently achieved its target for fuel consumption reduction and foresees that it will continue replacing its company vehicles with electric vehicles, the Group has re-evaluated its total fuel consumption reduction target, and has set a new target to reduce its total fuel consumption intensity by 10% by 2030, using 2025 as the baseline year.

基於該等結果，本集團目前正穩步推進，有望如期達成其電力消耗減量目標。此外，於報告期間，本集團已達成其十年燃料消耗減量目標，此可歸因於本集團截止2025年第四季將四輛公司用車替換為電動車。鑑於本集團已持續達成其燃料消耗減量目標，並預期將繼續以電動車替換公司用車，本集團已重新評估其燃料消耗總量減量目標，並制定新目標，力求以2025年為基準年，在2030年或之前將燃料消耗總量密度降低10%。

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Water Use Efficiency Initiatives

The Group continuously conserves water resources and has implemented initiatives to minimise water consumption, such as:

- installing new energy conserving water meters in its factories;
- installing touch-free water saving taps in office and staff dormitory buildings;
- prohibiting the use of potable water for non-potable purposes, e.g., cleaning work;
- educating cleaning workers the economic use of water in daily cleaning work;
- watering plants with non-potable water; and
- enhancing maintenance and repairs of pipelines, valves, joints, and fixtures to improve water usage efficiency.

While the demand for facility and public space disinfection increased water usage during the Reporting Period, the Group has proactively developed new water management policies to promote sustainable use. These include:

- implementing visualisation of underground pipe network of the Group's facilities, allowing for swift checking and maintenance of leakages within the network; and
- retrofitting the aging fire hose network of the factory area to improve water efficiency.

In 2023, the Group established a clear water efficiency target to manage its consumption growth relative to business output. The target is to limit the year-on-year increase in water consumption intensity (per unit of sold product) to within 5%.

用水效益計劃

本集團持續保護水資源，並已實施措施盡可能減少用水量，例如：

- 在其工廠安裝新的節能水錶；
- 在辦公室及員工宿舍樓安裝免接觸式節水水喉；
- 禁止將飲用水用於非飲用水目的，如清潔工作；
- 教育清潔工人於日常清潔工作中節約用水；
- 用非飲用水給植物澆水；及
- 加強管道、閘門、接頭及固定裝置的維護及維修，以提高用水效率。

於報告期間，雖然設施及公共空間消毒的需求增加了用水量，但本集團已積極制定多項新的水資源管理政策，以促進可持續用水，其中包括：

- 實現本集團設施地下管網的可視化，以便快速檢查及維護管網內的滲漏；及
- 改造廠區老化的消防水帶網絡，以提高用水效率。

於2023年，本集團已設定清晰的用水效率目標，以管理其用水量增長相對業務產出的關係。該目標是將當年已售產品用水密度的增幅限制在上年的5%以內。

See below for the detail breakdown of the Group's progress towards its water consumption target:

以下載列本集團在實現用水量目標方面的進展詳情：

		2024 Figures 2024年數字	Target 目標	2025 Figures 2025年數字	% Change 變動百分比
Water Consumption Intensity	用水密度	621.69 m ³ per million pieces of sold product 621.69立方米／百萬元已售產品	<+5%	501.53 m³ per million pieces of sold product 501.53立方米／百萬元已售產品	-19.33%

As can be seen above, the Group met its water usage target during the Reporting Period. The Group has evaluated these results and has decided to maintain its water usage target for the time being. However, the Group may revise or redefine its water usage target in the future, if similar results are recorded next year.

從上文可見，本集團於報告期間實現用水量目標。本集團已評估該等結果，並決定暫時維持其用水量目標。然而，若明年錄得類似結果，本集團未來可能修改或重新界定其用水量目標。

Packaging Material

The Group procures product packaging and protective materials from external suppliers. Currently, these materials primarily utilize conventional, non-renewable raw materials. While the Group is actively committed to improving the sustainability of its packaging. In addition to having agreements with certified recycling companies for the collection and processing of used packaging (such as cardboard, wood, plastics, and metals), the Group is actively exploring and seeking alternative packaging solutions. This includes evaluating materials with higher recycled content or derived from renewable sources to reduce the environmental footprint across its value chain. The Group's material selection is governed by internal standards such as the "Scud Environmentally Restricted Substance List" and the "Scud Hazardous Substance Free Technical Standard" to ensure compliance and safety.

包裝材料

本集團向外部供應商採購產品包裝及保護材料。目前，此等材料主要使用傳統的不可再生原材料。本集團正積極致力於提升其包裝的可持續性。除了與經認證的回收公司訂有用於收集及處理廢舊包裝（如紙板、木材、塑膠及金屬）的協議外，本集團亦正積極探索及尋求替代包裝解決方案。這包括評估含有更高回收成分或源自可再生來源的材料，以減低其整個價值鏈的環境足跡。本集團的材料選擇受內部標準（如《飛毛腿環境受限物質清單》及《飛毛腿無有害物質技術標準》）所規管，以確保合規及安全。

During the Reporting Period, the Group consumed a total of 5,504 tonnes of packaging materials for product packaging and protection, mainly comprised of paper, wood and plastic-based materials. The consumption intensity was 0.070 tonnes per m².

於報告期間，本集團共耗用5,504噸包裝材料用於產品包裝及保護，主要包括紙質、木質及塑料材料。消耗密度為每平方米0.070噸。

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See below for the detail breakdown of packaging material consumption during the Reporting Period, as well as comparisons with previous years.

以下載列於報告期間包裝材料消耗量詳細明細以及與過往年度的比較：

Total Packaging Material Consumption by Operational Sites		Consumption (tonnes) 消耗量 (噸)		Consumption Intensity (tonnes/m ²) 消耗密度 (噸/平方米)	
		2025 Figures 2025年數字	2024 Figures 2024年數字	2025 Figures 2025年數字	2024 Figures 2024年數字
Scud Electronics	飛毛腿電子	4,083.60	2,740.11	0.070	0.047
Scud Battery	飛毛腿電池	1,420.00	41.27	0.071	0.002
Group total	本集團總計	5,503.60	2,781.38	0.070	0.036

During the Reporting Period, overall packaging material consumption has increased by 97.87% compared to the Last Reporting Period, whereas sold product intensity has increased by 67.25% compared to the Last Reporting Period (2024: 12,258.77 kg packaging material/million pieces sold product; 2025: 20,502.44 kg packaging material/million pieces sold product). This significant increase is due to further transparency and accountability in tracking the Group's packaging material consumption, as the Group has adopted a unified approach starting in 2025 to include raw material procurement data in its greenhouse gas inventory, with the weight of materials marked according to each supplier's specific part number, and the supply volume filled in by the Procurement Department based on procurement warehousing data.

於報告期間，整體包裝材料消耗量較上一報告期間增加97.87%，而已售產品密度較上一報告期間增加67.25%（2024年：12,258.77千克包裝材料/百萬件已售產品；2025年：20,502.44千克包裝材料/百萬件已售產品）。此大幅增加乃由於在追蹤本集團包裝材料消耗量方面，自2025年起統一採用溫室氣體盤查原材料採購數據，根據各供應商具體料件編號標記重量，並由採購部門依據採購入庫數據填寫供貨量，從而提高了數據的透明度及加強了問責制。

The Environment and Natural Resources

During the Reporting Period, the Group has established management systems and procedures, as well as acted in accordance with national standards and regulations to reduce its energy and resource consumption, to decrease its procurement of raw materials which lead to significant pollution, and to mitigate or eliminate the environmental impact of its products throughout its life cycle from cradle to grave.

環境及天然資源

於報告期間，本集團已建立管理制度及程序，並按照國家標準及法規行事，以降低能源及資源消耗，減少採購可導致嚴重污染的原材料，減輕或消除其產品自始至終於整個生命週期內對環境的影響。

Significant Impacts of Activities on the Environment and Natural Resources

The Group actively manages the environmental impacts of its operations, balancing positive outcomes with the mitigation of potential risks. Its policies and controls are designed to generate tangible benefits, including avoiding regulatory penalties, reducing operational costs, improving local environmental quality, and safeguarding the health of employees and the community. However, the Group also recognizes that its use of chemicals such as inks and solvents, and the generation of hazardous waste, pose potential risks if not managed properly, as chemical spills or improper waste disposal could lead to soil and water contamination, adversely affect local health, result in fines, and hinder the Group's sustainable development. To address these risks, the Group has implemented proactive and preventive measures, including a professional "Environmental Accident Emergency Preparedness Report" that identifies scenarios like chemical leaks and mandates specific countermeasures such as emergency containment systems and drainage cutoffs. Regular emergency drills ensure these plans are actionable, and that the Group's senior management is prepared to respond effectively.

Other minor impacts that may arise from the Group's business activities include the consumption of natural resources (e.g. water and energy) and air emissions. Being aware of its impacts on the environment, the Group actively manages and assesses its environmental impacts through policy controls and decisive action to prevent environmental damages.

The Group strives for ongoing improvements in resource efficiency by systematically minimizing the use of materials, water, and energy, and by reducing the production of waste, pollution, and carbon emissions. The Group has set quantitative targets on electricity, water, and fuel consumption, as well as waste recycling rate for continuous excellence.

業務活動對環境及天然資源的重大影響

本集團積極管理其營運對環境的影響，在取得正面成果與減輕潛在風險之間取得平衡。其政策及管控措施旨在產生實際效益，包括避免監管處罰、降低營運成本、改善本地環境質量，以及保障員工和社區的健康。然而，本集團亦認識到，若管理不當，其使用的化學品（如油墨及溶劑）及產生的有害廢棄物會構成潛在風險，因為化學品洩漏或不當的廢棄物處置可能導致土壤及水資源污染，對當地居民健康造成不利影響，引致罰款，並阻礙本集團的可持續發展。為應對該等風險，本集團已實施積極主動的預防措施，包括編製專業的《環境污染事故應急預案》，識別化學品洩漏等情境，並規定具體應對措施，如應急圍堵系統及排水截流。定期舉行應急演練確保該等計劃切實可行，且本集團高級管理層能隨時準備有效應對。

本集團業務活動可能產生的其他較輕微影響包括消耗自然資源（如水及能源）及排放廢氣。意識到其對環境的影響，本集團透過政策管控及果斷行動，積極管理及評估其環境影響，以防止環境損害。

本集團致力透過系統性地減少材料、水及能源的使用，以及減少廢棄物、污染及碳排放的產生，持續提升資源效率。本集團已就電力、水及燃料消耗，以及廢棄物回收率設定量化目標，以追求持續卓越。

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With electricity use being the largest source of the Group's GHG emissions, the Group has specifically adopted management measures for reduction of electricity consumption. For instances, the Group has provided education to employees to raise their awareness of energy conservation, restricted the use of air-conditioners at an ambient temperature below 28° C, and affixed energy conservation reminder stickers near the light switches. Furthermore, the Group has carried out retrofitting on its compressed air station. During the Reporting Period, while the system had aged, the electricity saving rate remained 30.8% lower than the electricity consumption of the original system. Furthermore, during the Reporting Period, the Group had installed a photovoltaic power generation system at Scud Electronics to directly offset grid electricity consumption with renewable energy.

As ozone-depleting substances are found in the commonly used chemicals and appliances (such as detergents, aerosol products, air-conditioners, and fire extinguishers) in the manufacturing processes, the Group plans to switch to non-ozone-depleting substances when installing new equipment or upgrading existing equipment starting from 2026 to decrease the use of ozone-depleting substances and reduce its impact on the ozone layer.

Finally, the Group has actively engaged in knowledge-sharing initiatives to enhance its environmental performance. Since 2021, it has participated in annual energy conservation and emissions reduction workshops held by key partners such as Lenovo. Under their guidance, the Group has identified specific areas for improvement within its manufacturing processes and implemented targeted changes to reduce the environmental impact across its production chain.

用電是本集團溫室氣體排放的最大來源，所以本集團已特別採取管理措施以減少耗電量。例如，本集團已向員工提供教育，提高其節能意識，限制在環境溫度低於28°C時使用空調，並在電燈開關附近貼上節能提醒標籤。此外，本集團已對其壓縮空氣站進行改造。於報告期間，該系統老化後節電率依然比原系統用電量下降30.8%。此外，於報告期間，本集團已在飛毛腿電子安裝光伏發電系統，直接利用可再生能源抵銷電網用電。

由於消耗臭氧層物質存在於製造過程中常用的化學品及器具（如清潔劑、氣霧劑產品、空調及滅火器）中，本集團計劃在2026年起新增或設備更新時轉用非消耗臭氧層物質，以減少消耗臭氧層物質的使用量，並降低其對臭氧層的影響。

最後，本集團積極參與知識分享計劃，以提升其環境表現。自2021年起，本集團每年參加由聯想等主要合作夥伴舉辦的節能減排工作坊。在彼等的指導下，本集團已識別其製造流程中可改進的具體環節，並實施針對性的變革，以減低其整個生產鏈對環境的影響。

Case Study 案例研究

Chain Leader Drives Collaborative Carbon Reduction – Insights from a Workshop with Leading Clients 鏈主帶動，協同減碳—來自頭部客戶工作坊的見解

In response to the global consensus on carbon neutrality and the acceleration of China's "dual carbon" strategy, leading enterprises in the manufacturing sector are not only committed to their own operational decarbonization but are also actively driving carbon reduction across their value chains. This case study summarizes insights from client workshops, highlighting how "chain leaders" are leveraging their influence to foster collaborative emission reductions, sharing pathways and technological solutions.

為響應全球碳中和共識及中國「雙碳」戰略的加速推進，製造業的領軍企業不僅致力於自身營運脫碳，更積極推動其價值鏈的減碳行動。本案例研究總結了來自客戶工作坊的見解，凸顯「鏈主」企業如何運用其影響力促進協同減排，分享路徑與技術解決方案。

The push for carbon peak and carbon neutrality has evolved from a policy requirement into a core element of corporate strategy and competitiveness. For major electronics manufacturers, a significant portion of their carbon footprint (often over 80%) originates from Scope 3 emissions within the supply chain. Consequently, leading companies have set clear emission reduction targets for their suppliers. This upstream pressure is compelling suppliers to urgently seek effective energy-saving and carbon reduction solutions.

Through workshops with Lenovo, Bureau Veritas, and other clients, the Group has identified several common challenges faced by manufacturing enterprises in energy management and carbon reduction, including:

- Management Gaps: Lack of specialized personnel, weak awareness, and insufficient systems lead to energy waste.
- Technical Deficiencies: Reliance on traditional, inefficient equipment and manual control, with untapped potential in process optimization.
- Measurement Challenges: Difficulty in accurately measuring and verifying energy savings and emission reductions, hindering ROI assessment and project implementation.

These workshops revealed that effective carbon reduction requires a combined "management + technology" approach, as facilitated by the chain leader. As a chain leader, the Group may encourage suppliers to build a solid management foundation through energy management systems like ISO 50001, which establishes accountability, standardizes processes, and fosters continuous improvement. Technologically, the integration of Internet of Things platforms and artificial intelligence algorithms enables real-time energy monitoring, intelligent optimization of building and industrial systems, and predictive maintenance. Additionally, the Group may also combine energy storage with its photovoltaic power generation system, as financial models show that such implementation has attractive payback periods and high internal rate of returns.

The transition to a low-carbon future is a collective endeavour. These workshops demonstrated that the Group could play an even more pivotal role in orchestrating value chain decarbonization as a chain leader. By setting ambitious goals, addressing common pain points through integrated management and digital solutions, and fostering collaboration, Veson can drive significant, measurable progress towards shared sustainability objectives, turning regulatory pressure into a source of competitive advantage and cost savings for the entire ecosystem.

碳達峰與碳中和的推動，已從政策要求轉變為企業戰略與競爭力的核心要素。對於大型電子製造商而言，其碳足跡的絕大部分（往往超過80%）源自供應鏈中的範圍三排放。因此，領軍企業已為其供應商設定明確的減排目標。這種上游壓力正促使供應商迫切尋求有效的節能減碳解決方案。

透過與聯想、必維國際及其他客戶舉辦的工作坊，本集團識別出製造業企業在能源管理及減碳方面面臨的多項共同挑戰，包括：

- 管理缺口：缺乏專責人員、意識薄弱、制度不完善，導致能源浪費。
- 技術不足：依賴傳統低效設備及手動控制，製程優化潛力尚未發掘。
- 計量困難：難以準確計量與核證節能減排量，阻礙投資回報率評估及項目實施。

該等工作坊揭示，有效的減碳工作需要如鏈主所推動的「管理+技術」相結合的方法。作為鏈主，本集團可鼓勵供應商透過ISO 50001等能源管理體系建立穩固的管理基礎，從而確立問責制、標準化流程並促進持續改進。技術層面，物聯網平台與人工智能算法的結合，能實現能源實時監控、建築及工業系統的智能優化，以及預測性維護。此外，本集團亦可將儲能系統與其光伏發電系統相結合，財務模型顯示此類項目具備具吸引力的投資回收期及較高的內部回報率。

邁向低碳未來的轉型是一項集體事業。該等工作坊證明，本集團作為鏈主，在協調價值鏈脫碳方面可發揮更關鍵的作用。透過設定遠大目標，透過整合管理與數字化解決方案應對共同痛點，並促進協作，銳信可推動在共同可持續發展目標上取得重大且可衡量的進展，將監管壓力轉化為整個生態系統的競爭優勢及成本節約來源。

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Climate Change

The Group is aware that climate change is a serious threat and agrees with the latest scientific findings of the IPCC regarding climate change. As a response, the Group has drafted the “Veson Holdings Limited Climate Change Response Policy”, which sets out the Group’s long-term target of reducing its carbon footprint.

In alignment with TCFD recommendations on climate-related financial disclosure, the Group shall be disclosing its climate-related information based on the four core elements of Governance, Strategy, Risk Management, and Metrics and Targets. This disclosure represents the Group’s second TCFD report, building upon the initial 2024 report with updated 2025 data and management practices.

Governance

The Group recognises that energy consumption, GHG emissions, and climate change are important aspects of environmental protection which have significant impact on its operations, and thus the Board and senior management have developed a risk management system around formulating countermeasures and strategies for any risks or opportunities that may arise from climate change.

Furthermore, the Group has included carbon emission reduction as one of its long-term goals, and has pledged to reduce greenhouse gas emissions of its operations as well as its supply chain. The Group has formulated the “GHG Data Management Procedure”, which mandates that each department of the Group shall collect and report data on its GHG emissions. This allows the Group to precisely quantify its GHG emissions across different parts of its operations, which would let the Group more accurately assess its climate change impact and enact changes to efficiently reduce its GHG emissions.

氣候變化

本集團意識到氣候變化是一個嚴重的威脅，並同意IPCC關於氣候變化的最新科學發現。作為回應，本集團起草了《銳信控股有限公司氣候變化應對政策》，其中規定本集團減少碳足跡的長期目標。

根據TCFD關於氣候相關財務披露的建議，本集團須基於管治、策略、風險管理以及指標及目標四個核心要素披露其氣候相關信息。本次披露為本集團第二份TCFD報告，在2024年首次報告的基礎上，更新了2025年的數據及管理實踐。

管治

本集團認識到能源消耗、溫室氣體排放及氣候變化是環境保護的重要方面，彼等對本集團的經營產生重大影響，因此，董事會及高級管理層制定了風險管理制度，針對風險氣候變化可能帶來的任何風險或機遇制定對策及策略。

此外，本集團已將減少碳排放作為其長期目標之一，並承諾減少其業務營運及供應鏈的溫室氣體排放。本集團制定了《溫室氣體數據管理程序》，要求本集團各部門收集並報告溫室氣體排放數據。此舉使本集團能夠精確量化其不同運營領域的溫室氣體排放量，從而使本集團能夠更準確地評估其氣候變化影響及進行變革以有效減少其溫室氣體排放。

The Group has also established the GHG Emissions Reduction Management Committee, with its key responsibilities as follows:

本集團亦已成立溫室氣體減排管理委員會，其主要職責如下：

- | | |
|---|--|
| <ul style="list-style-type: none"> Oversee the overall GHG emission reduction efforts of the Group; | <ul style="list-style-type: none"> 監督本集團整體的溫室氣體減排工作； |
| <ul style="list-style-type: none"> Plan the Group's carbon neutrality strategic goals; | <ul style="list-style-type: none"> 規劃本集團的碳中和戰略目標； |
| <ul style="list-style-type: none"> Collect and manage GHG-related activity data for the Group, oversee GHG emission inventory and verification work; | <ul style="list-style-type: none"> 收集和管理本集團與溫室氣體相關的活動數據，監督溫室氣體排放盤查及核證工作； |
| <ul style="list-style-type: none"> Conduct scenario analysis, perform carbon neutrality forecasting, and organize the formulation of the Group's annual GHG emission reduction targets and work plans; and | <ul style="list-style-type: none"> 進行情景分析，開展碳中和預測，並組織制定本集團年度溫室氣體減排目標及工作計劃；及 |
| <ul style="list-style-type: none"> Supervise, inspect, assess, and coordinate GHG verification and emission reduction efforts. | <ul style="list-style-type: none"> 監督、檢查、評估及協調溫室氣體核查及減排工作。 |

In addition, the senior management of the Group had participated in introductory TCFD courses on recognising and gathering experience on climate-related financial disclosures, as well as preparing for the implementation of International Financial Reporting Standards ("IFRS") S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and S2 (Climate-related Disclosures) for upcoming reports.

此外，本集團高級管理層參加了TCFD的入門課程，內容有關識別及積累氣候相關財務披露的經驗，並為於未來報告中實施國際財務報告準則（「國際財務報告準則」）S1（可持續發展相關財務資料披露的一般要求）及S2（氣候相關披露）作準備。

For further details of the Group's ESG governance, please refer to the section "Sustainability Governance".

有關本集團ESG管治的進一步詳情，請參閱「可持續發展管治」一節。



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Strategy

The Group has identified relevant climate-related risks and assessed their potential financial impacts. The climate risks identified, their time horizon, likelihood, severity, and the potential impacts on business and value chain affecting the Group are shown below.

策略

本集團已識別有關氣候相關風險，並評估其潛在財務影響。已識別的氣候風險、其影響本集團的時間範圍、可能性、嚴重性以及潛在業務及價值鏈影響列示如下。

	Climate Risks 氣候風險	Time Horizon 時間範圍	Likelihood 可能性	Severity 嚴重性	Potential Impact on Business 潛在業務影響	Potential Impact on Value Chain 潛在價值鏈影響
Physical Risks 實體風險	Acute 急性	Short term 短期	High 高	Medium 中	Climate change has led to an increase in the frequency of extreme weather events such as typhoons and floods, causing operational disruptions and asset losses for the Group. 氣候變化導致颱風、洪水等極端天氣事件的發生頻率增加，給本集團造成運營中斷及資產損失。	Extreme weather events with increased severity during cyclones, hurricanes, storm surges and floods can cause supply chain interruption by damaging local infrastructure, disrupting logistics, and impeding business operations. 在氣旋、颶風、風暴潮及洪水期間，嚴重程度增加的極端天氣事件會破壞當地基礎設施、擾亂物流及阻礙業務運營，從而導致供應鏈中斷。
	Chronic 慢性	Long term 長期	High 高	Medium 中	Longer-term shifts in climate patterns can increase capital costs, costs of human resources and increased insurance premium. 氣候模式的長期變化會提高資本成本、人力資源成本及保險費增加額。	Climate change brings prolonged summer heat and high temperatures, affecting normal operations and increasing the Company's operational costs. 氣候變化帶來夏季長時間的酷熱及高溫，影響正常運營，並增加公司的運營成本。

Climate Risks 氣候風險	Time Horizon 時間範圍	Likelihood 可能性	Severity 嚴重性	Potential Impact on Business 潛在業務影響	Potential Impact on Value Chain 潛在價值鏈影響
Technology	Long term	Medium	Medium	During the transitional period, the Group expects increased procurement expenditures to introduce new and alternative technologies and materials, and the additional cost of adopting/ deploying new practices and processes.	The development of low-carbon technologies and products requires companies to transition to and adopt low-emission technologies, leading to increased costs and reduced profit margins.
技術	長期	中	中	在過渡期間，本集團預計引進新的和替代技術及材料的採購支出將增加，採用／部署新常規及流程的成本將增加。	低碳技術和產品的發展要求企業向低排放技術轉型並加以採用，導致成本增加及利潤率下降。
Policy and Legal	Medium to long term	Low	Low to medium	Implementation of tightened environmental laws, stringent requirements on climate disclosures and carbon pricing system may increase operating costs.	The EU Battery Regulation imposes limits and requirements on product carbon footprints, increasing operational costs for the Company and its value chain.
Transition Risks 過渡風險				Governments and regulatory bodies require companies to reduce energy consumption and carbon emissions and disclose carbon information. Non-compliance may result in regulatory risks for the Company.	The EU Battery Regulation mandates due diligence management for product supply chains, raising operational costs for the Company and its suppliers.
					The EU Battery Regulation requires specific proportions of recycled materials such as cobalt, nickel, lithium, and lead in products, increasing operational costs for the Company and its value chain.
Policy and Legal	中長期	低	中低	實施更嚴格的环境法律、對氣候資料披露及碳定價體系的嚴格要求可能會增加運營成本。	歐盟電池法規要求對產品供應鏈進行盡職調查管理，從而提高公司及其供應商的運營成本。
				政府和監管機構要求企業降低能源消耗和碳排放，並披露碳資料。企業的任何不合規行為可能會面臨監管風險。	歐盟電池法規要求對產品供應鏈進行盡職調查管理，從而提高公司及其供應商的運營成本。
					歐盟電池法規要求產品中含有特定比例的回收材料，如鈷、鎳、鋰和鉛，從而增加公司及其價值鏈的運營成本。

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Climate Risks 氣候風險	Time Horizon 時間範圍	Likelihood 可能性	Severity 嚴重性	Potential Impact on Business 潛在業務影響	Potential Impact on Value Chain 潛在價值鏈影響
Market	Long term	Low	High	During the transitional period, the Group might face a decrease in market demand if the Group is unable to come out with innovative products that meet market expectations of sustainability, leading to losses in revenue and customer base.	Changing customer and consumer behavior demands the production of low-carbon and zero-carbon products, increasing both direct and indirect operational costs for the Company.
市場	長期	低	高	在過渡期內，若本集團未能推出符合市場可持續發展預期的創新產品，本集團可能面臨市場需求下降，從而導致收入及客戶群損失。	客戶和消費者行為的改變，使得企業需要生產低碳和零碳產品，從而增加公司的直接和間接運營成本。
Reputation	Medium term	Medium	Low	Stakeholders' concerns on climate-related issues of the Group might damage its reputation if the Group improperly handles its climate change response.	China's 14th Five-Year Plan mandates that companies reduce the carbon emission intensity per unit of product annually from 2021 to 2025. Non-compliance may lead to regulatory and brand risks, as well as increased compliance costs.
聲譽	中期	中	低	若本集團處理氣候變化應對措施不當，持份者對本集團氣候相關議題的關注可能會損害本集團的聲譽。	China's "3060" dual-carbon strategy, as part of its international commitments, poses regulatory and reputational risks if the Company fails to achieve its carbon neutrality goals. 中國的「十四五」規劃要求企業在2021年至2025年期間，每年降低單位產品的碳排放密度。任何不合規行為可能會面臨監管及品牌風險，同時增加合規成本。 作為國際承諾的一部分，中國的「3060」雙碳戰略要求企業實現碳中和目標，否則可能會面臨監管及信譽風險。

Taking the time horizon of the above-mentioned risks into consideration, the Group has organised its strategic decision making into three phases:

Short-term (0 – 3 years):

This phase focuses on climate-related risks and opportunities that may arise in the near future, such as the impact of upcoming environmental regulations on existing operations and the short-term application opportunities for low-carbon technologies. During this phase, the Group's strategic planning will emphasize optimizing and adjusting current business processes to quickly adapt to short-term changes. The Group will also annually review and assess the progress of its carbon neutrality goals and action plans. Based on domestic and international policies, regulations, and stakeholder requirements, the Group will adjust its carbon neutrality action plans in a timely manner and formulate carbon reduction plans for the upcoming year.

Medium-term (3 – 10 years):

The medium-term focus is on the impact of climate-related factors on the Group's business model and market competitiveness in line with industry trends. For example, the pace of low-carbon transformation within the industry may affect the Group's market share. Strategic planning will revolve around adjusting business layouts, developing and applying new technologies, and enhancing medium-term competitiveness. Aligning with domestic and international policies, regulations, and stakeholder requirements, the Group will develop medium-term plans focused on business types and carbon emission sources, conducting regular reviews and making revisions as necessary.

Long-term (10+ years):

The long-term perspective centers on the impact of global climate change trends on the Group's sustainable development, such as the potential threat of rising sea levels to project facilities in coastal areas. Strategic planning will involve adjustments to strategic direction, exploration of new markets, and the setting of long-term low-carbon development goals to ensure the Group's climate resilience over the long term.

However, the Group does not solely view climate change as a risk; amid the climate-related risks, the Group has also identified climate-related opportunities.

考慮到上述風險的時間範圍，本集團將其戰略決策分為三個階段：

短期 (0 - 3年)：

此階段側重於近期可能出現的與氣候相關的風險和機遇，例如即將頒佈的環境法規對現有業務運營的影響，以及低碳技術的短期應用機會。在此期間，本集團的戰略規劃將著重於優化和調整當前的業務流程，以便迅速適應短期變化。本集團亦將每年審查和評估其碳中和目標和行動計劃的進展。根據國內外政策、法規及持份者的要求，本集團將及時調整其碳中和行動計劃，並制定下一年度的減碳計劃。

中期 (3 - 10年)：

中期重點是根據行業趨勢，考量與氣候相關的因素對本集團業務模式和市場競爭力的影響。例如，行業內低碳轉型的進程可能會影響本集團的市場份額。戰略規劃將圍繞調整業務佈局、開發及應用新技術，以及增強中期競爭力展開。根據國內外政策、法規及持份者的要求，本集團將制定以業務類型及碳排放源為重點的中期計劃，定期進行審查，並在必要時進行修訂。

長期 (10年以上)：

長期展望的核心是全球氣候變化趨勢對本集團可持續發展的影響，比如海平面上升對沿海地區的项目設施的潛在威脅。戰略規劃將包括戰略方向的調整、新市場的開拓，以及設定長期低碳發展目標，以確保本集團在長期內具備氣候抵禦力。

然而，本集團不僅僅將氣候變化視為一種風險；在氣候相關風險中，本集團亦發現與氣候相關的機遇。

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Along with tightened environmental laws and regulations, the Group also expects the national government to further implement subsidy schemes to encourage adoption of renewable energy and construction of more sustainable infrastructure. By aligning with environmental subsidy schemes, such as through active introduction of green electricity into its energy mix, the Group believes it can collect benefits from subsidies and lower its operation costs.

To reduce the environmental impact of its business operations, the Group has been reducing the energy and resource consumption of its production chain. As customer preferences shift towards low-carbon products due to increasing relevance of climate change, the Group believes that sustainability changes in its manufacturing process would make its products more appealing to consumers. The Group has established the “Product Environmentally-Friendly Design Management Plan” as per QC080000, which aims to reduce the consumption of raw materials with significant environmental impact.

The battery industry is expected to be a critical product for achieving global carbon neutrality. With strong market demand for new energy products, the Group’s product sales and market demand are expected to significantly increase, boosting the Group’s revenue. To take advantage of this potential development, the Group shall increase investment in new product R&D to develop and produce battery products that meet customer needs, establish new sales channels to expand market sales volume, and actively comply with EU Battery Regulation requirements to produce high-quality battery products that meet these standards.

While the Group faces significant transition risks from the EU Battery Regulation, it also recognizes the market opportunities it presents. By proactively adapting to these stringent requirements, such as product carbon footprint rules and recycled content mandates, the Group can strengthen its competitive advantage, particularly for customers exporting to the European market. Furthermore, the global push for carbon neutrality is driving robust demand for new energy products. The Group is well-positioned to capitalize on this by leveraging its growing expertise in low-carbon manufacturing and sustainable supply chain management to capture new business and expand its market share.

The Group views these as key steps towards addressing opportunities arising from climate change.

隨著環境法律法規的收緊，本集團亦預計國家政府將進一步實施補貼計劃，以鼓勵採用可再生能源及建設更可持續的基礎設施。通過配合環保補貼計劃，例如積極將綠色電力引入其能源結構，本集團相信其可從補貼中獲益並降低運營成本。

為減少業務營運對環境的影響，本集團一直減少生產鏈的能源及資源消耗。隨著氣候變化的相關性日益增加，客戶偏好轉向低碳產品，本集團相信其製造過程中的可持續性變化將使其產品對消費者更具吸引力。本集團根據QC080000制定了《產品環保設計管理辦法》，旨在減少對環境影響較大的原材料消耗。

電池行業有望成為實現全球碳中和的關鍵產品領域。隨著新能源產品市場需求強勁，本集團的產品銷量和市場需求預計將大幅增長，從而推動本集團收入提升。為把握此潛在發展機遇，本集團將加大對新產品研發的投入，以開發並生產符合客戶需求的電池產品；建立新的銷售渠道以擴大市場銷量；並積極遵守歐盟電池法規要求，以生產符合該等標準的高品質電池產品。

雖然本集團面臨來自歐盟電池法規的重大轉型風險，但它亦認識到其中蘊含的市場機遇。通過主動適應這些嚴苛要求，例如產品碳足跡規則及再生材料含量規定，本集團可強化其競爭優勢，特別是針對出口至歐洲市場的客戶。此外，全球對碳中和的追求正推動對新能源產品的強勁需求。本集團憑藉其在低碳製造及可持續供應鏈管理方面日益增長的專業知識，完全有能力把握此機遇，開拓新業務及擴大市場份額。

本集團將這些視為應對氣候變化帶來的機遇的關鍵步驟。

As climate-related risks and opportunities continue to grow, the Group expects to steadily increase capital investment in climate adaptation and mitigation measures over the coming years to reduce potential impacts on the Group. During the Reporting Period, the Group has yet to record its allocated budget to climate-related works. However, the Group aims to start disclosing its allocated budget to climate-related works starting from the Next Reporting Period. The Group has adopted capabilities relief for the disclosure of anticipated financial effects from climate-related risks and opportunities for the Reporting Period, and will provide quantifiable financial information in the future.

To assess the Group's strategy to climate-related changes, developments, and uncertainties, the Group has conducted climate related scenario analyses to assess its climate resilience. The Group has taken into account two possible scenarios:

隨著氣候相關風險與機遇持續增加，本集團預期在未來數年將逐步增加用於氣候適應及緩解措施的資本投入，以減少對本集團的潛在影響。於報告期間，本集團尚未記錄用於氣候相關工作的分配預算。然而，本集團計劃自下一個報告期開始披露用於氣候相關工作的分配預算。本集團就報告期間內氣候相關風險與機遇的預期財務影響披露採用了能力寬免，並將在未來提供可量化的財務信息。

為評估本集團針對與氣候相關的變化、發展及不確定性所制定的策略，本集團進行了氣候相關情景分析，以評估其氣候適應能力。本集團已考慮了兩種可能的情景：

Scenario Type 情境類型	Scenario Name 情境名稱	Source of Scenario 情境來源	Scenario Description 情境描述	Parameter Database 參數數據庫
Intermediate Emissions	IPCC RCP4.5	IPCC	Under the 4.5 RCP scenario, sea levels in certain regions are projected to rise by 0.3 m to 0.9 m, the frequency of extreme rainfall events will increase by 70%, global GDP could be impacted by -23%, and humanity will face extreme heatwaves. This scenario predicts that greenhouse gas emissions will rapidly peak by 2030 and decrease by 50% globally by 2080, failing to meet the Paris Agreement's goal of limiting temperature rise to below 2°C and striving for the 1.5°C target.	WRI Water Risk Atlas/ WRI Aqueduct Floods
中度排放	IPCC RCP4.5	IPCC	在4.5 RCP情境下，某些地區的海平面預計將上升0.3米至0.9米，極端降雨事件的發生頻率將增加70%，全球國內生產總值可能會受到-23%的影響，而人類將面臨極端高溫熱浪。此情境預測，溫室氣體排放將在2030年迅速達到峰值，到2080年全球排放量將下降50%，但無法達到《巴黎協定》將全球氣溫上升幅度限制在2°C以下並力爭實現1.5°C目標的要求。	世界資源研究所水 風險地圖集／世 界資源研究所洪 水風險分析工具 (Aqueduct Floods)

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Scenario Type 情境類型	Scenario Name 情境名稱	Source of Scenario 情境來源	Scenario Description 情境描述	Parameter Database 參數數據庫
Aggressive Transition	IEA 450	World Energy Outlook 2024 – International Energy Agency	Under the IEA 450 scenario, it is projected that the global GDP growth rate will be 3.4% from 2012 to 2040, with the world population growing at an annual rate of 0.9%, increasing from 7 billion in mid-2012 to 9 billion by 2040. To achieve the energy-related carbon reduction targets between 2015 and 2040, significant efforts are required, including achieving nearly 60% of the reduction target using currently available commercial technologies: vigorously expanding low-carbon capacity; and rapidly scaling up carbon capture and storage capabilities by 2025.	China Energy Statistical Yearbook/China 2050: A Fully Developed Rich Zero-Carbon Economy
積極過渡	IEA 450	《世界能源展望 2024》— 國際能源署	在IEA 450情境下，預計從2012年至2040年，全球國內生產總值增長率將為3.4%，世界人口將以每年0.9%的速度增長，由2012年中的70億增加到2040年的90億。為在2015年至2040年期間實現與能源相關的減碳目標，需要付出巨大努力，包括利用目前可用的商業技術實現近60%的減排目標；大力擴大低碳產能；並在2025年前迅速提升碳捕集與封存能力。	《中國能源統計年鑒》／《中國2050：全面發展的富裕零碳經濟體》

The Group has adopted IPCC RCP4.5 as the physical risk climate scenario. This scenario aligns more closely with the current global situation, making it the basis for the Group's prediction of physical climate-related risks and opportunities. The RCP4.5 scenario assumes a slight increase in greenhouse gas emissions compared to more aggressive reduction targets, but emissions are expected to start declining around 2040. Despite significant emission reduction measures, this scenario still falls short of the Paris Agreement's goal of limiting temperature rise to below 2°C and striving for the 1.5°C target. The scenario predicts that greenhouse gas emissions will rapidly peak by 2030 and decrease by 50% globally by 2080.

本集團已採用IPCC RCP4.5作為實體風險氣候情景。此情景與當前全球形勢更為契合，成為本集團預測與氣候相關的實體風險及機遇的基礎。RCP4.5情景假設，與更積極的減排目標相比，溫室氣體排放略有增加，但排放預計將在2040年左右開始下降。儘管採取重大減排措施，此情景仍未達到《巴黎協定》將升溫限制在2°C以下並努力實現1.5°C目標的要求。該情景預測溫室氣體排放將在2030年迅速達峰，到2080年全球排放量下降50%。

Under RCP4.5, the Group utilised the WRI Water Risk Atlas and WRI Aqueduct Floods databases to identify and assess physical risks. Scud Electronics and Scud Battery are both located in Mawei District, Fuzhou City, Fujian Province (Adjacent to the Minjiang River). According to the database, as global warming progresses, the risk index for flood disasters in this region is projected to rise from low risk in 2023 to high risk by 2050 during the period of 2023-2050.

The Group has adopted IEA 450 as the transition risk climate scenario. According to the IEA 450 scenario, global energy organizations and governments, particularly the Chinese government, will implement necessary measures to limit long-term global temperature rise to below 2°C. To achieve the target of a 60% reduction in energy-related emissions, carbon capture and storage technologies will be rapidly scaled up after 2025. This scenario aligns closely with the Chinese government's carbon neutrality commitment made in 2020 and the ongoing adjustments in China's energy structure. As a Chinese enterprise, it is appropriate for the Group to select the IEA 450 scenario for its analysis.

According to the report "China 2050: A Fully Developed Rich Zero-Carbon Economy," China's total electricity generation is projected to reach 15 trillion kWh by 2050, with 70% coming from wind and solar power, while coal-fired power will be completely phased out. As China adjusts its power structure and increases the proportion of clean energy, the carbon emission factor of the power sector will decrease annually, leading to a corresponding reduction in carbon emissions for China's manufacturing industry.

在RCP4.5情景下，本集團利用世界資源研究所水風險地圖集及世界資源研究所洪水分析工具(Aqueduct Floods)數據庫識別及評估實體風險。飛毛腿電子及飛毛腿電池均位於福建省福州市馬尾區（蒞臨閩江邊）。根據該數據庫顯示，隨著全球變暖持續，在2023年至2050年期間，該地區洪水災害的風險指數預計將從2023年的低風險上升至2050年的高風險。

本集團已採用IEA 450作為轉型風險氣候情景。根據IEA 450情景，全球能源機構及政府，尤其是中國政府，將採取必要措施將全球長期升溫限制在2°C以下。為實現與能源相關的排放量減少60%的目標，碳捕集與封存技術將在2025年後迅速擴大應用規模。該情景與中國政府在2020年作出的碳中和承諾及中國正在進行的能源結構調整高度契合。作為一家中國企業，本集團選擇IEA 450情景進行分析當屬適合。

根據《中國2050：全面發展的富裕零碳經濟體》報告，預計到2050年，中國的總發電量將達到15萬億千瓦時，其中70%來自風能和太陽能，而燃煤發電將完全淘汰。隨著中國調整電力結構並提高清潔能源的比例，電力行業的碳排放因子將逐年下降，從而使中國製造業的碳排放相應減少。



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Risk Management

An ESG risk assessment was conducted based on assessing the possibility and impact of each identified risk into three levels: high, medium, and low. Risks are then prioritised and classified into the risk levels, high, medium, and low based on the possibility and impact ratings. The overall risk level was determined depending on the overall possibility and impact of the risks.

風險管理

ESG風險評估基於對每個已識別風險的可能性及影響的評估分高、中、低三個級別進行。然後根據可能性及影響等級對風險進行排序並劃分為高、中、低風險等級。整體風險等級的釐定取決於風險的整體可能性及影響。

Risk levels 風險等級	Definition of the overall risk levels 整體風險等級定義
High 高	Risks at this level may have serious consequences. It is highly likely that there will be some impacts to the Group and hindrance for the Group to achieve strategic goals. 此等級風險可能造成嚴重後果。極有可能對本集團產生一定影響，並阻礙本集團實現戰略目標。
Medium 中	Risks at this level may have serious consequences, but they are less likely to occur. Conversely, the consequences could be minor in nature, but the probability of occurrence is higher. 此等級風險可能造成嚴重後果，但發生的可能性較低。反之，後果可能較輕微，但發生概率較高。
Low 低	Risks at this level have limited harm and consequences for the Group to achieve its strategic goals, and the probability of occurrence is low. 此等級風險對本集團實現戰略目標的損害及後果有限，且發生概率較低。

The Group has identified its risk profile based on the climate-related risks suggested by the TCFD recommendations on climate-related financial disclosure. Physical risks, such as acute typhoons and chronic heatwaves, were assessed as high level. Most transition risks, including those related to the EU Battery Regulation, customer behaviour, and China's Dual-Carbon strategy, were assessed as medium level, while some policy and reputation risks were assessed as low level.

本集團根據TCFD關於氣候相關財務披露的建議所建議的氣候相關風險，確定其風險狀況。實體風險，如急性颱風及慢性熱浪，被評估為高風險等級。大多數轉型風險，包括與歐盟電池法規、客戶行為及中國雙碳戰略相關的風險，被評估為中等風險等級，而部分政策及聲譽風險則被評估為低風險等級。

	Climate risks 氣候風險	Overall Risk Level 整體風險等級	Management Approach 管理方法	Mitigation Measures 緩解措施
Physical 實體	Acute 急性	High 高	<ul style="list-style-type: none"> Developed relevant strategies set out in the "Veson Holdings Limited Climate Change Response Policy" 制定《銳信控股有限公司氣候變化應對政策》所載的相關策略 Contingency plans include work-from-home arrangements for non-essential staff and preparations for disruptions in supply chain 應急方案包括為非必要員工居家辦公安排，並為供應鏈中斷作好準備 Purchased property liability insurance for its properties 為其財產購買財產責任保險 	<ul style="list-style-type: none"> Procure and equip emergency supplies, conduct regular emergency drills, and enhance the Company's emergency response capabilities 採購及配備應急物資，定期開展應急演練，提升公司的應急響應能力 Develop a diversified supply chain to improve business continuity and risk resilience across the value chain 建立多元化的供應鏈，以提高整個價值鏈的業務連續性及風險抵禦力 Purchase and install high-efficiency, energy-saving cooling facilities 採購並安裝高效、節能的製冷設施 Assign professionals to conduct regular maintenance of cooling facilities to ensure stable operation 安排專業人員定期對製冷設施進行維護，以確保穩定運行
	Chronic 慢性			

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	Climate risks 氣候風險	Overall Risk Level 整體風險等級	Management Approach 管理方法	Mitigation Measures 緩解措施
Transition 過渡	Technology 技術	Medium 中	<ul style="list-style-type: none"> Introducing renewables into production energy mix in advance 提早將可再生能源引入生產能源結構中 Laying groundwork for sustainable supply chain with further adoption of green technology and materials, and reduced usage of single-use materials 通過進一步採用綠色技術及材料，減少使用一次性材料，為可持續發展供應鏈奠定基礎 	<ul style="list-style-type: none"> Conduct data surveys and assessments of recycled materials from cobalt, nickel, lithium, and lead suppliers, and develop implementation plans for recycled materials 對鈷、鎳、鋰和鉛等原材料供應商的回收材料進行數據調查和評估，並制定回收材料的實施計劃 Engage in technical exchanges and communication with raw material suppliers, and conduct technical research and innovation when necessary to increase the proportion of recycled materials 與原材料供應商進行技術交流和溝通，並於必要時開展技術研究和創新，以提高回收材料的使用比例
	Policy and Legal 政策及法律	Low 低	<ul style="list-style-type: none"> Appoint professionals to provide advice on climate-related issues 委任專業人員就氣候相關議題提供意見 Continuously monitor the latest climate-related regulations and trend 持續監察最新的氣候相關法規及趨勢 	<ul style="list-style-type: none"> Regularly verify and track product carbon footprint performance, continuously reducing carbon emissions, and benchmarking against EU Battery Regulation requirements 定期核查及追蹤產品的碳足跡表現，持續降低碳排放，並以歐盟電池法規的要求作為基準 Establish a sustainable procurement mechanism and supplier due diligence management system in accordance with EU Battery Regulation requirements 按照歐盟電池法規的要求，建立可持續採購機制及供應商盡職調查管理系統

Climate risks 氣候風險	Overall Risk Level 整體風險等級	Management Approach 管理方法	Mitigation Measures 緩解措施
Market 市場	Medium 中	<ul style="list-style-type: none"> Continuously monitor latest market trends 持續監察最新市場趨勢 Diversify supply chain and customer base 使供應鏈及客戶基礎多元化 Implement green and innovative designs to satisfy market demand 實施綠色及創新型設計，以符合市場需求 	<ul style="list-style-type: none"> Provide carbon knowledge training to suppliers based on carbon footprint assessment results to enhance carbon risk management awareness 基於碳足跡評估結果，向供應商提供碳知識培訓，以增強其碳風險管理意識 Encourage suppliers to develop carbon neutrality strategies and carbon reduction plans, promoting an increase in the use of clean energy 鼓勵供應商制定碳中和策略和減碳計劃，推動增加清潔能源的使用 Establish a sustainable procurement mechanism and supplier due diligence management system in accordance with EU Battery Regulation requirements 按照歐盟電池法規的要求，建立可持續採購機制及供應商盡職調查管理系統
Reputation 聲譽	Low 低	<ul style="list-style-type: none"> Active communication with stakeholders to keep track of concerns and address identified issues 積極與持份者溝通，以跟蹤關切及解決已發現的問題 Continuously monitor the latest climate-related regulations and trend 持續監察最新的氣候相關法規及趨勢 	<ul style="list-style-type: none"> Formulate and publicise a clean energy procurement plan and increase financial investment in carbon reduction to ensure sufficient financial resources 制定及公佈清潔能源採購計劃，並增加在減碳方面的財務投入，以確保有足夠的財務資源 Publish targets and action plans to reduce carbon emission intensity 發佈降低碳排放密度的目標及行動計劃 Develop carbon reduction targets and action plans in response to China's "3060" dual-carbon strategy 針對中國的「3060」雙碳戰略，制定減碳目標及行動計劃

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Metric and Targets

To measure the level and impact of the Group's climate-related risks, the Group monitors metrics and indicators to ensure an effective and quantitative assessment. The Group monitors and reviews its Scope 1, Scope 2, Scope 3 GHG emissions (in tCO₂eq.), total GHG emissions (in tCO₂eq.) and GHG emission intensity (in tCO₂eq./m², and in tCO₂eq./million pieces of product sold) regularly. The GHG emission data and information about target setting are shown in the section "Emissions" of this Report.

During the Last Reporting Period, the Group had conducted comprehensive inventory of Scope 1, Scope 2, and Scope 3 GHG emissions using 2023 as the baseline year, as to establish baseline values for energy consumption and GHG emissions per million pieces of product sold, as well as to understand the carbon emission sources of its suppliers. Based on the Group's projected product output data from 2024 to 2050, the Group's energy consumption and GHG emission intensity per million pieces of product sold during the baseline year, and future trends in China's power emission factors, the Group has forecasted its total greenhouse gas emissions for future years. By predicting the carbon reduction effects under different clean energy usage scenarios, the Group has determined its future carbon neutrality goals and implementation roadmap as follows:

- The Group aims to achieve peak GHG emissions by 2028
- Using 2023 as the baseline year, the Group aims to reduce Scope 1 and Scope 2 GHG emissions intensity by 40% by 2030, and to achieve carbon neutrality for Scope 1 and Scope 2 GHG emissions by 2045
- Using 2023 as the baseline year, the Group aims to reduce Scope 3 GHG emissions intensity by 40% by 2035, and to achieve carbon neutrality for Scope 3 GHG emissions by 2050
- 本集團力爭在2028年前實現溫室氣體排放達峰
- 以2023年為基準年，本集團力爭在2030年前將範圍1及範圍2溫室氣體排放密度降低40%，並在2045年前實現範圍1及範圍2溫室氣體排放的碳中和
- 以2023年為基準年，本集團力爭在2035年前將範圍3溫室氣體排放密度降低40%，並在2050年前實現範圍3溫室氣體排放的碳中和

指標及目標

為衡量本集團氣候相關風險的等級及影響，本集團監察多項指標，以確保進行有效及量化的評估。本集團定期監察及審閱其範圍1、範圍2、範圍3溫室氣體排放量（以噸二氧化碳當量為單位）、溫室氣體排放總量（以噸二氧化碳當量為單位）及溫室氣體排放密度（以噸二氧化碳當量／平方米及噸二氧化碳當量／百萬件已售產品為單位）。溫室氣體排放數據及有關目標設定的資料載於本報告「排放」一節。

於上一報告期間，本集團以2023年為基準年，對範圍1、範圍2及範圍3溫室氣體排放進行了全面盤查，以建立每百萬件已售產品的能源消耗及溫室氣體排放基準值，同時了解其供應商的碳排放來源。基於本集團對2024年至2050年的產品產量預測數據、本集團於基準年每百萬件已售產品的能源消耗及溫室氣體排放密度，以及中國電力排放因子的未來趨勢，本集團已對未來多年的溫室氣體排放總量進行預測。通過預測不同清潔能源使用情景下的減碳效果，本集團已確定其未來的碳中和目標及實施路線圖如下：

To achieve the goals outlined in the above implementation roadmap, the Group shall implement the below strategies:

為實現上述實施路線圖中概述的目標，本集團將實施以下策略：

Short-term goal: Achieve peak GHG emissions by 2028

短期目標：在2028年前實現溫室氣體排放達峰

- 1 Save energy and reduce emissions, improve energy efficiency, and reduce fossil fuel emissions.
節能減排，提高能源使用效率，減少化石能源的排放量。
- 2 Install and construct rooftop photovoltaic systems to lower carbon emissions during operations.
設置和建設屋頂光伏裝置，降低運營過程碳排放。
- 3 Purchase and use green electricity or renewable energy.
購買和使用綠色電力或可再生能源。
- 4 Continuously carry out supplier carbon reduction actions.
持續開展供應商碳排放行動。

Medium-term goal: Reduce Scope 1 and Scope 2 GHG emissions intensity by 40% by 2030, and reduce Scope 3 GHG emissions intensity by 40% by 2035

中期目標：在2030年前將範圍1及範圍2溫室氣體排放密度降低40%，並在2035年前將範圍3溫室氣體排放密度降低40%

- 1 Increase the proportion of green electricity or renewable energy usage and 2030 green electricity usage rate.
提高使用綠色電力或可再生能源的比例及2030年電力綠證使用比例。
- 2 Promote electrification upgrades, replacing gasoline, diesel, and other fossil fuels with green and clean energy.
推動電氣化改造，將汽油、柴油等化石能源改為綠色清潔能源。
- 3 Strengthen supplier emission reduction management by 2027, influencing suppliers to jointly address climate change.
2027年加大對供應商減排管理，影響供應商一起應對氣候變化。
- 4 Conduct carbon footprint research for products and collaborate with suppliers to produce low-carbon and environmentally friendly products.
開展產品的碳足跡研究，與供應商合作，生產低碳環保的產品。

Long-term goal: Achieve carbon neutrality for Scope 1 and Scope 2 GHG emissions by 2045, and achieve carbon neutrality for Scope 3 GHG emissions by 2050

長期目標：在2045年前實現範圍1及範圍2溫室氣體排放的碳中和，並在2050年前實現範圍3溫室氣體排放的碳中和

- 1 Continuously increase the proportion of clean energy usage, achieving a 25% green electricity usage rate by 2050.
不斷提升清潔能源的使用比例，2050年實現25%電力綠證。
- 2 Replace 100% of fossil fuels with clean energy by 2040.
2040年實現化石能源100%更換為清潔能源。
- 3 Promote sustainable procurement and encourage the supply chain to adopt measures to achieve carbon neutrality.
通過可持續採購，推動提高供應鏈採取措施實現碳中和。
- 4 Optimize downstream logistics management and adopt low-carbon green transportation services.
優化下游物流管理，採用低碳綠色運輸服務。
- 5 Develop and use low-carbon or zero-carbon raw materials to reduce product carbon footprints at the source.
研發和使用低碳或零碳源材料，從源頭降低產品碳足跡。
- 6 Participate in carbon trading and use carbon offsets to neutralize remaining carbon emissions, achieving carbon neutrality.
參與碳交易，採用碳匯抵消剩餘的碳排放量，實現碳中和。

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During the Reporting Period, the Group has made progress towards its short-term goals as follows:

- 1 To improve energy efficiency, the Group has installed an air compressor system renovation project, which has saved 4.326 million kWh in the Last Reporting Period and 2.5445 million kWh in the Reporting Period.
- 2 To lower carbon emissions, a 4,427 m² solar project has been completed and is pending grid connection upon inspection by the relevant government power authorities. It is expected to generate 750,000 kWh of electricity annually starting in 2026.
- 3 For the purchase and usage of green and renewable energy, the Group's purchased power mix from clean energy sources has increased to 42.58% during the Reporting Period.
- 4 To encourage supplier action on addressing climate change, the Group now requires 100% data coverage from key material suppliers (e.g., for cells and protection circuits) and over 70% coverage for other auxiliary materials.

於報告期間，本集團在實現短期目標方面取得了以下進展：

- 1 為提高能源效率，本集團實施了空壓機系統改造項目，該項目在上一報告期間節電432.6萬千瓦時，在報告期間節電254.45萬千瓦時。
- 2 為降低碳排放，一個面積為4,427平方米的太陽能項目已完成建設，待政府相關電力機構驗收後併網，預計自2026年起每年可發電75萬千瓦時。
- 3 在綠色及可再生能源的採購與使用方面，本報告期間本集團從清潔能源採購的電力比例已增至42.58%。
- 4 為鼓勵供應商採取行動應對氣候變化，本集團現要求關鍵材料供應商（如電芯、保護電路）實現100%的數據覆蓋率，其他輔助材料的數據覆蓋率超過70%。

The Group has adopted reasonable information relief for the disclosure of the amount and percentage of assets or business activities vulnerable to climate-related transition risks and climate-related physical risks. The Group will provide quantifiable financial information on the above-mentioned disclosures, including amount and percentage of assets or business activities vulnerable to risks in the future.

本集團就易受氣候相關轉型風險及氣候相關實體風險影響的資產或業務活動的金額及百分比披露，採用了合理資料寬免。本集團將在未來就上述披露提供可量化的財務信息，包括易受風險影響的資產或業務活動的金額及百分比。

The Group has adopted reasonable information relief for the disclosure of the amount and percentage of assets or business activities aligned with climate-related opportunities. The Group will provide quantifiable financial information, including amount and percentage of assets or business activities aligned with opportunities in the future.

本集團就與氣候相關機遇一致的資產或業務活動的金額及百分比披露，採用了合理資料寬免。本集團將在未來提供可量化的財務信息，包括與機遇一致的資產或業務活動的金額及百分比。

During the Reporting Period, the Group has yet to deploy capital expenditure, financing, or investment towards climate-related risks and opportunities.

於報告期間，本集團尚未就氣候相關風險及機遇動用資本開支、融資或投資。

As of the end of the Reporting Period, the Group does not apply a carbon price in its decision-making process, nor does the Group factor climate-related considerations into its remuneration policy.

於報告期間結束時，本集團未有在決策過程中應用碳價，亦未將氣候相關考量納入其薪酬政策。

The Group has yet to include industry-based metrics for its disclosure topics.

本集團尚未就其披露主題納入基於行業的指標。

PEOPLE

The Group is dedicated to ensuring fairness and equity and promoting workplace health and well-being in its operations. As a people-oriented company, the Group provides diverse educational opportunities for employees' growth and development, and frequently listens to their concerns and expectations.

員工

本集團致力於在業務營運中確保公平公正，並促進工作場所的健康及福祉。作為一家以人為本的公司，本集團為僱員的成長與發展提供多元化的教育機會，並經常聆聽他們的關切與期望。

Upholding worker rights, such as fair compensation and occupational safety, is a matter of corporate responsibility. Conversely, the Group recognizes that escalated labor conflicts could lead to operational disruptions, and that neglecting employee welfare or environmental standards could trigger collective action and reputational harm. Therefore, the Group views proactive and respectful engagement with its workforce as a strategic priority.

維護勞工權益，如公平薪酬及職業安全，是企業責任所在。反之，本集團認識到，加劇的勞資衝突可能導致營運中斷，而忽視員工福利或環境標準則可能引發集體行動及聲譽受損。因此，本集團將積極及尊重地與員工溝通視為一項戰略重點。

CARING FOR OUR PEOPLE

The Group recognizes that fostering positive relations between labor and management is not only a fundamental social responsibility, but also a key driver of operational excellence. A stable, engaged, and respected workforce directly contributes to increased production efficiency and cost savings, which drives long-term business resilience and sustainability.

The Group strictly complies with national and local laws and regulations concerning employment and labor practices, including but not limited to:

關愛員工

本集團深知，促進勞資雙方的正向關係不僅是一項基本的社會責任，更是實現卓越營運的關鍵驅動力。一支穩定、投入且備受尊重的員工隊伍，能直接提升生產效率及節約成本，從而推動長遠的業務韌性與可持續發展。

本集團嚴格遵守有關僱傭及勞工常規的國家及地方法律法規，包括但不限於：

- | | |
|--|---------------------|
| • Labor Law of the PRC; | • 《中華人民共和國勞動法》； |
| • Labor Contract Law of the PRC; | • 《中華人民共和國勞動合同法》； |
| • Law of the PRC on the Protection of Rights and Interests of Women; | • 《中華人民共和國婦女權益保障法》； |
| • Law of the PRC on the Protection of Minors; | • 《中華人民共和國未成年人保護法》； |
| • Law of the PRC on the Protection of Disabled Persons; | • 《中華人民共和國殘疾人保障法》； |
| • Trade Union Law of the PRC; | • 《中華人民共和國工會法》； |
| • Social Insurance Law of the PRC; | • 《中華人民共和國社會保險法》； |
| • Special Rules on the Labor Protection of Female Employees; | • 《女職工勞動保護特別規定》； |
| • Regulation on Paid Annual Leave for Employees; and | • 《職工帶薪年休假條例》；及 |
| • Provisions on the Prohibition of Using Child Labor. | • 《禁止使用童工規定》。 |

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This legal compliance is carried out through a suite of internal policies and management systems, such as the “Recruitment Management Regulation”, the “Anti-Corruption and Anti-Bribery Management Regulation”, the “Attendance Management Regulation”, the “Performance Appraisal Management System”, the “Salary Administration Regulation”, and the “Welfare Management Regulation”.

During the Reporting Period, there were no instances of non-compliance with relevant laws and regulations pertaining to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, or other benefits and welfare that have had a significant impact on the Group. The Group’s adherence to high labor standards is further validated through external audits, including successful RBA certifications.

Employment Figures

Scud Electronics and Scud Battery together had a total number of 2,058 employees as of 31 December 2025 (2024: 2,026 employees). See below for the detail breakdown of 2025 total workforce by gender, employment type, employee category, age group, and geographical region, as well as comparisons with the Last Reporting Period.

此法律合規性是透過一系列內部政策及管理制度來落實，例如《招聘管理規定》、《反貪污及反賄賂管理規定》、《考勤管理辦法》、《績效考核管理制度》、《薪資管理規定》及《福利管理制度》。

於報告期間，概無發現任何對本集團有重大影響且與薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視或其他福利待遇相關的違反法律法規情況。本集團對高標準勞工常規的堅持，更透過包括成功獲得RBA認證在內的外部審核獲得進一步驗證。

僱傭數字

截至2025年12月31日，飛毛腿電子及飛毛腿電池共有2,058名（2024年：2,026名）僱員。以下載列按性別、僱傭類別、僱員類別、年齡組別及地區劃分的2025年員工總數詳細明細以及與上一報告期間的比較。

Total Workforce as of 31 December	截至12月31日的 員工總數	2025 2025年		2024 2024年	
		Number 數量	Percentage 百分比	Number 數量	Percentage 百分比
Scud Electronics	飛毛腿電子	1,420	69.00%	1,407	69.45%
By Gender	按性別劃分				
Male	男性	949	66.83%	927	65.88%
Female	女性	471	33.17%	480	34.12%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Employment Type	按僱傭類別劃分				
Full-Time	全職	1,122	79.01%	1,008	71.64%
Part-Time	兼職	5	0.35%	139	9.88%
Permanent	永久	293	20.64%	260	18.48%
Temporary	臨時	0	0.00%	0	0.00%
Non-Guaranteed Hours	非保證工時	0	0.00%	0	0.00%
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	26	1.83%	31	2.20%
Middle Management	中級管理層	58	4.08%	132	9.38%
Frontline and Other Employees	前線及其他僱員	1,336	94.09%	1,244	88.42%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	593	41.76%	598	42.50%
30-50	30-50歲	764	53.80%	742	52.74%
Above 50	50歲以上	63	4.44%	67	4.76%
By Geographical Location	按地區劃分				
Mainland China	中國內地	1,420	100.00%	1,405	99.86%
Japan	日本	0	0.00%	2	0.14%
Scud Battery	飛毛腿電池	638	31.00%	619	30.55%
By Gender	按性別劃分				
Male	男性	405	63.48%	387	62.52%
Female	女性	233	36.52%	232	37.48%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Employment Type	按僱傭類別劃分				
Full-Time	全職	504	79.00%	469	75.77%
Part-Time	兼職	2	0.31%	6	0.97%
Permanent	永久	132	20.69%	144	23.26%
Temporary	臨時	0	0.00%	0	0.00%
Non-Guaranteed Hours	非保證工時	0	0.00%	0	0.00%

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Total Workforce as of 31 December	截至12月31日的員工總數	2025 2025年		2024 2024年	
		Number 數量	Percentage 百分比	Number 數量	Percentage 百分比
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	4	0.63%	4	0.64%
Middle Management	中級管理層	12	1.88%	24	3.88%
Frontline and Other Employees	前線及其他僱員	622	97.49%	591	95.48%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	324	50.78%	269	43.46%
30-50	30-50歲	296	46.40%	330	53.31%
Above 50	50歲以上	18	2.82%	20	3.23%
By Geographical Location	按地區劃分				
Mainland China	中國內地	638	100.00%	619	100.00%
Japan	日本	0	0.00%	0	0.00%
Group Total	本集團總計	2,058	100.00%	2,026	100.00%
By Gender	按性別劃分				
Male	男性	1,354	65.79%	1,314	64.86%
Female	女性	704	34.21%	712	35.14%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Employment Type	按僱傭類別劃分				
Full-Time	全職	1,626	79.01%	1,477	72.90%
Part-Time	兼職	7	0.34%	145	7.16%
Permanent	永久	425	20.65%	404	19.94%
Temporary	臨時	0	0.00%	0	0.00%
Non-Guaranteed Hours	非保證工時	0	0.00%	0	0.00%
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	30	1.46%	35	1.73%
Middle Management	中級管理層	70	3.40%	156	7.70%
Frontline and Other Employees	前線及其他僱員	1,958	95.14%	1,835	90.57%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	917	44.56%	867	42.79%
30-50	30-50歲	1,060	51.51%	1,072	52.91%
Above 50	50歲以上	81	3.93%	87	4.30%
By Geographical Location	按地區劃分				
Mainland China	中國內地	2,058	100.00%	2,024	99.90%
Japan	日本	0	0.00%	2	0.10%

In addition to the above, the Group has also signed service agreements with property companies for the provision of cleaning services within the parameters of the Group. These cleaning services are performed by workers who have signed contracts with the property companies, and their salaries are paid by the third-party service companies they belong to. Furthermore, the Group has solicited recyclable sorting services for both Scud Electronics and Scud Battery, and these services are performed by workers who have not directly signed contracts with the Group. However, all of the above workers shall be managed by the Group whilst they are working within the parameters of the Group. During the Reporting Period, there are a total of 22 workers who have worked as cleaners and recyclers within the Group's parameters, 1 worker who worked on greenery maintenance, as well as a total of 38 workers who have worked as staff canteen employees, all of whom do not fall within the reporting scope of this Report.

The Group's "Employee Manual" outlines detailed policies regarding recruitment and dismissal, remuneration and compensation, appraisal and promotion, attendance, working hours, compensation leaves, reward and penalty system, development and training, internal communication, and occupational health and safety. The Group has formulated the "Management Regulation on Recruitment" to provide guidelines to recruitment personnel on recruiting talent, as well as the "Management Regulation on Attendance" to manage and assess attendance of its employees. There were no updates to the Employee Manual during the Reporting Period.

Competitive Compensation and Benefits Package

The Group values human resources and regards their employees as the most valuable assets. The Group continues to offer competitive remuneration packages to their employees. Apart from basic salary, employees are also eligible for performance bonus and overtime allowance. The Group provides all legally mandated social insurances (including pension, medical, unemployment, work-related injury, and maternity insurance) and housing provident fund contributions in Mainland China, as well as participation in Hong Kong's Mandatory Provident Fund scheme. On top of statutory holidays, employees are entitled to a variety of leaves and benefits, including annual leave, sick leave, compensation leave, marriage leave, maternity leave, paternity leave, injury leave, breastfeeding breaks, meals, and accommodation. To foster a supportive environment, the Group has a legally established Trade Union that actively protects employee rights and enhances engagement. An Employee Care Centre further provides support through modules for rights protection, hardship assistance, legal aid, and psychological counselling.

除上文所述外，本集團亦已與物業公司簽訂服務協議，以在本集團範圍內提供清潔服務。該等清潔服務由與物業公司簽訂合約的工人執行，彼等的薪金由其所屬第三方服務公司支付。此外，本集團已為飛毛腿電子及飛毛腿電池購買可回收分類服務，該等服務由未與本集團直接簽訂合約的工人提供。然而，所有上述工人在本集團範圍內工作時應由本集團管理。於報告期間，共有22名工人在本集團範圍內從事清潔工及回收員工作，1名工人從事綠植保養工作，以及共有38名工人從事員工食堂的工作，彼等均不屬於本報告的報告範圍。

本集團的員工手冊已概述有關招聘及解僱、薪酬及補償、考評及晉升、考勤、工作時間、帶薪假、獎懲制度、發展及培訓、內部溝通以及職業健康與安全的詳細政策。本集團已制定《招聘管理規定》，以就招聘人才為招聘人員提供指引，並制定了《考勤管理規定》，以對員工的考勤進行管理及考核。於報告期間，員工手冊並無更新。

具有競爭力的酬勞及福利待遇

本集團重視人力資源，並視員工為最寶貴的資產。本集團持續為員工提供具競爭力的薪酬待遇。除基本薪資外，員工亦有資格獲得績效獎金及加班津貼。本集團在中國內地提供所有法定要求的社會保險（包括養老、醫療、失業、工傷及生育保險）及住房公積金，並為香港員工參與強積金計劃。除法定假期外，員工有權享受多種假期及福利，包括年假、病假、補假、婚假、產假、陪產假、工傷假、哺乳時間、膳食及住宿。為營造支援性環境，本集團設有依法成立的工會，積極保障員工權益及提升參與度。員工關愛中心進一步透過維權保障、困難幫扶、法律援助及心理諮詢等模塊提供支援。

ESG REPORT

環境、社會及管治報告

Performance Review and Promotion

The Group conducts appraisals on employees' performances and attitudes at work simultaneously for fair results. Career advancement opportunities are provided based on employees' demonstrated competencies, performance achievements, and suitability for higher-level positions, in line with the Group's internal promotion policy.

Equal Opportunity

The Group is firmly committed to fostering a workplace free from discrimination and harassment, as it recognizes that anti-discrimination practices are fundamental to sustainable business success. They promote the optimal allocation of talent, prevent the loss of skilled individuals due to bias, and enhance economic efficiency and productivity. A fair and equitable employment environment is key to unlocking employee motivation and creativity. Furthermore, upholding the dignity and equal rights of every individual, particularly women, minorities, and other vulnerable groups, is a core social responsibility that helps reduce social conflict and strengthens community cohesion. This strategic understanding lays the foundation of the Group's approach to non-discrimination.

The Group upholds the principles of equality and non-discrimination in its business operations. Employees are provided with equal opportunities regardless of their gender, age, nationality, ethnic background, religion, political affiliation, marital status, pregnancy status, veteran status, and physical disability. To cater for the needs of employees, the Group's canteen offers diversified food choices such as serving halal food to Muslim employees. The Group also caters for the nutritional needs of pregnant employees by providing extra food or supplements where needed.

表現評估及晉升

本集團同步對員工的工作表現及態度進行考核，以達致公平的結果。職業晉升機會乃根據員工所展現的能力、工作績效及是否勝任更高職位而提供，並符合本集團的內部晉升政策。

機會均等

本集團堅定致力於營造一個免於歧視及騷擾的工作場所，因為其深明反歧視常規是企業可持續成功的基石。此舉能促進人才的最佳配置，防止因偏見而流失技能人才，並提升經濟效率及生產力。一個公平公正的就業環境是釋放員工積極性與創造力的關鍵。此外，維護每個人（尤其是婦女、少數群體及其他弱勢群體）的尊嚴與平等權利，是一項核心社會責任，有助於減少社會衝突並加強社區凝聚力。此戰略認知奠定了本集團處理不歧視議題的方針基礎。

本集團在業務營運中秉持平等及不歧視原則。不論員工的性別、年齡、國籍、種族背景、宗教、政治背景、婚姻狀況、懷孕狀況、退伍軍人身份及身體殘疾，均享有平等機會。為滿足員工的需求，本集團的食堂提供多樣化食物選擇，例如為穆斯林員工提供清真食品。本集團亦在需要時透過提供額外食物或營養補充品，滿足懷孕員工的營養需求。



The Group has in place policies regarding the prevention of workplace discrimination, bullying and harassment. The Group has formulated the “Procedure on Prohibiting Forced Labor, Discrimination, and Harassment” to ensure that staff rights and benefits are never violated or compromised, that forced labor is strictly prohibited at the Group, that discrimination or harassment against any employees is not tolerated in any shape or form, and that all employees receive fair treatment regarding work arrangement, promotion, disciplinary actions, or dismissal. Through enforcement of the above document, the Group ensures that:

本集團已制定有關防止工作場所歧視、欺凌及騷擾的政策。本集團已制定《禁止強制勞動、歧視及騷擾程序》，以確保員工的權利及權益不受侵犯或損害，本集團嚴格禁止強制勞動，絕不容忍對任何員工的任何形式或方式的歧視或騷擾，且所有員工在工作安排、晉升、紀律處分或解僱方面均獲得公平對待。透過執行上述文件，本集團確保：

- employees are not discriminated against or deprived of opportunities due to their diverse profiles;
- employees’ rights are protected irrespective of their ethnic groups, social class, nationality, religion, disability, gender, sexual orientation, trade union membership, and political affiliation;
- equal opportunity is provided to each employee in all aspects of employment, benefits and welfare, performance appraisal, promotion, training and development;
- employees are not treated unfavourably in case of pregnancy, and reasonable adjustments are made to the working conditions or hours of work for female workers during pregnancy, such as applications for workplace transfer if needed and ensuring adequate rest time;
- hepatitis B virus surface antigen carriers are not discriminated against employment right because of their medical conditions; and
- all forms of sexual harassment in and outside of the workplace are strictly prohibited, including sexual discrimination, sexual harassment, sexual assault, sexual coercion, sexual exploitation, relationship violence, stalking and/or acts perpetrated against a person’s will or when a person is incapable of giving consent.
- 員工不會因其多樣化的背景而受到歧視或被剝奪機會；
- 不論員工的族群、社會階層、國籍、宗教信仰、殘疾、性別、性取向、工會會員身份及政治背景，其權利均受到保護；
- 在招聘、福利待遇、績效考核、晉升、培訓及發展的所有方面向每位員工提供平等機會；
- 員工在懷孕期間不會受到不利對待，並會對懷孕女工的工作條件或工作時間作出合理調整，例如在需要時申請調崗並確保有足夠的休息時間；
- 乙型肝炎病毒表面抗原攜帶者不會因其醫療狀況而在就業權利上受到歧視；及
- 嚴禁在工作場所內外進行任何形式的性騷擾，包括性別歧視、性騷擾、性侵犯、性脅迫、性剝削、親密關係暴力、跟蹤及／或違背個人意願或在個人無法給予同意時實施的行為。

ESG REPORT

環境、社會及管治報告

The Group has established clear internal roles and procedures to implement its anti-discrimination commitments effectively. The HR and Administration Department is responsible for developing and enforcing the Group's anti-discrimination policies, managing the reward and disciplinary system, and investigating related employee complaints. The Operations Assurance Department conducts 1-2 unannounced internal audits annually based on RBA standards to assess compliance on labor and human rights issues, including non-discrimination. The ESG Task Force is responsible for annually reviewing the overall performance on anti-discrimination, harassment, and abuse issues, and for overseeing relevant external disclosures. Employees who experience or witness discrimination or harassment are encouraged to report it immediately to their trade union representative, department head, or senior management. All reports are formally recorded, and the assigned investigating unit is required to conduct a prompt, impartial inquiry, providing an oral or written response to the complainant within 15 days. Throughout the process, the privacy of all involved parties is strictly protected. Matters are treated with the utmost seriousness and may be escalated to public security authorities if warranted. During the Reporting Period, no incidents of discrimination were reported or confirmed, and consequently, no corrective actions related to discrimination were required.

Employee Relations

The Group is committed to creating a warm and rewarding workplace that fosters a strong sense of belonging of its employees. The Group has developed a policy for employee communication and created a record form and complaint register to maintain complaint records for later review.

The HR and Administration Department communicate with employees on a weekly basis and maintains proper records of their personal needs, concerns and job expectations. Employees are encouraged to provide suggestions or communicate any grievances to the Group via communication channels, including suggestion boxes, emails, hotline and DingTalk. For matters specifically related to welfare, working conditions, or rights, a formal channel exists for employees to submit written complaints or suggestions directly to the trade union, facilitated by the HR and Administration Department, ensuring their concerns are heard by their elected representatives. A designated hotline is set up in DingTalk, one of the commonly used social media communication platforms, to collect and respond to employees' opinions in a timely manner.

本集團已建立清晰的內部角色及程序，以有效落實其反歧視承諾。人力資源及行政部負責制定及執行本集團的反歧視政策，管理獎懲制度，並調查相關的員工投訴。運營管理保障部每年根據RBA標準進行1至2次不預先通知的內部審核，以評估在勞工及人權議題（包括不歧視）上的合規情況。ESG工作小組負責每年檢討反歧視、騷擾及虐待議題的整體表現，並監督相關的外部披露。遭遇或目睹歧視或騷擾行為的員工，應立即向其工會代表、部門主管或高級管理層報告。所有報告均會正式記錄在案，而獲指派進行調查的單位須迅速、公正地展開查詢，並在15天內向投訴人提供口頭或書面回覆。在整個過程中，所有相關人士的私隱均受到嚴格保護。有關事宜會以最嚴肅的態度處理，如有需要，可能會上報至公安機關。於報告期間，並無接獲或確認任何歧視事件，因此無需採取任何與歧視相關的糾正措施。

僱員關係

本集團致力於創造一個溫馨且具回報的工作場所，培養員工強烈的歸屬感。本集團已制定員工溝通政策，並建立記錄表格及投訴登記冊，以保存投訴記錄供日後檢討。

人力資源及行政部每週與員工溝通，並妥善記錄其個人需求、關注事項及工作期望。鼓勵員工透過溝通渠道（包括意見箱、電子郵件、熱線電話及釘釘）向本集團提出建議或表達任何不滿。對於特別涉及福利、工作條件或權益的事宜，設有正式渠道讓員工可直接向工會提交書面投訴或建議，並由人力資源及行政部協助，確保其關切事項能送達其選出的代表。在常用社交媒體通訊平台釘釘上設立指定熱線，以收集並及時回應員工的意見。

To proactively manage and ensure the health of its labor relations, the Group has also established specific, measurable internal targets. The latest annual employee turnover rate is 27.27%. The Group ensures no more than 7 consecutive working days for any employee. Performance against these targets is regularly reviewed by management. In instances where results fall short of the goals, the Group shall implement structured corrective action plans to address root causes and realign performance with its standards for a positive and productive workplace.

During the Reporting Period, the Group organised various company events, team building activities and sports competitions to create a positive work culture. To enrich the cultural life of employees, the Group organised various activities at traditional festivals, including annual dinner and lottery during New Year's Eve celebration, Chinese New Year market, Zongzi workshop during Dragon Boat Festival, mooncake giveaways during Mid-Autumn Festival, and sweet dumplings for Winter Solstice. In addition, the Group had held collective birthday celebrations for its employees during the Reporting Period.

為主動管理並確保勞資關係的健康，本集團亦設定了具體、可衡量的內部目標。最新資料年度流失率為27.27%。本集團確保任何員工連續工作天數不超過7天。管理層定期檢討該等目標的達成情況。若結果未達標，本集團將實施結構化的糾正行動計劃，以解決根本原因，並使表現重新符合其建立積極及高效工作場所的標準。

於報告期間，本集團組織了各類公司活動、團隊建設活動及體育比賽，以營造積極的工作文化。為豐富員工的文化生活，本集團於傳統節日組織了多項活動，包括除夕慶祝活動中的年會及抽獎、春節年貨市集、端午節的包粽子工作坊、中秋節派發月餅，以及冬至派送湯圓。此外，本集團於報告期間亦為員工舉辦了集體生日慶祝活動。

Case Study 案例研究

The Warmth of Home, The Connection of Hearts – Veson's Employee Home Visit Program 家的溫暖，心的連結—銳信員工家訪計劃

Veson's commitment to its employees is demonstrated through the employee home visit program implemented by its subsidiary, Scud Battery. The program aims to strengthen connections between the company and the families of its workforce by directly engaging with them in their homes.

銳信對員工的承諾，體現在其附屬公司飛毛腿電池實施的員工家訪計劃中。該計劃旨在透過直接與員工家庭互動，加強公司與員工家屬之間的連結。

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環境、社會及管治報告

In April 2025, a team from Scud Battery traveled to Henan Province to conduct visits with nine employee families, covering a distance of over 700 kilometers. This marked the ninth series of visits conducted under the program. The visits were structured to facilitate direct communication between company representatives and family members. During the visits, the team followed a structured approach. They presented prepared materials documenting the employee's professional development within the Company. Conversations focused on the employee's role and contributions, while also providing an opportunity for the Company to understand family circumstances.

The impact of this direct engagement was reflected in the feedback from family members. Parents of employees shared their perspectives, stating, "Seeing our child thrive and grow in a company that shows such genuine care gives us great peace of mind and pride." Another family member noted, "This visit shows us that the Company truly values our son not just as an employee, but as a whole person. It strengthens our trust and support for his career here."

From an organizational perspective, the program serves as a vital channel for direct employee and family engagement, building trust and loyalty that extends beyond the workplace. The insights gathered inform the Company's broader human resources and employee support strategies. Scud Battery has integrated these home visits into its ongoing employee relations activities, viewing them as a core component of its operational approach to building a supportive and sustainable work environment.

This initiative underscores the Group's understanding that a company's strength is deeply connected to the well-being of its employees and their families. By fostering these personal connections, the Group invests in a foundation of mutual respect and stability, which is essential for long-term organizational resilience and shared success.

2025年4月，飛毛腿電池一支團隊遠赴河南省，對九戶員工家庭進行探訪，行程超過700公里。這是該計劃下進行的第九次系列探訪。探訪活動旨在促進公司代表與家庭成員之間的直接溝通。過程中，團隊遵循結構化的方式進行。他們展示了記錄員工在公司內職業發展歷程的準備材料。對話聚焦於員工的崗位角色及貢獻，同時亦讓公司有機會了解員工的家庭狀況。

這種直接互動的影響，從家庭成員的反饋中可見一斑。員工的父母分享道：「看到我們的孩子在一家如此真誠關懷的公司裡成長和進步，讓我們感到非常安心和自豪。」另一位家屬則表示：「這次探訪讓我們看到，公司不僅把我們的兒子視為員工，更真正關心他這個人。這加強了我們對他在此工作的信任與支持。」

從組織角度來看，該計劃是促進員工及家屬直接互動的重要渠道，有助建立超越工作場所的信任與忠誠。所收集到的見解，為公司更廣泛的人力資源及員工支援策略提供了參考。飛毛腿電池已將這些家訪活動納入其持續進行的員工關係工作中，視之為構建支援性及可持續工作環境的營運方針核心部分。

此舉彰顯了本集團深明公司的實力與其員工及家庭的福祉息息相關。透過培養這些個人層面的連結，本集團投資於相互尊重與穩定的基礎上，這對於長遠的組織韌性及共同成功至關重要。

Trade Union

The Group's trade union was established in 2002 and has been recognized with honours such as "Fujian Model Worker's Home" and "National Model Worker's Home." All employees are eligible to participate in union activities and the Workers' Congress, exercising their rights to vote and stand for election.

To ensure that the rights and interests of its employees and workers are properly represented, the Group's trade union convenes meetings for all matters before implementing any bargaining agreements. The Group strictly adheres to all agreements with its trade union, and has signed collective contracts on wage negotiation and on protection of special rights and interests of female workers. Furthermore, the Group is committed to transparency and consultation, having a policy to notify employees and their representatives at least two weeks in advance of any major operational changes that could significantly affect them.

The Group's engagement with employee representatives of the trade union is guided by the principles of legality, equality, cooperation, consensus through consultation, and a balance of interests among the state, the enterprise, and employees. To ensure the effectiveness of this dialogue, the Group monitors key performance indicators, including maintaining collective bargaining agreement coverage above 95% of employees, achieving an employee complaint/suggestion resolution rate greater than 90%, and sustaining zero major collective labor disputes or strikes annually. During the Reporting Period, all of the aforementioned targets were achieved.

New Hires

During the Reporting Period, the Group hired 915 new employees (2024: 396 new employees), and the average monthly recruitment rate was 3.71%.

See below for the detail breakdown of new hires by gender, age group, and geographical region during the Reporting Period, as well as comparisons with the Last Reporting Period.

工會

本集團的工會成立於2002年，並曾獲頒「福建省模範職工之家」及「全國模範職工之家」等榮譽。全體員工均有資格參加工會活動及職工代表大會，並可行使投票權及被選舉權。

為確保員工及工人的權利與權益得到妥善代表，本集團工會在實施任何談判協議前，均會就所有事項召開會議。本集團嚴格遵守與工會的所有協議，並已簽訂有關工資協商及女職工特殊權益保護的集體合同。此外，本集團致力於透明及諮詢，制定政策規定，如有任何可能對員工產生重大影響的主要營運變動，須至少提前兩周通知員工及其代表。

本集團與工會員工代表的接觸，遵循合法、平等、合作、協商共識以及平衡國家、企業及員工之間利益的原則。為確保此對話的有效性，本集團監察關鍵績效指標，包括維持集體談判協議覆蓋超過95%的員工、實現員工投訴／建議解決率高於90%，以及保持每年零重大集體勞資糾紛或罷工。於報告期間，上述所有目標均已達成。

新聘僱員

於報告期間，本集團新聘915名(2024年：396名)僱員，平均每月招聘率為3.71%。

以下載列於報告期間按性別、年齡組別及地區劃分的新聘僱員詳細明細以及與上一報告期間的比較。

ESG REPORT

環境、社會及管治報告

		2025 2025年		2024 2024年	
截至12月31日的 New Hires as of 31 December 新聘僱員		Number 數量	Percentage 百分比	Number 數量	Percentage 百分比
Scud Electronics	飛毛腿電子	562	61.42%	351	88.64%
By Gender	按性別劃分				
Male	男性	405	72.06%	270	76.92%
Female	女性	157	27.94%	81	23.08%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	470	83.63%	298	84.90%
30-50	30-50歲	88	15.66%	52	14.82%
Above 50	50歲以上	4	0.71%	1	0.28%
By Geographical Location	按地區劃分				
Mainland China	中國內地	562	100.00%	351	100.00%
Japan	日本	0	0.00%	0	0.00%
Scud Battery	飛毛腿電池	353	38.58%	45	11.36%
By Gender	按性別劃分				
Male	男性	235	66.57%	32	71.11%
Female	女性	118	33.43%	13	28.89%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	298	84.42%	38	84.44%
30-50	30-50歲	53	15.01%	7	15.56%
Above 50	50歲以上	2	0.57%	0	0.00%
By Geographical Location	按地區劃分				
Mainland China	中國內地	353	100.00%	45	100.00%
Japan	日本	0	0.00%	0	0.00%
Group Total	本集團總計	915	100.00%	396	100.00%
By Gender	按性別劃分				
Male	男性	640	69.95%	302	76.26%
Female	女性	275	30.05%	94	23.74%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Age Group	按年齡組別劃分				
Below 30	30歲以下	768	83.93%	336	84.85%
30-50	30-50歲	141	15.41%	59	14.90%
Above 50	50歲以上	6	0.66%	1	0.25%
By Geographical Location	按地區劃分				
Mainland China	中國內地	915	100.00%	396	100.00%
Japan	日本	0	0.00%	0	0.00%

Turnover

The Group recognizes the value of retaining talent and maintaining organizational stability. To better understand the drivers of employee turnover and improve retention, the HR and Administration Department systematically conducts exit interviews with resigning employees. These interviews are designed to gather candid feedback on the employee's work experience, reasons for departure, and suggestions for improvement.

By analysing the insights gained from these exit interviews, the Group is able to identify underlying causes of turnover. This analysis informs the development and implementation of targeted retention strategies aimed at addressing key concerns, enhancing the employee experience, and ultimately increasing overall employee satisfaction, commitment, and retention of critical talent.

During the Reporting Period, a total of 802 employees left the Group (2024: 753 turnovers), all of whom were from Mainland China. The monthly turnover rate was 2.27%¹. The Group will continue providing better benefits and more developmental opportunities for existing employees to attract and retain talents.

1 Overall turnover rate is calculated by dividing the number of employees that left the Group during the Reporting Period by the sum of total number of employees as of end of the Last Reporting Period and the total number of new employee hires during the Reporting Period

See below for the detail breakdown of turnovers by gender, age group, and geographical region during the Reporting Period, as well as comparisons with the Last Reporting Period.

人員流失

本集團深明留住人才及維持組織穩定的價值。為更深入了解員工流失的驅動因素並改善留任情況，人力資源及行政部會系統性地與離職員工進行離職面談。該等面談旨在收集關於員工工作經歷、離職原因及改進建議的真實反饋。

透過分析從該等離職面談中獲得的見解，本集團能夠識別員工流失的根本原因。此分析為制定及實施針對性的留任策略提供依據，旨在解決主要問題、提升員工體驗，並最終提高整體員工滿意度、忠誠度及關鍵人才的留任率。

於報告期間，共有802名員工離開本集團（2024年：753名），彼等均來自中國內地。月度流失率為2.27%¹。本集團將繼續為現有員工提供更佳福利及更多發展機會，以吸引及留住人才。

1 總流失率乃以報告期間離開本集團的僱員人數除以上一報告期末僱員總數與報告期間新聘僱員總數之和計算

以下載列於報告期間按性別、年齡組別及地區劃分的人員流失詳細明細，以及與上一報告期間的比較。

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Turnovers as of 31 December	截至12月31日人員 流失	2025 2025年		2024 2024年	
		Number 數量	Turnover Rate ² 流失率 ²	Number 數量	Turnover Rate ² 流失率 ²
Scud Electronics	飛毛腿電子	495	25.14%	500	23.38%
By Gender	按性別劃分				
Male	男性	337	25.30%	312	21.47%
Female	女性	158	24.80%	188	27.41%
Other	其他	0	N/A 不適用	0	N/A 不適用
Undisclosed	未公開	0	N/A 不適用	0	N/A 不適用
By Age Group	按年齡組別劃分				
Below 30	30歲以下	333	31.18%	330	25.17%
30-50	30-50歲	152	18.31%	160	20.03%
Above 50	50歲以上	10	14.08%	10	12.99%
By Geographical Location	按地區劃分				
Mainland China	中國內地	495	25.17%	500	23.40%
Japan	日本	0	0.00%	0	0.00%
Scud Battery	飛毛腿電池	307	31.58%	253	39.53%
By Gender	按性別劃分				
Male	男性	192	30.85%	169	42.04%
Female	女性	115	32.89%	84	35.29%
Other	其他	0	N/A 不適用	0	N/A 不適用
Undisclosed	未公開	0	N/A 不適用	0	N/A 不適用
By Age Group	按年齡組別劃分				
Below 30	30歲以下	236	41.61%	196	55.84%
30-50	30-50歲	69	18.00%	55	24.02%
Above 50	50歲以上	2	9.09%	2	16.67%
By Geographical Location	按地區劃分				
Mainland China	中國內地	307	31.58%	253	39.53%
Japan	日本	0	N/A 不適用	0	N/A 不適用
Group Total	本集團總計	802	27.27%	753	27.10%
By Gender	按性別劃分				
Male	男性	529	27.07%	481	25.93%
Female	女性	273	27.67%	272	29.44%
Other	其他	0	N/A 不適用	0	N/A 不適用
Undisclosed	未公開	0	N/A 不適用	0	N/A 不適用
By Age Group	按年齡組別劃分				
Below 30	30歲以下	569	34.80%	526	34.36%
30-50	30-50歲	221	18.21%	215	18.41%
Above 50	50歲以上	12	12.90%	12	15.00%
By Geographical Location	按地區劃分				
Mainland China	中國內地	802	27.29%	753	27.12%
Japan	日本	0	0.00%	0	0.00%

- 2 The turnover rate for each employee category is calculated by dividing the number of employees of the relevant employee category that left the Group during the Reporting Period by the sum of total number of employees of that relevant employee category as of end of the Last Reporting Period and the total number of new employee hires of that relevant employee category during the Reporting Period

- 2 各類別僱員流失率乃以報告期間離開本集團的相應類別僱員人數除以上一報告期間末相應類別僱員總數與報告期間新聘相應類別僱員總數之和計算

EMPLOYEE HEALTH AND SAFETY

The Group recognizes that occupational health and safety (“OHS”) performance has profound impacts on operational, economic, environmental, and human rights outcomes. Effective OHS management delivers significant positive benefits, as it reduces operational costs, enhances productivity, minimizes environmental risks, safeguards employee health and morale, upholds fundamental human rights, and strengthens overall business competitiveness. Conversely, failures in OHS can lead to direct economic losses and production stoppages, cause environmental damage, result in occupational injuries or illnesses, and constitute a breach of human rights. Therefore, the health and safety of employees is of paramount importance to the Group.

In accordance with the “Measures on Labor Protection Equipment Management” and the “Standards on Labor Protection Equipment Configuration” formulated by the Group, personal protection equipment (“PPE”) is provided to frontline workers based on the job tasks and workplace hazards, details are as follows:

僱員健康與安全

本集團深明職業健康與安全（「職業健康與安全」）的表現對營運、經濟、環境及人權成果有著深遠影響。有效的職業健康與安全管理能帶來顯著的正面效益，因為它能降低營運成本、提高生產力、將環境風險降至最低、保障員工健康與士氣、維護基本人權，並增強整體業務競爭力。相反，職業健康與安全管理上的失誤可能導致直接的經濟損失及生產停頓、造成環境破壞、引致工傷或職業病，並構成侵犯人權。因此，員工的健康與安全對本集團至關重要。

按照本集團制定的《勞保用品管理辦法》及《勞保用品配置標準》，本集團根據工作任務及工作場所的危害向前線員工提供個人防護設備（「個人防護設備」），詳情如下：

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PPE distributed 分發個人防護設備	Applications of the PPE 使用個人防護設備	Distribution frequency 分發頻率
Anti-static glove 防靜電手套	Required for every standard operating procedure (“SOP”) process 每個標準作業程序(「標準作業程序」)流程所需	Monthly or based on needs 每月或根據需要
Activated carbon mask 活性炭口罩	Working with organic solvents 使用有機溶劑工作時	Based on needs 根據需要
Rubber finger cot 橡膠指套	Required for every SOP process 每個標準作業程序流程所需	Based on needs 根據需要
Anti-static gown 防靜電服	Working with static electricity hazards 在有靜電危害的環境中工作時	Distributed when on board, or based on needs 在任職時分發·或根據需要
Anti-static hat 防靜電帽	Working with static electricity hazards 在有靜電危害的環境中工作時	Distributed when on board, or based on needs 在任職時分發·或根據需要
Anti-static shoes 防靜電鞋	Working with static electricity hazards 在有靜電危害的環境中工作時	Distributed when on board, or based on needs 在任職時分發·或根據需要
Earplugs 耳塞	Exposure to high levels of noise 暴露於高噪音環境時	Based on needs 根據需要
Welding goggles 焊工護目鏡	During welding processes 於焊接過程中	Provided when on duty 當班時提供
Chemical-resistant gloves 耐化學手套	Working with corrosive chemicals 工作接觸腐蝕性化學品時	Re-distributed before expiry date 到期日前再次分發
Chemical-resistant apron 耐化學圍裙	Working with corrosive chemicals 工作接觸腐蝕性化學品時	Re-distributed before expiry date 到期日前再次分發
Insulating gloves 絕緣手套	Working with electrical hazards 在有電氣危險的環境中工作時	Re-distributed before expiry date 到期日前再次分發
Insulating boots 絕緣靴	Working with electrical hazards 在有電氣危險的環境中工作時	Re-distributed before expiry date/Replaced at the end of the PPE’s life expectancy 到期日前再次分發／於個人防護設備的使用壽命結束時更換
Safety shoes 安全鞋	General use 通用	Distributed when on board, or based on needs 在任職時分發·或根據需要

As per the “Management Method for the Extraction and Use of Enterprise Safety Production Costs”, the Group has invested 0.05% of its liquidity in production safety during the Reporting Period to establish a cleaner and safer working environment. The focus areas included:

根據《企業安全生產費用提取和使用管理辦法》，本集團於報告期間將流動資金的0.05%投入到生產安全方面，以建立更清潔、更安全的工作環境。重點領域包括：

• maintenance of PPE and safety facilities;	• 維護個人防護設備及安全設施；
• upgrading emergency equipment and increasing expenditure on emergency management;	• 升級應急設備及增加應急管理支出；
• hazard assessment, monitoring and rectification;	• 危害評估、監測及糾正；
• consultation, evaluation and standardisation of production procedures;	• 生產程序的諮詢、評估及標準化；
• safety educations, training and emergency drills;	• 安全教育、培訓及應急演習；
• replacement of PPE for frontline workers;	• 為前線工人更換個人防護設備；
• investment in new safety standards, technologies and equipment;	• 投資新安全標準、技術及設備；
• inspection of safety facilities; and	• 檢查安全設施；及
• increased investment in safety production.	• 增加安全生產投資。

Workplace safety is enforced pursuant to the “Regulations for the Prevention and Control of Occupational Diseases Management”. Risk, health and safety (the “RHS”) supervisors oversee the occupational safety of daily operations and workers’ observance of safety standards. RHS supervisors are responsible for tracking target achievement rates for continuous excellence. The occupational noise level registered during the Reporting Period met the “Emission Standard for Industrial Enterprises Noise at Boundary” (GB/T 12348-2008). To ensure the effectiveness of OHS measures on workplace safety, the Group implements a process of regular annual testing, publicising of results, and feedback collection as to continuously improve relevant policies.

工作場所安全乃根據《職業病防控管理規定》強制執行。風險、健康及安全（「風險、健康及安全」）主管監督日常營運的職業安全及工人遵守安全標準的情況。風險、健康及安全主管負責追蹤達標率，以實現持續卓越。於報告期間登記的職業噪聲水平符合《工業企業廠界環境噪聲排放標準》(GB/T 12348-2008)。為確保職業健康與安全措施對工作場所安全的有效性，本集團施行年度定期檢測、公佈結果以及收集反饋意見的流程，以便持續完善相關政策。

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All employees are required to attend training sessions on the prevention of occupational diseases and basic health knowledge. Frontline workers are trained to be familiar with the production process and to master the use of machinery and equipment. Employees in key and special positions must possess valid licenses before attending work. The Group arranges medical check-ups for relevant employees every half year, so as to assess their physical conditions and to ensure physical fitness for certain jobs. Furthermore, the Group also organises regular health knowledge seminars to promote health self-management among employees. The Group aims to reduce the risk of occupational hazards, and plans to achieve this by further enhancing safety training coverage, as well as ensuring the compliance of protective equipment deployment through daily audits.

所有僱員均須參加有關職業病預防及基本健康知識的培訓課程。對前線工人進行培訓，使其熟悉生產流程及掌握機械及設備的使用。擔任關鍵及特殊職務的僱員必須持有有效許可證方可上崗。本集團每半年為相關僱員安排一次體檢，以評估彼等的身體狀況及確保身體素質適合某些工作。此外，本集團亦定期舉辦健康知識講座，在員工中推廣健康自我管理。本集團力求降低職業危害的風險，並計劃通過進一步擴大安全培訓的覆蓋範圍，以及透過日常審核確保防護設備的配置符合相關要求，以實現此目標。

Case Study 案例研究

Wellness in the Workplace – The Story Behind Veson’s Company Gym 身心健康，樂在工作—銳信健身房的故事



With the launch of its new, fully-equipped employee fitness center, Veson has taken a significant step in enhancing its “Employee Home” initiative, directly supporting staff health and well-being.

隨著集團全新、設備齊全的員工健身中心啟用，銳信在深化其「職工之家」計劃上邁出了重要一步，直接支持員工的健康與福祉。

The facility features dedicated zones for cardiovascular training, strength training, stretching, and yoga, complete with showers. It is stocked with a variety of professional equipment, including treadmills, elliptical machines, and stationary bikes to cater to diverse fitness needs. To ensure safe and effective use, the Company has arranged for experienced, certified fitness coaches to be available on-site for guidance.

The initiative has been positively received by employees. One male employee shared, "I never seemed to have the time to go to a gym before. Now, I can just go downstairs after work, and with professional guidance available, the Company has really thought this through." A female employee expressed particular appreciation for the yoga area: "Being able to stretch and unwind here after my shift is incredibly helpful for managing stress."

Management emphasized that employee physical and mental health is a valuable asset to the Company. The gym is a core component of the "Employee Home" project, designed to provide convenient, professional fitness services on-site, offering a dedicated space for staff to relax and recharge outside of work hours.

Veson has stated its commitment to continue listening to employee feedback and refining its support services, with the goal of making the "Employee Home" a trusted and valued resource for its workforce.

該設施設有專用的有氧訓練區、力量訓練區、伸展區及瑜伽區，並配備淋浴間。場內備有多種專業器材，包括跑步機、橢圓機及健身單車，以滿足不同的健身需求。為確保員工能安全有效地使用設施，公司安排了經驗豐富且持有認證的健身教練在場提供指導。

此項舉措獲得員工的正面反饋。一位男員工分享道：「我以前似乎總沒時間去健身房。現在下班後下樓就可以，而且有專業指導，公司真的考慮得很周到。」一位女員工則對瑜伽區域特別欣賞：「下班後能在這裡伸展放鬆，對舒緩壓力非常有幫助。」

管理層強調，員工的身心健康是公司的寶貴資產。該健身房是「職工之家」計劃的核心組成部分，旨在現場提供便捷、專業的健身服務，為員工在工餘時間提供一個專屬的放鬆及充電空間。

銳信表示將繼續聆聽員工的反饋，並完善其支援服務，目標是將「職工之家」打造成為員工信賴及珍視的資源。

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According to the annual drill plan, and after taking into consideration the existing contingency plan, the Group carried out comprehensive, special and on-site disposal drills during the Reporting Period to improve fire safety knowledge and practices among employees and maintains documentation on emergency response and preparedness. Regarding the safety and hygiene of dormitory, the Group has strengthened personal safety management and has established a dormitory management regulation to supervise employee dormitories. The Security Department is responsible for ensuring the safety and security of the dormitories.

Since 2023, the Group has required occupational health inspection managers to obtain relevant training and certification. In the Last Reporting Period, this requirement was extended to selected management personnel, who participated in the annual occupational health and hygiene training offered by the National Health Commission.

During the Reporting Period, the Group organized employee recuperation sessions for outstanding frontline technical workers and employees working in arduous, dirty, exhausting, and hazardous positions. This year, a total of 3 sessions were organized, involving 200 employees. In addition, the Group has also provided cooling items to employees working in high-temperature positions, as to prevent heat strokes from occurring.

Beyond core safety, the Group invests in holistic employee health through the “Employee Home, National Fitness” project. Based on employee surveys, the Group has offered diverse, subsidized fitness courses including boxing, jazz dance, Zumba, and yoga, with over 2,000 employees having participated to date. The Group has also partnered with medical institutions to provide quarterly on-site health clinics offering BMI checks, thyroid ultrasounds, and traditional Chinese medicine consultations for stress and musculoskeletal issues, serving over 3,000 employee sessions to date. During the Reporting Period, the Group further organized expert-led sessions on mental resilience and a certified Red Cross First Aid training course, equipping over 30 employees with emergency response skills.

依據年度演練計劃，於報告期間結合現有應急預案，執行各類綜合、專項、現場處置演練，以提高僱員的消防安全知識及實務，並保存有關應急反應及準備的文件記錄。關於宿舍的安全及衛生，本集團加強個人安全管理，並制定宿舍管理條例，對職工宿舍進行監督。安保部負責確保宿舍的安全及安保。

自2023年起，本集團已要求職業健康檢查管理人員獲得相關培訓及認證。於上一報告期間，此項要求已擴展至部分管理人員，彼等參加了國家衛生健康委員會提供的年度職業健康衛生培訓。

於報告期間，本集團為優秀的一線技術工人以及在艱苦、骯髒、耗力及危險崗位工作的員工組織了員工療養活動。本年度共組織了3場療養活動，涉及200名員工。此外，本集團亦為在高溫崗位工作的員工提供了降溫物品，以防止中暑發生。

除核心安全事項外，本集團透過「職工之家，全民健身」項目投資於員工的整體健康。根據員工調查，本集團提供了多樣化的補貼健身課程，包括拳擊、爵士舞、尊巴及瑜伽，迄今已有超過2,000名員工參與。本集團亦與醫療機構合作，每季度提供現場健康診所服務，提供體重指數檢查、甲狀腺超聲波檢查，以及針對壓力及肌肉骨骼問題的中醫諮詢，迄今已服務超過3,000人次。於報告期間，本集團更組織了由專家主講的心理韌性課程，以及一項認證的紅十字會急救培訓課程，使超過30名員工掌握了應急響應技能。

Through the above measures, the Group is committed to creating a safer and healthier work environment for its employees. The Group strictly follows relevant laws and regulations such as Law of the PRC on the Prevention and Control of Occupational Diseases, and the Production Safety Law of the PRC. There was no material non-compliance with relevant laws and regulations that have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards.

Occupational Health and Safety Management System

The Group has established occupation health and safety management systems (the “OHS Management System”) for Scud Electronics and Scud Battery, for which both were actively maintained and passed annual accreditation during the Reporting Period. The list of annual accreditations is as follows:

- ISO 45001 Occupational Health and Safety Management System
- Certificate for Safety Production Standardisation – Level 3
- ISO 45001職業健康與安全管理體系
- 安全生產標準化證書－第3級

The OHS Management Systems at Scud Electronics and Scud Battery is comprehensive in scope and is designed to protect all individuals within the Group’s operational environment, which includes production workshops, warehouses, offices, laboratories, and testing rooms. Furthermore, stricter control measures are enforced in areas with specific hazards, such as chemical storage and high-temperature work zones. The system applies to all full-time, part-time, temporary, and contract employees. It also extends to any third-party personnel on-site, including suppliers, contractors, and visitors. For visitors entering designated high-risk areas, the Group also provides necessary PPE and specific safety briefings. In terms of business activities, it governs the entire product lifecycle from design to manufacturing, encompassing all related activities such as production line operations, equipment maintenance, chemical management, warehousing, logistics, safety protocols, and occupational health monitoring.

The Group adheres to a dedicated procedure for monitoring legal compliance, conducting quarterly reviews to identify updates across more than 60 relevant regulations in workplace, labor protection, and occupational health categories. Site HR Departments track OHS targets monthly, while the Group’s Operations Assurance Department conducts monthly CSR Audits that encompass aspects of OHS, human rights, and labor protection. Through this continuous verification, the Group ensures the conformity and effectiveness of its management practices.

透過上述措施，本集團致力於為員工創造一個更安全、更健康的工作環境。本集團嚴格遵守《中華人民共和國職業病防治法》及《中華人民共和國安全生產法》等相關法律法規。期內並無發現任何對本集團有重大影響且與提供安全工作環境及保護員工免受職業危害相關的違反法律法規情況。

職業健康與安全管理體系

本集團已為飛毛腿電子及飛毛腿電池建立職業健康與安全管理體系（「職業健康與安全管理體系」），並於報告期間積極加以維護及通過年度認證。年度認證清單如下：

飛毛腿電子及飛毛腿電池的職業健康與安全管理體系涵蓋範圍全面，旨在保護本集團營運環境內的所有人員，包括生產車間、倉庫、辦公室、實驗室及測試室。此外，在具有特定危害的區域（如化學品儲存區及高溫作業區）會執行更嚴格的管控措施。該體系適用於所有全職、兼職、臨時及合約員工，亦延伸至現場的任何第三方人員，包括供應商、承包商及訪客。對於進入指定高風險區域的訪客，本集團亦會提供必要的個人防護裝備及特定的安全簡介。在業務活動方面，該體系涵蓋從設計到製造的整個產品生命週期，包括生產線操作、設備維護、化學品管理、倉儲、物流、安全規程及職業健康監測等所有相關活動。

本集團遵循專門的法律合規監控程序，每季度進行審查，以識別工作場所、勞動保護及職業健康類別中超過60項相關法規的更新情況。廠區人力資源部門每月追蹤職業健康與安全目標的達成情況，而本集團的運營管理保障部則每月進行企業社會責任審計，涵蓋職業健康與安全、人權及勞動保護等方面。通過此持續的驗證，本集團確保其管理實踐的符合性及有效性。

Hazard Identification, Risk Assessment, and Incident Investigation

The Group has formulated the “Procedure on Safe Production Hazard Identification and Risk Management” to further manage the process of identifying work-related hazards, which involves conducting comprehensive annual reviews to identify and evaluate all potential hazards, as to assess their severity and likelihood before implementing tiered control measures. Furthermore, a triennial “Occupational Disease Hazard Status Evaluation” is undertaken at each major site (Scud Battery completed its evaluation in the Last Reporting Period, while Scud Electronics is scheduled for its evaluation in January 2026). Any introduction of new production lines, processes, or equipment triggers an immediate, specific hazard assessment. To ensure the effectiveness of this process, the Group has established a “Vocational Disease Prevention Training System” and a dedicated leadership team for occupational disease prevention. The outcomes of these assessments directly inform worker training, are communicated in work areas, and drive continuous improvements to the Group’s OHS management system.

The “Procedure on Safe Production Hazard Identification and Risk Management” is handled by the HR and Administration Department of the Group, and covers all business operations of the Group. Upon completion of the procedures set out in the “Procedure on Safe Production Hazard Identification and Risk Management”, the HR and Administration Department shall fill out an assessment form, from which a checklist of recommended preventative measures and control procedures shall be generated.

In addition, the Group fosters a culture where employees are active participants in workplace safety. Employee representatives are integral to the hazard identification and risk assessment process, serving as a bridge between the workforce and management. All employees are encouraged to report hazards or unsafe conditions directly to their representatives, the HR Department, or relevant line management to ensure concerns are promptly addressed. The Group has established safeguards to protect those who raise concerns, as employees have the legal right to be fully informed about workplace risks and may request a transfer from high-hazard roles. Critically, the “Whistleblower Protection Procedure” explicitly prohibits any form of retaliation, intimidation, or harassment against individuals who report safety or ethical concerns in good faith, ensuring they can speak up without fear.

危害識別、風險評估及事故調查

本集團已制定《安全生產危害識別與風險管理程序》，以進一步管理工作相關危害的識別流程，該流程涉及每年進行全面審查，以識別及評估所有潛在危害，評估其嚴重性及可能性，然後實施分層控制措施。此外，每個主要場所每三年進行一次「職業病危害現狀評價」（飛毛腿電池已於上一報告期間完成評價，而飛毛腿電子則計劃於2026年1月進行）。任何引入新生產線、新工藝或新設備，均會立即觸發特定的危害評估。為確保此流程的有效性，本集團建立了「職業病預防培訓體系」及一個專門的職業病預防領導小組。該等評估的結果直接用於指導員工培訓、在工作區域內傳達，並推動本集團職業健康與安全管理體系的持續改進。

《安全生產危害識別與風險管理程序》由本集團人力資源及行政部負責處理，該程序覆蓋本集團所有業務營運。於完成《安全生產危害識別與風險管理程序》中訂明的程序後，人力資源及行政部應填寫評估表，並由此生成建議預防措施及控制程序清單。

此外，本集團培養一種員工積極參與工作場所安全的文化。員工代表是危害識別及風險評估過程中不可或缺的一部分，在員工與管理層之間充當橋樑。鼓勵所有員工直接向其代表、人力資源部或相關直線管理層報告危害或不安全狀況，以確保問題得到及時處理。本集團已建立保障措施以保護提出問題的人員，因為員工有法律權利充分了解工作場所的風險，並可申請調離高風險崗位。關鍵的是，《舉報人保護程序》明確禁止對善意報告安全或道德問題的個人進行任何形式的報復、恐嚇或騷擾，確保他們能夠無所畏懼地發聲。

Upon the event of any work-related incidents, on-site employees are expected to report accidents immediately, and the Group shall carry out thorough investigation as per its "Management Procedure on Incident Reporting and Investigation". Investigation shall be carried out by the Administration Department, who shall schedule a professional investigations team to collect detailed information from the location of incident and conduct analysis from all aspects. The team will conduct in-depth analysis into the cause of the accident, and implement hierarchical control and corrective measures based on the results of hazard identification and risk assessment. Based on the results on the final analysis, the HR and Administration Department shall determine the scope of responsibility for the incident and recommend improvements to prevent similar incidents from repeating.

Occupational Health Services

The Group provides comprehensive occupational health services to protect and promote worker wellbeing. In accordance with the "Control Procedure on Health and Safety Target Indicators and Management Plan" formulated by the Group, all on-site production staff in specialised positions receive periodic occupational health examinations, have access to health consultations, and are provided with necessary medical treatment, which is fundamental to early hazard identification and risk minimization.

The Group respects the personal privacy of its employees and has ensured that the occupational health services do not involve unnecessary health procedures. Furthermore, under the "Procedure on Prohibiting Forced Labor, Discrimination, and Harassment" formulated by the Group, health information obtained from these services may not be used as reasons for unfair treatment against any employee. For employees whom health check-ups have detected any health issues or abnormalities, they may apply for a workplace transfer.

Worker Participation, Consultation, and Communication on Occupational Health and Safety

The Group's trade union regularly allows employees to participate in the development of policies related to employee benefits, and also consults employees on their suggestions towards changes in management. The trade union agreement also contains sections on OHS. Furthermore, the OHS Management System of the Group encompasses all requirements as stipulated under ISO 45001.

一旦發生任何與工作有關的事故，現場員工應立即報告事故，而本集團將按照其《事故報告及調查管理程序》進行徹底調查。調查應由行政部展開，其將安排專業調查組從事發地點收集詳細資料，並從各個方面進行分析。該調查組將深入分析事故原因，並根據危害識別及風險評估的結果，實施分級管控及整改措施。人力資源及行政部應根據最終分析結果釐定事故責任範圍，並提出改進意見，防止類似事故再次發生。

職業健康服務

本集團提供全面的職業健康服務，以保障及促進員工福祉。根據本集團制定的《健康與安全目標指標控制程序及管理方案》，所有特種崗位的現場生產人員均會定期接受職業健康檢查、獲得健康諮詢，並在有需要時獲得必要的醫療服務，這對於及早識別危害及將風險降至最低至關重要。

本集團尊重員工的個人私隱，並已確保職業健康服務不涉及不必要的健康程序。此外，根據本集團制定的《禁止強制勞動、歧視及騷擾程序》，從該等服務中獲得的健康資料不得用作不公平對待任何員工的理由。對於健康檢查發現任何健康問題或異常情況的員工，彼等可以申請調崗。

有關職業健康與安全的員工參與、諮詢及溝通

本集團工會定期讓員工參與制定與員工福利相關的政策，並就管理層的變動諮詢員工的建議。工會協議亦包含職業健康與安全的章節。此外，本集團的職業健康與安全管理體系已涵蓋ISO 45001規定的所有要求。

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Formal, structured dialogue on OHS is facilitated through joint committees comprising both worker representatives and management. At the business unit level, these committees, which include frontline employee representatives, convene at least monthly to review OHS policies, monitor the implementation of safety measures, propose improvements, and handle employee complaints and suggestions. Their recommendations carry significant weight and are seriously considered by management in decision-making, while topics of OHS are formally included within collective bargaining agreements.

During the Reporting Period, the Group had organised multiple trainings to promote employee health, including themes on OHS, administering first aid, and recovering from illness.

Mental Health

To support employee mental health, the Group has established a staff care centre that provides professional counselling service to employees via face-to-face consultations and a hotline handled by a designated team of employees. The dedicated team consists of employees who have been professionally trained to become counsellors, which aims to provide immediate support to employees in need of help on life, career, family and employee relations issues at the earliest stage. The Group also provides life counselling and legal supports where needed. In recognition of the Group's efforts, the staff care centre is named "National Employees' Education and Training Role Model" by the All-China Federation of Trade Unions.

Dormitory Cleanliness

To ensure health and safety at the employee dormitory, the Group conducts a monthly on-site inspection to ensure the cleanliness of the premises and residents' observance of the rule of conduct. Residents are encouraged to use resources properly and to maintain a healthy lifestyle after working hours. In addition, the Group arranges for professional pest extermination services every month for not just its dormitories, but for all areas of the Group's operations. Outstanding dormitories in compliance with the Group's health and safety standards are awarded with prizes.

有關職業健康與安全的正式、結構化對話，是透過由工人代表及管理層組成的聯合委員會促進。在業務單位層面，這些包含一線員工代表的委員會至少每月召開一次會議，以檢討職業健康與安全政策、監察安全措施的實施情況、提出改進建議，並處理員工投訴及意見。該等委員會的建議舉足輕重，管理層在決策時會認真考慮，而職業健康與安全議題亦正式納入集體談判協議中。

於報告期間，本集團已舉辦多項培訓，以促進員工健康，包括職業健康與安全、急救實施及疾病康復等主題。

心理健康

為支援員工的心理健康，本集團設立了員工關愛中心，透過面對面諮詢及由指定員工團隊接聽的熱線，為員工提供專業輔導服務。該專責團隊由接受過專業培訓成為輔導員的員工組成，旨在盡早為在生活、工作、家庭及員工關係議題上需要幫助的員工提供即時支援。本集團亦根據需要提供生活輔導及法律支援。為表揚本集團的努力，該員工關愛中心獲中華全國總工會命名為「全國職工教育培訓示範點」。

宿舍清潔

為確保員工宿舍的健康及安全，本集團每月進行一次現場檢查，以確保場所的清潔及居住人員遵守行為準則。鼓勵居住人員在下班後適當使用資源及保持健康的生活方式。此外，本集團每月不僅為宿舍，而且為本集團所有經營區域安排專業滅蟲服務。符合本集團健康及安全標準的優秀宿舍會獲得獎勵。

Food Health and Safety

The Group sources quality ingredients from qualified food suppliers. To promote a healthy diet, the staff canteens offer nutritionally balanced meals and a vegetarian menu with fresh fruits and fibre-rich vegetables. The Canteens Management Sub-Committee oversees the operation and service of the staff canteens, and convenes at least once every month to discuss and fix potential issues in food safety. The Group ensures food safety, and food samples are kept for at least 48 hours. Tableware is thoroughly cleaned and sterilised at high temperature for hygiene assurance and prevention of food contamination. These controls are reinforced by systematic inspections, with the Group's central system team conducting monthly audits and the property management department performing weekly checks, as to verify food handler health certificates and all safety protocols.

Work Injuries and Work-Related Fatalities

During the Reporting Period, a total of 0 working days were lost due to self-reported work-related injury cases. No fatalities of the Group's employees have been recorded in the last three reporting years. The Group recorded 0 cases of work injury during the Reporting Period. If there are any case of work injuries or work-related fatalities, the Group shall carry out incident investigations and implement rectification measures. For instances, enhanced inspections and training were provided to reinforce employees' safety awareness and their abilities in dealing with emergencies.

食品健康及安全

本集團向合資格食品供應商採購優質食材。為倡導健康飲食，員工食堂提供營養均衡的膳食，以及包含新鮮水果及富含纖維蔬菜的素食菜單。食堂管理分委員會負責監督員工食堂的運營及服務，每月至少召開一次會議，討論及解決潛在的食品安全問題。本集團確保食品安全，食品樣本會保留至少48小時。餐具經過徹底清潔及高溫消毒，以確保衛生及防止食品污染。這些管控措施透過系統性檢查得以加強，集團的中央系統團隊每月進行審核，物業管理部門則每週進行檢查，以核實食品從業人員的健康證明及所有安全規程。

工傷及因工亡故

於報告期間，因自行報告工傷事故共損失0個工作日。過去三個報告年度，本集團並無錄得僱員死亡事故。本集團於報告期間並無報告工傷事故。倘發生任何工傷或因工死亡事故，本集團會展開事故調查，並採取整改措施。例如，加強檢查及培訓，以增強員工的安全意識及應對緊急情況的能力。

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2025 OHS Statistics	2025年職業健康與安全統計數據	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Number of work-related fatalities	因工死亡事故數量	0	0
Fatality Rate	死亡率	0.00%	0.00%
Number of work injuries (sick leave > 3 days)	工傷事故數量 (病假>3天)	0	0
Number of work injuries (sick leave ≤ 3 days)	工傷事故數量 (病假≤3天)	0	0
Lost days due to work injury	因工傷損失工作天數	0	0

2024 OHS Statistics	2024年職業健康與安全統計數據	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Number of work-related fatalities	因工死亡事故數量	0	0
Fatality Rate	死亡率	0.00%	0.00%

2023 OHS Statistics	2023年職業健康與安全統計數據	Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池
Number of work-related fatalities	因工死亡事故數量	0	0
Fatality Rate	死亡率	0.00%	0.00%

DEVELOPMENT AND TRAINING

The Group continuously invests in employee development to cultivate talents and meet various training needs of employees. The Group follows internal regulations on the planning, development, monitoring and evaluation of training programmes, such as mandatory training and orientation for new employees, and pre-job training for frontline production staff. The Group assesses employees' work performance through examinations to ensure that the intended training outcomes are achieved.

During the Reporting Period, the Group conducted general and technical trainings on topics such as communication skills, management skills, workplace safety, handling of hazardous chemicals, and GHG reduction using principles of ISO 14064 and TCFD. Customised training courses were also held as per clients' requirements.

發展及培訓

本集團持續投資僱員發展，以培養人才並滿足僱員的各種培訓需求。本集團遵循有關培訓課程的規劃、制定、監督及評估的內部規定，例如新員工的強制培訓及入職培訓，以及前線生產人員的崗前培訓。本集團通過考試評估僱員的工作表現，以確保實現預期的培訓成果。

於報告期間，本集團已就溝通技巧、管理技巧、工作場所安全、危險化學品處理以及採用ISO 14064及TCFD原則的溫室氣體減排等主題進行一般及技術培訓。另根據客戶要求開辦若干定制培訓課程。

Training programs provided to employees vary by job nature and ranking. The following table lists out training courses that were attended by the Group's engineers:

提供予僱員的培訓課程因工作性質及級別而異。下表列示本集團工程師參加的培訓課程：

Job positions 工作職位	Training topics 培訓主題	Seniority levels 年資級別			
		Assistant 助理	Junior 初級	Intermediate 中級	Senior 高級
Mechanical engineer 機械工程師	<ul style="list-style-type: none"> • Operation, maintenance and calibration of equipment 設備操作、維護及校準 • Quality improvement processes and data analysis methods, e.g: 質量改進過程及數據分析方法，例如： <ul style="list-style-type: none"> – the seven tools of quality control 七種質量控制方法 – Design Failure Mode and Effects Analysis (“DFMEA”) 設計失效模式及後果分析（「DFMEA」） – Process Failure Mode and Effects Analysis (“PFMEA”) 過程失效模式及後果分析（「PFMEA」） – Process Capability (“Cp”) 過程能力（「Cp」） – Quality Control Circle (“QCC”) 品管圈（「QCC」） • New Product Introduction (“NPI”) Process 新產品導入（「NPI」）過程 • Electrostatic Discharge (“ESD”) – related topics 靜電放電（「ESD」）相關主題 • Quality and environmental management system 質量及環境管理體系 • Product lifecycle management software 產品生命週期管理軟件 		✓	✓	✓

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Job positions 工作職位	Training topics 培訓主題	Seniority levels 年資級別			
		Assistant 助理	Junior 初級	Intermediate 中級	Senior 高級
Industrial engineer 工業工程師	<ul style="list-style-type: none"> Lean manufacturing 精益製造 6sigma 六標準差 Just-in-time (“JIT”) Production Learning 準時化(「JIT」)生產學習 Ergonomics 人體工程學 Operations research 運籌學 Application of systems engineering 系統工程應用 Systematic resource allocation 系統資源分配 Logistics stimulation 物流仿真 Enterprise resource planning 企業資源規劃 	✓	✓	✓	✓
Structural and electrical engineer 結構及電氣工程師	<ul style="list-style-type: none"> Equipment operation, maintenance and calibration 設備操作、維護及校準 Analysis and treatment of malfunctioning equipment 故障設備的分析與處理 		✓	✓	✓
Product engineer 產品工程師	<ul style="list-style-type: none"> Basic knowledge of electronic devices and circuits 電子設備及電路的基礎知識 Development of test equipment 試驗設備的研製 Development and management of test equipment 試驗設備的研製及管理 		✓	✓	✓
Manufacturing quality engineer 製造質量工程師	<ul style="list-style-type: none"> Working principle of a battery 電池的工作原理 The five steps of problem solving 解決問題的五個步驟 		✓	✓	✓

The Group pledges to create a corporate culture of life-long learning and encourages employees to pursue further studies provided by various educational institutions, such as Fujian Institute of Education, Fujian Polytechnic of Information Technology, The Open University of Fujian, Dalian University of Technology, and Minnan University of Science and Technology. Furthermore, the Group leverages its internal Enterprise Development Center platform to regularly organize skill-based training, vocational certification programs, and management capability workshops, empowering employees to continuously upgrade their technical and professional competencies. During the Reporting Period, the Group sponsored 71 employees in completing further education to enhance their academic qualifications.

Training Figures

During the Reporting Period, a total of 3,217 employees (inclusive of employees who have left the Group during the Reporting Period) received training. The total training hours and the average training hours per employee (based on total number of employees as of 31 December 2025) were 84,816 hours and 41.21 hours per employee respectively.

本集團承諾營造終身學習的企業文化，並鼓勵僱員繼續修讀各種教育機構提供的進修課程，有關機構包括福建教育學院、福建信息職業技術學院、福建開放大學、大連理工大學及閩南科技學院。此外，本集團利用其內部的企業發展中心平台，定期組織技能培訓、職業認證課程及管理能力工作坊，賦能員工持續提升其技術及專業能力。於報告期間，本集團資助71名員工完成學歷提升。

培訓數字

於報告期間，共有3,217名僱員（包括於報告期間已從本集團離職的僱員）接受培訓。總培訓時數及每名僱員的平均培訓時數（按截至2025年12月31日的僱員總數計算）分別為84,816小時及每名僱員41.21小時。

Training Figures as of 31 December	截至12月31日的培訓數字	2025 2025年		2024 2024年	
		Average Training Hours 平均培訓時數	Percentage 百分比	Average Training Hours 平均培訓時數	Percentage 百分比
Scud Electronics	飛毛腿電子	41.26	165.92%	0.90	149.32%
By Gender	按性別劃分				
Male	男性	42.18	68.08%	0.98	66.96%
Female	女性	39.40	31.92%	0.76	33.04%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	13.76	1.27%	3.53	6.96%
Middle Management	中級管理層	26.79	7.47%	2.91	24.78%
Frontline and Other Employees	前線及其他僱員	43.69	91.26%	0.62	68.26%
Scud Battery	飛毛腿電池	41.12	134.95%	33.81	101.45%
By Gender	按性別劃分				
Male	男性	40.85	64.58%	31.81	61.25%
Female	女性	41.58	35.42%	37.14	38.75%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%

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Training Figures as of 31 December	截至12月31日的 培訓數字	2025 2025年		2024 2024年	
		Average Training Hours 平均培訓時數	Percentage 百分比	Average Training Hours 平均培訓時數	Percentage 百分比
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	8.00	0.46%	16.00	0.76%
Middle Management	中級管理層	40.41	2.56%	40.71	3.97%
Frontline and Other Employees	前線及其他 僱員	41.36	96.98%	33.65	95.27%
Group Overall	本集團總計	41.21	156.32%	10.95	134.70%
By Gender	按性別劃分				
Male	男性	41.78	67.14%	10.06	62.98%
Female	女性	40.12	32.86%	12.61	37.02%
Other	其他	0	0.00%	0	0.00%
Undisclosed	未公開	0	0.00%	0	0.00%
By Employee Category	按僱員類別劃分				
Senior Management	高級管理層	13.14	1.06%	4.96	2.63%
Middle Management	中級管理層	28.57	6.15%	8.72	10.28%
Frontline and Other Employees	前線及其他 僱員	42.92	92.79%	11.26	87.09%

LABOR STANDARDS

Eliminating Child and Forced Labor

The Group recognizes that child labor fundamentally violates the rights of vulnerable individuals. It undermines long-term social development and is incompatible with our commitment to sustainability and human dignity. The Group also recognizes that all employees have freedom of choice, personal liberty, and right to voluntary employment.

Therefore, the Group maintains a zero-tolerance policy towards child and forced labor. The HR and Administration Department is responsible for developing, implementing, and communicating this policy, which explicitly prohibit obtaining labor through threats, coercion, abduction, fraud, or the charging of recruitment fees, and forbid managers from compelling employees to perform unsafe tasks or using wage withholding or debt bondage to force work. Operational safeguards include ensuring all employment contracts are negotiated with trade union and employee representatives, provided in the worker's native language, and filed with the local labor bureau; prohibiting any recruitment fees or deposits charged to workers; and guaranteeing every employee the right to resign voluntarily with reasonable notice without penalty.

The Group monitors performance through clear annual internal targets, including zero incidents of child labor, zero incidents of severe forced labor, zero incidents of slavery or human trafficking, and 100% coverage of operational sites in internal audits related to child and forced labor prevention. During the Reporting Period, there were no instances of child or forced labor within the Group's operations. The Group strictly abides by the "Labor Law of the PRC", "Provisions on the Prohibition of Using Child Labor" and internal policies on eliminating child and forced labor in all operational sites.

The Group's HR management framework, including the "Management Regulation on Recruitment", "Procedure on Prohibiting Forced Labor, Discrimination, and Harassment", and the "Procedure for Management of Juvenile and Female Workers", explicitly prohibits all forms of child and forced labor, which clearly defines the responsibilities of relevant personnel in the entire recruitment process. Before entering into contracts, the Group verify the identity and employment eligibility of candidates against records available on the database system, ensuring that no children under the age of 16 (or 18 where client standards apply) are employed. If the candidate's age does not comply with national law and regulations on working age, the database system shall automatically reject their entry. If any case of non-compliance is discovered, the Group will immediately terminate employment and further investigate to avoid recurrence.

勞工準則

禁止童工及強制勞工

本集團深明童工從根本上侵犯了弱勢群體的權利。它有損長遠的社會發展，並與我們對可持續發展及人性尊嚴的承諾背道而馳。本集團亦深明所有員工均享有選擇自由、人身自由及自願就業的權利。

因此，本集團對童工及強迫勞動持零容忍態度。人力資源及行政部負責制定、實施及傳達此政策，該政策明確禁止透過威脅、脅迫、誘拐、欺詐或收取招聘費用的方式獲取勞動力，並禁止管理人員強迫員工執行不安全的任務，或利用剋扣工資、債務束縛強迫工作。營運保障措施包括：確保所有僱傭合約均經與工會及員工代表協商，以員工母語提供，並報當地勞動局備案；禁止向員工收取任何招聘費用或押金；以及保障每位員工有權在合理通知期內自願辭職而毋須受到處罰。

本集團透過清晰的年度內部目標監察表現，包括零宗童工事件、零宗嚴重強迫勞動事件、零宗奴役或人口販運事件，以及與防止童工及強迫勞動相關的內部審計對營運場所的覆蓋率達100%。於報告期間，本集團的營運中並無發生任何童工或強迫勞動事件。本集團在所有營運場所嚴格遵守《中華人民共和國勞動法》、《禁止使用童工規定》以及關於消除童工及強迫勞動的內部政策。

本集團的人力資源管理框架，包括《招聘管理規定》、《禁止強制勞動、歧視及騷擾程序》及《未成年工及女工管理程序》，明確禁止一切形式的童工及強迫勞動，清楚界定了相關人員在整個招聘過程中的職責。在訂立合約前，本集團會根據數據庫系統中的記錄驗證候選人的身份及就業資格，確保不僱用16歲以下（或按客戶標準要求為18歲以下）的兒童。若候選人的年齡不符合國家有關工作年齡的法律法規，數據庫系統將自動拒絕其錄入。如發現任何違規情況，本集團將立即終止僱傭關係並作進一步調查，以避免再次發生。

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After hiring and having obtained employees' consents, the Group conducts background checks on credentials and qualifications of new hires with third-party screening agency and former employers. The Group provides training on labor standards for all new hires. The staff care centre will take necessary disciplinary action for any confirmed non-compliances.

The Group's policy against forced labor is embedded through training, audit, and stakeholder engagement. All new employees receive training on our social responsibility policies during onboarding. The Operations Management Department conducts 1-2 unannounced internal audits annually based on RBA standards to verify compliance. The Procurement Department, in collaboration with Operations Management Department, performs regular social responsibility questionnaires and on-site assessments of key suppliers to identify and rectify any labor or human rights issues, including forced labor risks.

No major risks associated with child and forced labor have been found within the operational sites of the Group, and no non-compliance with relevant laws and regulations that have a significant impact on the Group relating to preventing child and forced labor have been identified during the Reporting Period.

Human Rights

In recent years, human rights have gained increasing significance to achieving a sustainable economy. The Group is aware of the rights as set out in the UN International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labor Organisation ("ILO") Declaration on Fundamental Principles and Rights at Work. The Group reviews its human rights policies and procedures on a regular basis to ensure that it conducts business in a way that reflects its commitment to supporting and respecting internationally proclaimed human rights.

The Group has solicited the auditing services of an independent audit agency based on the newest assessment standards from ILO and RBA Validated Assessment Program ("VAP"), which includes the review of child and forced labor within the Group's operations. The Group has been inspected under the RBA VAP multiple times over the year, with the most recent instance being during the Last Reporting Period. In addition to the RBA VAP audit, the Group also underwent client-led social responsibility audits during the Reporting Period. No instances of child or forced labor have ever been discovered at the Group, and the Group has been accredited with "Silver Level" in the RBA VAP.

在聘用後並獲得員工同意，本集團會透過第三方篩查機構及前僱主，對新入職員工的證書及資格進行背景調查。本集團為所有新入職員工提供有關勞工標準的培訓。員工關愛中心將對任何經確認的違規行為採取必要的紀律處分。

本集團的反強迫勞動政策透過培訓、審核及持份者參與得以貫徹落實。所有新員工在入職培訓期間均會接受有關我們社會責任政策的培訓。運營管理保障部每年根據RBA標準進行1至2次不預先通知的內部審核，以核實合規情況。採購部與運營管理部合作，定期對主要供應商進行社會責任問卷調查及現場評估，以識別及糾正任何勞工或人權問題，包括強迫勞動風險。

於報告期間，本集團的營運場所內並未發現與童工及強迫勞動相關的重大風險，亦未發現任何對本集團有重大影響且與防止童工及強迫勞動有關的違反法律法規情況。

人權

近年來，人權對於實現可持續經濟的重要性日益增加。本集團了解聯合國《國際人權憲章》所載的權利，以及國際勞工組織(「國際勞工組織」)《關於工作中基本原則和權利宣言》所載有關基本權利的原則。本集團定期檢討其人權政策及程序，以確保其業務經營方式體現其支持及尊重國際公認人權的承諾。

本集團已委託獨立審計機構根據國際勞工組織及RBA驗證評估計劃(「驗證評估計劃」)的最新評估標準提供審計服務，當中包括審查本集團營運中是否存在童工及強迫勞動。本集團多年來已多次接受RBA驗證評估計劃的檢查，最近一次是在上一報告期間。除RBA驗證評估計劃審計外，本集團於報告期間亦接受了客戶主導的社會責任審計。本集團從未發現任何童工或強迫勞動事件，並在RBA驗證評估計劃中獲認證為「銀牌」等級。

The Group recognises that human rights risks can emerge within its value chain. Along its own employment practices and across its value chain, the Group is committed to respecting:

- Rights not to be subjected to slavery, servitude or forced labor;
- Rights to opposition of human trafficking, and the Group will not engage in any human trafficking activities;
- Rights to freedom of thought, conscience and religion;
- Rights to enjoy just and favourable conditions of work; and
- Rights to health.
- 不受奴役、勞役或強迫勞動的權利；
- 反對人口販運的權利，且本集團不會參與任何人口販運活動；
- 思想、良心及宗教自由的權利；
- 享有公正及良好工作條件的權利；及
- 健康權。

The Group respects the rights of employees to join labor unions, and constantly convenes meetings with the labor union to discuss issues relating to employee rights and obligations. Further details of the Group's commitment to respecting human rights can be found in the sub-section "Equal Opportunity" under "Caring for Our People".

To ensure continuous improvement, the Group has implemented a formal review cycle. An annual internal audit comprehensively reviews social responsibility and human rights performance. Findings are analyzed, and corrective and preventive actions are implemented. Furthermore, the Group has established specific human rights protection targets and KPIs. The Group's central system department, in conjunction with the ESG task force, conducts monthly spot-checks to verify performance, consistently achieving 100% target completion on a monthly basis. Any gaps identified trigger the immediate development of improvement measures, ensuring that the Group's human rights commitments are actively managed and upheld.

Through this structured approach of policy governance, proactive employee engagement, targeted support for vulnerable groups, and internal monitoring, the Group ensures its operations respect and promote fundamental human rights. The effectiveness of this system is demonstrated by the consistent achievement of internal human rights performance targets and the absence of significant human rights violations during the Reporting Period.

本集團認識到人權風險可能在其價值鏈中出現。在其自身的僱傭常規及整個價值鏈中，本集團承諾尊重：

本集團尊重員工加入工會的權利，並持續與工會召開會議，討論與員工權利及義務有關的事宜。關於本集團尊重人權承諾的進一步詳情，請參閱「關愛員工」一節下的「平等機會」分節。

為確保持續改進，本集團實施了正式的檢討週期。年度內部審計全面檢討社會責任及人權表現，並對審計結果進行分析，以及實施糾正及預防措施。此外，本集團已設定具體的人權保護目標及關鍵績效指標。本集團的中央系統部門與ESG工作小組合作，每月進行抽查以核實表現，每月均持續達成100%的目標完成率。任何發現的差距均會促使立即制定改進措施，確保本集團的人權承諾得到積極管理及維護。

透過此結構化的政策管治、主動的員工參與、針對弱勢群體的支援及內部監控方法，本集團確保其營運尊重及促進基本人權。此體系的有效性體現在內部人權表現目標的持續達成，以及報告期間並無發生重大侵犯人權事件。

VALUE CHAIN

The Group is committed to providing customers with superior product quality and reliable service, as well as conducting its business and affairs with honesty and integrity. With the extended efforts towards promoting a responsible supply chain, the Group aims to grow sustainably together with the suppliers.

價值鏈

本集團致力為客戶提供卓越的產品品質及可靠的服務，並以誠實正直的態度經營業務及處理公司事務。透過持續推動負責任的供應鏈發展，本集團旨在與供應商共同實現可持續成長。

The Group's management of its value chain is governed by a comprehensive framework of policies and procedures. These establish clear standards for supplier selection, evaluation, and ongoing performance monitoring in the areas of social responsibility, environmental compliance, and business ethics.

本集團對價值鏈的管理受一套全面的政策及程序框架所規管。該等框架在社會責任、環境合規及商業道德等方面，為供應商的甄選、評估及持續表現監察訂立了清晰的標準。

SUPPLY CHAIN MANAGEMENT

The Group had sourced its major materials from 338 suppliers from the PRC, Hong Kong, South Korea, and Japan during the Reporting Period (2024: 335 suppliers), of which details are as follows:

供應鏈管理

於報告期間，本集團向中國、香港、韓國及日本的338家(2024年：335家)供應商採購主要原材料，詳情如下：

Supplier Region 供應商所在地	Type of Supplier 供應商類別	Numbers 數量		Sub-Total 小計
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	
PRC 中國	Supporting Material 輔助材料	37	12	314
	Other Components 其他元器件	5	40	
	Batteries 電池	31	0	
	Packaging Material 包裝材料	24	6	
	Structural Components 結構元器件	27	0	
	Integrated Circuits 集成電路	0	20	
	Connector Parts 連接器零件	3	16	
	Data Cables 數據線	13	0	
	Die Cutting and Printing Equipment 模切及印刷設備	13	0	
	Production Equipment 生產設備	3	10	
	Protection Board 保護板	10	3	
	Hardware Parts 五金零件	5	6	
	Plastics 塑料	8	2	
	Printed Circuit Board 印刷電路板	0	10	
	Protection Circuit Board 保護電路板	7	0	
	Protection Circuit Module 保護電路模組	3	0	

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Supplier Region 供應商所在地	Type of Supplier 供應商類別	Numbers 數量		Sub-Total 小計
		Scud Electronics 飛毛腿電子	Scud Battery 飛毛腿電池	
Hong Kong 香港	Integrated Circuits 集成電路	0	12	20
	Other Components 其他元器件	1	5	
	Batteries 電池	2	0	
Japan 日本	Batteries 電池	2	0	2
South Korea 韓國	Integrated Circuits 集成電路	0	1	1
Taiwan 台灣	Other Components 其他元器件	1	0	1

As per the “Control Procedures on Procurement” formulated by the Group, the Group gives preference to suppliers who have a shared commitment to sustainability by requiring suppliers to report key target indicators for environmental, OHS, and social responsibility aspects. All potential new suppliers are required to review and formally sign the “Supplier Certification and Management Guidance Principles”. This document outlines the Group’s core expectations regarding social and environmental responsibility, which includes mandatory attachments such as the “Environmental and Occupational Health and Safety Policy,” “Environmental and Occupational Health and Safety Objectives and Targets Letter of Notification,” and “Safety Responsibility Commitment Letter,” ensuring that suppliers explicitly acknowledge and commit to these standards from the outset.

The Group’s “Supplier CSR Management Regulation” upholds these principles by prioritising environmentally friendly products and services and requiring full consideration of a supplier’s social responsibility and environmental performance during engagement. Key focus areas include labor practices, OHS, environmental management, and employee rights and compensation. The Group’s evaluation also includes assessments for discrimination, harassment, and abuse. The Procurement Department reviews these aspects through supplier CSR questionnaires and on-site audits. If issues are identified, the supplier may be required to suspend operations and implement corrective actions. Similarly, the HR Department oversees anti-discrimination compliance for on-site service providers and contractors.

根據本集團制定的《採購控制程序》，本集團優先選擇對可持續發展有共同承諾的供應商，要求供應商報告環境、職業健康與安全及社會責任方面的關鍵目標指標。所有潛在的新供應商均須審閱並正式簽署《供應商認證及管理指導原則》。該文件概述了本集團在社會及環境責任方面的核心期望，當中包括《環境及職業健康安全政策》、《環境及職業健康安全目標指標告知書》及《安全責任承諾書》等強制性附件，確保供應商從一開始就明確承認並承諾遵守該等標準。

本集團的《供應商企業社會責任管理規定》秉持上述原則，優先考慮環保產品及服務，並要求在合作過程中充分考慮供應商的社會責任及環境表現。關鍵關注領域包括勞工常規、職業健康與安全、環境管理，以及員工權益與薪酬。本集團的評估亦包括對歧視、騷擾及虐待的審查。採購部透過供應商企業社會責任問卷調查及現場審核審閱該等方面。如發現問題，供應商或須暫停營運並實施糾正措施。同樣地，人力資源部負責監督現場服務供應商及承包商的歧視合規情況。

Beyond the “Supplier Certification and Management Guidance Principles”, all suppliers are required to abide by local regulations and adhere to the RBA Code of Conduct, along with other relevant international standards (e.g., SA 8000, ISO 45001, ISO 14001). The Group requires all suppliers to sign relevant statements to ensure compliance with CSR requirements. By signing the statements, the supplier agrees to acknowledge the social and environmental standards laid down in the statements and take appropriate measures to address supply risks.

To safeguard against environmental and social risks in its supply chain, the Group has implemented management measures for new and existing suppliers, and has adopted the RBA Code of Conduct as a standard for supplier self-assessment questionnaire. The CSR performance of suppliers is managed through a supplier approval process and periodic supplier evaluation. The Group sets measurable KPI objectives to measure and track supplier compliance. Specifically, suppliers are required to attain the goals of zero discrimination case, zero occupational disease and zero major injury, and fulfil requirements concerning paid leave entitlements and fire drills. Regular inspections and performance reviews are conducted by the Group to ensure that adequate management measures used to identify environmental and social risks along the supply chain, engage suppliers, and promote environmentally preferable products and services when selecting suppliers are implemented and monitored. The Group also analyses environmental statistics on the website of the Institute of Public and Environmental Affairs to evaluate environmental performance of suppliers.

In 2022, the Group updated its “Conflict Minerals Survey Control and Management Regulation” to expand its scope to include cobalt and mica in addition to traditional conflict minerals. Since then, the Group has conducted annual supply chain surveys to track and manage the sourcing of these materials, ensuring responsible procurement practices.

The Group does not tolerate any form of child or forced labor, and to this end performs periodical CSR inspections with its suppliers. As stipulated in the “Supplier CSR Management Regulation”, any supplier found to have employed child or forced labor in its operations is immediately downgraded to an E Grade, resulting in the cessation of all transactions, and a new supplier shall be sourced as a replacement.

除《供應商認證及管理指導原則》外，所有供應商須遵守當地法規，並遵循RBA行為準則及其他相關國際標準（如SA 8000、ISO 45001、ISO 14001）的要求。本集團要求所有供應商簽署相關聲明，以確保符合企業社會責任要求。通過簽署聲明，供應商同意承認聲明中規定的社會及環境標準，並採取適當措施應對供應風險。

為防範供應鏈中的環境及社會風險，本集團已對新供應商及現有供應商實施管理措施，並採用RBA行為準則作為供應商自我評估問卷的標準。供應商的企業社會責任表現透過供應商審批流程及定期供應商評估進行管理。本集團設定可計量的關鍵績效指標目標，以衡量及追蹤供應商的合規情況。具體而言，供應商須達成零歧視案件、零職業病及零重大工傷的目標，並履行有關帶薪休假權利及消防演習的要求。本集團進行定期檢查及表現檢討，以確保用於識別供應鏈中環境及社會風險、與供應商互動，以及在甄選供應商時推廣環保產品及服務的適當管理措施得到實施及監察。本集團亦分析公眾環境研究中心網站上的環境統計數據，以評估供應商的環境表現。

於2022年，本集團更新了《衝突礦物調查控制及管理規定》，將其範圍擴大至除傳統衝突礦物外，還包括鈷及雲母。此後，本集團每年進行供應鏈調查，以追蹤及管理該等材料的採購情況，確保負責任的採購常規。

本集團絕不容忍任何形式的童工或強迫勞動，為此對供應商進行定期企業社會責任檢查。根據《供應商企業社會責任管理規定》的規定，任何供應商若被發現在其營運中僱用童工或強迫勞動，將立即被降級為E級，導致所有交易終止，並需另覓新供應商取代。對於識別出的其他人權或勞資關係違規行為，將根據具

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For other identified human rights or labor relations violations, the severity of the breach is assessed on a case-by-case basis, with potential consequences ranging from mandatory corrective action plans to the termination of the business relationship.

PRODUCT RESPONSIBILITY

Product quality has far-reaching implications for economic, environmental, and social outcomes. High-quality products enhance market competitiveness, foster economic growth, and promote sustainability through efficient resource utilization and environmentally sound production methods. They are fundamental to ensuring consumer safety, satisfaction, and the upholding of fundamental rights such as the right to information and safety. Conversely, poor product quality can lead to significant economic losses and reputational damage for the Group, contribute to resource waste and environmental pollution, and, most critically, pose direct threats to consumer health and safety, constituting a breach of their basic rights. Therefore, the Group views the relentless pursuit of product excellence not only as a commercial imperative, but as a core component of its environmental and social responsibility.

The Group implements a comprehensive, lifecycle-based quality management system to mitigate risks and deliver positive outcomes. To address economic risks, stringent quality control is enforced to minimize returns and compensation costs, thereby protecting financial performance and brand reputation. Environmentally, the integration of green design principles and the utilization of eco-friendly materials and processes are pursued to reduce waste and pollution. Socially, the focus is on consumer safety, which is achieved through strict adherence to all applicable safety regulations and standards.

The Group takes full responsibility for its products and services, and follows all regulatory requirements, industry guidelines and internal procedures on safeguarding customer health and safety, promoting responsible marketing and ensuring privacy of information related to the Group and its business partners.

體情況評估違規的嚴重程度，潛在後果包括從強制執行糾正行動計劃到終止業務關係。

產品責任

產品質量對經濟、環境及社會成果具有深遠的影響。高質量的產品能提升市場競爭力、促進經濟增長，並透過高效的資源利用及環保的生產方式推動可持續發展。它們是確保消費者安全、滿意度，以及維護知情權和安全權等基本權利的基石。相反，產品質量欠佳可能導致本集團蒙受重大經濟損失及聲譽受損，造成資源浪費及環境污染，而最關鍵的是，可能對消費者的健康與安全構成直接威脅，侵犯其基本權利。因此，本集團視持續追求卓越產品不僅為商業要務，更是其環境及社會責任的核心組成部分。

本集團實施全面、基於生命週期的質量管理體系，以減輕風險並帶來正面成果。為應對經濟風險，本集團執行嚴格的品質監控，以盡量減少退貨及賠償成本，從而保護財務表現及品牌聲譽。在環境方面，本集團致力融入綠色設計理念，並採用環保材料及工藝，以減少廢棄物及污染。在社會層面，重點在於消費者安全，透過嚴格遵守所有適用的安全法規及標準來實現。

本集團對其產品及服務承擔全部責任，並遵循所有監管要求、行業指引及內部程序，以維護客戶健康與安全、推廣負責任的市場營銷，以及確保與本集團及其業務合作夥伴相關信息的私隱。

Product Labelling, Health and Safety, and Advertising

The health and safety of customers is a fundamental expectation of the Group, as it is central to fulfilling the intended function of products and services without imposing risk, and the implications of failing in this duty are severe. The consequences of unsafe products may include tarnished market reputation and competitiveness, significant costs from compensation and legal liabilities, unintended harmful emissions or pollution from production or use, and severe product failures which can lead to physical injury, disability, or loss of life. Therefore, the strict management of customer and product health and safety is a non-negotiable priority for the Group.

To ensure product health and safety, the Group adheres to industry standards and best practices governing product safety, such as the Safety Specification and Test Method for Lithium Batteries and Chargers (YD/T 1268-2003) and Safety of Primary and Secondary Lithium Cells and Batteries during Transport (IEC 62281). All the product labelling and advertising activities strictly follow relevant laws and regulations including the "Trademark Law of the PRC" and the "Anti-Unfair Competition Law of the PRC".

There had been no shipped or sold products subject to recalls due to safety and health reasons during the Reporting Period. During the Reporting Period, no non-compliance with relevant laws and regulations that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress has been identified.

Quality Assurance

The Group conducts lot-by-lot inspection for incoming materials according to the Sampling Procedures for Inspection by Attributes (GB/T2828-2003). The "Control of Non-conforming Product Procedure" formulated by the Group is in place to safeguard quality standards and ensure that all non-conformities are properly documented and traceable. The Group aims for all its products to follow national and industry standards on quality, and invests into research, development, and innovation to adopt evolving technologies, as to continuously improve the performance and quality of its products.

產品標籤、健康及安全以及廣告

客戶的健康與安全是本集團的基本期望，因為這是實現產品及服務預期功能而不帶來風險的核心，而在這方面失職的後果極為嚴重。不安全產品可能導致的後果包括：市場聲譽及競爭力受損、因賠償及法律責任而產生的巨額成本、生產或使用過程中產生有害排放物或污染，以及嚴重的產品故障可能導致人身傷害、殘疾或死亡。因此，嚴格管理客戶及產品健康與安全，是本集團不容妥協的首要任務。

為確保產品健康與安全，本集團遵守規管產品安全的行業標準及最佳實踐，例如《移動通信手持機鋰電池及充電器的安全要求和試驗方法》(YD/T 1268-2003)及《在一次及二次鋰電池及電池組運輸期間的安全性》(IEC 62281)。所有產品標籤及廣告活動均嚴格遵守相關法律法規，包括《中華人民共和國商標法》及《中華人民共和國反不正當競爭法》。

於報告期間，並無已發貨或已售出產品因安全及健康原因需要召回。於報告期間，本集團並無發現任何對本集團有重大影響且與所提供產品及服務的健康與安全、廣告、標籤、私隱事宜以及補救方法相關的違反法律法規情況。

質量保證

本集團根據《計數抽樣檢驗程序》(GB/T2828-2003)對進料進行逐批檢驗。本集團制定的《不合格產品控制程序》已獲實施，以維護質量標準，並確保所有不合格產品均獲適當記錄及可追溯。本集團力爭其所有產品均符合國家及行業的質量標準，並投入資源進行研究、開發及創新，以採用不斷發展的技術，從而持續提升其產品的性能及質量。

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As a result of the Group's continuous efforts to improve service quality and enhance the efficiency of work processes, the Group has received the ISO 9001 standard certification since 1999. The Group has also obtained various certifications for its products. The following table sets out the major certifications in respect of the Group's products:

由於本集團持續努力改善服務質量及提高工作流程的效率，自1999年起，本集團已獲得ISO 9001標準認證。本集團亦為其產品獲得各種認證。下表載列有關本集團產品的主要認證：

Product certifications	產品認證	Awarded Unit 獲授予單位 Scud Electronics 飛毛腿電子
<ul style="list-style-type: none"> CE Marking ("CE") for European Single Market China Quality Certification ("CQC") Korea Certification ("KC") CB Scheme Certification ("CB") China Compulsory Certificate ("CCC") Restriction of Hazardous Substances Directive ("ROHS") Product Safety of Electrical Appliance & Material ("PSE") certificate for Japan 	<ul style="list-style-type: none"> CE標誌(「CE」)歐洲共同市場安全標誌 中國質量認證(「CQC」) 韓國認證(「KC」) CB體系認證(「CB」) 中國強制認證(「CCC」) 危害性物質限制指令(「ROHS」) 日本電子設備及物料產品安全(「PSE」)證書 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓

Case Study 案例研究

Quality First is Everyone's Responsibility – Our Five-Star Quality Month 質量優先，人人有責-我們的五星質量月



During the Reporting Period, Scud Electronics held the grand launch ceremony for its fourth annual “Quality Month.” This initiative directly responds to the national “Quality Power” strategy and underscores the Company’s ongoing commitment to manufacturing excellence.

At the launch event on 17 October 2025, senior leadership, department heads, and frontline employee representatives gathered to review progress and set new goals. Mr. Zhang Wei Yong, Director of the Quality Management Center, presented a performance review for the first three quarters, highlighting significant quality improvements across several production lines while also acknowledging growing challenges related to supply chain consistency. “Quality is the foundation of our survival and the cornerstone of customer trust,” Mr. Zhang stated. “We must use the ‘Five-Star Worksite’ as our benchmark to continuously optimize process management and drive quality from compliance to excellence.”

Outlining the strategic direction for the campaign, Mr. Hu Hong Wen, General Manager of the Mobile Product Line, announced three core action plans:

- Focus on Incoming Material Quality: Strengthen supplier qualification reviews and process monitoring through tripartite collaboration between Supply Chain, Quality, and R&D departments to improve material acceptance rates.
- Consolidate a Culture of Quality: Integrate the ethos of “continuous refinement” into every position and process, making “everyone speaks quality, every task values detail” part of the company’s DNA.
- Strengthen Systemic Quality Assurance: Optimize standards and processes to build a modern quality management system focused on prevention.

In her concluding remarks, Ms. Lian Xiu Qin, the CEO of the Group, delivered a powerful message: “Product quality is the life of the company; quality reflects our character. We have zero tolerance for quality issues and must unwaveringly implement a high-quality culture that ‘wins with quality, prioritizes quality’.” She outlined the “Three Must-Haves” for success: having a clear goal, having the determination for full employee participation, and having the right methodology by leveraging tools like Lean, FMEA, SPC, and PDCA to shift from “experience-driven” to “data-driven” quality management.

於報告期間，飛毛腿電子隆重舉行第四屆「質量月」啟動大會。此舉直接響應國家「質量強國」戰略，並彰顯公司持續追求卓越製造的承諾。

在2025年10月17日的啟動大會上，公司高層領導、部門負責人及一線員工代表齊聚一堂，共同回顧進展並設定新目標。質量管理中心總監章衛勇先生首先亮出了前三季度的成績單，強調了多條生產線實現了顯著的質量躍升，同時也明確指出來料一致性帶來的挑戰日益嚴峻。章先生強調：「質量是企業生存的根基，是客戶信任的基石。我們必須以『五星級現場』為標尺，持續優化過程管理，推動質量從達標邁向卓越。」

手機產品線總經理胡洪文先生在大會上闡述了本次活動的戰略方向，公佈了三大核心行動綱領：

- 聚焦來料質量：以供應鏈、品質、技術三方聯動的方式，強化供應商准入評審與過程監控，推動來料合格率提升；
- 夯實質量文化：將「精益求精」的理念融入每一個崗位、每一道工序，讓「人人講質量、事事重細節」成為公司的基因；
- 強化體系保障能力：優化標準與流程，構建「預防為主」的現代化質量管理體系。

本集團行政總裁連秀琴女士在總結發言中作出擲地有聲的指示：「產品質量就是公司的生命，質量就是人品！公司對質量問題零容忍，必須堅定不移落實『以質取勝、質量優先』的高質量文化。」她提出成功的「三個有」要求：有目標—以「五星級現場」為標杆；有決心—全員參與；有方法—善用精益工具、FMEA、SPC、PDCA等，實現從「經驗驅動」向「數據驅動」的質量管理轉型。

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The ceremony culminated with Ms. Lian leading all attending managers and employees in a solemn recitation of the “Seven Quality Commandments,” a public pledge of the Company’s commitment to its customers and to its future.

The “Quality Month” represents a focused period of reinforcement, but the commitment is continuous. Scud Electronics aims to internalize this quality consciousness, using craftsmanship to elevate standards and digitalization to empower innovation, thereby writing a new chapter in its pursuit of high-quality development.

Customer Services and Product Recall

The Group is dedicated to building long-term customer relationships and has established effective mechanisms for handling complaints and managing product recalls. The Group has implemented clear customer service procedures to define the roles, responsibilities, and processes for consistent and accountable management of complaints. All received complaints are formally investigated, with timely follow-up actions taken.

The Group views all incidences of product recall as a critical part of its customer service and product management, as it involves the assurance of customer safety, the safeguarding of the Group’s reputation, and the foundation of the Group’s future business development. Whenever the Group discovers that a shipped product contains potential or material quality issues, the Group implements the following steps to minimise the impact on customers while resolving any problems as quickly as possible.

- 1 Emergency Response Mechanism – Once it has been determined that a product needs to be recalled, the Group shall call for an emergency meeting with relevant departments to discuss follow-up actions. The meeting shall quickly assess the severity of the problem, determine the scope of the impact, and discuss subsequent recall plans and customer communication strategies.
- 2 Classification and Processing of Recalls – In the case of regular product issues, the Group shall designate a quality control manager to initiate recall procedures, who shall contact affected customers, arrange for product recalls, and coordinate with warehouses for the receipt and storage of returned products; whereas in the case of critical or serious product issues, the

會議尾聲，連女士帶領全體與會幹部員工莊嚴誦讀「質量七條軍規」，以此公開承諾公司對客戶及未來的責任。

「質量月」代表了一個強化聚焦的時期，但這份承諾是持續的。飛毛腿電子旨在將這種質量意識內化於心，以匠心鑄就提升品質，以數字化賦能創新，奮力書寫高質量發展的嶄新篇章。

客戶服務及產品召回

本集團致力與客戶建立長遠關係，並已建立有效的投訴處理及產品召回管理機制。本集團已實施清晰的客戶服務程序，以界定投訴管理中的角色、職責及流程，確保一致及負責任地處理。所有收到的投訴均會進行正式調查，並及時採取跟進行動。

本集團視所有產品召回事件為其客戶服務及產品管理的關鍵部分，因為這關乎保障客戶安全、維護本集團聲譽，以及奠定本集團未來業務發展的基礎。每當本集團發現已付運的產品存在潛在或重大質量問題時，便會採取以下步驟，以在盡快解決問題的同時，將對客戶的影響降至最低。

- 1 緊急響應機制 – 一旦確定需要召回產品，本集團將立即召集相關部門召開緊急會議，討論跟進行動。會議將迅速評估問題的嚴重性、確定影響範圍，並討論後續的召回計劃及客戶溝通策略。
- 2 召回分類與處理 – 對於一般產品問題，本集團將指定一名質量控制經理啟動召回程序，負責聯繫受影響的客戶、安排產品召回，並與倉庫協調退回產品的接收及儲存；而對於重大或嚴重產品問題，本集團將採取更迅速、更全面的行動，通知客戶問題的性質、潛在風險及任何

Group shall take more rapid and comprehensive action by notifying clients of the nature of the problem, potential risks, and any upcoming remedial actions, while at the same time setting up a senior management team in conjunction to manage all recall and handling procedures, whose duties include ensuring the prompt execution of product recall procedures and maintaining close communication with customers to provide real-time updates.

- 3 Product Inspection and Cause Analysis – The recalled products shall be stored in designated warehouses and inspected in detail by professional production personnel. The purpose of the inspection is to identify the specific issues that led to the recall, such as design flaws, errors in the production process, or problems with raw materials. Through in-depth analysis, the Group shall identify the root cause of the problem, and develop improvement measures to prevent similar problems from happening again.
- 4 Customer Care and Restoring Trust – The Group takes care to treat the interests of its customers as its utmost priority during the product recall process. Further to promptly notifying customers to provide necessary support, the Group shall also set up a dedicated customer service hotline to answer any queries and provide assistance as needed. Once the issue has been resolved, the Group will stay in contact with the customer to ensure their confidence in the Group's products and services has been restored. At the same time, the Group will also disclose any related news and information through appropriate channels, as to demonstrate transparency and responsibility.

During the Reporting Period, the Group received 0 complaints with regards to product performance (2024: 0 complaints). The Group has stepped up its efforts to improve product quality, including providing skills training to employees and strengthening quality control of finished products.

During the Reporting Period, there was no product recall incident in the Group. No material non-compliance with relevant laws and regulations that have a significant impact on the Group in relation to customer services was recorded during the Reporting Period.

即將採取的補救措施，同時成立一個高級管理層團隊共同管理所有召回及處理程序，其職責包括確保產品召回程序迅速執行，並與客戶保持密切溝通，提供實時更新。

- 3 產品檢查與原因分析 – 召回產品將存放於指定倉庫，並由專業生產人員進行詳細檢查。檢查的目的是找出導致召回的具體問題，例如設計缺陷、生產過程中的錯誤或原材料問題等。透過深入分析，本集團將找出問題的根本原因，並制定改進措施，以防止類似問題再次發生。
- 4 客戶關懷與恢復信任 – 在產品召回過程中，本集團細心將客戶利益置於首位。除及時通知客戶以提供必要支援外，本集團亦將設立專門的客戶服務熱線，解答任何查詢並按需提供協助。問題解決後，本集團將與客戶保持聯繫，確保他們對本集團的產品及服務恢復信心。同時，本集團亦將透過適當渠道披露任何相關新聞及信息，以展現透明度及責任感。

於報告期間，本集團接獲0宗關於產品性能的投訴（2024年：0宗）。本集團已加大力度改善產品質量，包括為員工提供技能培訓及加強製成品的質量控制。

於報告期間，本集團並無發生產品召回事件。報告期間亦無錄得任何對本集團有重大影響且與客戶服務相關的違反法律法規情況。

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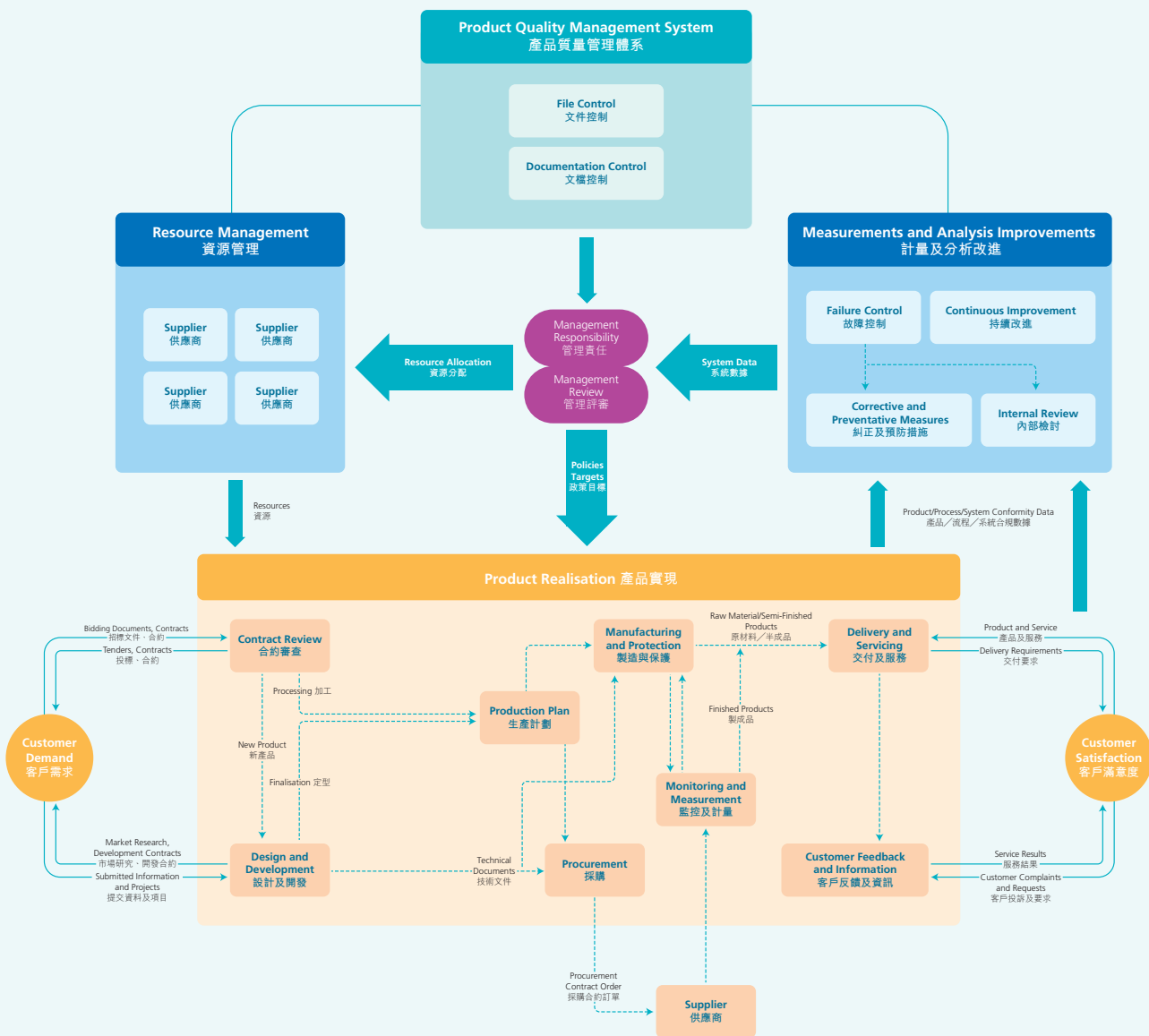
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Product Quality Management System

To streamline the development of its products, the Group has implemented a comprehensive product quality management system encompassing the above-mentioned aspects of quality assurance, customer services, and product recall. This product quality management system is designed in accordance with ISO 9001, TL 9000, and IECQ QC080000. A simplified flowchart of the entire process is as shown below.

產品質量管理體系

為簡化產品開發，本集團已實施全面的產品質量管理體系，涵蓋上述質量保證、客戶服務及產品召回等方面。本產品質量管理體系按照ISO 9001、TL9000及IECQ QC080000設計，整個過程的簡化流程圖如下圖所示。



In the design of its product quality management system, the Group has adopted a “1 Principle, 1 Standard, 6 Key Points, 3 Foundations” approach, which stipulates the following:

於設計產品質量管理體系時，本集團已採用「1個原則、1個標準、6個重點、3個基礎」的方針，其規定如下：

1 Principle 1個原則	<ul style="list-style-type: none"> Firmly establish “Zero Defects” quality awareness among employees, practice “Zero Defects” quality management, and comprehensively improve systematic prevention against defects and process control capabilities 牢固樹立員工「零缺陷」質量意識，踐行「零缺陷」質量管理，全面提升系統性缺陷預防及過程控制能力
1 Standard 1個標準	<ul style="list-style-type: none"> Create high-quality products to meet user needs as the evaluation standard for the effectiveness of “Zero Defects” quality management 以創造滿足用戶需求的優質產品作為「零缺陷」質量管理有效性的評價標準
6 Key Points 6個重點	<ul style="list-style-type: none"> To steadily improve design quality, and to fully implement product quality responsibility 穩步提高設計質量，全面落實產品質量責任 To ensure the effectiveness of quality management system 確保質量管理體系的有效性 To continue to improve system maturity 持續提高體系成熟度 To verify and continue improving process assurance capabilities 驗證及持續提高流程保證能力 To maintain the safety and reliability of supply chain 維護供應鏈的安全性及可靠性 To completely eliminate quality issues 徹底消除質量問題
3 Foundations 3個基礎	<ul style="list-style-type: none"> Build up domestic leading basic technical capabilities 建立國內領先的基礎技術能力 Build a data-driven quality information system 構建數據驅動的質量信息體系 Cultivate a work quality culture and atmosphere that encourages employees to practice “Zero Defects” 培養鼓勵員工踐行「零缺陷」的工作質量文化及氛圍

Privacy and Data Protection

The Group recognizes that protecting consumer privacy and interests is critical for building trust, ensuring fair competition, and upholding human dignity and rights. The Group acknowledges this requires balancing robust protection with operational practicality, and it actively manages related economic costs and the environmental footprint of its data infrastructure.

私隱及數據保護

本集團深明保護消費者私隱及權益對於建立信任、確保公平競爭以及維護人性尊嚴與權利至關重要。本集團承認這需要在有力保障與營運可行性之間取得平衡，並積極管理相關的經濟成本及其數據基礎設施的環境足跡。

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With reference to ISO27001, the Group has put in place policies and measures for the protection of customer data and confidential information of the Group. The “Confidentiality Policy” provides clear guidelines for the Group’s employees to understand how sensitive information should be collected, handled and used to safeguard confidentiality. In addition, the Group restricts access to confidential information and trade secrets, except to authorised persons permitted by the Group. No non-compliance with laws and regulations in relation to confidentiality and data protection that have a significant impact on the Group was recorded during the Reporting Period.

Employees are required to sign the “Non-Competition and Confidentiality Agreement”, which prohibits them from using for any purpose or disclosing to any person or entity any confidential information acquired during the course of employment with the Group. Regular reviews and revisions of the Group’s personal data and privacy protection practices are conducted to ensure compliance with relevant laws and to identify improvement actions as needed. Individuals who breach customer privacy obligations will be subject to disciplinary action, which may include termination of employment.

To safeguard information security, the Group has adopted the “Computer Information and Network Security Management Method” to manage matters relating to information security within the Group. The Group has conducted a specific security risk assessment to determine threats and vulnerabilities and identify risk mitigation measures. In addition, the Group has formulated the “Information Security Management Manual” to ensure the safe operation of company business system, the “Management Procedure on Information Security Risk Assessment” and the “Procedure on Project Information Security Management” to assess potential security risks and control risk at an acceptable level, and the “Management Procedure on Information Security Incidents” to ensure consistent response to any information security incidents.

本集團已參考ISO27001制定政策及措施，以保護本集團的客戶數據及機密資料。《保密政策》為本集團僱員了解應如何收集、處理及使用敏感資料提供明確指引，以維護機密性。此外，本集團限制接觸機密資料及商業秘密，惟經本集團允許的授權人士除外。於報告期間，並無錄得任何對本集團有重大影響且與保密及數據保護有關的違反法律法規情況。

僱員必須簽署《員工保密／競業禁止協議書》，該協議禁止彼等出於任何目的使用或向任何個人或實體披露在本集團任職期間獲得的任何機密資料。本集團定期檢討及修訂其個人資料及私隱保護常規，以確保遵守相關法律，並按需識別改進措施。違反客戶私隱義務的個人將受到紀律處分，其中可能包括終止僱傭關係。

為保障信息安全，本集團已採用《計算機信息和網絡安全管理辦法》管理與本集團內信息安全有關的事項。本集團已進行特定安全風險評估，以釐定威脅及漏洞並識別風險緩解措施。此外，本集團已制定《信息安全管理手冊》以確保公司業務系統安全運行，制定《信息安全風險評估管理程序》及《項目信息安全程序》以評估潛在安全風險並將風險控制在可接受水平，以及制定《信息安全事故管理程序》以確保對任何信息安全事故作出一致的應對。

To prevent data loss caused by system failures, the Information Technology (“IT”) Department performs regular data backups and maintains backups securely on external servers. The IT personnel also carries out monthly recovery test to verify how well the system recovers after failure or disaster. To enhance network stability, the IT personnel performs routine maintenance on IT infrastructures, and checks against the environmental conditions (particularly temperature and humidity) of the equipment rooms on a weekly basis. The IT Department also conducts annual security drills, and assesses performance against targets of zero security incidents, zero data leaks, and steadily improving customer satisfaction. During the Reporting Period, the annual security drill identified application system anomalies and aging network infrastructure as specific areas for improvement, which have been logged in rectification plans and integrated into future management practices.

The Group has developed a suite of management rules to protect employees, business partners and other stakeholders from risks arising from potential cyber security breaches and data loss:

- Management Measures for the Use of Electronic Mailboxes;
- Computer Rooms and Servers Management Rules;
- Management Regulations for the Use of Computer Software and Hardware;
- Data Security Management Measures; and
- Regulations for the Management of Network Usage.
- 《電子郵箱使用管理辦法》;
- 《機房與服務器管理規範》;
- 《計算機軟硬件使用管理規定》;
- 《數據安全管理細則》; 及
- 《網絡使用管理規定》。

During the Reporting Period, the business unit confirmed there were no complaints regarding infringement of customer privacy.

Intellectual Property Rights

The Group actively engages in protecting the novel technologies and intellectual property (“IP”) used in its operations. The “Control Procedures for the Evaluation and Protection of Intellectual Property” provides important guidance for employees to safeguard proprietary information including patents, trademarks, copyrights, trade secrets and employee know-how. The Group also strictly observes IP rights laws and regulations including the Enterprise Intellectual Property Management Standard (GB/T 29490-2023), the Trademark Law of

為防止因系統故障導致數據丟失，信息技術（「IT」）部執行常規數據備份，並在外部服務器上安全地維護備份。IT人員亦執行每月恢復測試，以驗證系統在發生故障或災難後的恢復情況。為增強網絡穩定性，IT人員定期維護IT基礎設施，並每週檢查一次機房的環境狀況（尤其是溫度及濕度）。IT部亦每年進行安全演練，並根據零安全事故、零數據洩露以及客戶滿意度穩步提升的目標評估表現。於報告期間，年度安全演練識別出應用系統異常及網絡基礎設施老化為需要改進的具體領域，相關問題已記錄在整改計劃中，並納入未來管理實踐。

本集團已制定一套管理規則，以保護員工、業務合作夥伴及其他持份者免受潛在網絡安全漏洞及數據丟失所帶來的風險：

於報告期間，業務單位確認並無接獲有關侵犯客戶私隱的投訴。

知識產權

本集團積極致力於保護其營運中使用的新技術及知識產權（「知識產權」）。《知識產權評估及保護控制程序》為僱員保護專利、商標、版權、商業秘密及僱員專有技術等專屬資料提供重要指引。本集團亦嚴格遵守知識產權法律法規，包括《企業知識產權管理規範》(GB/T 29490-2023)、《中華人民共和國商標法》及《中華人民共和國專利法》。本集團定期對內部政策及制度進行檢討，以確保知識產權措施的有效性

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the PRC, and the Patent Law of the PRC. The Group conducts regular reviews of the internal policies and systems to ensure the efficacy and proper implementation of IP measures. However, in response to the Fuzhou Market Supervision and Administration Bureau, the Group also adopts an open license policy in regards to technology that have market-oriented prospects, extensive applications, or strong practicality. Otherwise, the Group has consistently registered IP rights for new inventions and technologies at the State Intellectual Property Office of the PRC since the early stages of its establishment.

The Group provides internal training for employees to enhance their awareness of IP rights protection. Action is taken immediately if scamming or infringing articles or materials in relation to the Group are discovered. In cases of suspected criminal offences, a report will be made to the relevant authorities. On the other hand, the Group has implemented the “Company Patent Reward System” to encourage its employees to develop new and innovative technologies.

As of 31 December 2025, the Group holds 126 officially registered trademarks (2024: 131 trademarks) and a total of 109 issued patents (2024: 152 patents). During the Reporting Period, the Group was granted a total of 5 new patents (2024: 5 new patents), including 1 new utility model patent and 4 invention patents.

ETHICAL CULTURE

The Group maintains a zero-tolerance approach against all forms of corruption, bribery, extortion, fraud, and money laundering. The “Anti-corruption and Anti-bribery Management Regulation” and the “Code of Business Conduct and Ethics” formulated by the Group set out the Group’s expectations for ethical behaviours and the Group’s approach to address ethics violations. Corruption, bribery, embezzlement or improper activities are strictly prohibited within the Group. The Group’s employees and its business partners shall avoid corrupt acts that reflect adversely upon the integrity and reputation of the Group, such as the offer and acceptance of both monetary (e.g., cash, commissions, securities, etc.) and non-monetary (e.g., gifts, meals, entertainment, premises, travels, undue advantages, etc.) gifts.

Under the leadership of senior management, the Group has established clear anti-corruption objectives centered on three core pillars: “Establish” foundational policies and controls, “Prevent” misconduct through proactive measures, and “Improve” continuously. This framework ensures that the Group’s operations remain aligned with the highest standards of business ethics. Under this guiding principle, the Group conducted a comprehensive review of corruption

及妥善實施。然而，因應福州市市場監督管理局的要求，本集團亦對具有市場化前景、應用廣泛或實用性強的技術採取開放許可政策。另外，自成立之初起，本集團一直於中國國家知識產權局註冊新發明及技術的知識產權。

本集團為僱員提供內部培訓，以提高彼等的知識產權保護意識。若發現與本集團有關的欺詐或侵權物品或材料，將立即採取行動。如涉嫌刑事犯罪，將向有關當局報告。另一方面，本集團實施《公司專利獎勵制度》，以鼓勵其員工開發創新技術。

於2025年12月31日，本集團持有126個正式註冊商標（2024年：131個商標）及合共109項已授權專利（2024年：152項專利）。於報告期間，本集團獲授予合共5項新專利（2024年：5項新專利），包括1項實用新型專利及4項發明專利。

道德文化

本集團對一切形式的貪污、賄賂、勒索、欺詐及洗錢採取零容忍態度。本集團制定的《反貪污及反賄賂管理規定》及《商業道德與行為守則》載明本集團對道德行為的期望及本集團處理違反道德行為的方針。本集團嚴禁貪污、賄賂、挪用公款或不正当活動。本集團的僱員及其業務合作夥伴應避免對本集團的誠信及聲譽產生不利影響的貪腐行為，例如提供及接收金錢（例如現金、佣金、證券等）及非金錢（例如禮物、飯局、娛樂、房屋、旅行、不正当利益等）禮物。

在高級管理層的領導下，本集團已圍繞「建立」基礎政策與管控、「預防」不當行為以及持續「改進」三大核心支柱，制定明確的反貪污目標。此框架確保本集團的營運始終符合最高標準的商業道德。在此指導原則下，本集團於報告期間進行了全面的貪污風險審查，識別出121個易受賄賂風險影響的關鍵職位。任職於這些崗位的員工已根據其特定風險狀況（例如，

risks during the Reporting Period, identifying 121 key positions susceptible to bribery risks. Personnel in these roles underwent specialized examinations tailored to their specific risk profiles (e.g., bribery-giving vs. bribery-receiving risks) and completed mandatory self-assessment checklists to reinforce compliance awareness and personal accountability.

Employees are required to conduct themselves with integrity, in an ethical and proper manner, and in compliance with all applicable laws and regulations, including the Law of the PRC Against Unfair Competition, the Criminal Law of the PRC, and other applicable laws and regulations relevant to countering bribery and corruption. To keep the Group's employees vigilant against corruption risk, the Group has required employees to sign anti-corruption and anti-bribery commitments. Furthermore, the implementation of the "Job Rotation and Conflict of Interest Management Regulation" and the "Gift Registration System" provides clear guidelines and transparency in employee interactions with external partners. During the Reporting Period, the Group provided specialized anti-corruption training, including sessions on "Preventing Non-Public Official Duty-Related Crimes," to managers, procurement staff, and engineers involved in external financial dealings. In total, the Group offered a total of 348 hours of training on anti-corruption laws and practices to 84 employees during the Reporting Period.

To fight corruption in the supply chain, the Group oversees the entire procurement life cycle and performs compliance checks on procurement activities. Any attempt to manipulate the procurement process is strictly prohibited. Any violation of the probity requirements may result in the invalidation of the tenders submitted or termination of the contracts concerned, and subject to civil liabilities. Supplier engagement includes requiring them to sign the "Supplier Certification and Management Guidance Principles," which contain anti-corruption and social responsibility clauses.

In addition, the Group conducts regular internal control to further promote ethical culture within the Company, this is achieved through activities such as anti-corruption trainings and meetings with clients and regulators, implementation of employee integrity system to incentivise honest awareness, as well as plans for extensive and multi-channel investigation. During the Reporting Period, the Group continued its "Anti-corruption Trace Back Campaign", which aims to carry out in-depth inspections as to prevent potential incidences of anti-corruption or dishonest behaviour. Since the campaign's inception, no such activities or behaviour were discovered at the Group.

行賄風險vs.受賄風險)接受專項考核,並完成強制性的自我評估清單,以加強合規意識及個人問責性。

僱員的操守須正直,並以合乎道德及適當的方式行事,以及遵守所有適用法律法規,包括《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》以及其他與反賄賂及反貪污有關的適用法律法規。為使本集團的僱員警惕貪污風險,本集團已要求僱員簽署反貪污及反賄賂承諾。此外,《崗位輪換及利益衝突管理規定》及《禮品登記制度》的實施為員工與外部合作夥伴的互動提供了明確的指引及透明度。於報告期間,本集團向涉及對外財務往來的管理人員、採購人員及工程師開展了專項反貪污培訓,包括有關「預防非國家工作人員職務犯罪」的課程。於報告期間,本集團合共向84名員工提供了348小時的反貪污法律及常規培訓。

為打擊供應鏈中的貪污行為,本集團監督整個採購生命週期,並對採購活動進行合規檢查。嚴格禁止任何試圖操縱採購程序的行為。任何違反誠信要求的行為均可能導致所提交的投標書無效或有關合約終止,並承擔民事責任。與供應商的合作包括要求彼等簽署《供應商認證及管理指導原則》,其中包含反貪污及社會責任條款。

此外,本集團定期進行內部監控,以進一步在公司內部推廣道德文化,此舉透過一系列活動實現,例如反貪污培訓、與客戶及監管機構會面、實施員工誠信制度以激發誠信意識,以及制定廣泛且多渠道的調查計劃。於報告期間,本集團持續進行「反貪污溯源行動」,旨在進行深入巡查,以防止可能發生的貪污或不誠實行為。自該行動啟動以來,本集團內未發現此類活動或行為。

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Furthermore, the Group is committed to complying with applicable laws, regulations, rules and regulations, and the highest standards of ethics to carry out business activities which would create a fair business environment. The Group aims to establish a business philosophy based on fair competition, management with integrity, and quality service as the core to ensure that the business activities of the Group create value for society and achieve a win-win situation. The Group has passed the Corporate Social Responsibility Audit conducted by the RBA during the Reporting Period, with all of the Group's major clients, including Honor, Lenovo, and Samsung, recognising the results of the audit and expressing no concerns regarding the Group's manner of business conduct. The Group also demonstrated its commitment to ethical value chains by actively supporting the integrity programs of its key clients. During the Reporting Period, Scud Electronics closely collaborated with major partners such as Honor to align the Group's internal compliance protocols with their upgraded integrity initiatives. This cooperation included joint workshops, sharing of best practices in supplier ethics management, and implementing client-recommended due diligence enhancements.

During the Reporting Period, there were no confirmed cases of corruption, no employees dismissed or disciplined for corruption, no business contracts terminated due to corruption, and no public legal cases filed against the Group concerning corrupt practices. No non-compliance with relevant laws and regulations that have a significant impact on the Group relating to corruption, bribery, extortion, fraud and money laundering has been identified during the Reporting Period. There was no concluded legal case regarding corrupt practices brought against the Group or its employees during the Reporting Period. During the Reporting Period, the Group did not have any pending nor completed legal actions regarding anti-competitive behaviour, anti-trust, or monopoly practices.

Whistle-blowing Mechanism

The Group takes a serious view of employees' complaints of discrimination, harassment, and unethical or unfair conduct. A formal "Whistleblower Protection Management Control Procedure" is in place to encourage employees to report to the Group of any suspected cases of grievances, misconduct, malpractice, impropriety, unethical or unfair treatment. Whistle-blowers can make anonymous reports through grievance channels such as the whistle-blowing hotline (86) 591-63159773, email (coso@scud.cn), suggestion box, or by post.

All reports and the identities of whistle-blowers are handled with strict confidentiality by the Administrative Department and subject to a non-retaliation policy. Anyone bullying or acting against the whistle-blower could be potentially liable to disciplinary action or legal action. After thorough investigations, the whistle-blower will be notified of the intended actions to be taken by the Group. The Group also offers monetary rewards to whistle-blowers who provide helpful evidence of fraud and unlawful activities.

再者，本集團致力於遵守適用的法律、法規、規則及規定以及最高道德標準開展業務活動，從而創造公平的營商環境。本集團力求樹立以公平競爭、誠信經營、優質服務為核心的經營理念，以確保本集團的業務活動能為社會創造價值及實現雙贏。於報告期間，本集團已通過RBA開展的企業社會責任審計，本集團所有主要客戶（包括榮耀、聯想及三星）均認可審計結果，並對本集團的商業行為方式未表示任何疑慮。本集團亦通過積極支持其主要客戶的誠信計劃，展現其對道德價值鏈的承諾。於報告期間，飛毛腿電子與榮耀等主要合作夥伴緊密合作，使本集團的內部合規協議與其升級後的誠信措施保持一致。此項合作包括聯合舉辦工作坊、分享供應商道德管理方面的最佳實踐，以及實施客戶推薦的盡職調查強化措施。

於報告期間，概無發現已確認的貪污案件、無員工因貪污被解僱或受紀律處分、無因貪污而終止的業務合約，亦無針對本集團的貪污行為的公開法律案件。於報告期間，概無發現未遵守對本集團有重大影響且與貪污、賄賂、勒索、欺詐及洗錢有關的法律及法規的情況。於報告期間，概無發生針對本集團或其僱員的貪污行為的已定案法律案件。於報告期間，本集團並無有關反競爭行為、反壟斷或壟斷行為的任何未決或已完結法律訴訟。

舉報機制

本集團嚴肅對待僱員關於歧視、騷擾及不道德或不公平行為的投訴。本集團已制定正式的《舉報人保護管理控制程序》，以鼓勵僱員向本集團報告任何涉嫌冤屈、行為不端、瀆職、不正當、不道德或不公平對待的案件。舉報人可以通過舉報熱線(86) 591-63159773、電郵(coso@scud.cn)、意見箱或郵寄方式等申訴渠道進行匿名舉報。

所有舉報及舉報人的身份將由行政部處理，並嚴格保密，且受禁止報復政策保障。任何人欺凌或抵制舉報人，均可能遭受紀律行動或法律訴訟。經過徹底調查後，舉報人將被告知本集團擬採取的行動。本集團亦將向提供欺詐及非法活動的有用證據的舉報人提供金錢獎勵。

SOCIAL PARTICIPATION

Community Investment

Since its establishment, the Group has been actively engaged in a variety of social contribution activities aimed at facilitating local development and fulfilling its responsibility as a corporate citizen. The Group implements thoughtfully planned programs designed to understand the needs of the communities where it operates and to ensure its business activities consider community interests.

社會參與

社區投資

自成立以來，本集團一直積極開展各類社會貢獻活動，旨在促進當地發展並履行其作為企業公民的責任。本集團實施經審慎規劃的項目，以了解其營運所在社區的需求，並確保其業務活動考慮到社區的利益。

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This commitment is demonstrated through ongoing communication with local communities and active participation in local charitable initiatives to connect with and support those in need. The Group's community engagement focuses on several key areas, including education, poverty alleviation, and social welfare.

Key initiatives involve providing support for employee families, visiting and caring for employees and their relatives, and organizing warm-hearted donation activities. Notably, the Group has made significant contributions by supporting education in underdeveloped regions, offering free enrolment, skill training, and educational opportunities for students.

此承諾體現於與當地社區的持續溝通，以及積極參與當地慈善活動，以聯繫及支援有需要的人士。本集團的社區參與聚焦於多個關鍵領域，包括教育、扶貧及社會福利。主要舉措包括為員工家庭提供支持、探望及關懷員工及其親屬，以及組織暖心捐贈活動。值得注意的是，本集團透過支援欠發達地區的教育，為貧困學生提供免費入學、技能培訓及教育機會，作出了重大貢獻。

Education

Aligning with Central Government policies, the Group has extended its efforts into poverty alleviation projects in designated regions of the PRC. During the Reporting Period, the Group carried out aid projects for poverty alleviation in Minning Town. With the assistance of the Guyuan City Government, Yuanzhou District Government as well as all other authorities in the Ningxia Hui Autonomous Region, the Fujian Sanjiang Technical College developed special programmes on skills, knowledge and employability for local residents to help alleviate poverty and support rural villagers in Minning Town.

Since 2013, the Group has been assisting in alleviating financial burdens of needy students and improving educational experience for students and teachers. Each year, the Group offers full-tuition scholarships of no less than RMB 2 million for students in Yuanzhou District, encouraging students to enrol in full-time college, part-time college, and undergraduate studies. Since the establishment of the Fujian Sanjiang Technical College in Ningxia in 2018, as well as the expansion of capacity during 2024, more than 1,600 needy students have received education as of 31 December 2025.

教育

為配合中央政府的政策，本集團已將其工作延伸至中國指定地區的扶貧項目。於報告期間，本集團在閩寧鎮開展了扶貧援助項目。在固原市政府、原州區政府及寧夏回族自治州所有其他部門的協助下，福建省三江技師學院為當地居民制定了有關技能、知識及就業能力的特別課程，以幫助閩寧鎮減輕貧困及支持農村村民。

自2013年以來，本集團一直致力幫助減輕貧困學生的經濟負擔，並改善師生的教育體驗。本集團每年為原州區的學生提供不少於人民幣200萬元的全額獎學金，鼓勵學生就讀全日制大專、非全日制大專及本科學歷。自2018年在寧夏建立福建省三江技師學院，以及於2024年擴充容量以來，截至2025年12月31日，已有1,600多名貧困學生接受教育，並培育電子產業工人626人。

The Group has actively built a comprehensive employee development system. On one hand, it has provided industrial workers with opportunities to pursue associate and bachelor's degrees, covering the full tuition fees, helping employees achieve both academic and career aspirations. On the other hand, it has designed tailored training plans to meet the talent needs of different job levels. By leveraging diverse training platforms and formats, such as online and offline courses, skill competitions, and key personnel training, the Group enhances the relevance and effectiveness of the training programs. Additionally, the Group has established partnerships with institutions for master's degree programs, creating a step-by-step talent development pathway. Through these initiatives, the Group not only improves employees' professional skills and comprehensive abilities, but also reserves a strong talent pool for its long-term development.

本集團積極建構全面的員工發展體系。一方面，為產業工人提供大專及本科學歷進修機會，全額承擔學費，助力員工實現學歷與職業抱負的雙重提升。另一方面，針對不同崗位級別的人才需求，設計量身定制的培訓計劃，藉助多樣化的培訓平台與形式，如線上線下課程、技能競賽、關鍵人才培訓等，增強培訓項目的針對性與實效性。此外，本集團已與相關院校建立碩士研究生培養合作關係，打造階梯式人才發展路徑。透過這些舉措，本集團不僅提升了員工的專業技能及綜合能力，也為其長遠發展儲備了充足的人才力量。

Case Study 案例研究

Industry-Academy Partnership, Cultivating the Future – Veson's Collaboration with Fujian Normal University

校企聯動，共育未來—銳信與福建師範大學共建學院



Veson has taken a significant step in talent development and industry advancement through the formal establishment of a Modern Energy Storage Industry School, co-founded with Fujian Normal University. This initiative was officially launched at the 4th Fujian Carbon Peak, Carbon Neutrality, and Clean Energy Symposium on 19 June 2025, marking a deepening of the Group's commitment to integrating education with practical industry needs.

銳信在人才培養及產業發展方面邁出重要一步，與福建師範大學共同正式成立儲能現代產業學院。此舉措於2025年6月19日在第四屆福建碳達峰、碳中和暨清潔能源研討會上正式啟動，標誌著本集團深化教育與產業實際需求融合的承諾。

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At the launch ceremony, Ms. Chen Jian Ling, Chairman of the Veson Group Labor Union, emphasized the strategic importance of this partnership. “As a leading enterprise in the domestic consumer lithium battery field, Scud has always considered technological innovation and talent cultivation as our core drivers,” she stated. “This collaboration is not only a necessary trend for industrial transformation but also a reflection of our commitment to social responsibility.”

Fujian Normal University brings to the partnership its established academic system and research platforms in energy-related fields. The new Industry School plans to launch a dedicated “Scud Class,” focusing on areas critical to the future of energy, such as energy storage system design and battery development technology. The program aims to create an integrated “Academy-Training-Enterprise” cultivation model designed to produce application-oriented, versatile, and innovative professionals who meet real-world industry demands.

This partnership aligns with Veson’s ongoing strategy to enhance its innovation capacity. Looking ahead, Veson stated its intent to continue leveraging such industry-academy collaborations, strengthening the integration of education and industry to build a robust talent pipeline. This effort is seen as providing essential human capital support for high-quality regional economic development and injecting sustained vitality into societal progress.

在啟動儀式上，飛毛腿集團工會主席陳建玲女士強調了此合作關係的戰略重要性。她表示：「作為國內消費類鋰電池領域的領軍企業，飛毛腿始終將科技創新和人才培養視為我們的核心驅動力。這次合作不僅是產業轉型的必然趨勢，也是我們履行社會責任的體現。」

福建師範大學為合作帶來了其在能源相關領域完善的學術體系及科研平台。新成立的產業學院計劃開設專設的「飛毛腿班」，聚焦儲能系統設計、電池開發技術等對能源未來至關重要的領域。該項目旨在打造一個融合「校—訓—企」的立體化培養模式，致力於培養符合行業實際需求的應用型、複合型及创新型專業人才。

此合作關係與銳信持續提升創新能力的戰略相契合。展望未來，銳信表示將繼續利用此類校企合作，加強教育與產業的融合，以建立強大的人才輸送管道。此舉被視為為地區經濟高質量發展提供關鍵人力資本支持，並為社會進步注入持續活力。



Production

Since 2020, the Group has invested and established the skills development program of “Basics in School + Factories in Schools + Schools in Factories”, which consisted of renovating basic facilities in the Fujian Sanjiang Technical College, as well as constructing and managing school-operated factories and production skills training courses. The Group has also introduced 6 production chains, which are expected to train more than 100 electronic and automation high skilled worker each year and provide more than 500 job positions in the local electronics industry. As of 31 December 2025, the Group has conducted production skills training to more than 20,000 participants, of which 5,000 workers have obtained junior and intermediate worker certificates, and 600 workers have obtained senior worker certificates.

The Group will be investing RMB 32.2 million to build a public training base at Yuanzhou, Guyuan City, which is expected to realize a production value of RMB 1 billion. The Group plans to construct an industrial park at Minning Town, and position the park as an electronic product processing base. Through the construction of standardised factory buildings, public rental housing, and other ancillary facilities, the Group will attract other upstream and downstream support industries, and thus broaden local employment channels and increase employment opportunities for the rural region.

Society

Further to the above, the Group has extended its efforts into helping needy members of the local community.

生產

自2020年起，本集團投資建立了「校內基礎+校中廠+廠中校」技能培養模式，其中包括修繕福建省三江技師學院的基礎設施，以及建設及管理校辦工廠及生產技能培訓課程。本集團亦已引入6條生產鏈，預計每年培訓超過100名電子及自動化高技能工人，並為本地電子行業提供超過500個工作崗位。截至2025年12月31日，本集團已對逾20,000名參與者進行生產技能培訓，其中5,000名工人取得初級及中級工證書，600名工人取得高級工證書。

本集團將投入資金人民幣3,220萬元在固原市原州區建設公共實訓基地，預計將實現產值人民幣10億元。本集團計劃在閩寧鎮興建產業園，並將其定位為電子產品加工基地。通過建設標準化廠房、配套建設公租房及其他附屬設施，本集團將吸引其他上下游配套產業，從而拓寬當地就業渠道，增加農村地區就業機會。

社會

除以上所述外，本集團已加大力度幫助當地社區的困難群眾。

Case Study 案例研究

Lighting Up Stars and Growing Together – Veson’s Initiative to Support Autistic Youth 點亮星光，共融成長—銳信支持自閉症青年行動



Veson has reaffirmed its commitment to social responsibility through a community outreach initiative aimed at supporting autistic youth. On 21 October 2025, representatives from the Group’s Party Committee visited a public welfare store, “Starry Wishes,” which provides vocational opportunities for autistic young adults.

銳信透過一項旨在支持自閉症青年的社區外展活動，重申其對社會責任的承諾。2025年10月21日，本集團黨委代表走訪了一家名為「星點心願」的公益商店，該店為自閉症青年提供職業機會。

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The visit began with guided tours conducted by the young adults, who shared their personal artwork. The paintings, distinguished by their vibrant colors and unique perspectives, offered a powerful glimpse into their creators' imaginative inner worlds and artistic talents.

The core of the event centered on a collaborative activity: learning to make dumplings together. With remarkable focus and patience, the young adults demonstrated each step of the process. In an atmosphere filled with shared laughter and conversation, participants worked side-by-side, bridging connections through this simple, cooperative task. "This activity was very meaningful. While offering our support, we also received a profound sense of warmth and a deeper appreciation for the importance of inclusive community engagement," shared one of the participating Party Committee members.

The visit concluded with heartfelt musical performances by the youth. As a further gesture of practical support, Veson's Party Committee purchased special snacks made by the young adults at the store, directly supporting their vocational efforts and achievements.

This initiative reflects the Group's long-standing dedication to public welfare, which encompasses programs ranging from educational support to community assistance. The Group has stated its intent to continue leveraging its resources to conduct more such meaningful public activities, reinforcing its commitment to positive social impact through concrete actions.

探訪活動由青年們帶領的導覽展開，他們分享了個人的藝術作品。這些畫作以其鮮豔的色彩和獨特的視角而著稱，生動地展現了創作者充滿想像力的內心世界及藝術才華。

活動的核心環節是一項協作活動：共同學習包餃子。青年們以驚人的專注力與耐心，展示了每個步驟。在充滿歡笑與交流的氛圍中，參與者並肩協作，透過這項簡單的合作任務建立起連結。一位參與活動的黨委成員分享道：「這次活動非常有意義。在提供支持的同時，我們也收穫了深深的溫暖，並對包容性社區參與的重要性有了更深的體會。」

探訪活動在青年們真摯的音樂表演中圓滿結束。作為進一步的實際支持，銳信黨委購買了青年們在店內親手製作的特色點心，直接支持他們的職業努力與成果。

此舉措反映了本集團長期以來對公益事業的投入，涵蓋從教育支持到社區援助等多個項目。本集團表示，將繼續利用其資源開展更多此類有意義的公益活動，透過實際行動強化其創造正面社會影響的承諾。

The Group has taken up the responsibility of helping to take care of the children of its workers if needed. For seven years, the Group has been offering summer day care services to children of workers during summer vacation, which include activities such as games, tutoring, and hobby classes. These activities aim to strengthen education regarding communication, psychology, behaviour between parent and child, thereby improving parent-child relationships and mental health of workers. In addition, the Group also encourages communication and bonding between workers and their families, thus helping to improve mental health and family bonds. As of 31 December 2025, the Group has invested RMB523,500, and has provided 440 workers and their families with summer day care services. The Group has also disbursed supplies and consolation money to 20 of its employees who have encountered difficulties during the Reporting Period.

本集團已承擔起在需要時照顧員工子女的責任。七年來，本集團在暑假期間持續為員工子女提供夏季日托服務，包括遊戲、課業輔導及興趣班等活動。該等活動旨在加強親子之間關於溝通、心理及行為方面的教育，從而改善親子關係及員工的心理健康。此外，本集團亦鼓勵員工與其家人之間的溝通與聯繫，從而有助於提升心理健康及家庭凝聚力。截至2025年12月31日，本集團已投資人民幣523,500元，並為440名員工及其家庭提供夏季日托服務。於報告期間，本集團亦向20名遭遇困難的員工發放物資及慰問金。

Case Study 案例研究

Working with Ease, Entrusting with Confidence – Our Summer Childcare Service for Employees 放心工作，安心托付—我們的員工子女暑期託管服務



Veson has launched its seventh annual summer childcare program for employees' children, underscoring its commitment to building a "Happy Enterprise" by providing practical support for working families. Guided by the Mawei District Federation of Trade Unions and organized by the Group's trade union, the program aims to solve the critical challenge of childcare during the long summer break, thereby enhancing employee well-being and focus.

銳信推出了第七屆年度員工子女暑期託管計劃，彰顯其透過為在職家庭提供實際支持，致力於建設「幸福企業」的承諾。該計劃由馬尾區總工會指導、本集團工會主辦，旨在解決暑假期間員工子女照顧的關鍵難題，從而提升員工福祉及工作專注度。

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The program commenced with a unique opening ceremony steeped in traditional Chinese culture. Activities such as the Hand-Washing Ritual, the First Writing Ceremony, and Archery Pitching allowed the children to connect with cultural heritage in an engaging way. The curriculum is designed to be both educational and fun, combining academic tutoring with a variety of developmental activities, including science exploration, art workshops, and physical fitness.

The service directly addresses a key concern for employees, offering a safe, structured, and enriching environment for their children. This initiative is reported to have effectively alleviated parental worries, allowing employees to dedicate themselves more fully to their work.

The program concluded with a heartwarming closing ceremony on 15 August 2025. The event featured an exhibition of the children's creative work and celebratory performances, showcasing their talents and joyful energy. During the ceremony, parents expressed their gratitude, with one parent representative stating the program provided "sincere thanks for the Union's work in relieving our concerns."

該計劃以一場別開生面、充滿中國傳統文化的開班儀式拉開序幕。淨手禮、開筆禮、投壺等活動，讓孩子們以寓教於樂的方式接觸文化遺產。課程設計兼具教育性與趣味性，結合學業輔導及各類發展活動，包括科學探索、藝術工作坊及體育鍛鍊。

該服務直接回應了員工的一大關切，為其子女提供了一個安全、有序且富有教育意義的環境。據報導，此舉措有效緩解了家長的擔憂，使員工能更全心投入工作。

計劃於2025年8月15日舉行的溫馨結業儀式圓滿結束。活動展出了孩子們的創意作品及慶祝表演，展現了他們的才華與歡樂活力。儀式上，家長們表達了感激之情，一位家長代表發言：「對工會解決我們後顧之憂的工作表示衷心感謝。」

Throughout the four-week program, children participated in diverse activities, from reading classics and creative crafts to special corporate field trips that expanded their horizons. By focusing on the pressing needs of its workforce, Veson's summer program not only solves a logistical challenge but also fosters a supportive community. The Group's trade union has stated its intent to continue refining and expanding such services, strengthening the bond between the company and its employees to create a more harmonious balance between professional and family life.

During the Reporting Period, the Group has also organised a special veterans' visit event to promote the spirit of military service, carry forward traditions, strengthen patriotic education, and demonstrate its care and concern for veterans.

在為期四周的計劃中，孩子們參與了多元活動，從經典誦讀、創意手工，到拓展視野的企業實地參訪。透過關注員工的迫切需求，銳信的暑期計劃不僅解決了後勤挑戰，亦培養了一個互助的社群。本集團工會表示，將持續優化及擴展此類服務，加強公司與員工之間的聯繫，以創造更和諧的工作與家庭生活平衡。

於報告期間，本集團亦組織了一場特別的退伍軍人慰問活動，以弘揚軍旅精神、傳承優良傳統、加強愛國主義教育，並體現對退伍軍人的關懷與重視。

Case Study 案例研究

The Ties Between Military and People, Expressing Warmth Through Care – Veson Visits and Honors Veterans

軍民魚水情，關懷暖人心—銳信走訪慰問退伍軍人



In honor of the 98th anniversary of the founding of the People's Liberation Army, Veson organized a series of themed activities to express respect and extend care to its veteran employees, reinforcing their sense of belonging and honor.

為慶祝中國人民解放軍建軍98週年，銳信組織了一系列主題活動，向其退伍軍人工表達敬意並送上關懷，以增強他們的歸屬感與榮譽感。

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The program began with a visit to the Majiang Naval Battle Memorial Hall on the afternoon of 29 July 2025. Accompanied by solemn narration, the veterans reflected upon historical artifacts and images that conveyed the valor and sacrifice of past generations who defended national sovereignty. The visit culminated in a moment of silent tribute before the memorial, serving as both a remembrance and a reaffirmation of loyalty and duty.

Following the historical commemoration, the focus shifted to the veterans' present well-being. The group arranged for participants to visit Yirentang Traditional Chinese Medicine ("TCM") Clinic for personalized health and wellness services. Experienced TCM practitioners provided one-on-one consultations, followed by tailored therapies such as therapeutic massage, moxibustion, acupuncture, and cupping, aimed at relieving stress and promoting physical comfort.

These combined activities, linking historical education with practical health support, aimed to demonstrate the company's respect for its veteran staff and its commitment to a people-oriented culture. By organizing this initiative, the Group seeks to contribute to a broader social ethos that honors military service and respects veterans. Looking ahead, the Company has stated its intent to continue deepening such supportive engagements, encouraging its veteran employees to leverage their unique strengths and dedication to contribute to the Group's ongoing development.

活動於2025年7月29日下午參觀馬江海戰紀念館拉開序幕。伴隨著莊嚴的解說，退伍軍人們凝視著承載往昔英烈為捍衛國家主權所展現的英勇與犧牲精神的歷史文物與圖片。參觀活動在紀念碑前肅立默哀中結束，既是對歷史的追思，亦是對忠誠與責任的再次確認。

歷史紀念活動結束後，焦點轉向退伍軍人當下的福祉。集團安排參與者前往益仁堂中醫(「中醫」)診所，接受個人化的健康與保健服務。經驗豐富的中醫師提供了一對一問診，隨後進行針對性的理療，如推拿、艾灸、針灸及拔罐，旨在舒緩壓力、促進身體舒適。

此項結合歷史教育與實際健康支持的綜合活動，旨在體現公司對退伍軍人員工的尊重及其以人為本的文化承諾。透過組織此次活動，本集團冀為弘揚尊崇軍人、尊重退伍軍人的社會風尚貢獻力量。展望未來，公司表示將持續深化此類支持性活動，鼓勵其退伍軍人員工發揮獨特優勢與奉獻精神，為集團的持續發展貢獻力量。

APPENDICES

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- HKEx ESG Reporting Guide Index

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附錄一

- 聯交所ESG報告指引索引

附錄二

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APPENDIX I – HKEX ESG REPORTING GUIDE INDEX

附錄一 – 聯交所ESG報告指引索引

General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Environmental 環境		
Aspect A1: Emissions 層面 A1: 排放物		
General disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 資料內容: 有關廢氣及溫室氣體排放、向水及土地排污、產生有害及無害廢棄物的(a)政策; 及(b)遵守對發行人有重大影響的相關法律及法規之情況。	D. Environment – Emissions D. 環境 – 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。	D. Environment – Emissions: Air Emissions D. 環境 – 排放: 廢氣排放
KPI A1.2 關鍵績效指標 A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions and, where appropriate, intensity. 直接(範圍1)及能源間接(範圍2)溫室氣體排放量及(如適用)密度。	D. Environment – Emissions: Greenhouse Gas Emissions D. 環境 – 排放: 溫室氣體排放
KPI A1.3 關鍵績效指標 A1.3	Total hazardous waste produced and, where appropriate, intensity. 所產生有害廢棄物總量及(如適用)密度。	D. Environment – Emissions: Hazardous Waste D. 環境 – 排放: 有害廢棄物
KPI A1.4 關鍵績效指標 A1.4	Total non-hazardous waste produced and, where appropriate, intensity. 所產生無害廢棄物總量及(如適用)密度。	D. Environment – Emissions: Non-hazardous Waste D. 環境 – 排放: 無害廢棄物
KPI A1.5 關鍵績效指標 A1.5	Description of emission target(s) set and steps taken to achieve them. 描述設定的排放目標及為實現這些目標而採取的步驟。	D. Environment – Emissions: Measures to Mitigate Emissions D. 環境 – 排放: 減低排放量措施
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. 描述如何處理有害及無害廢棄物, 並描述設定的減廢目標及為實現這些目標而採取的步驟。	D. Environment – Emissions: Waste Handling and Reduction Initiatives D. 環境 – 排放: 廢棄物處理及減廢措施

General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Aspect A2: Use of Resources 層面 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、水和其他原材料的政策。	D. Environment – Use of Resources D. 環境－資源使用
KPI A2.1 關鍵績效指標 A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及 / 或間接能源總耗量及密度。	D. Environment – Use of Resources: Energy Consumption D. 環境－資源使用：能源消耗
KPI A2.2 關鍵績效指標 A2.2	Water consumption in total and intensity. 總耗水量及密度。	D. Environment – Use of Resources: Water Consumption D. 環境－資源使用：耗水量
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. 描述能源使用效益目標及為實現這些目標而採取的步驟。	D. Environment – Use of Resources: Energy Use Efficiency Initiatives D. 環境－資源使用：能源使用效益計劃
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、設定的用水效益的目標及為實現這些目標而採取的步驟。	D. Environment – Use of Resources: Water Use Efficiency Initiatives D. 環境－資源使用：用水效益計劃
KPI A2.5 關鍵績效指標 A2.5	Total packaging material used for finished products and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量及（如適用）每生產單位佔量。	D. Environment – Use of Resources: Packaging Material D. 環境－資源使用：包裝材料
General disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 有關減低發行人對環境及天然資源造成重大影響的政策。	D. Environment – The Environment and Natural Resources D. 環境－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。	D. Environment – The Environment and Natural Resources: Significant Impacts of Activities on the Environment and Natural Resources D. 環境－環境及天然資源：業務活動對環境及天然資源的重大影響

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General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Climate-related Disclosures 氣候相關披露		
General disclosure 一般披露	Governance, Strategy, Risk Management, and Metrics and Targets. 管治、策略、風險管理、及指標及目標。	D. Environment – Climate Change D. 環境－氣候變化
Social 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面 B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 資料內容：有關薪酬及解僱、招聘及晉升、工時、假期、平等機會、多元化、反歧視以及其他待遇及福利的(a)政策；及(b) 遵守對發行人有重大影響的相關法律及法規之情況。	E. People – Caring for Our People E. 員工－關愛員工
KPI B1.1 關鍵績效指標 B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的總勞動力。	E. People – Caring for Our People: Employment Figures E. 員工－關愛員工：僱傭數字
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。	E. People – Caring for Our People: Turnover E. 員工－關愛員工：人員流失

General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 資料內容：有關提供安全工作環境及保障僱員避免職業性危害的(a)政策；及(b)遵守對發行人有重大影響的相關法律及法規之情況。	E. People – Employee Health and Safety E. 員工－僱員健康與安全
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. 在過去三年每年(包括本報告年)因工作關係而死亡的人數及比率。	E. People – Employee Health and Safety E. 員工－僱員健康與安全
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。	E. People – Employee Health and Safety E. 員工－僱員健康與安全
KPI B2.3 關鍵績效指標 B2.3	Description of occupational health and safety measures adopted, 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。	E. People – Employee Health and Safety E. 員工－僱員健康與安全
Aspect B3: Development and Training 層面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。	E. People – Development and Training E. 員工－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. 按性別及僱員類別劃分的受訓僱員百分比。	E. People – Development and Training: Training Figures E. 員工－發展及培訓：培訓數字
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，每名僱員接受培訓的平均時數。	
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child or forced labour. 資料內容：有關防止童工或強迫勞動的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及法規的情況。	E. People – Labour Standards: Eliminating Child and Forced Labour E. 員工－勞工準則：禁止童工及強制勞工
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迫勞動。	
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會採取的步驟以杜絕有關情況。	

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General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Operating Practices 營運慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 有關管理供應鏈環境及社會風險的政策。	F. Value Chain – Supply Chain Management F. 價值鏈－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。	F. Value Chain – Supply Chain Management F. 價值鏈－供應鏈管理
KPI B5.2 關鍵績效指標 B5.2	Description of practices relating to engaging supplies, number of supplies where the practices are being implemented, how they are implemented and monitored. 描述有關委聘供應商的慣例、向其執行有關慣例的供應商數目、以及此等慣例的實施情況及監控方法。	F. Value Chain – Supply Chain Management F. 價值鏈－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. 描述用於識別供應鏈中環境和社會風險的慣例，以及此等慣例的實施情況及監控方法。	F. Value Chain – Supply Chain Management F. 價值鏈－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. 描述在選擇供應商時用以鼓勵有利環境產品及服務的慣例，以及此等慣例的實施情況及監控方法。	F. Value Chain – Supply Chain Management F. 價值鏈－供應鏈管理

General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 資料內容：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)政策；及(b)遵守對發行人有重大影響的相關法律及法規的情況。	F. Value Chain – Product Responsibility F. 價值鏈－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. 已出售或已付運產品總數中因安全與健康理由而須回收的百分比。	F. Value Chain – Product Responsibility: Product Labelling, Health and Safety, and Advertising F. 價值鏈－產品責任：產品標籤、健康及安全以及廣告
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。	F. Value Chain – Product Responsibility: Customer Services and Product Recall F. 價值鏈－產品責任：客戶服務及產品召回
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。	F. Value Chain – Product Responsibility: Intellectual Property Rights F. 價值鏈－產品責任：知識產權
KPI B6.4 關鍵績效指標 B6.4	Description of quality assurance process and recall procedures. 描述質量保證流程及產品回收程序。	F. Value Chain – Product Responsibility: Customer Services and Product Recall F. 價值鏈－產品責任：客戶服務及產品召回
KPI B6.5 關鍵績效指標 B6.5	Description of consumer data protection and privacy policies, 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。	F. Value Chain – Product Responsibility: Privacy and Data Protection F. 價值鏈－產品責任：私隱及數據保護

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General Disclosures and KPIs 一般披露及關鍵績效指標	Description 描述	Section(s) 部份
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 資料內容：有關防止賄賂、勒索、欺詐及洗黑錢的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的情況。	F. Value Chain – Ethical Culture F. 價值鏈—道德文化
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. 於報告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。	
KPI B7.2 關鍵績效指標 B7.2	Description of preventive measures and whistle-blowing procedures, 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。	
KPI B7.3 關鍵績效指標 B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事和員工提供的反貪污培訓。	
Aspect B8: Community Investment 層面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. 有關通過社區參與以了解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策。	G. Social Participation – Community Investment G. 社會參與—社區投資
KPI B8.1 關鍵績效指標 B8.1	Focus areas of contribution. 重點貢獻領域。	
KPI B8.2 關鍵績效指標 B8.2	Resources contributed to the focus area. 在重點貢獻領域所投放的資源。	

APPENDIX II – GRI STANDARDS CONTENT 附錄二 – GRI準則內容索引 INDEX

Statement of use	Veson Holdings Limited has reported in accordance with the GRI Standards for the period (1 January 2025 to 31 December 2025).
使用聲明	銳信控股有限公司已根據GRI準則就本期間(2025年1月1日至2025年12月31日)作出報告。
GRI 1 used	GRI 1: Foundation 2021
所用GRI 1	GRI 1: 基礎2021
Application GRI Sector Standard	N/A
應用GRI行業標準	不適用

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節(頁碼)	省略要求已省略	原因/解釋
General Disclosures 一般披露	The organization and its reporting practices 機構及其報告慣例			
GRI 2: General Disclosure 2021 GRI 2: 一般披露 2021	2-1 Organizational details 2-1機構詳情	<ul style="list-style-type: none"> A. About This ESG Report – Scope and Reporting Period (ESG Report P.2-3) A. 關於本ESG報告－範圍與報告期間(ESG報告P.2-3) 		
	2-2 Entities included in the organization’s sustainability reporting 2-2機構在可持續發展報告中所包括的實體	<ul style="list-style-type: none"> Notes to the Consolidated Financial Statements – 1. General (Annual Report P.103) 綜合財務報表附註－ 1.一般資料(年報P.103) A. About This ESG Report – Scope and Reporting Period (ESG Report P.2-3) A. 關於本ESG報告－範圍與報告期間(ESG報告P.2-3) 		
	2-3 Reporting period, frequency and contact point 2-3報告期間、週期和聯絡人	<ul style="list-style-type: none"> A. About This ESG Report – Scope and Reporting Period (ESG Report P.2-3) A. 關於本ESG報告－範圍與報告期間(ESG報告P.2-3) Stakeholders’ Feedback (ESG Report P.31) 持份者的意見反饋(ESG報告P.31) 		
	2-4 Restatements of information 2-4資料重述	N/A 不適用		No restatements have been issued in this Report. 未於本報告發佈重述。

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GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-5 External assurance 2-5外部核證	<ul style="list-style-type: none"> A. About This ESG Report – Scope and Reporting Period (ESG Report P.2-3) A. 關於本ESG報告－範圍與報告期間 (ESG報告P.2-3) 		
Activities, value chain and other business relationships				
活動、價值鏈，以及其他業務關係				
	2-6 Activities, value chain and other business relationships 2-6活動、價值鏈，以及其他業務關係	<ul style="list-style-type: none"> A. About This ESG Report – Scope and Reporting Period (ESG Report P.2-3) A. 關於本ESG報告－範圍與報告期間 (ESG報告P.2-3) F. Value Chain (ESG Report P.126-142) F. 價值鏈 (ESG報告P.126-142) Management Discussion and Analysis – Material Acquisition and Disposal of Subsidiaries, Associates and Joint Ventures (Annual Report P.21) 管理層討論及分析－有關附屬公司、聯營公司及合營公司的重大收購及出售事項 (年報P.21) 		No significant changes in the Group's value chain and relevant business relationships. 本集團的價值鏈及相關業務關係並無重大變動。
	2-7 Employees 2-7僱員	<ul style="list-style-type: none"> E. People – Caring for Our People: Employment Figures (ESG Report P.94-96) E. 員工－關愛員工：僱傭數字 (ESG報告P.94-96) 		No significant fluctuations in the number of employees during the Reporting Period. 於報告期間內，僱員數量並無重大波動。
	2-8 Workers who are not employees 2-8非僱員工作人員	<ul style="list-style-type: none"> E. People – Caring for Our People: Employment Figures (ESG Report P.97) E. 員工－關愛員工：僱傭數字 (ESG報告P.97) 		

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
Governance				
管治				
	2-9 Governance structure and composition	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治—治理架構及組成 (ESG報告P.34-37) 		
	2-9治理架構及其組成	<ul style="list-style-type: none"> Directors and Senior Management (Annual Report P.22-27) 董事及高層管理人員 (年報P.22-27) 		
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> C. Corporate Governance – Board Selection and Diversity (ESG Report P.38-39) C. 企業管治—董事會成員甄選及多元化 (ESG報告P.38-39) 		
	2-10提名和遴選最高管治機構	<ul style="list-style-type: none"> Corporate Governance Report – Nomination Committee, Nomination Policy for Directorship, Board Members and Diversity Policy (Annual Report P.69-72) 企業管治報告—提名委員會、董事提名政策、董事會成員及多元化政策 (年報P.69-72) 		
	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治—治理架構及組成 (ESG報告P.34-37) 		
	2-11最高管治機構的主席	<ul style="list-style-type: none"> Corporate Governance Report – Roles of Chairman and Chief Executive Officer (“CEO”) (Annual Report P.61) 企業管治報告—主席及行政總裁(「行政總裁」)的角色 (年報P.61) 		

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GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-12 Role of the highest governance body in overseeing the management of impacts 2-12最高管治機構在監督影響管理方面的角色	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治 – 治理架構及組成 (ESG報告P.34-37) C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治 – 可持續發展管治 (ESG報告P.40-44) Corporate Governance Report – Corporate Governance Committee (Annual Report P.73-75) 企業管治報告 – 企業管治委員會 (年報P.73-75) Corporate Governance Report – Risk Management Structure of the Group, Risk Management Department (Annual Report P.76-77) 企業管治報告 – 本集團的風險管理架構、風險管理部門 (年報P.76-77) 		
	2-13 Delegation of responsibility for managing impacts 2-13授予管理影響的職責	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治 – 治理架構及組成 (ESG報告P.34-37) C. Corporate Governance – Collective Knowledge of the Board (ESG Report P.39) C. 企業管治 – 薪酬政策 (ESG報告P.39) C. Corporate Governance – Remuneration Policies (ESG Report P.40) C. 企業管治 – 董事會的集體知識 (ESG報告P.40) C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治 – 可持續發展管治 (ESG報告P.40-44) Corporate Governance Report – Corporate Governance Committee (Annual Report P.73-75) 企業管治報告 – 企業管治委員會 (年報P.73-75) Corporate Governance Report – Risk Management Structure of the Group, Risk Management Department (Annual Report P.76-77) 企業管治報告 – 本集團的風險管理架構、風險管理部門 (年報P.76-77) 		

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治 – 治理架構及組成 (ESG報告P.34-37) 		
	2-14最高管治機構在可持續發展報告的角色	<ul style="list-style-type: none"> C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治 – 可持續發展管治 (ESG報告P.40-44) 		
	2-15 Conflicts of interest	<ul style="list-style-type: none"> C. Corporate Governance – Due Diligence (ESG Report P.44) C. 企業管治 – 盡職調查 (ESG報告P.44) 		
	2-15利益衝突	<ul style="list-style-type: none"> F. Value Chain – Ethical Culture (ESG Report P.140-142) F. 價值鏈 – 道德文化 (ESG報告P.140-142) 		
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> B. Our Approach to Sustainability – The Group’s Sustainability Mission and Vision (ESG Report P.33) B. 我們的可持續發展方針 – 本集團可持續發展使命及願景 (ESG報告P.33) 		
	2-16就重要關切事項的溝通	<ul style="list-style-type: none"> C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治 – 治理架構及組成 (ESG報告P.34-37) C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治 – 可持續發展管治 (ESG報告P.40-44) 		
	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> C. Corporate Governance – Board Selection and Diversity (ESG Report P.38-39) C. 企業管治 – 董事會成員甄選及多元化 (ESG報告P.38-39) 		
	2-17最高管治機構的集體知識	<ul style="list-style-type: none"> C. Corporate Governance – Collective Knowledge of the Board (ESG Report P.39) C. 企業管治 – 董事會的集體知識 (ESG報告P.39) Corporate Governance Report – Directors’ Training and Professional Development (Annual Report P.65) 企業管治報告 – 董事培訓及專業發展 (年報P.65) 		

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-18 Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> C. Corporate Governance – Board Selection and Diversity (ESG Report P.38-39) C. 企業管治 – 董事會成員甄選及多元化治理架構 (ESG報告P.38-39) 		
	2-18最高管治機構的表現評價	<ul style="list-style-type: none"> C. Corporate Governance – Remuneration Policies (ESG Report P.40) C. 企業管治 – 薪酬政策 (ESG報告P.40) Corporate Governance Report – Remuneration Committee (Annual Report P.68-69) 企業管治報告 – 薪酬委員會 (年報P.68-69) 		
	2-19 Remuneration policies	<ul style="list-style-type: none"> C. Corporate Governance – Remuneration Policies (ESG Report P.40) C. 企業管治 – 薪酬政策 (ESG報告P.40) 		
	2-19薪酬政策	<ul style="list-style-type: none"> Management Discussion and Analysis – Employee, Remuneration Policies and Share Option Scheme (Annual Report P.21) 管理層討論及分析 – 僱員、薪酬政策及購股權計劃 (年報P.21) Directors’ Report – Remuneration Committee (Annual Report P.34) 董事會報告 – 薪酬委員會 (年報P.34) Corporate Governance Report – Remuneration Committee (Annual Report P.68-69) 企業管治報告 – 薪酬委員會 (年報P.68-69) 		
	2-20 Process to determine remuneration	<ul style="list-style-type: none"> C. Corporate Governance – Remuneration Policies (ESG Report P.40) C. 企業管治 – 薪酬政策 (ESG報告P.40) 		
	2-20釐定薪酬的流程	<ul style="list-style-type: none"> Management Discussion and Analysis – Employee, Remuneration Policies and Share Option Scheme (Annual Report P.21) 管理層討論及分析 – 僱員、薪酬政策及購股權計劃 (年報P.21) Directors’ Report – Remuneration Committee (Annual Report P.34) 董事會報告 – 薪酬委員會 (年報P.34) Corporate Governance Report – Remuneration Committee (Annual Report P.68-69) 企業管治報告 – 薪酬委員會 (年報P.68-69) 		

GRI Standard/ other sources GRI準則／其他來源	Disclosure 披露	Section (Page Number) 章節 (頁碼)	Omission Requirement(s) Omitted 省略要求已省略	Reason/Explanation 原因／解釋
	2-21 Annual total compensation ratio 2-21年度總薪酬比率	<ul style="list-style-type: none"> Notes to the Consolidated Financial Statements – 10. Staff Costs, 11. Directors’ and Employees’ Remuneration (Annual Report P.138-141) 綜合財務報表附註 – 10. 員工成本、11. 董事及僱員薪酬 (年報P.138-141) 	Yes 是	The median annual total compensation for all employees is considered confidential information, so related disclosures have been omitted. 所有僱員的年度總薪酬中位數被視為機密資料，因此省略了相關披露。
Strategy, policies and practices 策略、政策及常規				
	2-22 Statement on sustainable development strategy 2-22有關可持續發展策略的聲明	<ul style="list-style-type: none"> A. About This ESG Report – The Chairman’s Statement (ESG Report P.6-7) A. 關於本ESG報告 – 主席致辭 (ESG報告P.6-7) B. Our Approach to Sustainability – The Group’s ESG Commitment (ESG Report P.31) B. 我們的可持續發展方針 – 本集團的ESG承擔 (ESG報告P.31) B. Our Approach to Sustainability – The Group’s Sustainability Mission and Vision (ESG Report P.33) B. 我們的可持續發展方針 – 本集團可持續發展使命及願景 (ESG報告P.33) 		

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-23 Policy commitments 2-23政策承諾	<ul style="list-style-type: none"> B. Our Approach to Sustainability – The Group’s ESG Approach (ESG Report P.32) B. 我們的可持續發展方針—本集團的ESG方針 (ESG報告P.32) C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治—治理架構及組成 (ESG報告P.34-37) C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治—可持續發展管治 (ESG報告P.40-44) D. Environment – The Environment and Natural Resources, Climate Change (ESG Report P.70-91) D. 環境—環境及天然資源、氣候變化 (ESG報告P.70-91) E. People, F. Value Chain (ESG Report P.92-142) E. 員工、F.價值鏈 (ESG報告P.92-142) 		
	2-24 Embedding policy commitments 2-24融入政策承諾	<ul style="list-style-type: none"> B. Our Approach to Sustainability – The Group’s ESG Approach (ESG Report P.32) B. 我們的可持續發展方針—本集團的ESG方針 (ESG報告P.32) C. Corporate Governance – Governance Structure and Composition (ESG Report P.34-37) C. 企業管治—治理架構及組成 (ESG報告P.34-37) C. Corporate Governance – Sustainability Governance (ESG Report P.40-44) C. 企業管治—可持續發展管治 (ESG報告P.40-44) D. Environment – The Environment and Natural Resources, Climate Change (ESG Report P.70-91) D. 環境—環境及天然資源、氣候變化 (ESG報告P.70-91) E. People, F. Value Chain (ESG Report P.92-142) E. 員工、F.價值鏈 (ESG報告P.92-142) 		
	2-26 Processes to remediate negative impacts 2-26補救負面影響的流程	<ul style="list-style-type: none"> E. People – Caring for Our People: Employee Relations (ESG Report P.100-102) E. 員工—關愛員工：員工關係 (ESG報告P.100-102) F. Value Chain – Ethical Culture: Whistle-blowing Mechanism (ESG Report P.142) F. 價值鏈—道德文化：舉報機制 (ESG報告P.142) 		

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	2-26 Mechanisms for seeking advice and raising concerns 2-26尋求建議和提出疑慮的機制	<ul style="list-style-type: none"> E. People – Caring for Our People: Employee Relations (ESG Report P.100-102) E. 員工－關愛員工：員工關係 (ESG報告P.100-102) F. Value Chain – Ethical Culture: Whistle-blowing Mechanism (ESG Report P.142) F. 價值鏈－道德文化：舉報機制 (ESG報告P.142) 		
	2-27 Compliance with laws and regulations 2-27遵守法律和規例	<ul style="list-style-type: none"> D. Environment (ESG Report P.49) D. 環境 (ESG報告P.49) D. Environment – Emissions (ESG Report P.49) D. 環境－排放 (ESG報告P.49) E. People – Caring for Our People (ESG Report P.93) E. 員工－關愛員工 (ESG報告P.93) E. People – Employee Health and Safety (ESG Report P.109, 113) E. 員工－僱員健康與安全 (ESG報告P.109、113) E. People – Labour Standards (ESG Report P.123) E. 員工－勞工準則 (ESG報告P.123) F. Value Chain – Product Responsibility (ESG Report P.131, 135, 139-140) F. 價值鏈－產品責任 (ESG報告P.131, 135, 139-140) F. Value Chain – Ethical Culture (ESG Report P.141) F. 價值鏈－道德文化 (ESG報告P.141) 		
	2-28 Memberships associations 2-28協會的會員資格	<ul style="list-style-type: none"> C. Corporate Governance – Association and Organisation Memberships (ESG Report P.46) C. 企業管治－協會及組織成員會籍 (ESG報告P.46) 		
Stakeholder engagement				
持份者參與				
	2-29 Approach to stakeholder engagement 2-29持份者參與的方針	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Stakeholder Engagement and Materiality (ESG Report P.8-15) B. 我們的可持續發展方針－持份者的參與及重要性 (ESG報告P.8-15) 		
	2-30 Collective bargaining agreements 2-30集體協商協議	<ul style="list-style-type: none"> E. People – Caring for Our People: Trade Union (ESG Report P.103) E. 員工－關愛員工：工會 (ESG報告P.103) 		

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
Material Topics				
重大議題				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Stakeholder Engagement and Materiality (ESG Report P.8-15) B. 我們的可持續發展方針－持份者的參與及重要性 (ESG報告P.8-15) 		
GRI 3 : 重大議題 2021	3-1釐定重大議題的流程			
	3-2 List of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.16-30) B. 我們的可持續發展方針－影響評估 (ESG報告 P.16-30) 		
	3-2重大議題清單			
GRI 205: Anti-corruption 2016				
GRI 205 : 反貪污2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.18) B. 我們的可持續發展方針－影響評估 (ESG報告 P.18) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> F. Value Chain – Ethical Culture (ESG Report P.140-142) F. 價值鏈－道德文化 (ESG報告P.140-142) 		
	205-3 Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> F. Value Chain – Ethical Culture (ESG Report P.142) F. 價值鏈－道德文化 (ESG報告P.142) 		
	205-3已確認的貪污事件和採取的行動			

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
GRI 306: Waste 2020				
GRI 306: 廢棄物2020				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.19) B. 我們的可持續發展方針 – 影響評估 (ESG報告 P.19) D. Environment – Emissions (ESG Report P.54-55, 58-62) D. 環境 – 排放 (ESG報告P.54-55, 58-62) D. Environment – Emissions (ESG Report P.54-55, 58-62) D. 環境 – 排放 (ESG報告P.54-55, 58-62) D. Environment – Emissions (ESG Report P.54-55, 58-62) D. 環境 – 排放 (ESG報告P.54-55, 58-62) D. Environment – Emissions (ESG Report P.54-55, 58-62) D. 環境 – 排放 (ESG報告P.54-55, 58-62) 		
GRI 3 : 重大議題 2021	3-3管理重大議題			
	306-1 Waste generation and significant waste-related impacts			
	306-1廢棄物的產生與廢棄物相關重大影響			
	306-2 Management of significant waste-related impacts			
	306-2廢棄物相關重大影響的管理			
	306-3 Waste generated			
	306-3廢棄物的產生			
Environmental Protection Policies				
環境保護政策及措施				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.20) B. 我們的可持續發展方針 – 影響評估 (ESG報告 P.20) D. Environment (ESG Report P.48-49, 55-63, 65-91) D. 環境 (ESG報告P.48-49, 55-63, 65-91) 		
GRI 3 : 重大議題 2021	3-3管理重大議題			

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GRI準則/其他來源	披露	章節 (頁碼)	Omitted 省略要求已省略	原因/解釋
GRI 401: Employment 2016				
GRI 401 : 僱傭2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.21) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.21) 		
	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> E. People – Caring for Our People (ESG Report P.92-103) E. 員工－關愛員工 (ESG報告P.92-103) 		
	401-1新聘僱員及人員流失	<ul style="list-style-type: none"> E. People – Caring for Our People (ESG Report P.103-107) E. 員工－關愛員工 (ESG報告P.103-107) 		
GRI 402: Labor/Management Relations 2016				
GRI 402 : 勞/資關係2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.22-23) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.22-23) 		
	402-1 Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> E. People – Caring for Our People (ESG Report P.100-102) E. 員工－關愛員工 (ESG報告P.100-102) 		
	402-1有關運營變更的最短通知期	<ul style="list-style-type: none"> E. People – Caring for Our People (ESG Report P.103) E. 員工－關愛員工 (ESG報告P.103) 		

GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	Omitted 省略要求已省略	原因/解釋
GRI 403: Occupational Health and Safety 2018				
GRI 403 : 職業健康與安全2018				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.23-24) B. 我們的可持續發展方針 – 影響評估 (ESG報告 P.23-24) E. People – Employee Health and Safety (ESG Report P.107-118) E. 員工 – 僱員健康與安全 (ESG報告 P.107-118) E. People – Employee Health and Safety (ESG Report P.107-118) E. 員工 – 僱員健康與安全 (ESG報告 P.107-118) E. People – Employee Health and Safety (ESG Report P.107-118) E. 員工 – 僱員健康與安全 (ESG報告 P.107-118) E. People – Employee Health and Safety (ESG Report P.107-118) E. 員工 – 僱員健康與安全 (ESG報告 P.107-118) E. People – Employee Health and Safety (ESG Report P.107-118) E. 員工 – 僱員健康與安全 (ESG報告 P.107-118) 		
GRI 3 : 重大議題 2021	3-3管理重大議題			
	403-1 Occupational health and safety management system			
	403-1職業健康與安全管理體系			
	403-2 Hazard identification, risk assessment, and incident investigation			
	403-2危害識別、風險評估、及事故調查			
	403-3 Occupational health services			
	403-3職業健康服務			
	403-4 Worker participation, consultation, and communication on occupational health and safety			
	403-4有關職業健康與安全的員工參與、諮詢及溝通			
	403-5 Worker training on occupational health and safety			
	403-5員工職業健康與安全培訓			

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GRI Standard/ other sources	Disclosure	Section (Page Number)	Omission Requirement(s)	Reason/Explanation
GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
	403-6 Promotion of worker health	<ul style="list-style-type: none"> E. People – Employee Health and Safety (ESG Report P.107-118) 		
	403-6促進員工健康	E. 員工－僱員健康與安全 (ESG報告P.107-118)		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> E. People – Employee Health and Safety (ESG Report P.107-118) 		
	403-7預防及減低與業務關係直接相關聯的職業健康與安全影響	E. 員工－僱員健康與安全 (ESG報告P.107-118)		
	403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> E. People – Employee Health and Safety (ESG Report P.107-118) 		
	403-8職業健康與安全管理體系涵蓋的員工	E. 員工－僱員健康與安全 (ESG報告P.107-118)		
GRI 406: Non-discrimination 2016				
GRI 406 : 反歧視2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.24-25) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	B. 我們的可持續發展方針－影響評估 (ESG報告P.24-25)		
	406-1 Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> E. People – Caring for Our People – Equal Opportunity (ESG Report P.98-100) 		
	406-1歧視事件及採取的糾正行動	E. 員工－勞工準則－機會均等 (ESG報告P.98-100)		
		<ul style="list-style-type: none"> E. People – Caring for Our People – Equal Opportunity (ESG Report P.100) 		
		E. 員工－關愛員工－機會均等 (ESG報告P.100)		

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
GRI 408: Child Labour 2016				
GRI 408 : 童工2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.25-26) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.25-26) 		
	408-1 Operations and suppliers at significant risk for incidents of child labour	<ul style="list-style-type: none"> E. People – Labour Standards – Eliminating Child and Forced Labour (ESG Report P.123-124) 		E. 員工－勞工準則－禁止童工及強制勞工 (ESG報告 P.123-124)
	408-1面臨童工事件重大風險的運營及供應商	<ul style="list-style-type: none"> F. Value Chain – Supply Chain Management (ESG Report P.128-130) 		F. 價值鏈－供應鏈管理 (ESG報告 P.128-130)
		<ul style="list-style-type: none"> E. People – Labour Standards – Eliminating Child and Forced Labour (ESG Report P.123-124) 		E. 員工－勞工準則－禁止童工及強制勞工 (ESG報告 P.123-124)
		<ul style="list-style-type: none"> F. Value Chain – Supply Chain Management (ESG Report P.128-130) 		F. 價值鏈－供應鏈管理 (ESG報告 P.128-130)
GRI 409: Forced or Compulsory Labour 2016				
GRI 409 : 強迫或強制勞動2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.26) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.26) 		
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> E. People – Labour Standards – Eliminating Child and Forced Labour (ESG Report P.123-124) 		E. 員工－勞工準則－禁止童工及強制勞工 (ESG報告 P.123-124)
	409-1具有強迫或強制勞動事件重大風險的運營點和供應商	<ul style="list-style-type: none"> F. Value Chain – Supply Chain Management (ESG Report P.128-130) 		F. 價值鏈－供應鏈管理 (ESG報告 P.128-130)

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
Human Rights Assessment				
人權評估				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.27) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.27) E. People – Labour Standards – Human Rights (ESG Report P.124-125) E. 員工－勞工準則－人權 (ESG報告P.124-125) 		
Product Quality				
產品質量				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.24-28) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.27-28) F. Value Chain – Product Responsibility (ESG Report P.130-134) F. 價值鏈－產品責任 (ESG報告P.130-134) 		
GRI 416: Customer Health and Safety 2016				
GRI 416 : 客戶健康與安全2016				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.29) 		
GRI 3 : 重大議題 2021	3-3管理重大議題	<ul style="list-style-type: none"> B. 我們的可持續發展方針－影響評估 (ESG報告 P.29) F. Value Chain – Product Responsibility (ESG Report P.131, 134-137) F. 價值鏈－產品責任 (ESG報告P.131, 134-137) 		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> F. Value Chain – Product Responsibility (ESG Report P.131-135) F. 價值鏈－產品責任 (ESG報告P.131-135) 		
	416-2違反有關產品及服務的健康和安全影響的事件			

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GRI準則/其他來源	披露	章節 (頁碼)	省略要求已省略	原因/解釋
GRI 418: Customer Privacy				
GRI 418 : 客戶私隱				
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> B. Our Approach to Sustainability – Assessment of Impacts (ESG Report P.30) B. 我們的可持續發展方針 – 影響評估 (ESG報告 P.30) F. Value Chain – Product Responsibility (ESG Report P.137-139) F. 價值鏈 – 產品責任 (ESG報告P.137-139) 		
GRI 3 : 重大議題 2021	3-3管理重大議題			
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> F. Value Chain - Product Responsibility (ESG Report P.137-139) F. 價值鏈 – 產品責任 (ESG報告P.137-139) 		
	418-1經證實侵犯客戶隱私或遺失客戶資料的投訴			



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