

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

ABOUT THIS REPORT

Report Introduction

CM Energy Technology Co., Ltd. and its subsidiaries (hereinafter referred to as “we”, “CM Energy”, or the “Group”) are pleased to release the 2025 Environmental, Social and Governance (ESG) Report (hereinafter referred to as “this Report”). This Report transparently discloses the Group’s environmental, social and governance (hereinafter referred to as “ESG”) management approaches, initiatives, and performance beyond our financial results for the year 2025. It aims to respond to the concerns and expectations of our stakeholders and the public regarding our sustainable development. We will work hand in hand with all parties in our value chain to continuously promote sustainable development governance. This Report is available for viewing on our Group’s website (<https://www.cm-energy.com>) under Investor Relations – ESG Reports, as well as on the Hong Kong Exchanges and Clearing Limited website (<http://www.hkexnews.hk>).

Reporting Period and Scope

This Report covers the period from 1 January, 2025 to 31 December 2025 (hereinafter referred to as the “Reporting Period” or “the Year”). To enhance comparability, some content traces back to previous years. This year, China Merchants TSC Offshore Tech Ltd. has been newly included in the reporting scope. Located in Nantong City, Jiangsu Province, this company focuses on the manufacturing of carbon reduction equipment such as sails and clean energy systems, and fully commenced production and business operations in 2025. Therefore, the reporting scope for this year covers five major member enterprises engaged in production and business activities that the Group considers significant, which are Qingdao TSC Offshore Equipment Co., Ltd., TSC Oil and Gas Group Holdings Ltd., Zhengzhou TSC Offshore Equipment Co., Ltd., TSC-HHCT (Xian) Control Technologies Limited, and China Merchants TSC Offshore Tech Ltd.. For more detailed information regarding the Group’s business, please refer to the 2025 Annual Report.

Looking ahead, the Group will regularly review the reporting scope and, based on the principle of materiality, gradually expand the disclosure scope to provide stakeholders with more comprehensive information.

Basis of Preparation

This report has been prepared in accordance with the provisions of Appendix C2, the Environmental, Social and Governance Reporting Code (hereinafter referred to as the “Code”), to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (hereinafter referred to as the “Stock Exchange”).

關於本報告

報告簡介

華商能源科技股份有限公司及其附屬公司（以下簡稱「我們」、「華商能源」、「本集團」）欣然發佈2025年度《環境、社會及管治（ESG）報告》（以下簡稱「本報告」）。本報告公開透明地披露了本集團2025年度在財務業績以外的環境、社會及管治（以下簡稱「ESG」）管理方針、舉措及表現，旨在回應各持份者及社會公眾對於我們可持續發展的關注與期望，我們將與價值鏈中的各方攜手，持續推動可持續發展治理。本報告可於本集團網站(<https://www.cm-energy.com>)投資者關係 – ESG報告以及聯交所網站(<http://www.hkexnews.hk>)查詢。

報告期間和範圍

本報告涵蓋的時間範圍為2025年1月1日至2025年12月31日（以下簡稱「報告期」或「本年度」），並為提升可比性，部分內容追溯至過往年度。本年度新增華商天時海洋科技（江蘇）集團有限公司納入彙報範圍，該公司位於江蘇省南通市，專注於風帆、清潔能源系統等減碳裝備製造，並於2025年全面啟動生產經營活動。因此，本年度報告的彙報範圍覆蓋本集團認為意義重大的五家主要生產經營活動成員企業，分別為青島天時海洋裝備有限公司、青島天時油氣裝備有限公司、鄭州天時海洋石油裝備有限公司、海爾海斯（西安）控制技術有限公司及華商天時海洋科技（江蘇）集團有限公司。更多有關集團業務的詳細信息，請參閱2025年度財務報告。

展望未來，本集團將定期檢視報告範圍，並根據重要性原則，逐步擴大披露範圍，為持份者提供更加全面的資訊。

報告編製依據

本報告依據香港聯合交易所有限公司（以下簡稱「聯交所」）上市規則附錄C2《環境、社會及管治報告守則》（以下簡稱《守則》）的規定編製。

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ABOUT THIS REPORT (Continued)

Reporting Principles

This report has been prepared in accordance with the four reporting principles stipulated in the Code – “Materiality”, “Quantitative”, “Balance”, and “Consistency” – to comprehensively present the Group’s current management status and work achievements in the ESG field.

關於本報告 (續)

匯報原則

本報告依照《守則》中所規定的四項匯報原則「重要性」、「量化」、「平衡性」和「一致性」進行編寫，全面展現集團在ESG領域的管理現況與工作成效。

Reporting Principle 匯報原則	Definition 定義	Our Response 我們的回應
Materiality 重要性	Identify and disclose the ESG issues that have a significant impact on the Group and its stakeholders, aiming to accurately reflect the core risks and development opportunities facing the enterprise. 識別並重點披露對本集團及各持份者具有重大影響的ESG議題，以準確反映企業面臨的核心風險與發展機遇。	During the Year, the Group continued to maintain close engagement with its stakeholders through diversified communication channels. Taking into account industry development trends and its own business operations, the Group systematically carried out the identification, assessment, and analysis of sustainability-related topics. Based on the materiality assessment results, relevant topics were disclosed in a standardized manner. For further details, please refer to the “Stakeholder Engagement” section of this report. 本集團於本年度持續通過多元化溝通渠道，與各持份者保持密切對接，結合行業發展趨勢及自身業務經營狀況，系統開展與持續發展相關議題的識別、評估與分析工作，並依據重要性評估結果，對相關議題進行規範披露。有關詳情，敬請參閱本報告「利益相關方溝通」章節。
Quantitative 量化	Key Performance Indicators in the report should preferably be presented using quantifiable data to objectively reflect the Group’s annual performance in environmental, social, and governance aspects. 報告內的關鍵績效指標優先採用可量化數據呈列，以客觀體現本集團在環境、社會及管治層面的年度表現。	This report provides quantitative disclosures for the applicable Key Performance Indicators under the “Environmental” and “Social” aspects of the Code, along with explanations of the standards, calculation methods, and emission factors used for the disclosed data. At the same time, quantitative environmental targets have been established. Through these specific indicators, we aim to promote efficiency in environmental protection and resource utilization, and demonstrate the Group’s commitment to a sustainable future. 本報告對《守則》中「環境」及「社會」範疇下適用的關鍵績效指標進行量化披露，並對披露數據所採用的標準、計算方法及排放因子予以說明。同時訂立量化的環境目標，通過這些具體的指標，我們旨在促進環境保護與資源利用的效率，並展現集團對可持續未來的承諾。
Balance 平衡	The report should present a fair and comprehensive picture of the Group’s overall ESG performance. 報告應公平且全面地呈現本集團整體的ESG表現。	During the preparation of this report, the Group adhered to the principle of balance. While comprehensively elaborating on the effectiveness and practical achievements of ESG governance, it also objectively reports the challenges encountered in its operations and the corresponding countermeasures taken. 本報告編製過程中，本集團秉持平衡原則，在全面闡述ESG管治成效及實踐成果的同時，亦客觀呈報營運中面臨的挑戰及相應的應對措施。

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ABOUT THIS REPORT (Continued)

Reporting Principles (Continued)

關於本報告 (續)

匯報原則 (續)

Reporting Principle 匯報原則	Definition 定義	Our Response 我們的回應
Consistency 一致性	The report should use consistent disclosure statistical methods. If there are any changes in the statistical methods during the year, they should be clearly explained in the report. 報告應使用一致的披露統計方法。若本年度統計方法有變更，將於報告內作出明確說明。	To ensure comparability, unless otherwise specified, we have adopted statistical scopes and methods consistent with previous years, and have compared the current year's data with historical data, allowing stakeholders to track performance trends over time. 為確保可比性，除另行說明外，我們採用與往年一致的統計口徑與方法，並將本年度數據與過往數據進行對比，以便持份者追蹤績效變化趨勢。

Feedback

The Group sincerely welcomes stakeholders to engage in communication and interaction with us regarding our ESG approach, implementation measures, and related topics of concern. Please feel free to provide valuable suggestions or share your views through the following channels: Email to ir@cm-energy.com, or call +852-3919 6300.

意見反饋

本集團真誠歡迎各持份者就ESG方針、實施措施及相關關注議題與我們開展溝通互動，敬請通過以下渠道提出寶貴建議或發表意見：電郵至 ir@cm-energy.com，或致電+852-3919 6300。

BOARD STATEMENT

The Board of Directors of CM Energy places great emphasis on the ESG management philosophy, regarding it as the cornerstone for the Group's long-term and stable development. We are deeply committed to integrating ESG with the Group's development strategy, paying close attention to the Group's overall ESG governance performance, and continuously improving the ESG management mechanism. While ensuring the successful achievement of the Group's operational objectives, CM Energy proactively responds to the expectations of shareholders and various stakeholders, earnestly fulfills its corporate social responsibility, consistently creates long-term value for society, and safeguards the Group's journey towards sustainable, high-quality development.

As a responsible corporate citizen, the Group is always committed to fulfilling exemplary corporate citizen responsibilities across all its global operating regions. We deeply recognize that a strong sense of social responsibility and environmental sustainability awareness are key pillars driving the Group's continuous business growth and achieving high-quality development. The Group steadfastly pursues the philosophy of sustainable development, places high importance on enhancing the effectiveness of ESG governance, and relies on a professional ESG governance structure and a robust management system to continuously strengthen the Board's participation and decision-making power in ESG affairs. We strive to deeply integrate and synchronize the concept of sustainable development with the Group's strategic planning and operational decisions, thereby helping the enterprise maximize long-term value.

董事會聲明

華商能源董事會高度重視ESG管理理念，將其作為集團長期穩健發展的基石，深度推動ESG與集團發展戰略融合，密切關注集團ESG治理綜合表現，持續完善ESG管理機制。在保障集團經營目標順利達成的同時，華商能源主動響應股東及各利益相關方的期望，切實履行企業社會責任，持續為社會創造長期價值，為集團實現可持續、高質量發展保駕護航。

作為負責任的企業公民，本集團始終致力於在全球各運營區域踐行優秀企業公民責任，深刻認識到高度的社會責任感與環境可持續發展意識是驅動企業業務持續增長、實現高質量發展的關鍵支撐。集團始終堅定踐行可持續發展理念，高度重視ESG管治效能提升，依托專業化的ESG治理架構與完善的管理體系，不斷強化董事會在ESG事務中的參與度與決策力，推動可持續發展理念與企業戰略規劃、經營決策深度融合、同頻共生，助力企業實現長期價值最大化。

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BOARD STATEMENT *(Continued)*

As the highest responsible and decision-making authority for ESG affairs, the Board bears ultimate responsibility for the Group's ESG strategies and reporting. It closely monitors various ESG-related matters that may impact the Group's business, operations, shareholders, and other stakeholders. The Board operates through a well-established governance structure and has established a four-tier ESG management structure consisting of the Board, ESG Committee, ESG leading group and ESG working group for matters that require dedicated time, sufficient attention, and professional expertise. The ESG Committee, established under the Board, is primarily responsible for identifying and assessing ESG risks relevant to the Group, including those related to climate change. It ensures that the Group establishes an appropriate and effective ESG risk management and internal control system. The Committee regularly reports to the Board on the progress of achieving ESG goals and conducts reviews and optimizations accordingly. Meanwhile, the Board takes proactive measures to enhance the transparency of business reporting, helping stakeholders gain a deeper understanding of the Group's strategies and objectives.

The Group places great importance on the suggestions and opinions of all stakeholders and has established comprehensive and effective communication channels. It regularly engages in in-depth exchanges with key stakeholders and, based on the communication outcomes, identifies the Group's significant ESG issues and potential ESG risks. This enables continuous improvement of ESG-related strategies and policy frameworks. During the annual Reporting Period, the Group conducted surveys and systematic analyses of significant ESG issues. The Board conducted prudent discussions and formal approvals of the materiality assessment results, effectively ensuring the timeliness and rationality of the materiality issue matrix.

The Board regularly convenes meetings to review and approve the Group's sustainability goals, conducting comprehensive assessments and reviews of ESG-related objectives to ensure alignment with the Group's overall business strategy and development direction. Leveraging the ESG Committee, the Group guides and monitors the development and implementation of its ESG vision, strategies, and framework. It reviews significant ESG issues, major ESG risks and opportunities, monitors communication channels and methods with shareholders, and examines ESG-related disclosures to ensure the orderly implementation of ESG initiatives.

The Board and all its directors solemnly undertake that this report contains no false records, misleading statements, or material omissions, and assume full responsibility for the truthfulness, accuracy, and completeness of the report. This report provides a detailed disclosure of the progress and achievements of the Group's ESG efforts in 2025 and was approved by the Board meeting on 27 March 2026.

董事會聲明 *(續)*

董事會作為ESG事務的最高負責與決策部門，對集團的ESG策略及報告負有最終責任，密切監察可能影響集團業務、運營、股東及其他利益相關方的各類ESG相關事項。董事會通過完善的管治架構開展運作，對於需投入特定時間、給予充分關注及具備專業知識支撐的事項，構建了由「董事會—ESG委員會—ESG領導小組—ESG工作小組」組成的四級ESG管理架構。其中，董事會下設的ESG委員會，主要負責識別、評估與本集團相關的包含氣候變化相關的ESG風險，確保本集團建立恰當、有效的ESG風險管理及內部監控體系，定期向董事會匯報ESG目標完成進度並進行檢討優化。與此同時，董事會主動採取措施提升業務報告透明度，幫助持份者進一步加深對集團策略與目標的理解。

本集團高度重視各利益相關方的建議與意見，建立了完善、充分的溝通渠道，定期與主要利益相關方開展深度交流，並依據溝通結果，明確集團重要ESG議題及潛在面臨的ESG風險，持續完善ESG相關戰略及政策制度。報告年度內，集團開展ESG重要性議題調查與系統分析工作，董事會對重要性評估結果進行了審慎討論與正式審批，有效保障了重要性議題矩陣的時效性與合理性。

董事會通過定期召開會議，審議並批准集團可持續發展目標，對集團ESG相關目標進行全面評估與審查，確保其與集團整體業務策略及發展方向保持一致。依托ESG委員會，集團指導、監察集團ESG願景、策略及架構的發展與實施，檢討集團重要ESG議題、主要ESG風險與機遇，監察與股東的溝通渠道及方式，審閱集團ESG相關披露內容，確保ESG工作有序落地。

董事會及全體董事鄭重承諾，本報告內容無任何虛假記載、誤導性陳述或重大遺漏，對報告的真實性、準確性及完整性承擔全部責任。本報告詳細披露了本集團2025年ESG工作的進展與成效，並於2026年3月27日經董事會會議審議通過。

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ESG PERFORMANCE IN 2025

ESG Rating Performance

In 2025, CM Energy achieved an upgrade in its ESG rating by Wind, rising from “A” to “AA”, with a composite score of 8.06. The Group’s performance across the environmental, social and governance dimensions significantly outperformed the industry average, reflecting strong recognition by an authoritative rating agency of its systematic ESG practices. On the environmental front, the Group actively responded to the national “dual carbon” strategy by establishing an environmental management system covering the entire value chain and continuously promoting cleaner production and energy efficiency improvements. On the social front, the Group adheres to a people-oriented approach, enhances employee rights protection and occupational health and safety systems, and advances responsible supply chain management. On the governance front, the Group has established a multi-tier ESG governance structure under the leadership of the Board, strengthened risk management and business ethics, and continuously improved information disclosure and stakeholder engagement. The rating upgrade not only provides objective validation of the Group’s sustainable development performance, but also lays a solid foundation for further enhancing ESG management and creating long-term, integrated value. The Group will continue to advance green and low-carbon transition, fulfil its social responsibilities and enhance its governance capabilities to deliver sustainable value to stakeholders.

2025年ESG表現

ESG評級表現

2025年，華商能源在萬得(Wind)ESG評級中實現躍升，由「A級」提升至「AA級」，綜合得分8.06分。集團在環境、社會及治理三大維度的表現均顯著優於行業平均水平，標誌著我們在相關領域的系統性實踐已獲得權威機構的高度認可。環境維度，集團積極響應「雙碳」戰略，建立覆蓋全產業鏈的環境管理體系，持續推動清潔生產與能效提升；社會維度，集團堅持以人為本，完善員工權益保障與職業健康安全機制，深化負責任供應鏈管理；治理維度，集團構建了董事會領導下的多層級ESG治理架構，強化風險管理與商業道德建設，不斷提升信息披露以及利益相關方溝通。此次評級提升既是對集團可持續發展成效的客觀印證，也為未來深化ESG管理、創造長期綜合價值奠定了堅實基礎。集團將以更高標準推進綠色低碳轉型、社會責任履行與治理能力優化，持續為利益相關方創造可持續價值。



Wind ESG評級證書
Wind ESG Rating Certificate

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ESG PERFORMANCE IN 2025 (Continued)

ANNUAL AWARDS AND HONORS

In 2025, CM Energy demonstrated outstanding performance and achieved remarkable results in the field of sustainable development, successively winning multiple international authoritative certifications and prestigious industry awards. These accolades fully underscore the Group's core competitiveness as a green energy and equipment service provider, further enhancing its brand influence and voice within the industry.

On 18 November 2025, China Merchants Green Energy Technology (Shenzhen) Co., Ltd., a subsidiary of the Group, secured the International Sustainability and Carbon Certification (ISCC EU) issued by Bureau Veritas, an internationally renowned certification authority. This achievement lays a solid foundation for expanding into high-standard green energy markets in the EU and globally.

2025年ESG表現(續)

年度獎項及榮譽

2025年，華商能源在可持續發展領域表現優異、成果顯著，相繼斬獲多項國際權威認證及行業重量級大獎，充分彰顯了集團作為綠色能源及裝備服務商的核心競爭力，進一步提升了集團在行業內的品牌影響力與話語權。

2025年11月18日，集團旗下子公司華商綠能科技（深圳）有限公司取得國際權威認證機構必維集團頒發的國際可持續發展和碳認證（ISCC EU），為拓展歐盟及全球高標準綠色能源市場築牢堅實基礎。



ISCC EU Certification Award Ceremony for CM Energy
華商能源ISCC EU證書頒發

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ESG PERFORMANCE IN 2025 (Continued)

ANNUAL AWARDS AND HONORS (Continued)

Leveraging its exemplary practices in the ESG domain, CM Energy's sustainable development achievements have also garnered significant attention and affirmation from mainstream financial media. The Group was successfully selected for the Annual List of Emerging Industries at the 8th Cailian Press Annual Investment Conference & GUI Hard Technology Investment Ecosystem Conference in 2025, earning the title of "Emerging New Energy Enterprise". Additionally, due to its outstanding technological innovation and environmental contributions, the Group was honored with the "Outstanding Sustainable Development Case Award – Xinwan Award" at the first "Confidence in the Future: China Timing" Sustainable Value Hong Kong Summit and Shanghai-Hong Kong-Shenzhen Capital Market Outstanding Case Selection, jointly launched by Cailian Press and Shanghai Leading. These accolades not only serve as authoritative endorsements of the Group's deep commitment to new energy technology and sustainable development principles but also highly recognize its integration of ESG factors into corporate operations and strategic decision-making.

2025年ESG表現(續)

年度獎項及榮譽(續)

憑藉在ESG領域的卓越實踐，華商能源的可持續發展成果亦獲得主流財經媒體的高度關注與肯定。集團成功入選2025財聯社第八屆投資年會暨科大矽谷硬科技投資生態大會「年度新勢力行業榜單」，榮獲「新勢力新能源企業」稱號。同時，憑藉突出的技術創新性與環保貢獻，在財聯社攜手上海領燦重磅推出的第一屆「信心未來中國Timing」可持續價值香港峰會暨滬港深資本市場優秀案例評選中榮獲「可持續發展優秀案例獎——鑫灣獎」。這些榮譽不僅是對集團深耕新能源技術、踐行可持續發展理念的權威背書，更是對其將ESG因素深度融入企業運營與戰略決策的高度認可。



Emerging New Energy Enterprise Trophy
新勢力新能源企業獎盃



Outstanding Sustainable Development Case
Award – Xinwan Award
可持續發展優秀案例獎——
鑫灣獎證書

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED

ESG GOVERNANCE

ESG GOVERNANCE STRUCTURE

The Group attaches great importance to sustainable development management and integrates the concept of sustainable development deeply into the entire process of business operations and internal management. The Board is well aware that ESG is a core element in promoting long-term sustainable development of the Group and that excellent ESG governance standards serve as a crucial support for ensuring the efficient implementation and steady advancement of the Group's sustainable development strategies. To ensure the comprehensiveness, effectiveness, and systematic nature of ESG management, the Group has established a four-tier ESG governance structure with the Board at its core, operating in a top-down manner. Within this structure, the Board serves as the highest decision-making and supervisory body for ESG governance, and the ESG Committee primarily undertakes the supervisory functions of ESG affairs, responsible for reviewing and formulating the ESG vision, objectives, strategies and structure of the Group, as well as supervising, managing and guiding ESG-related matters. At the execution level, the ESG leading group and ESG working group under the ESG Committee are responsible for the concrete implementation, daily execution, and progress tracking of ESG-related strategies. This structure forms a closed-loop management system of "decision-making—supervision—execution", ensuring that all ESG initiatives are implemented orderly and achieve tangible results.

管治為基，權責共履

ESG管治

ESG管治架構

本集團高度重視可持續發展管理工作，將可持續發展理念深度融入業務運營與內部管理的全流程。董事會深刻認識到，ESG是驅動企業實現長期可持續發展的核心要素，而優越的ESG管治水平，更是保障集團可持續發展戰略高效落地、穩步推進的重要支撐。為確保ESG管理工作的全面性、有效性與系統性，本集團建立了以董事會為核心、自上而下的四級ESG管理架構，其中董事會是ESG管治的最高決策與監管機構，ESG委員會主要承擔ESG事務的監督職能，負責檢討、制定集團ESG願景、目標、策略及架構，並對ESG相關事項進行監督、管理和指導。在執行層面，ESG委員會下設ESG領導小組及ESG工作小組，負責ESG相關策略的具體落地、日常執行與進度跟進，進而構建形成「決策—監督—執行」的閉環管理體系，保障各項ESG工作有序落地、取得實效。

ESG governance structure of CM Energy

華商能源ESG治理架構



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

ESG GOVERNANCE STRUCTURE (Continued)

管治為基，權責共履(續)

ESG管治(續)

ESG管治架構(續)

The Board (decision-making)

董事會 (決策)

- The highest decision-making authority for ESG affairs of the Group, fully responsible for the Group's ESG work;
- 集團ESG事務最高決策機構，全面負責集團ESG工作；
- Considers the Group's ESG development strategies and objectives, considers ESG-related matters, and ensures that the Group's operating activities are in line with the Group's strategic plans;
- 審議集團ESG發展戰略和目標，審議ESG相關事項，確保集團的經營活動符合戰略規劃；
- Approves the annual ESG report of the Group.
- 審批集團年度ESG報告。

Environmental, Social and Governance

Committee (supervision)

環境、社會及管治委員會 (監督)

Composition:

組成：

Appointed by the Board from the directors of the Group, comprising at least three members, with independent non-executive directors constituting the majority.

董事會從本集團的董事中委任，至少包括三名成員，獨立非執行董事成員應佔多數。

Duties:

職責：

- Reviews, develops and guides the Group's environmental, social and governance vision, objectives, strategy and framework and makes recommendations to the Board on relevant ESG issues, strategy and structure;
- 檢討、制訂及指導本集團環境、社會及管治願景、目標、策略及架構，並就有關ESG事宜、策略及架構向董事會提供建議；
- Identifies, determines and evaluates major corporate ESG trends and related ESG risks (including climate-related risks) and opportunities and, where applicable, reports to the Board thereon;
- 辨識、釐定及評估本集團的企業ESG主要趨勢以及ESG風險(包含氣候相關風險)及機遇，以及(如適用)就此向董事會作出匯報；
- Reviews and evaluates the adequacy and effectiveness of ESG related structures, as well as reviews and monitors the Group's ESG policies and practices to ensure compliance with legal and regulatory requirements;
- 檢討及評估ESG相關架構是否足夠及有效，並檢討及監察本集團之ESG政策及常規，以確保符合法律及監管規定；
- Establishes risk management and internal control system, such as ESG policies and plans, to manage and mitigate environmental, social and governance risks; and progressively integrate corporate responsibility and sustainability-related risks (including climate-related risks) into the Group's existing risk management and internal control framework, while concurrently reporting relevant risks and matters to the Board of Directors;
- 建立風險管理和內部監控制度，包含ESG政策和方案，以管理和減輕環境、社會及管治風險；並逐步將企業責任及與可持續發展相關的風險(包含氣候相關風險)納入本集團現行的風險管理及內部監控框架，同步報告董事會相關風險及事宜；
- Monitors the Group's communication channels and methods with its stakeholders, and considers the impact of the Group's ESG matters on stakeholders to ensure that effective communication and relationships with stakeholders are maintained;
- 監察本集團與其持份者的溝通渠道及方式，審議本集團環境、社會及管治事宜對持份者的影響，以確保與持份者保持有效的溝通及關係；
- Reviews the ESG report and makes recommendations to the Board for approval.
- 審閱ESG報告，並向董事會作出推薦建議以供批准。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

ESG GOVERNANCE STRUCTURE (Continued)

管治為基，權責共履(續)

ESG管治(續)

ESG管治架構(續)

ESG leading group (execution)

ESG領導小組 (執行)

Composition:

組成：

- The leading group is led by the senior management of the Group and comprises the heads of five subsidiaries, as well as the heads of various functional departments at the Group's headquarters (including the Board Office, operations management department, administration and human resources department, finance department, legal and compliance department, and safety management department). The number of members and their qualification requirements are subject to review and approval by the Environmental, Social and Governance Committee.
- 由集團高級管理人員組織牽頭，成員涵蓋5家子公司負責人，並納入集團總部各職能部門負責人(包括董事會辦公室、運營管理部、行政人事部、財務部、法律合規部、安全管理部等)。組成人員數量及任職資格，由環境、社會及管治委員會審定。

Duties:

職責：

- Formulates ESG management strategies, objectives and implementation plans and submits them to the Board for consideration;
- 制定ESG管理策略、目標和實施計劃，提交董事會審議；
- Executes the resolutions of the Board, manages and supervises the ESG governance of the Group, and ensures that the relevant strategies, objectives and management policies are implemented;
- 執行董事會決議，對集團ESG治理情況進行管理和監督，確保相關戰略、目標和管理政策落實到位；
- Reviews ESG-related reports and management proposals submitted by the ESG working group and conduct systematic assessment, analysis and review of ESG risks (including climate-related risks) and corresponding mitigation measures, to continuously improve the Group's ESG governance.
- 審核ESG工作小組提交的ESG相關報告和管理工作建議，並對ESG風險(包含氣候相關風險)及應對措施進行系統評估分析與審核，持續改善集團ESG管理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

ESG GOVERNANCE STRUCTURE (Continued)

管治為基，權責共履(續)

ESG管治(續)

ESG管治架構(續)

ESG working group (execution)

ESG工作小組 (執行)

Composition:

組成：

- The working group is coordinated by members of the Board Office and comprises core business personnel from various functional departments, while liaising with dedicated ESG contacts from five subsidiaries. The specific composition of the working group is subject to review and approval by the ESG leading group.
- 由董事會辦公室成員統籌負責，成員涵蓋各職能部門核心業務骨幹，並對接5家子公司專職ESG工作對接人，具體組成名單由ESG領導小組審核確定。

Duties:

職責：

- The Board Office is responsible for assisting in ESG-related daily affairs, coordinating various functional departments to launch ESG-related daily management, and organizing the compilation of ESG reports;
- 董事會辦公室負責協助處理ESG相關日常事務，協調各職能部門開展ESG相關日常管理，組織編寫ESG報告；
- Each functional department is responsible for ESG-related work within its own scope and the implementation of relevant policies and measures in accordance with the ESG work breakdown targets;
- 各職能部門按照ESG工作分解目標，負責各自範圍內ESG相關工作，落實相關政策和措施；
- Establishes and improves ESG-related supervision and evaluation mechanism, supervises and evaluates the ESG performance and risks (including climate-related risks) of each subordinate enterprise; where any problem and risk being identified, reports to the ESG leading group, and proposes improvement and optimization opinions as well as remedial measures;
- 建立和完善ESG相關監督和評估機制，對各下屬企業的ESG表現及風險(包含氣候相關風險)進行監督和評估，若發現問題和風險，向ESG領導小組匯報，並提出改進優化意見及應對措施；
- Executes and implements the requirements of the Group's ESG governance work, and promotes the progress of ESG work and objectives;
- 執行和落實集團ESG治理工作要求，推進ESG工作及方針進展情況；
- Organizes data collection and compilation of ESG reports and ESG disclosures.
- 組織ESG報告的資料收集及編纂工作，以及ESG披露工作。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

ESG GOVERNANCE STRUCTURE (Continued)

The Group continues to drive the establishment and enhancement of its ESG management system, deeply embedding the concept of sustainable development into its entire business operations and long-term development strategies. At the same time, we closely monitor global industry trends and proactively identify various risks and potential opportunities arising from changes in the external environment and industry developments. Through systematic methodologies, we assess the potential impact of these risks and formulate comprehensive and well-grounded response strategies, thereby strengthening the Group's operational resilience and adaptability in an ever-changing external environment. Leveraging the above management mechanisms, the Group is committed to continuously improving the sustainability performance of both itself and its stakeholders, steadily advancing ESG management towards a stage of high-quality development.

Stakeholder Engagement

The Group has long placed great emphasis on establishing efficient and well-structured communication and collaboration with its stakeholders. Through diversified channels, we engage in extensive and in-depth exchanges with a broad range of stakeholders, including employees, customers, shareholders and investors, suppliers, community organisations, research institutions, media and government authorities. To gain a thorough understanding of stakeholder expectations and concerns, the Group adopts various communication channels and methods such as annual reports, regular meetings, interviews, conference calls and surveys. In parallel, we also utilise social media platforms, including our official WeChat public account, to conduct real-time communication and interaction with various stakeholders. Through effective communication and meaningful engagement with stakeholders, the Group further identifies the expectations and needs of its stakeholders and translates these demands into concrete sustainability actions and implementation plans, thereby strengthening its capacity for sustainable development and providing solid support for the long-term and stable growth of the Group.

管治為基，權責共履(續)

ESG管治(續)

ESG管治架構(續)

本集團持續推動ESG管理體系的建設與優化升級，將可持續發展理念深度融入企業營運全流程及長遠發展策略之中。與此同時，我們緊密追蹤全球產業發展趨勢，主動關注外部環境變遷與行業發展動向所帶來的各類風險與潛在機遇，通過系統化方法評估各項風險的潛在影響，並據此制定科學完備的應對策略，進而強化集團在動盪多變的外部環境下的經營韌性與應變能力。憑藉上述管理機制，本集團致力持續提升自身及全體持份者的可持續發展績效，推動ESG管理工作向高質量發展階段穩步邁進。

利益相關方溝通

本集團長期以來高度重視與各持份者建立高效、有序的溝通與合作關係，持續通過多元化渠道，與員工、客戶、股東及投資者、供應商、社區組織、研究機構、媒體及政府機關等各類持份者展開廣泛且深入的溝通交流。為充分了解各持份者的期望與關切，本集團採用年度報告、定期會議、訪談、電話會議及調研等多種溝通渠道與方式，與此同時，亦持續通過微信公眾號等社交媒體平台，與各類持份者開展即時溝通與互動。通過與持份者的有效溝通與深度互動，本集團進一步明確各持份者的期望與訴求，並將相關訴求轉化為具體的可持續發展行動及實施方案，切實加強自身可持續發展能力建設，為企業長期穩健發展提供堅實保障。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

Stakeholder Engagement (Continued)

管治為基，權責共履(續)

ESG管治(續)

利益相關方溝通(續)

Stakeholder 利益相關方	Key communication channels 主要溝通渠道	
 Employees 員工	Company's internal network communications 公司內部網絡通訊 Employee activities 員工活動 Employee satisfaction survey 員工滿意度調查	Employee meetings 員工會議 Employee training 員工培訓
 Customers 客戶	Client visits 客戶拜訪 Email 電子郵件 ESG questionnaire ESG調查問卷	Conference calls 電話會議 Corporate website and social media 公司網站及社交媒體
 Investors/shareholders 投資者／股東	Corporate website and social media 公司網站及社交媒體 Corporate announcements 公司公告 ESG questionnaire ESG調查問卷	Meetings and correspondence 會議及通訊 Investor briefings 投資者交流會
 Suppliers 供應商	Regular exchanges and communications 定期交流溝通 Supplier official website 供應商官網 ESG questionnaire ESG調查問卷	Supplier assessment 供應商考核

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

Stakeholder Engagement (Continued)

管治為基，權責共履(續)

ESG管治(續)

利益相關方溝通(續)

Stakeholder 利益相關方	Key communication channels 主要溝通渠道	
 Community organizations 社區組織	Charitable activities 公益活動 ESG questionnaire ESG調查問卷	Ad-hoc meetings and communications 不定期會面溝通
 Media 媒體	Interviews and media coverage 採訪及報道 Surveys and research 調研	Corporate website and social media 公司網站及社交媒體
 Research institutes 研究機構	Corporate website and social media 公司網站及社交媒體 Surveys and research 調研	Visits and site tours 參觀到訪 Corporate announcements and press releases 公司公告及新聞發佈
 Governmental authorities 政府機關	Regular reports and submissions 定期報告及申報 Corporate announcements and press releases 公司公告及新聞發佈	Government supervision 政府監督 Policy consultation 政策諮詢

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

ESG GOVERNANCE (Continued)

ESG Material Issue Assessment

CM Energy places great emphasis on the identification, assessment and disclosure of material issues. Taking into account various dimensions such as domestic and international sustainability-related standards and regulations, industry development trends, and capital market attention, and in consideration of the Group's actual business development, the Group regularly conducts material issue analysis.

管治為基，權責共履(續)

ESG管治(續)

ESG重要性議題評估

華商能源高度重視重要性議題的辨識、評估與披露工作，綜合考量國內外可持續發展相關標準及規定、行業發展趨勢、資本市場關注度等多個維度，結合集團業務發展實際情況，定期開展重要性議題分析工作。

Analysis process of material issues 重要性議題分析流程

ESG Issue Identification 識別ESG議題

Through systematic research and comprehensive analysis of the relevant requirements and recommendations of major sustainable development standards at home and abroad, industry development trends and sustainable development hotspots, and in combination with the Group's own development strategy, 22 material topics that have a significant impact on the Group's operation and development and are widely concerned by various stakeholders have been successfully identified. 通過系統研究與綜合分析國內外主要可持續發展標準的相關要求及建議、行業發展趨勢、可持續發展熱點，並結合集團自身發展戰略，成功識別出22項對集團經營發展影響重大、且受各持份者普遍關注的重要性議題。

Issue Assessment 議題評估

Through online questionnaires, internal and external stakeholder survey was conducted to assess the importance of sustainability issues. 通過在線問卷調研的方式，針對可持續發展議題的重要程度展開內外部持份者專項調查。

Issue Analysis and Disclosure 議題分析與披露

After careful assessment, we have formed a matrix for analyzing the materiality issues in the 2025 ESG report of CM Energy in terms of two dimensions of "importance to stakeholders" and "importance to the development of CM Energy", and based on the results of the analysis, we will carry out targeted information disclosure in the report. 經本集團審慎評估，從「對持份者的重要性」與「對華商能源發展的重要性」兩大核心維度，構建華商能源2025年ESG報告重要性議題分析矩陣，並依據該分析結果，在本報告中開展有針對性的信息披露工作。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

管治為基，權責共履(續)

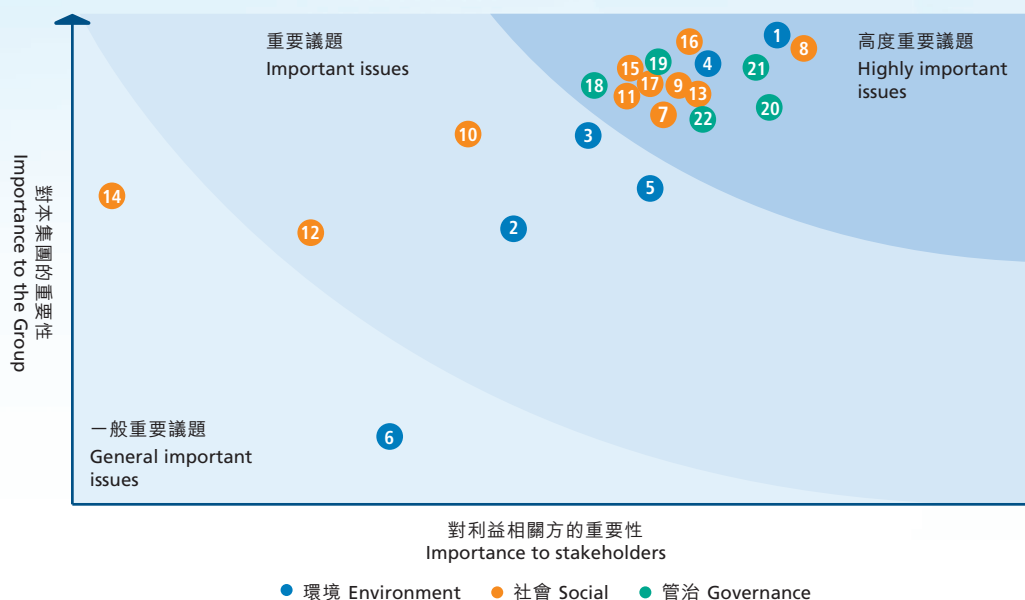
ESG GOVERNANCE (Continued)

ESG管治(續)

ESG Material Issue Assessment (Continued)

ESG重要性議題評估(續)

Materiality Assessment Result of ESG Issues in 2025
2025年ESG議題重要性評估結果



Environment 環境	Social 社會	Governance 管治
1. Waste and emissions management 廢棄物與排放物管理	7. Employment 僱傭	18. Governance structure 管治架構
2. Greenhouse gas emissions 溫室氣體排放	8. Occupational health and safety 職業健康與安全	19. Corporate governance 公司治理
3. Energy, resources and water resources management 能源、資源及水資源管理	9. Staff development and training 員工發展與培訓	20. Innovative development 創新發展
4. Ecological environment protection 生態環境保護	10. Supply chain management 供應鏈管理	21. Business ethics and anti-corruption 商業道德與反貪污
5. Clean energy opportunities 清潔能源機遇	11. Product responsibility 產品責任	22. Risk and internal control management 風險與內控管理
6. Climate Change 氣候變化	12. Local community engagement 當地社區參與	
	13. Staff rights and benefits 員工權益與福利	
	14. Diversity, equity and inclusion 多元化、平等與包容	
	15. Information security and privacy protection 信息安全與隱私保護	
	16. Intellectual property protection 知識產權保護	
	17. Customer rights 客戶權益	

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

Business Ethics and Compliance

CM Energy strictly abides by all applicable laws and regulations, continuously improves its corporate governance mechanism, refines internal management systems, conducts publicity and training on ethics and morality, and strictly implements supervision and inspection on integrity and compliance. The Group always restricts itself and all employees with the highest standards of business ethics, and strives to build a team environment featuring integrity, probity and proactivity.

The Group adopts a zero-tolerance policy towards all forms of commercial corruption and strictly complies with the Criminal Law of the People's Republic of China, the Prevention of Bribery Ordinance of Hong Kong, China, the Competition Ordinance of Hong Kong, China and other relevant laws and regulations. We are deeply aware that business ethics and compliance constitute not only a core component of corporate governance but also a key focus of attention for all stakeholders. To this end, we earnestly implement relevant principles in all aspects of operation and management. In terms of institutional development, we have formulated a series of stringent internal policies and systems, including the Code of Business Conduct and the Staff Handbook applicable to all directors, management, employees and agents of the Group, which clearly define the codes of conduct to be followed by employees in various commercial activities and prevent corruption at the source.

During the Reporting Period, to effectively conduct business ethics and compliance management, the Group's headquarters established a new Legal and Compliance Department, which reports directly to the Chief Executive Officer and undertakes core functions such as legal affairs, compliance and risk control, ensuring that all the Group's financial and business activities comply with laws, regulations and internal systems. Any irregularity identified through any channel and verified shall be severely dealt with by the Group in strict accordance with established procedures, and the liabilities of the relevant personnel shall be firmly pursued, so as to effectively safeguard the sanctity of the Group's systems and the core cornerstone of corporate integrity.

Meanwhile, the Group has established and improved its compliance reporting system and actively encourages employees to proactively report various irregularities to safeguard compliant operation. CM Energy strictly follows the provisions governing reporting management and whistleblower protection, and makes every effort to ensure the transparency and integrity of the Group's operations.

管治為基，權責共履(續)

商業道德與合規

華商能源嚴格遵守各項相關法律法規，持續健全企業管治機制，不斷完善內部管理制度，開展思想道德宣貫培訓，嚴格落實廉潔合規監督檢查工作，始終以最高標準的商業道德要求約束自身及全體員工，全力營造廉潔、清正、積極向上的團隊環境。

本集團對所有形式的商業腐敗行為堅持零容忍原則，嚴格遵守《中華人民共和國刑法》、中國香港地區《防止賄賂條例》、中國香港地區《競爭條例》等各項相關法律法規。我們深刻認識到，商業道德與合規不僅是公司治理的核心組成部分，更是各利益相關方關注的重點。為此，我們在經營管理各環節切實踐行相關原則，在制度建設方面，制定了一系列嚴格的內部政策制度，包括適用於本集團所有董事、管理人員、員工及代理的《商業行為準則》及《員工手冊》等，明確界定員工在各項商業活動中應遵循的行為規範，從源頭上防範腐敗行為發生。

報告期內，為有效開展商業道德與合規管理工作，集團總部新設立法律合規部，該部門直接向行政總裁匯報，全面承擔法務、合規、風險控制等核心職能，確保集團各項財務及業務活動均符合法律法規及內部制度要求。對於通過任何渠道發現並經核實的違規行為，本集團將嚴格按照既定程序予以嚴肅查處，堅決追究相關人員責任，切實維護集團制度的嚴肅性及企業誠信的核心基石。

與此同時，本集團建立並完善合規舉報制度，積極鼓勵員工主動舉報各類違規行為，保障合規經營。華商能源嚴格遵循舉報管理及舉報人保護相關規定，全力保障集團運營的透明度與誠信度。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

Business Ethics and Compliance (Continued)

We have set up dedicated reporting channels and solemnly commit to implementing the strictest full-process confidentiality and protection system, keeping confidential the whistleblower's identity, reporting content, handling process and other relevant information. We have formulated detailed reporting handling procedures to ensure that all reports are investigated and addressed in a timely and impartial manner. We encourage whistleblowers to provide as much evidence and information as possible to enable us to assess and handle reported matters more accurately.

Each report received by the Group is handled in accordance with the principles of impartiality and timeliness, with corresponding corrective measures taken based on investigation results. We firmly oppose any form of false accusation and frame-up, and shall pursue legal liabilities against those responsible for malicious or false reports.

We firmly believe that sound reporting management and strict whistleblower protection measures will further enhance the Group's compliance management standards and ESG performance, and create greater value for all stakeholders.

管治為基，權責共履(續)

商業道德與合規(續)

我們設置了專門的舉報渠道，並鄭重承諾採取最嚴格的全程保密與保護制度，對舉報人的身份、舉報內容及處理過程等方面的內容採取保密措施。我們制定了詳細的舉報處理流程，確保所有舉報都能得到及時、公正的調查和處理。我們鼓勵舉報人提供盡可能多的證據和信息，以便我們能夠更準確地評估和處理舉報事項。

對於接收到的每項舉報，集團均秉承公正、及時的原則進行處理，並根據調查結果採取相應的糾正措施。我們堅決反對任何形式的誣告陷害，對於惡意舉報或虛假舉報，我們將依法追究相關責任。

我們堅信，通過完善的舉報管理及嚴格的舉報人保護措施，能夠進一步提升集團的合規管理水平及ESG表現，為所有持份者創造更大價值。



Reporting channels 舉報渠道

Phone:	00852-39196300
電話：	
Reporting website:	https://www.cm-energy.com/contact-us
舉報網址：	
Reporting e-mail:	jubao@cm-energy.com
舉報郵箱：	
Address for correspondence:	3/F, Yiu Lian Dockyards Office Building, 1-7 Sai Tso Wan Road, Tsing Yi Island, New Territories, Hong Kong, China
信件地址：	中國香港新界青衣島西草灣路1-7號友聯船廠寫字樓3樓

During the Reporting Period, no irregularity in breach of business ethics occurred in CM Energy, nor was any report received. The compliance and anti-corruption objectives were achieved, which fully attests to the effectiveness of the Group's relevant management measures.

報告期內，華商能源未發生任何違反商業道德的違規行為，亦未收到任何舉報事項，合規與反貪腐目標達成，充分印證了本集團相關管理措施的有效性。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

Anti-Corruption and Integrity Culture

The Group attaches great importance to enhancing the business ethics and compliance awareness of all employees. Through targeted training, we continue to deepen the development of integrity culture within the Group and guide employees to establish correct values and professional ethics. We regularly organize anti-corruption training to ensure that employees can accurately identify and effectively prevent various corrupt practices. During the Reporting Period, focusing on themes including anti-bribery and prevention of conflicts of interest, insider trading and confidentiality obligations, norms on gifts, entertainment and commercial donations, reporting channels and compliance accountability mechanisms, the Group further strengthened employees' recognition and participation in anti-corruption work and enhanced the overall ability to prevent and combat corruption through anti-corruption training for procurement personnel, company-wide training and participation in group training sessions.

The Group clearly stipulates employees' professional ethics in the Staff Handbook, adopts zero tolerance for acts of seeking benefits through corruption, bribery and other improper means, and explicitly specifies the corresponding handling measures. For employees who commit such disciplinary violations, we will terminate their labor contracts immediately and reserve the right to claim compensation for relevant losses from them. To uphold the bottom line of business ethics and prevent integrity risks in the procurement process, the Group explicitly requires all procurement personnel to strictly abide by the relevant codes of integrity and self-discipline for procurement staff, adhere to the principles of integrity and self-discipline in all business dealings, and uphold professional ethics.

The Group has extended its anti-corruption and integrity risk control measures across the entire supply chain. We are committed to fostering a transparent and compliant procurement environment and continuously strengthening integrity and ethical standards within the supply chain. These commitments are implemented through institutionalized management, under which all partner suppliers are required to sign and strictly comply with the Procurement Integrity Agreement. For any supplier in breach of the agreement or relevant regulations, the Group will, in accordance with the contractual terms and applicable laws and regulations, take actions including but not limited to termination of cooperation, disqualification as a supplier, and pursuit of corresponding legal liabilities, thereby firmly upholding the bottom line of integrity in cooperation. We maintain long-term and stable relationships with our suppliers and work together to uphold a sound business ethics environment.

管治為基，權責共履(續)

反貪腐與廉潔文化

本集團高度重視提升全體員工的商業道德水準及合規意識，通過開展相應培訓，持續深化集團內部廉潔文化建設，引導員工樹立正確的價值觀與職業操守。我們定期組織開展反腐敗培訓，確保員工能夠準確識別、有效防範各類腐敗行為。報告期內，圍繞反賄賂與利益衝突防範、內幕交易與保密義務、禮品招待與商業饋贈規範、舉報渠道與合規問責機制等主題，集團通過展開採購人員反腐敗培訓、全員培訓及參與集團培訓等方式，進一步增強員工對反貪腐工作的認同與參與度，提升全員防範及打擊貪腐行為的能力。

本集團在《員工手冊》中對員工職業道德作出明確規定，對通過貪污賄賂及其他不正當手段謀取利益的行為堅持零容忍，並明確規定相應處理方式，對此類違紀員工，我們將立即解除勞動合同，同時有權向其追償相關損失。為嚴守商業道德底線，防範採購環節廉潔風險，本集團明確要求全體採購人員嚴格遵循相關採購人員廉潔自律行為規範，在所有業務往來中堅守廉潔自律準則，恪守職業操守。

本集團將反腐敗及廉潔風險管控範圍延伸至整個供應鏈體系。我們堅守打造透明、合規採購環境，持續加強供應鏈廉潔誠信建設。我們通過制度化管理落實上述承諾，嚴格要求所有合作供應商簽署並嚴格遵守《採購廉潔協議》。對於違反協議及相關規定的供應商，本集團將依據協議約定及法律法規要求，採取包括但不限於解除合作合同、取消供應商資格、追究其相應法律責任等處理措施，堅決捍衛廉潔合作的底線。我們與供應商保持長期穩定的合作關係，攜手共同維護良好的商業道德環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GOVERNANCE AS FOUNDATION, RIGHTS AND RESPONSIBILITIES SHARED (Continued)

Anti-Corruption and Integrity Culture (Continued)

Looking ahead, the Group will continue to strengthen its business ethics and anti-corruption efforts and further enhance governance standards. We believe that, through the joint efforts of all employees, we can create greater value for the Group, its shareholders, customers and society.

管治為基，權責共履(續)

反貪腐與廉潔文化(續)

未來，本集團將持續加強商業道德與反貪腐工作，不斷提升治理水平。我們相信，通過全體員工的共同努力，能夠為集團、股東、客戶及社會創造更大價值。



GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY

Environmental Management

The Group strictly complies with all applicable environmental laws, regulations and industry standards, prohibits any environmental violations, and continuously improves its environmental compliance management system to ensure that all operational activities meet environmental protection requirements. Upholding a strong sense of social responsibility, the Group incorporates environmental management into its overall development strategy, practices green and sustainable development, mitigates environmental impacts throughout the production process, enhances resource utilization efficiency, and advances ecological protection initiatives. In doing so, it fulfils its primary responsibility for environmental protection and contributes to ESG advancement and the Group's high-quality development.

綠動未來，低碳領航

環境管理

本集團嚴格遵守各項環境法律法規及行業標準，杜絕環境違法違規行為，並不斷完善環境合規管理體系，保障各項運營活動符合環保要求。集團秉持社會責任感，將環境管理納入總體發展戰略，踐行綠色可持續發展理念，在生產全流程防控環境影響、提升資源利用效率、開展生態保護工作，切實履行環境保護主體責任，助力ESG發展與集團高質量發展。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Environmental Management (Continued)

In terms of environmental compliance management, the Group fully complies with relevant laws and regulations, including the Law of the People's Republic of China on Environmental Protection, the Law of the People's Republic of China on Prevention and Control of Atmospheric Pollution, the Law of the People's Republic of China on Prevention and Control of Water Pollution, the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the Law of the People's Republic of China on the Conservation of Energy Resources, the Law of the People's Republic of China on Prevention and Control of Noise Pollution, the Environmental Impact Assessment Law of the People's Republic of China, and the Law of the People's Republic of China on Soil Pollution Prevention. The Group has formulated and strictly implemented the Environmental Protection Management Measures of CM Energy Tech Co., Ltd. to coordinate its environmental protection efforts comprehensively and to specify environmental management requirements across all stages, including construction, commissioning and operation. Each subsidiary, taking into account its own operational characteristics, has developed and continuously improved environmental management procedures and manuals, covering areas such as waste management systems, wastewater, exhaust gas and noise control procedures, emergency response and emission reduction plans for heavy pollution weather, and environmental protection management. This ensures full coverage of environmental management without gaps.

The Group has formulated an environmental management direction centered on "prevention and comprehensive governance", and fully implemented the "3R" principles – Reduce, Reuse and Recycle, and continue to improve resource utilization efficiency through technological innovation and process optimization to minimize adverse environmental impact. Meanwhile, we are committed to promoting green operation and strengthening the control over energy consumption and waste generation at source, so as to achieve a win-win situation in terms of economic and environmental benefits.

The Group has established a three-tier environmental management system, led by the Safety Management Department, with its subsidiaries as the primary responsible entities. The Safety Management Department is responsible for day-to-day management and supervision, thereby clearly defining environmental management responsibilities at each level. Environmental management has been incorporated into the key performance indicator (KPI) assessment system for the heads of each subsidiary as a critical component of business performance evaluation. Environmental targets are also cascaded and assigned to individuals, forming a core basis for the comprehensive appraisal of relevant management and staff.

綠動未來，低碳領航(續)

環境管理(續)

在環境合規管理方面，本集團全面遵守《中華人民共和國環境保護法》《中華人民共和國大氣污染防治法》《中華人民共和國水污染防治法》《中華人民共和國固體廢物環境防治法》《中華人民共和國節約能源法》《中華人民共和國噪聲污染防治法》《中華人民共和國環境影響評價法》《中華人民共和國土壤污染防治法》等相關法律法規。我們制定並嚴格實施《華商能源科技股份有限公司環境保護管理規定》，對集團環境保護工作進行總體統籌，明確規範施工、投產、運營等各環節的環境管理要求。各附屬子公司結合自身運營特點，制定並持續完善各項環境管理程序文件及手冊，涵蓋廢棄物管理制度、污水廢氣噪音控制程序、重污染天氣應急響應減排操作方案、環境保護管理等，實現環境管理全覆蓋、無死角。

本集團確立以「預防為主、綜合治理」為核心的環境管理方針，全面貫徹「3R」原則—減量化(Reduce)、再利用(Reuse)和再循環(Recycle)，通過技術創新與流程優化，持續提升資源利用效率，最大限度降低運營活動對生態環境的不利影響。與此同時，本集團全力推進綠色運營，從源頭強化能源消耗與廢棄物產生的管控，實現經濟效益與環境效益的協同發展、互利雙贏。

我們建立了三級環境管理體系，以安全管理部為總領，下屬各企業為責任主體，安全管理部門負責日常管理與監督，明確各層級環境管理責任。我們將環境管理工作納入各企業負責人關鍵業績指標(KPI)考核體系，作為經營業績考核的重要內容，同時將環保指標層層分解、落實到人，作為各相關領導及工作人員綜合考核評價的核心依據。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Environmental Management (Continued)

綠動未來，低碳領航(續)

環境管理(續)

Environmental Management System 環境管理體系

Safety Management Department 安全管理部

- Publicizes, implements and enforces national and local environmental protection policies, laws, regulations and requirements;
- 宣傳、貫徹和落實國家及地方有關環境保護的方針、政策、法律法規和要求；
- Formulates the Company's environmental protection rules, regulations and operating procedures;
- 制定企業的各项環境保護規章制度、操作規程；
- Supervises and guides environmental protection work of the Company.
- 監督和指導企業的環境保護工作。

Group Subsidiaries 集團內各企業

- Each subsidiary serves as the responsible entity;
- 以各企業為責任單位；
- The principal responsible officer of the Company bears primary leadership responsibility for environmental protection of the Company;
- 企業主要負責人對本企業環保工作負主要領導責任；
- The person responsible for environmental protection coordinates the formulation of environmental management systems and the implementation of specific measures.
- 環保工作負責人統籌組織各項環保制度的制定和具體工作措施的落實。

Safety and Environmental Management Functions 安全環保管理部門

- Formulate annual environmental objectives, targets and management plans of the Company, and oversee their implementation;
- 制定本企業環境保護年度目標、指標及管理方案，並監督實施；
- Organize the development and continuous improvement of environmental management rules and operating procedures of the Company;
- 組織制定和完善本企業環保管理規章制度和操作規程；
- Exercise supervision and management over environmental protection within the Company;
- 對本企業環境保護實行監督管理；
- Monitor the Company's compliance with environmental protection laws, regulations and other relevant requirements.
- 監督本企業執行環境保護法律、法規及其他有關規定。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Environmental Management *(Continued)*

The Group has established a mechanism for dynamic monitoring of environmental policies and operations, tracking updates to environmental regulations and improving its environmental data monitoring system to ensure compliance with the latest standards. At the same time, it continuously optimizes its environmental management system and strengthens risk prevention and control. System audits are conducted through a combination of internal and external reviews and management evaluations to ensure the effective implementation of environmental protection measures. During the Year, all five production-oriented subsidiaries within the reporting scope obtained ISO 14001 Environmental Management System certification, with environmental management meeting industry standards.

The Group places great emphasis on the role of employees in environmental protection. It regularly conducts environmental training and awareness programs through various means, including training sessions, educational videos and publicity materials, to continuously enhance employees' environmental awareness. During the Year, employees participated in a total of 746 training hours covering emergency response plans for environmental incidents, standardized management of hazardous waste, and environmental laws and regulations. In addition, the Group has established effective communication channels on environmental matters, actively adopts employees' suggestions for environmental improvement, and recognizes and rewards employees who have made outstanding contributions in environmental protection. These initiatives further enhance stakeholders' awareness of the Group's environmental responsibilities.

The Group has set clear annual environmental management goals and strictly implemented them. During the Reporting Period, no violations of environmental laws and regulations of the Group were identified, nor did any environmental-related matters that had a significant impact on the Group's operation and development occur. The Group successfully achieved its 2025 annual goals.

綠動未來，低碳領航 *(續)*

環境管理 *(續)*

我們建立環境政策與運營動態監測機制，跟蹤環保法規更新、健全環保數據監測體系，確保運營符合最新環保標準；同時優化環境管理體系、強化風險防控，通過內外部審計與管理評價相結合的方式開展體系審核，保障環保措施落地。本年度，報告範圍內集團五家生產型附屬企業均持有ISO 14001環境管理體系證書，環境管理達行業規範。

本集團高度重視員工在環境保護工作中的重要作用，定期開展環保培訓與宣貫工作，通過組織培訓講座、觀看環保教育視頻、張貼環保宣傳材料等多種形式，持續深化全體員工的環保意識。本年度，員工參與突發環境應急預案、危險廢物規範化管理及環保法律法規等相關培訓累計時長達746小時。此外，本集團建立暢通的環保溝通機制，主動採納員工提出的環境改善建議，並對在環保領域作出突出貢獻的員工給予表彰與獎勵，進一步提升了全體利益相關方對企業環境責任的認知。

本集團已制定明確的環境管理年度目標，並嚴格落地執行。報告期內，未發現本集團存在任何環境違法違規行為，亦未發生任何對本集團經營發展產生重大影響的環境相關事宜，順利達成2025年度目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Environmental Management *(Continued)*

Our core KPIs relating to the discharge of pollutants, waste disposal as well as energy and resources consumption are detailed below.

綠動未來，低碳領航 *(續)*

環境管理 *(續)*

我們在污染物排放、廢棄物處置以及能源與資源利用方面的核心績效指標，將在下文中詳細闡述。



Emissions and Wastes

Wastewater management

The production processes and technical procedures of the Group do not require the consumption of a large amount of water resources. The entire production process basically does not generate industrial wastewater, eliminating the environmental risks brought about by the discharge of industrial wastewater from the source and effectively practicing the concept of green production. Currently, the small amount of wastewater generated by the Group mainly comes from domestic sewage produced by daily office activities. This part of wastewater is discharged through the municipal pipeline network in a standardized manner, and the discharge volume is within a controllable range. In response to this, the Group has actively taken various measures to continuously improve the efficiency of water utilization, thereby achieving a further reduction in wastewater discharge.

排放物與廢棄物

廢水管理

本集團的生產工藝及技術流程無需消耗大量水資源，生產全過程基本不產生工業廢水，從源頭杜絕了工業廢水排放帶來的環境風險，切實踐行綠色生產理念。目前，集團產生的少量廢水主要來源於日常辦公活動所產生的生活污水，該部分廢水通過市政管網規範排放，排放量處於可控範圍內。對此，本集團積極採取各項措施，持續提升水資源利用效率，從而實現廢水排放量的進一步減少。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Air emissions

The Group deeply recognizes that environmental protection is an important cornerstone for the sustainable development of the country and a core prerequisite for enterprises to fulfill their social responsibilities and achieve long-term development. To effectively reduce the environmental impact caused by exhaust gas emissions, we have implemented exhaust gas treatment measures in a sectoral and targeted manner: In terms of the control of operational vehicles, we have formulated the corresponding Vehicle Management System to coordinate vehicle management and enhance utilization rates. At the same time, we give priority to using environmentally friendly and efficient new energy vehicles for daily operations to reduce vehicle exhaust emissions from the source. In terms of production process control, we have focused on key areas with high exhaust gas emissions such as paint spraying workshops, shot blasting workshops and welding workshops and adopted a series of advanced pollution prevention and control measures:

Paint spraying workshop exhaust treatment 噴漆車間廢氣治理

Adopting "water curtain + activated carbon + filter cotton" three-stage filtration system to efficiently remove harmful substances in the exhaust to ensure that the emission reaches the standard.

採用「水幕+活性炭+過濾棉」三級過濾系統，高效去除廢氣中的有害物質，確保排放達標。

Shot blasting workshop exhaust treatment 拋丸車間廢氣治理

Equipped with double purification device of "cloth bag dust removal + cyclone dust removal", effectively reducing the emission of particulate matter, and regularly carrying out inspection on exhaust gas.

配備「布袋除塵+旋風除塵」雙重淨化裝置，有效降低顆粒物排放，並定期進行廢氣檢測。

Welding workshop exhaust treatment 焊接車間廢氣治理

Installing welding smoke collectors on welding equipment, equipping the flame cutting machine with a fume treatment system, and using vacuum cleaner, cutter purifier and other dust removal equipment during the cutting process to ensure that the exhaust gas meets the emission standards after treatment.

在焊接設備上安裝焊煙收集器，並對火焰切割機配備煙塵處理系統，切割過程中使用真空吸塵器和切割機淨化器等除塵設備，確保廢氣經過處理後達標排放。

In addition, to ensure the effective implementation of exhaust gas treatment measures, the Group has set up a comprehensive and standardized exhaust gas monitoring mechanism. Regular tests are conducted on the exhaust gas at each emission point to ensure that all exhaust gas emission indicators strictly comply with national and local environmental protection standards and to prevent excessive emissions. During the Reporting Period, all the test results conducted by third-party professional institutions were qualified. Through the above series of all-round and multi-level exhaust gas treatment and control measures, the Group has effectively reduced the adverse impact of its operations and production activities on the surrounding environment, practicing the concept of green development.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

空氣排放物

本集團深刻認識到，環境保護是國家可持續發展的重要基石，亦是企業履行社會責任、實現長遠發展的核心前提，為切實降低廢氣排放帶來的環境影響，我們分領域、有重點地實施廢氣治理措施：在營運車輛管控方面，我們制定相應的《車輛管理制度》，統籌車輛管理，提高利用率，同時優先選用環保、高效的新能源車輛投入日常營運，從源頭減少車輛廢氣排放。在生產環節管控方面，我們重點聚焦噴漆車間、拋丸車間、焊接車間等廢氣排放重點區域，並採取了一系列先進的污染防治措施：

此外，為確保廢氣治理措施落地見效，本集團建立了完善、規範的廢氣監測機制，定期對各排放點的廢氣進行檢測，確保所有廢氣排放指標均嚴格符合國家及當地環保標準，杜絕超標排放行為。報告期內，通過第三方專業機構開展的檢測結果均為合格。通過上述一系列全方位、多層次的廢氣治理與管控措施，本集團有效降低了營運及生產活動對周邊環境的不利影響，踐行綠色發展理念。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Air emissions (Continued)

During the Reporting Period, we upgraded the comprehensive management of exhaust gas emissions at our production and operation site located in Qingdao.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

空氣排放物(續)

報告期內，我們在位於青島的生產運營地針對廢氣排放通過綜合管理升級。

Highlights of measures for reducing exhaust gas emissions

廢氣減排亮點舉措

To continuously enhance environmental performance, during the year, TSC Oil and Gas Group Holdings Ltd., our production and operation site in Qingdao, has carried out systematic and in-depth treatment of the factory's exhaust gas focusing on the main theme of "reduction from source, control in the process, and compliant result".

為持續提升環境績效，本年度我們位於青島的生產運營地青島天時油氣裝備有限公司圍繞「源頭削減、過程控制、結果合規」的主線，對廠區廢氣開展了系統性深度治理。

Major measures:

主要措施：

Tracing the source and precisely locating. We entrusted a third-party professional testing agency to conduct a comprehensive survey of the exhaust gas emission points in each production process of the entire factory. We also established a detailed list of exhaust gas sources, clearly identified the types and emission concentrations of air pollutants, and accurately identified key emission reduction links.

排查源頭，精準鎖定。委託第三方專業檢測機構，對全廠各生產工序的廢氣排放點進行全面普查，建立了詳細的廢氣源清單，明確了空氣污染物的種類與排放濃度，精準識別出重點減排環節。

Source substitution and process optimization. For the identified high-emission processes, we reduced the generation of pollutants from the production source by replacing with low-pollution raw materials, achieving a green upgrade at the process level.

源頭替代，工藝優化。針對識別出的高排放工序，我們通過替換低污染原料，從生產源頭減少污染物的生成量，實現工藝層面的綠色升級。

Strengthening control and prevention to prevent the spread of dust. For key points of unorganized emissions such as raw material storage areas and material transfer points, we fully installed sealed hoods, which effectively suppressed the spread of dust.

強化管控，阻斷揚散。針對原料堆放區、物料轉運點等無組織排放關鍵點，全面加裝密閉罩，有效抑制了揚塵擴散。

Through a series of measures, remarkable achievements have been made:

通過這一系列舉措，取得了顯著成效：

Significant results have been achieved in emission reduction: The amount of exhaust gas generated from key high-emission processes has decreased by 10% year-on-year, and the concentration of particulate matter around the factory area has dropped by 12% compared to the previous year.

降排成效顯著：重點高排放工序的廢氣生成量同比減少10%，廠區周邊顆粒物濃度較上年下降12%。

Reinforcing compliance management: No incidents of excessive emissions of exhaust gas occurred throughout the year, and we successfully passed the special inspection and annual verification by the environmental protection department.

合規管理夯實：全年未發生任何廢氣超標排放事件，順利通過環保部門專項檢查與年度核查。

System capability enhancement: A standardized exhaust gas control system has been established, and the compliance rate of employees' environmental protection operations has reached 100%, laying a solid foundation for subsequent continuous emission reduction.

體系能力提升：建立了標準化的廢氣管控體系，員工環保操作合規率達到100%，為後續持續減排奠定了堅實基礎。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Air emissions (Continued)

During the Reporting Period, the air emissions from our main production and operation sites within the reporting scope are as follows:

綠動未來，低碳領航(續)

排放物與廢棄物(續)

空氣排放物(續)

報告期內，我們在報告範圍內的主要生產運營地空氣排放物如下：

Source 來源	Unit 單位	2025 ^{Note 1} 2025 ^{注1}		
		Nitrogen oxide 氮氧化物	Sulfur oxide 硫氧化物	Particulate matter 顆粒物
Total mobile source emissions 流動源排放總計	kg 千克	748.70	0.97	70.92
Gasoline 汽油	kg 千克	711.80	0.91	67.39
Diesel 柴油	kg 千克	36.90	0.06	3.54
Total fixed source emissions 固定源排放總計	kg 千克	279.66	0.61	21.33
Diesel 柴油	kg 千克	142.73	0.61	17.00
Propane 丙烷	kg 千克	135.77	/	4.13
Acetylene 乙炔	kg 千克	1.15	/	0.20
Total air emissions 空氣排放物總計	kg 千克	1,028.36	1.58	92.25
Density of air emissions 空氣排放物密度	kg/US\$10,000 of revenue 千克／萬美元營收	0.1368	0.0002	0.0123

Note 1: During the year, the Group carried out the calculation related to air emissions for the first time, and improved the environmental management data system, to provide basic data support for the subsequent optimization of environmental management and low-carbon development.

注1：本年度，本集團首次開展空氣排放物相關計算工作，完善環境管理數據體系，為後續環境管理優化及低碳發展提供基礎數據支撐。

In the future, the Group will continue to pay close attention to the innovation of environmental protection technologies, proactively explore more efficient and energy-saving exhaust gas treatment technologies, and constantly optimize the exhaust gas control system, so as to further enhance the overall level of environmental management and contribute to achieving the sustainable development goals.

未來，本集團將持續關注環保技術革新，主動探索更高效、更節能的廢氣治理技術，不斷優化廢氣管控體系，進一步提升環境管理整體水平，助力實現可持續發展目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Greenhouse Gas (GHG)

The Group deeply recognizes that GHG emissions are one of the primary drivers of global warming, and that energy consumption is the core source of these emissions. Consequently, the management and control of emissions is not only critical to the broader context of ecological and environmental protection but also serves as a fundamental prerequisite for the enterprises' long-term sustainable development. Currently, global climate governance has become an international consensus. Countries and industries alike are actively advancing carbon reduction and carbon neutrality initiatives, while relevant environmental policies continue to tighten. To proactively respond to the national call for green development, address the various challenges posed by global climate change, and fulfil our corporate environmental and social responsibilities, the Group has formally integrated carbon reduction into its overall sustainable development strategy. Accordingly, the Group has systematically formulated and strictly implemented a series of scientific and feasible GHG emission control measures to effectively reduce both the intensity and total volume of our emissions. These specific measures are as follows:

Factory Manufacturing

工廠製造

Energy-Efficient Equipment. Prioritized the selection of low-energy and high-efficiency equipment and products to enhance energy utilization efficiency and reduce the operational carbon footprint.

節能設備。優先選用低能耗、高能效的設備和產品，提升能源使用效率，降低運營碳足跡。

Production Process Upgrades. Collaborated with technical departments to conduct energy efficiency assessments of production workflows, identifying potential for emission reductions in high-energy-consuming processes. Implemented lean production to minimize material waste and ineffective energy consumption during the manufacturing process.

生產工藝升級。聯合技術部門開展生產流程能效評估，識別出高耗能工序的減排空間。推行精益生產，減少生產過程中的物料浪費和無效能耗。

Utilization of Renewable Energy. Actively adopted renewable energy sources, such as solar and wind power, where conditions permit, to reduce dependence on traditional fossil fuels.

可再生能源利用。在條件允許的情況下，積極採用太陽能、風能等可再生能源，減少對傳統化石能源的依賴。

Procurement & Logistics

採購物流

Localized Procurement. Gave preference to local suppliers to shorten transportation distances, thereby reducing energy consumption and carbon emissions during freight transit.

本地化採購。優先選擇本地供應商，縮短運輸距離，減少貨物運輸過程中的能源消耗和碳排放。

Supply Chain Carbon Reduction. Promoted carbon reduction concepts throughout the supply chain and encouraged partners to adopt green practices to collectively lower the overall carbon footprint.

供應鏈碳減排。在供應鏈中推廣碳減排理念，鼓勵合作夥伴採取綠色實踐，共同降低整體碳排放。

Office & Travel

辦公出行

Business Travel Management. Minimized non-essential business travel and prioritized remote collaboration methods, such as online meetings, to reduce transportation-related carbon emissions.

差旅管理。減少非必要差旅，優先採用線上會議等遠程協作方式，降低因差旅產生的交通碳排放。

Advocacy for Low-Carbon Transportation. Advocated low-carbon commuting options such as walking, cycling, and public transit, and encouraged employees to choose eco-friendly transportation to reduce carbon emissions.

低碳交通倡導。提倡步行、騎行、公共交通等低碳出行方式，鼓勵員工選擇環保交通工具，減少交通碳排放。

綠動未來，低碳領航(續)

排放物與廢棄物(續)

溫室氣體

本集團深刻認識到，溫室氣體排放是引發全球氣候變暖的主要驅動因素之一，而能源消耗則是溫室氣體產生的核心來源，其排放管控不僅關係到生態環境保護大局，更是企業實現長期可持續發展的重要前提。當前，全球氣候治理已成為國際共識，各國及行業均在積極推進碳減排、碳中和工作，相關環保政策也不斷趨嚴。為主動響應國家綠色發展號召，積極應對全球氣候變化帶來的各項挑戰，切實踐行企業環境責任與社會責任，本集團已將碳減排工作正式納入企業可持續發展總體戰略。基於此，本集團系統性制定並嚴格實施一系列科學、可行的溫室氣體排放管控措施，有效降低溫室氣體排放強度及總量，具體措施如下：

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Greenhouse Gas (GHG) (Continued)

The following table shows the major GHG emissions from the place of the Group's operation during the Reporting Period.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

溫室氣體(續)

下表顯示本報告期間集團於所包含的營運地點內主要溫室氣體排放量。

Indicator ^{Note 2} 指標 ^{註2}	Unit 單位	2025 2025年	2024 2024年
Total GHG Emissions: Scope 1 Total 溫室氣體排放總量範圍一總計	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	372.68	188.83
Mobile Sources 流動源			
Gasoline 汽油	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	164.58	89.89
Diesel 柴油	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	10.83	7.95
Fixed Sources 固定源			
Diesel 柴油	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	98.74	10.72
Propane 丙烷	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	94.57	77.24
Acetylene 乙炔	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	2.86	2.47
Carbon dioxide fire extinguisher 二氧化碳滅火器	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	1.10	0.56
Total GHG Emissions: Scope 2 Total 溫室氣體排放總量範圍二總計	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	1,685.39	1,881.00
Purchased Electricity 外購用電	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	1,685.39	1,881.00
Total GHG Emissions: Scope 3 Total 溫室氣體排放總量範圍三總計	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	199.20	\
Category 5: Waste Generated in Operations 類別5：營運中產生的廢棄物	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	93.07	\
Category 6: Business Air Travel 類別6：航空差旅	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	106.13	\
Total GHG Emissions (Scope 1 & 2) 溫室氣體排放總量(範圍一及範圍二)	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	2,058.07	2,069.83
GHG Emissions Intensity (Scope 1 & 2) 溫室氣體排放密度(範圍一及範圍二)	Equivalent of carbon dioxide in tonnes/ US\$10,000 of revenue 噸二氧化碳當量／萬美元營收	0.27	0.22
Total GHG Emissions (Scope 1, 2 & 3) 溫室氣體排放總量(範圍一、範圍二及範圍三)	Equivalent of carbon dioxide in tonnes 噸二氧化碳當量	2,257.27	\
GHG Emissions Intensity (Scope 1, 2 & 3) 溫室氣體排放密度(範圍一、範圍二及範圍三)	Equivalent of carbon dioxide in tonnes/ US\$10,000 of revenue 噸二氧化碳當量／萬美元營收	0.30	\

Note 2: The greenhouse gas emissions were calculated with reference to the *Guidelines for Accounting Methods and Reporting of Greenhouse Gas Emissions from Industrial and Other Industrial Enterprises (Trial)* issued by the National Development and Reform Commission of the People's Republic of China.

註2：溫室氣體排放量計算參照中華人民共和國國家發展和改革委員會發佈的《工業其他行業企業溫室氣體排放核算方法與報告指南(試行)》進行核算。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Greenhouse Gas (GHG) (Continued)

In 2024, the Group explicitly set a GHG emission target for 2025: to achieve a 3% reduction in GHG emission intensity for Scope 1 and Scope 2. During the reporting period, the Group expanded its disclosure scope to a new production and operation site in Jiangsu. Despite this expansion, the total emissions for Scope 1 and Scope 2 decreased by 11.76 tonnes. This was primarily due to the Group's steady business development coupled with the continuous application of energy-saving technologies, refined emissions management, and low-carbon operational measures. As the revenue fluctuated during the Group's transition period, and the said subsidiary only commenced full operations this year (with production capacity and revenue yet to be fully realized), the emission intensity per US\$10,000 of revenue recorded an increase. During the reporting period, the Group initiated the accounting of Scope 3 value chain emissions, incorporating business air travel and waste disposal into its statistical management. This fully demonstrates the Group's proactivity and foresight in full-process GHG emissions management. Looking ahead, the Group will continue to refine its GHG disclosure scope, strengthen control and mitigation measures, and further enhance the efficiency of emission management across the entire value chain to ensure the realization of reduction targets.

Hazardous and Non-hazardous Waste

The Group consistently upholds a rigorous environmental management philosophy, adhering to source control and recycling. We are committed to reducing solid waste at its source and actively promoting the waste-to-resource utilization through the establishment of systematic management frameworks and technological innovation, thereby building a comprehensive circular recycling system to practice green sustainable development.

Within the Environmental Protection Management Regulations of CM Energy Tech Co., Ltd., the Group has clearly defined standardized disposal methods for various types of waste. Building on this, each production and operation base has formulated internal management procedures—including hazardous and solid waste management—tailored to their specific operational characteristics. These documents are continuously revised and improved in line with national environmental policy updates and practical management needs to ensure that waste management is governed by clear rules and implemented effectively.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

溫室氣體(續)

本集團已於2024年明確設定2025年度溫室氣體排放目標，即實現溫室氣體範圍以及範圍二排放密度下降3%。報告期內，本集團擴大了披露範圍，新增位於江蘇的生產營運地。在披露範圍擴大的同時，範圍一及範圍二排放總量下降11.76噸，主要原因為報告期內集團業務穩步發展的同時，持續加強節能減排技術應用、排放精細化管理及低碳營運措施。受集團轉型期營收波動影響，且該子公司於本年度才正式啟動全面運營，產能與營收尚未完全釋放，進而導致萬美元營收對應的排放密度有所上升。報告期內，本集團已啟動範圍三價值鏈溫室氣體排放核算工作，將航空差旅及廢棄物處置納入統計管理範疇，充分體現本集團在溫室氣體排放全流程管理中的主動性與前瞻性。展望未來，本集團將持續完善溫室氣體排放披露範圍，強化管控減排措施，進一步提升全價值鏈排放管控效能，推進減排目標落地。

有害及無害廢棄物

本集團始終秉持嚴格的環境保護管理理念，堅持源頭管控及循環利用，致力於從源頭減少固體廢棄物產生，並通過系統化的管理體系搭建與技術創新升級，積極推動廢棄物資源化利用，構建完善的循環再生體系，切實踐行綠色可持續發展理念。

本集團在《華商能源科技股份有限公司環境保護管理規定》中，已明確界定各類廢棄物的規範處置方式。在此基礎上，各生產運營基地結合自身經營特點與管控制度，分別制定包含危險廢棄物管理、固體廢棄物管理等相關內部管理程序文件，並根據國家環保政策更新及實際管理需求，持續修訂完善，確保廢棄物管理工作有章可循、規範落地。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Hazardous and Non-hazardous Waste (Continued)

During the reporting period, the waste generated by the primary production and operation sites covered in this report was clearly categorized as follows: hazardous waste primarily included waste paint residue, waste paint buckets, and waste mineral oil, while non-hazardous waste mainly consisted of scrap steel, waste wooden packaging crates, and domestic waste; through these efforts, the Group achieved distinct waste classification and precise management control.

In its waste control efforts, the Group strictly adheres to a comprehensive management approach encompassing source reduction, process control, and end-of-cycle recycling. By continuously strengthening oversight across all stages, optimizing management measures, and enhancing operational efficiency, the Group has established a robust, full-lifecycle waste management system. This system actively promotes the reduction, resource recovery, and harmless treatment of waste, ensuring that all control initiatives are effectively implemented and yield tangible results.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

有害及無害廢棄物(續)

報告期內，本報告所覆蓋的主要生產運營地產生的廢棄物分類明確，具體類型如下：有害廢棄物主要包括廢油漆渣、廢油漆桶及廢礦物油等；無害廢棄物主要包括廢鋼材、廢木包裝箱及生活垃圾等，實現廢棄物分類清晰、管控精準。

在廢棄物管控工作中，本集團嚴格遵循源頭減量、過程管控及末端循環的全面管控，持續強化各環節管控力度，不斷優化管理措施、提升管理效能，全面完善廢棄物全流程管理體系，推進廢棄物的減量化、資源化和無害化，確保各項管控工作落地見效。

Comprehensive Waste Control Measures

廢棄物全面管控舉措

Source reduction: refined management to minimize waste generation

源頭減量：精細化管理，減少廢棄物產生

To reduce waste at the source, we have implemented a series of refined management and technical improvement measures: 為從根源上減少廢棄物，我們實施了多項精細化管理與技術改進措施：

- **Enhanced Oil Management:** Through improved management systems and standardized operating procedures, oil leakage is effectively prevented, reducing the generation of oil-containing waste at the source.
加強油品管理：透過完善的管理制度和標準化操作規範，有效防止各類油品洩漏，從源頭減少含油廢棄物的產生。
- **Lean Production Implementation:** For paints used in smaller quantities, small-packaging specifications are adopted for procurement and use, significantly reducing the generation of hazardous waste such as waste paint residue and waste paint containers at the source.
推行精益生產：針對使用量較少的油漆，採用小包裝規格進行採購和使用，從源頭上顯著減少廢油漆渣及廢油漆桶等有害廢棄物的產生量。
- **Production Process Optimization:** Production technologies are actively improved. For example, the adoption of centrifugal casting processes has completely eliminated the generation and emission of asbestos waste, reducing potential environmental impact.
優化生產工藝：積極改進生產技術，例如採用離心鑄造工藝，徹底杜絕了石棉廢物的產生與排放，降低了對環境的潛在影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Hazardous and Non-hazardous Waste (Continued)

綠動未來，低碳領航(續)

排放物與廢棄物(續)

有害及無害廢棄物(續)

Comprehensive Waste Control Measures

廢棄物全面管控舉措

Process control: establishing a full-process management system for hazardous waste

過程管控：建立有害廢棄物全流程管理體系

For hazardous waste generated during production and operations, we have established a systematic and standardized management system to ensure safety and compliance throughout the entire process, from generation to disposal:

針對生產運營中產生的有害廢棄物，我們建立了系統化、規範化的管理體系，確保其從產生到處置的全過程安全合規：

- **Strategic Plan:** An annual hazardous waste management plan is developed, with emission reduction targets quantitatively broken down and allocated to each department.

戰略規劃：制定年度有害廢棄物管理計劃，將減排目標量化分解至各部門。

- **Process Control:** A regular assessment and dynamic monitoring mechanism is established to promptly identify issues and implement optimization measures.

過程控制：建立定期評估與動態監控機制，及時發現問題並採取優化措施。

- **Classification Management:** Waste classification standards are strictly enforced, and standardized warning signs are placed in storage areas to ensure safe storage.

分類管理：嚴格執行廢棄物分類標準，並在儲存區域設置標準化的警示標識，確保存放安全。

- **Professional Disposal:** Qualified contractors with professional certifications are rigorously selected to ensure all hazardous waste is processed in a compliant and safe professional manner.

專業處置：嚴格遴選具備專業資質的合格承包商，確保所有有害廢棄物均得到合規、安全的專業化處理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Hazardous and Non-hazardous Waste (Continued)

綠動未來，低碳領航(續)

排放物與廢棄物(續)

有害及無害廢棄物(續)

Comprehensive Waste Control Measures

廢棄物全面管控舉措

End-of-pipe recycling: promoting waste resource utilization and recycling

末端循環：推進廢棄物資源化與再生利用

The Group actively explores pathways for waste resource utilization, reintegrating waste into production or the value chain to enhance resource efficiency.

本集團積極探索廢棄物的資源化路徑，將廢棄物重新納入生產或價值鏈，提升資源利用效率。

- **Waste resource utilization:**

廢棄物資源化利用：

- **Quality Optimization:** Strengthening quality control throughout the process reduces resource waste caused by quality issues.

質量優化：強化全過程質量控制，降低因品質問題導致的資源浪費。

- **Material Recovery:** A material recovery system is established to separate steel from non-conforming products for use in other non-production applications.

材料回收：建立材料回收體系，將不合格產品中的鋼材分離出來，用於其他非生產性用途。

- **Circular Production:** Iron filings generated during the processing process were professionally recycled and re-invested into the casting production process as raw material, realizing closed-loop utilization of resources.

循環生產：對加工過程中產生的鐵屑進行專業化回收處理，將其作為原料重新投入鑄造生產流程，實現了資源的廠內閉環利用。

- **Waste recycling:**

廢棄物循環再生：

- **Classification Management:** Strictly enforcing waste classification standards, and requiring employees to accurately classify and label recyclable waste.

分類管理：嚴格執行廢棄物分類制度，要求員工對可再生廢棄物進行準確分類與規範標識。

- **Professional Recycling:** Establishing strategic cooperation with certified recycling organizations to ensure that waste is professionally recycled.

專業回收：與認證回收機構建立合作，確保廢棄物得到專業化回收處理。

- **Recycling:** Focusing on promoting the recycling of packaging materials to recycle discarded cardboard boxes and other paper packaging through professional organizations.

資源再生：重點推進包裝材料循環利用，通過專業機構對廢棄紙箱等紙質包裝物進行再生處理。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Hazardous and Non-hazardous Waste (Continued)

Hazardous Waste

Under this management system, all hazardous waste is either treated using dedicated equipment or temporarily stored in specialized storage units for centralized disposal. The Group rigorously selects and commissions third-party organizations with hazardous waste disposal qualifications to ensure the entire disposal process is compliant, controllable, and traceable. Treated waste must strictly comply with relevant national and local emission standards before discharge.

Non-Hazardous Waste

The Group implements comprehensive control over non-hazardous waste: classified waste disposal facilities are added in plants and office areas, accompanied by posted guidelines to encourage proper waste sorting by employees; paperless office practices and standardized material requisition are promoted to minimize waste at the source; a mechanism for reusing recyclable waste is established to improve resource utilization rates; and qualified third-party organizations are commissioned to properly dispose of domestic waste, ensuring processes are compliant and environmentally sound.

Through the implementation of the above measures, the waste generation at the operating sites covered in this report for 2025 is as follows. The Group has established control targets for waste management, with waste emission intensity showing a decreasing trend in 2025. During the Reporting Period, the total amount of non-hazardous waste decreased significantly, and the annual waste emission intensity target was successfully achieved, with overall intensity decreasing by 21.5% compared to 2024. The Group will continue to advance the optimization of waste emission management, persistently focus on waste reduction, resource utilization, and harmless treatment, implement controls for both hazardous and non-hazardous waste, actively explore more environmentally friendly production methods, and contribute to building a green and sustainable future, ensuring the achievement of established targets.

綠動未來，低碳領航(續)

排放物與廢棄物(續)

有害及無害廢棄物(續)

有害廢棄物

在該管理體系下，所有有害廢棄物均需經專用設備處理，或臨時存放於專用儲存裝置中，以便集中統一處置。本集團嚴格篩選並委託具備危險廢棄物處置資質的第三方機構開展處置工作，確保處置全流程合規可控、可追溯，處理後的廢棄物需嚴格符合國家及地方相關排放標準，方可實施排放。

無害廢棄物

本集團對無害廢棄物實施全環節管控：在廠區及辦公區增設分類垃圾設施、張貼指引，引導員工規範投放；推行無紙化辦公、規範物料領用，從源頭減少廢棄物產生；建立可回收廢棄物復用機制，提升資源利用率；委託具備資質的第三方機構，規範處置生活垃圾，確保流程合規環保。

通過實施上述措施，2025年本報告涵蓋的運營地點廢棄物產生情況如下。本集團已針對廢棄物管控設立管控目標，2025年廢棄物排放密度呈下降趨勢。報告期內，無害廢棄物的總量顯著下降，年度廢棄物排放密度目標順利達成，整體密度較2024年下降21.5%。本集團將持續推進廢棄物排放管理優化工作，持續關注廢棄物的減量化、資源化和無害化處理，對有害廢棄物及無害廢棄物進行管控，積極探索更環保的生產方式，為構建綠色可持續的未來貢獻力量，確保既定目標落地。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Emissions and Wastes (Continued)

Hazardous and Non-hazardous Waste (Continued)

Hazardous Waste (Continued)

綠動未來，低碳領航(續)

排放物與廢棄物(續)

有害及無害廢棄物(續)

無害廢棄物(續)

Type of Waste	2025	Intensity (tonnes/US\$10,000 of operating revenue)	2024	Intensity (tonnes/US\$10,000 of operating revenue)
	2025年		2024年	
	Generation volume (tonnes)		Generation volume (tonnes)	
廢棄物種類	產生量(噸)	密度(噸／ 萬美元營收)	產生量(噸)	密度(噸／ 萬美元營收)
Hazardous wastes	44.07	0.0059	30.38	0.0032
有害廢棄物				
Non-hazardous wastes	145.25	0.0193	279.67	0.0289
無害廢棄物				
Scrap metal	10.55	0.0014	204.45	0.0212
廢金屬				
Scrap wood	2.00	0.0003	20.27	0.0021
廢木材				
Domestic wastes	132.70	0.0177	47.89	0.0049
生活垃圾				
Scrap paper	\	\	7.06	0.0007
廢紙殼				
Total waste	189.32	0.0252	310.05	0.0321
廢棄物總計				

Energy and Resource Management

Energy Management

Regarding energy consumption throughout production and operations, the Group actively promotes policies related to green manufacturing and green office practices. Through continuous process optimization and improvement of control measures, the Group is constantly enhancing energy efficiency, effectively reducing energy consumption across various stages, and practicing the concept of green and sustainable development.

能源與資源管理

能源管理

針對生產運營全過程中產生的能源消耗，本集團積極推行綠色製造與綠色辦公相關政策，通過持續優化流程、完善管控措施，不斷提升能源利用效率，有效降低各環節能源消耗，踐行綠色可持續發展理念。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Energy and Resource Management *(Continued)*

Energy Management *(Continued)*

綠動未來，低碳領航^(續)

能源與資源管理^(續)

能源管理^(續)

Green Manufacturing

綠色製造

The Group has been committed to establishing an environmentally friendly production system and gradually advancing the implementation of green manufacturing: first, adopting cleaner production processes, continuously optimising the energy structure, and reducing the proportion of energy-consuming equipment; second, implementing energy conservation and emission reduction management in the entire production process, establishing and improving the mechanism for resource recycling, and enhancing resource utilization efficiency; third, strictly enforcing all environmental protection standards, and strengthening the management of pollutant discharge throughout all stages to ensure that all types of pollutants are discharged in compliance with the standards; fourth, promoting the concept of eco-design of products and optimising product structure to effectively extend the product lifecycle. Through continuous technological innovation and management optimisation, the Group has realised low carbon, cleaner and more efficient manufacturing processes to support its long-term sustainable development.

本集團始終致力於構建環境友好型生產體系，逐步推進綠色製造工作落地實施：一是採用清潔生產工藝，持續優化能源結構，降低高耗能能源佔比；二是實施生產全流程節能減排管控，建立健全資源循環利用機制，提升資源利用效能；三是嚴格執行各項環境保護標準，強化污染物排放全環節管控，確保各類污染物均達標排放；四是推行產品生態設計理念，優化產品結構，有效延長產品生命週期。本集團將通過持續的技術創新與管理優化，推動製造過程實現低碳化、清潔化與高效化，助力企業實現長期可持續發展。

In equipment procurement and renewal, the Group strictly adheres to green and energy-saving requirements. The newly procured equipment must meet the national energy consumption standards, and purchase of high energy consumption equipment listed in the national phase-out catalogue is prohibited; further procurement and replacement of energy-saving and low energy-consuming digitally controlled plasma cutting equipment to replace the old flame cutting machine has not only increased the working efficiency by 2-3 times but also saved the amount of propane and lowered energy consumption; the replacement of traditional fuel-fired forklift trucks with electric forklift trucks has reduced fuel consumption and exhaust emissions at the source; the procurement of digitally-controlled multifunctional bus bar machining machine and digitally-controlled drilling machine has further reduced energy consumption throughout the process by enhancing production efficiency, effectively integrating the concept of energy conservation throughout the full-cycle use of equipment.

在設備採購與更新環節，本集團嚴格落實綠色節能要求：新採購設備均需符合國家規定的能耗等級標準，嚴禁採購國家淘汰目錄內的高能耗設備；進一步採購併更換節能低耗數控等離子切割設備，用於替換老舊火焰切割機，不僅使工作效率提升2-3倍，還有效節省丙烷使用量，降低能源消耗；將傳統燃油叉車更換為電動叉車，從源頭減少燃油消耗與廢氣排放；採購數控多功能母排加工機床及數控鑽床，通過提升生產效率，進一步降低全流程能源消耗，切實將節能理念貫穿設備使用全週期。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Energy and Resource Management *(Continued)*

Energy Management *(Continued)*

綠動未來，低碳領航^(續)

能源與資源管理^(續)

能源管理^(續)

Green Office

綠色辦公

The Group has implemented an all-round green office system, focusing on the goals of energy conservation, consumption reduction, low carbon, and environmental protection, and the implementation of the following core measures: first, promotion of paperless office by fully implementing a double-sided printing system, prioritization of the use of electronic document management system, and establishment of a standardized digital approval process to reduce paper consumption at the source; second, implementation of an energy-saving lighting upgrade by equipping all areas with LED energy-saving light fixtures and installing light-control acoustic system to achieve rational use of lighting resources; third, standardizing green office equipment procurement by strictly adhering to national energy efficiency standards, prohibiting the procurement of obsolete energy-consuming equipment listed in the national phase-out catalogue, and prioritizing the use of energy-saving certified products.

本集團推行全方位綠色辦公體系，聚焦節能降耗、低碳環保目標，重點落實以下核心措施：一是推行無紙化辦公，全面執行雙面打印制度，優先採用電子文檔管理系統，建立規範化數字化審批流程，從源頭減少紙張消耗；二是實施節能照明升級方案，全面配備LED節能燈具，安裝光控、聲控智能控制系統，實現照明資源合理利用；三是規範綠色辦公設備採購標準，嚴格遵循國家能效標準，嚴禁採購國家淘汰目錄內的高耗能設備，優先選用獲得節能認證的綠色產品。

During the Year, the energy consumption of our major production and operation sites within the reporting scope is as follows. The overall comprehensive energy consumption has increased due to the expansion of the reporting scope for the Year. Looking ahead, the Group will continue to strengthen its energy management system, optimise the energy consumption structure, actively promote energy-saving and consumption reduction technologies and measures, reasonably control total energy consumption, and improve energy utilization efficiency, thereby contributing to the achievement of green and sustainable development goals and earnestly fulfilling environmental responsibilities.

本年度，我們在報告範圍內的主要生產運營地耗用能源情況如下，由於本年度我們擴大了披露範圍，導致整體綜合能耗有所上升。展望未來，本集團將持續強化能源管理體系，優化能源耗用結構，積極推廣節能降耗技術與措施，合理控制能源消耗總量、提升能源利用效率，助力實現綠色可持續發展目標，切實踐行環境責任。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Energy and Resource Management (Continued)

Energy Management (Continued)

綠動未來，低碳領航(續)

能源與資源管理(續)

能源管理(續)

Indicators ^{Note 3} 指標 ^{註3}	Unit 單位	2025 2025年	2024 2024年
Comprehensive energy consumption 綜合能源消耗量	MWh 兆瓦時	4,612.78	4,262.21
Direct energy consumption 直接能源消耗量	MWh 兆瓦時	1,436.40	756.81
Gasoline 汽油	Liter 公升	61,675.26	33,197.00
Diesel 柴油	Liter 公升	41,666.94	6,965.00
Propane 丙烷	kg 公斤	31,346.00	25,600.00
Acetylene 乙炔	kg 公斤	845.00	730.00
Direct energy consumption intensity 直接能源消耗密度	MWh per US\$10,000 of operating revenue 兆瓦時／萬美元營收	0.19	0.08
Indirect energy consumption 間接能源消耗量	MWh 兆瓦時	3,176.38	3,505.40
Purchased electricity 外購電力	MWh 兆瓦時	3,176.38	3,505.40
Indirect energy consumption intensity 間接能源消耗密度	MWh per US\$10,000 of operating revenue 兆瓦時／萬美元營收	0.42	0.36

Note 3: Energy consumption is calculated in accordance with the *General Principles for Comprehensive Energy Consumption Calculation (GB2589-2020)*.

註3：能源消耗依據《綜合能耗計算通則》(GB2589-2020)計算。

Water Resource Management

The Group's water supply is primarily sourced from municipal utilities. There are no issues such as difficulty in water acquisition or shortage of water supply. The water supply has remained stable and controllable over the long term, effectively supporting the smooth operation of the Group's various business activities. We highly value the sustainable use of water resources. During the Reporting Period, tailored to our operational features, we fully implemented water conservation management measures across our key operating sites within the reporting scope through three dimensions, system construction, facility upgrades, and behavioural guidance, so as to continuously improve the efficiency of water utilization.

水資源管理

本集團的用水主要來源於市政用水，不存在任何水源求取困難、用水供應不足等問題，用水供應長期處於穩定、可控狀態，有效支撐集團各項經營活動有序開展。我們高度重視水資源的可持續利用，報告期內，我們在報告範圍內的主要運營地結合自身營運特點，從制度建設、設施更新及行為引導三個層面，全面落實節水管理工作，持續提升用水效率。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Energy and Resource Management *(Continued)*

Water Resource Management *(Continued)*

綠動未來，低碳領航 *(續)*

能源與資源管理 *(續)*

水資源管理 *(續)*

Comprehensive Water Conservation Management Measures

節水綜合管理舉措

Improving Management Mechanisms and Implementing Water Conservation Responsibilities

健全管理機制，落實節水責任

The Qingdao plant has established a robust water conservation management system by issuing the Regulations on Water Conservation Management in Manufacturing Departments, incorporating water consumption indicators into team performance assessments, and rewarding teams with outstanding water-saving results, thereby ensuring the normalization and long-term effectiveness of water conservation efforts. The Xi'an plant has strengthened routine inspections, promptly replacing pipes in cases of leaks, drips, or seepage to effectively eliminate unnecessary water waste.

青島廠區健全節水管理制度，發佈《製造部門節約用水管理規定》，將水耗指標納入班組績效考核，對節水成效顯著的班組予以獎勵，從制度層面確保節水工作常態化、長效化。西安廠區則加強日常巡檢力度，發現管道跑冒滴漏即時更換，有效杜絕了水資源的無效浪費。

Advancing Facility Upgrades and Enhancing Hardware Efficiency

推進設施改造，提升硬件效能

To reduce water consumption at the source, subsidiaries have actively promoted the upgrading and replacement of water-consuming facilities. The Zhengzhou plant achieved annual water savings of approximately 32 tonnes by replacing office toilets with water-saving models. Two Qingdao-based plants have implemented respective measures: Qingdao TSC Offshore Equipment Co., Ltd. comprehensively upgraded its employee shower facilities, completely eliminating leaks and drips. TSC Oil and Gas Group Holdings Ltd. further advanced technological upgrades by treating and reusing production wastewater and cooling water for workshop cleaning and green space irrigation, significantly improving the water recycling rate.

為從源頭減少用水量，各下屬公司積極推進用水設施的升級換代。鄭州廠區通過更換辦公樓節水馬桶，年度節約用水約32噸。位於青島的兩家廠區分別採取相應措施，青島天時海洋裝備有限公司針對員工洗澡間設備進行全面更新，徹底防止滴漏現象。青島天時油氣裝備有限公司更進一步推進技術升級，對生產廢水及冷卻水進行處理後回用於車間保潔與綠化灌溉，顯著提升了水資源的重複利用率。

Strengthening Awareness Campaigns and Fostering a Water Conservation Culture

強化宣傳引導，培育節水文化

Beyond facility upgrades and institutional improvements, the plants have also focused on cultivating employee awareness of water conservation. The Jiangsu plant posted "Save Water" reminders in restrooms to continuously encourage employees to develop good water-use habits. The Xi'an plant promoted employees to turn off faucets promptly, integrating water conservation principles into daily work routines. The Qingdao plant fostered a company-wide culture of water conservation through activities such as organizing a "Water Conservation Awareness Month", posting signs, conducting on-site training, and encouraging employees to submit rational suggestions, ensuring that water conservation awareness is deeply embedded among all employees.

在設施改造與制度建設的基礎上，各工廠同樣注重員工節水意識的培養。江蘇廠區在衛生間張貼「節約用水」警示標語，時刻提醒員工養成良好用水習慣。西安廠區倡導員工及時關閉水龍頭，將節水理念融入日常工作細節。青島廠區則通過組織「節水宣傳月」活動、張貼標語、現場培訓及鼓勵員工提交合理化建議等方式，營造全員參與的節水氛圍，確保節水意識深入人心。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Energy and Resource Management (Continued)

Water Resource Management (Continued)

The Group has established control targets for water consumption intensity, targeting a 3% year-on-year reduction in 2025 compared to 2024. During the Reporting Period, total water consumption increased, primarily due to the expansion of the disclosure scope with the inclusion of an additional subsidiary. As the Group is currently undergoing a business transformation, overall revenue experienced fluctuations. Meanwhile, the newly included subsidiary remains in the early stage of operations, with revenue gradually ramping up. As a result of these combined factors, water consumption intensity increased. Looking ahead, the Group will further strengthen water resource management, continue to explore water-saving technologies and management approaches, and strive to achieve an optimal balance between water efficiency and environmental protection.

Water consumption during the reporting year is set out below:

Resource Consumption 資源耗用	2025 2025年		2024 2024年	
	Intensity (m ³ /US\$10,000 revenue) 密度(立方米/ 萬美元營收)		Intensity (m ³ /US\$10,000 revenue) 密度(立方米/ 萬美元營收)	
Type of Resource 資源類型	Consumption (m ³) 消耗量(立方米)		Consumption (m ³) 消耗量(立方米)	
Water Resources 水資源	10,370.00	1.38	8,932.00	0.93

Packaging Materials Management

The Group primarily uses cartons and wooden crates as packaging materials. Standardised management of such materials not only enhances utilisation efficiency but also contributes to resource conservation and supports the Group's commitment to green and sustainable development.

Across the entire materials lifecycle, the Group places particular emphasis on the recycling and reuse of discarded packaging. These initiatives effectively reduce waste generation and conserve resources such as paper, embedding environmental protection and resource efficiency principles throughout the materials management process.

綠動未來，低碳領航(續)

能源與資源管理(續)

水資源管理(續)

本集團已針對水資源耗用密度設立管控目標，於2025年水資源耗用密度較2024年下降3%。報告期內，本集團水資源耗用總量有所上升，主要原因在於本年度擴大披露範圍，新增一家附屬公司納入統計。鑒於本集團正處於業務轉型階段，整體營收出現波動；同時，新增納入披露範圍的子公司尚處於運營初期，營收仍處於逐步上升階段，受上述因素綜合影響，集團用水密度有所上升。展望未來，本集團將進一步加強水資源管控力度，持續探索更多節水技術與管理模式，致力於在水資源效益與環境保護之間取得最佳平衡。

報告年度我們的水資源耗用情況如下：

包裝材料管理

本集團所使用的包裝材料以紙箱、木箱為主，對此類包裝材料實施規範管控，不僅能有效提升包裝材料的使用效率，更能進一步節約各類資源，踐行綠色環保發展理念。

在物料使用全環節中，本集團重點推進廢棄包裝的循環回收與重複利用工作，通過該項舉措，不僅能有效降低廢棄物排放量，還可節約紙質等相關資源，切實將綠色環保與資源節約理念貫穿至物料管理全流程。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Energy and Resource Management (Continued)

Packaging Materials Management (Continued)

Packaging materials consumption during the Reporting Period is set out below. The Group set a clear control target in 2024 to achieve a 3% reduction in packaging materials consumption intensity in 2025. As at the end of the Reporting Period, despite the expanded disclosure scope, total consumption of packaging materials decreased by 0.26 ton year-on-year, reflecting effective control over packaging material usage. Due to fluctuations in overall revenue, consumption intensity increased. Going forward, the Group will continue to promote packaging reduction and optimisation initiatives to further enhance management effectiveness.

Resource Consumption		2025	2024	
資源耗用		2025年	2024年	
Type of Resource	Consumption (ton)	Intensity	Consumption (ton)	Intensity
		(ton/US\$10,000 revenue)		(ton/US\$10,000 revenue)
		密度(噸／萬美元營收)		密度(噸／萬美元營收)
資源類型	消耗量(噸)		消耗量(噸)	
Packaging Materials	37.66	0.0050	37.92	0.0039
包裝材料				

Environment and Natural Resources

The Group places strong emphasis on environmental protection as a cornerstone of its sustainable development and strictly implements relevant environmental policies across all aspects of its operations. Through measures such as optimising production processes, standardising operational practices and adopting environmentally friendly raw materials, the Group actively promotes waste recycling and the substitution of eco-friendly materials. These efforts effectively prevent and reduce pollutant generation and minimise the adverse environmental impact of its operations. Such initiatives not only demonstrate the Group's commitment to corporate social responsibility but also generate favourable economic benefits for the Group, laying a solid foundation for long-term sustainable development.

To address noise generated during production, the Group has established a routine noise monitoring mechanism and conducts regular comprehensive inspections. During the Reporting Period, noise assessments were completed at all operating sites covered by this report, with all results in strict compliance with applicable local standards and no damage to the surrounding environment and residents.

綠動未來，低碳領航(續)

能源與資源管理(續)

包裝材料管理(續)

報告期內，本集團包裝材料耗用情況如下。我們已於2024年明確設定管控目標，即2025年實現包裝材料耗用密度下降3%。截至報告期末，儘管本年度披露範圍有所擴大，但包裝材料耗用總量仍較去年呈現下降趨勢，整體減少0.26噸，體現了本集團對包裝材料耗用的有效管控成效，受整體營收波動影響，包裝材料耗用密度有所上升，未來本集團將繼續推進包裝節約與優化工作，進一步提升管控水平。

環境及天然資源

本集團高度重視環境保護工作，將其列為企業可持續發展的重要基石，在生產經營全環節嚴格貫徹落實各項環境保護相關政策。我們通過優化生產流程、規範生產慣例、選用環保型原材料等多項措施，積極推進廢料回收利用、環保材料替代等環保舉措，有效避免並減少各類污染物產生，降低生產經營活動對生態環境的負面影響。這一系列舉措不僅充分踐行了企業社會責任，亦為集團創造了良好的經濟效益，為實現長期可持續發展奠定堅實基礎。

針對生產過程中產生的噪音，本集團建立常態化噪音檢測機制，定期開展全面檢測工作。報告期內，在本報告覆蓋的所有生產運營地點均完成噪聲檢測，檢測結果均嚴格符合當地相關標準，未對周邊環境及居民造成損害。

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環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Environment and Natural Resources (Continued)

To further enhance the ecological environment of its facilities, we have carried out greening and landscaping initiatives both within and around its facilities. During the Reporting Period, Qingdao TSC Offshore Equipment Co., Ltd. planted 288 euonymus japonicus within its facility, enriching the vegetation layers and further improving the ecological quality of the facility.

The Group successfully achieved its environmental targets for 2025, fulfilling its primary environmental responsibilities and advancing its commitment to sustainable development.

綠動未來，低碳領航(續)

環境及天然資源(續)

為進一步優化廠區生態環境，我們在廠區周邊及內部開展綠化種植工作。報告期內，青島天時海洋裝備有限公司於園區內新增種植大葉黃楊288棵，有效豐富了園區綠化層次，進一步改善廠區生態環境質量。

本集團已順利達成2025年年度相關目標，切實履行環境保護主體責任，踐行可持續發展理念。



Addressing Climate Change

As the impacts of climate change on global ecosystems and economic development become increasingly pronounced, the Group attaches great importance to this challenge and adopts a proactive approach in response. It actively aligns with China's "30-60" carbon peak and carbon neutrality goals, strictly complies with relevant laws and regulations, and systematically implements environmental management measures to address the concerns of the capital market and stakeholder regarding climate-related issues and to continuously enhance its capacity and resilience to the risks of climate change.

CM Energy, with reference to the Hong Kong Stock Exchange's ESG Reporting Code (Part D: "Climate-related Disclosures") and the International Sustainability Standards Board's IFRS S2 – Climate-related Disclosures, continues to identify and assess climate-related factors that may impact the Group's operations. Based on its actual circumstances, the Group has formulated a series of strategies and measures to address climate-related risks and opportunities, thereby actively responding to climate change.

應對氣候變化

隨著氣候變化對全球生態系統及經濟發展的影響日趨顯著，本集團高度重視此項挑戰，主動作為、積極應對，嚴格響應國家「30·60」碳達峰、碳中和目標號召。我們嚴格遵循各項相關政策法規，系統實施對應的環境管理措施，進一步回應資本市場及各利益相關者對氣候變化議題的關切，持續提升自身應對氣候變化風險的能力與韌性。

華商能源參考香港聯交所《ESG守則》D部分「氣候相關披露」準則、國際可持續準則理事會(ISSB)發佈的《國際財務報告可持續披露準則第2號—氣候相關披露》(IFRS S2)建議持續識別並分析對集團運營產生影響的氣候變化因素，並結合實際情況制定一系列應對氣候風險和機遇的策略和措施，積極應對氣候變化。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY *(Continued)*

Addressing Climate Change *(Continued)* Governance

CM Energy consistently integrates the concept of sustainable development into its corporate strategy and effectively fulfills its emission reduction commitments. We place great emphasis on climate change governance, continuously improve relevant management mechanisms, and have clearly established carbon emission management targets.

The Board is the highest decision-making body for the Group's climate change matters and bears ultimate responsibility for the Group's climate-related strategies and reporting. The Board authorizes the ESG Committee to supervise and provide recommendations on the identification, assessment, and management of climate risks, as well as the formulation and progress of climate-related targets. The ESG Committee oversees relevant departments in implementing climate-related response actions and reports on annual work progress to the Board through ESG Committee meetings held at least once a year. The Board regularly reviews the ESG report annually to stay informed about climate-related risks and opportunities, ensuring that climate considerations are fully integrated into the Group's strategic planning. In overseeing the Group's strategy, major transaction decisions, and risk management processes, the Board and the ESG Committee take into account climate-related risks and opportunities, including weighing relevant trade-offs such as transition costs versus long-term sustainability benefits. The ESG leading group and the ESG working group serve as the execution level, responsible for managing and overseeing the Group's ESG governance, ensuring the implementation of relevant strategies, targets, and management policies. The Board Office assists the ESG Committee in comprehensive control over our climate-related matters, regularly reporting on climate-related risks and opportunities through biweekly meetings, following up on and supervising relevant departments in implementing climate response actions, and reporting on annual work progress to the Board and the ESG Committee. Through the above three-tier "decision-making-management-execution" integrated system, we ensure that climate-related issues are embedded into daily operations and are systematically managed. For details on the governance structure, please refer to the "ESG GOVERNANCE STRUCTURE" section above.

綠動未來，低碳領航^(續)

應對氣候變化^(續) 管治

華商能源始終將可持續發展理念融入企業戰略，切實履行減排承諾。我們高度重視氣候變化管治工作，持續優化相關管理機制，並明確設定了碳排放管理目標。

董事會是集團氣候變化事宜的最高決策機構，對集團氣候事宜相關策略及彙報承擔最終責任。董事會授權ESG委員會對氣候風險識別、評估及管理事宜，及氣候相關目標的制訂及進展進行監督並提出建議，監督相關部門開展並落實氣候相關應對行動，並通過每年至少一次的ESG委員會會議，向董事會彙報年度工作開展情況。董事會每年定期審閱ESG報告，及時掌握氣候相關風險與機遇信息，確保氣候因素全面融入集團戰略規劃。在監督集團策略、重大交易決策及風險管理過程中，董事會及ESG委員會將考慮氣候相關風險及機會，包括權衡相關取捨，如轉型成本與長期可持續益處。ESG領導小組及ESG工作小組作為執行層面，負責對集團ESG治理情況進行管理和監督，確保相關戰略、目標和管理政策落實到位。董事會辦公室協助ESG委員會就我們的氣候事宜做出全面管控，通過雙周會定期報告包含氣候相關的風險與機遇，跟進監督相關部門開展並落實氣候相關應對行動，並向董事會及ESG委員會彙報年度工作的開展情況。通過上述「決策—管理—執行」三級聯動的縱深體系，我們確保氣候相關議題能夠融入日常運營，並得到系統性管控。有關管治架構詳情，請見前文「ESG管治架構」小節。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued) Governance (Continued)

During the Reporting Period, to enhance the professional capabilities of the Board and management in climate-related areas, the Group organized and participated in multiple training and exchange activities. These initiatives helped them stay abreast of climate change-related information, further improving their professional understanding and competence in fulfilling their duties regarding climate-related matters. The Board Office regularly distributes annual training materials to all Board members to ensure systematic learning. Ms. Zhang Zhen, an independent director of the Group and an expert in the ESG field, conducted two climate-related special training sessions for all Group personnel to disseminate professional knowledge. In addition, the Group actively participated in relevant activities organized by partners, engaging in in-depth discussions on key and challenging issues in climate-related fields to foster collective improvement. During the Reporting Period, all Board members carefully reviewed relevant materials such as the “Environmental, Social and Governance Reporting Code” issued by the Stock Exchange, ensuring a comprehensive understanding of regulatory requirements. Meanwhile, the Group actively participated in major industry events such as the International Forum for Clean Energy and co-founded the “International Green Fuel Alliance” with upstream and downstream industry chain partners, proactively fulfilling its corporate responsibilities and actively contributing to the development of a global green shipping ecosystem. As of the end of the Reporting Period, the Group has not yet incorporated climate-related factors into its remuneration policy system.

Strategy

CM Energy has identified and managed climate-related risks and opportunities, and has formulated corresponding preventive measures to mitigate the negative impacts of climate risks on the Group. From the perspective of the Group’s business types and operations, we have identified physical and transition risks with significant impact and likelihood, and have explored potential opportunities. We recognize that these climate risks may have material impacts on the Group in the short term (within 3 years), medium term (3–5 years), and long term (over 5 years), encompassing both physical changes in the environment and the challenges arising from the transition to a low-carbon economy.

To effectively address these risks, the Group analyzes their impact on risk management control objectives and assesses the Group’s risk tolerance. Based on the identification results, we have formulated corresponding response measures for physical risks (such as extreme weather and natural disasters caused by climate change) and transition risks (such as policy changes, technological upgrades, and shifts in market demand), ensuring that the Group maintains proactiveness and foresight in risk management.

綠動未來，低碳領航(續)

應對氣候變化(續) 管治(續)

報告期內，為提升董事會及管理層在氣候相關領域的專業能力，本集團組織並參與了多項培訓及交流活動，幫助其及時掌握氣候變化相關信息，進一步提升其對氣候相關事務的專業理解能力與履職勝任能力。董事辦定期向董事會全體董事發送年度培訓材料，保障全體董事系統開展學習。本集團獨立董事張真女士作為ESG領域專家，為集團全體人員開展了2次氣候相關專題培訓，普及專業知識。此外，本集團積極參與合作夥伴主辦的相關活動，圍繞氣候相關領域熱點難點問題開展深入探討，共同提升。報告期內，全體董事均認真閱讀了聯交所刊發的《環境、社會及管治報告守則》等相關資料，確保對監管要求的全面掌握。同時，本集團積極參與國際清潔能源論壇等行業重要活動，並與上下游產業鏈夥伴聯合發起成立「國際綠色燃料聯盟」，主動承擔企業責任，積極參與全球綠色航運生態構建。截至報告期末，本集團尚未將氣候相關因素納入薪酬政策體系。

策略

華商能源已針對與氣候相關風險和機遇進行了識別及管理，同時制定了相關防範措施，減少氣候風險為集團帶來的負面效應。從集團業務類型與營運角度出發，我們識別出了具有較大影響和可能性的實體風險與轉型風險，並探索了潛在的機遇。我們認識到這些氣候風險可能在短期(3年以內)、中期(3-5年)和長期(5年以上)對本集團產生重要影響，其中涵蓋環境的物理變化以及向低碳經濟轉型帶來的挑戰。

為了有效應對這些風險，本集團分析其對風控管理目標的影響程度，並評估集團的風險承受能力。根據識別結果，我們針對實體風險(如極端天氣、氣候變化引發的自然災害)和轉型風險(如政策變化、技術升級和市場需求變化)制定了相應的應對措施，確保企業在風險管理中保持主動性與前瞻性。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued) Climate-related Physical Risks

綠動未來，低碳領航(續)

應對氣候變化(續) 氣候相關物理風險

Risk Category	Impacts on Business and Value Chain	Potential Financial Impacts	Time Horizon	Mitigation Measures
風險類別	對業務及價值鏈的影響	潛在財務影響	時間範圍	應對措施
Acute Physical Risks (Extreme weather events such as floods, heavy rains, typhoons, etc.) 急性物理風險 (洪水、暴雨、颱風等極端天氣事件)	Extreme weather events including floods, heavy rains and typhoons may damage infrastructure, electronic equipment and other assets, leading to damage or write-off of the fixed assets. 洪水、暴雨、颱風等極端天氣事件會損壞基礎設施、電子設備等，導致固定資產受損或報廢。 The health and safety of employees, customers and business partners may be compromised by extreme weather, which could disrupt business operations and undermine the stability of the supply chain. 員工、客戶或業務合作夥伴健康安全受極端天氣影響，業務運營可能中斷，極端天氣還可能影響供應鏈的穩定性。	Impairment of fixed assets, rising operating costs, falling operating income 固定資產減值、運營成本增加、營業收入下降	Short-term, Medium-term, Long-term 短期、中期、長期	Consider geographical locations and local natural conditions comprehensively when selecting sites for owned and leased assets such as factories and office buildings to minimize the impact of extreme weather on the stability of business operations. 在工廠及辦公樓等自有和租賃資產選址過程中綜合考慮地理位置和當地自然條件，儘量減少極端天氣對業務運行穩定性的衝擊。 Establish emergency operating procedures covering all operational locations, formulate standardized response measures and mechanisms for the pre-, during and post-stages of extreme weather events, and conduct regular emergency drills to comprehensively enhance emergency response capabilities for flood and typhoon prevention. 建立覆蓋營運地點的極端天氣應急操作流程，在事件發生的前、中、後期制定標準化應對措施及機制，同時日常開展應急演練，全方面提升防汛、防颱風應急響應能力。 Prioritize employees' occupational health and safety, develop emergency plans for extreme weather, minimize employees' outdoor activities under extreme weather conditions and provide them with corresponding protective measures. 關注員工的職業健康與安全，做好極端天氣應急預案，儘量減少極端天氣下員工戶外活動，並為其提供相應的防護措施。 Effectively mitigate the risk of supply chain disruptions and ensure the stable and smooth operation of the supply chain through measures such as multi-channel sourcing, geographically diversified layout, rational inventory increase and improvement of the emergency logistics system. 通過多途徑尋源、多地域佈局、合理增加庫存、完善應急物流體系等舉措，有效降低供應鏈中斷風險，保障供應鏈穩定暢通。

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環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued)

Climate-related Physical Risks (Continued)

綠動未來，低碳領航(續)

應對氣候變化(續)

氣候相關物理風險(續)

Risk Category	Impacts on Business and Value Chain	Potential Financial Impacts	Time Horizon	Mitigation Measures
風險類別	對業務及價值鏈的影響	潛在財務影響	時間範圍	應對措施
Chronic Physical Risks (Rising average temperatures) 慢性物理風險 (平均氣溫上升)	Rising average temperatures may lead to increased water consumption by employees, the need for additional refrigeration equipment in office buildings or extended operation hours of such equipment, thereby driving up energy consumption. 平均氣溫上升可能導致員工用水量增加，辦公樓配備更多製冷設備，或者增加製冷設備運行時間，從而增加能源消耗。 Prolonged high temperatures may elevate the risk of fires at the Group and prevent employees from working outdoors for extended periods, which could reduce operational efficiency. 持續高溫可能導致本集團發生火災的可能性增加，員工無法長時間在戶外工作，影響運營效率。	Falling operating income, rising operating costs 營業收入下降、運營成本增加	Medium-term, Long-term 中期、長期	Identify and assess regional water and energy supply pressures at the site selection stage for factories and office buildings to inform rational site planning and layout. 在工廠及辦公樓選址階段，識別和判斷區域的水資源和能源供應壓力，合理佈局選址。 Conduct regular inspections and maintenance of power systems and refrigeration facilities to prevent fires. Continuously enhance refrigeration efficiency through various technological upgrades during the operational phase. 定期對電力系統及製冷設施進行檢修，防止火災發生。在運營階段通過多種技術升級，持續提升製冷效率。
Chronic Physical Risks (Sea level rise) 慢性物理風險 (海平面上升)	Sea level rise may submerge office premises in coastal areas, resulting in loss of assets or equipment and disrupting normal business operations. 海平面上升可能會淹沒沿海地區辦公區，造成資產或設備損失，影響業務正常運營。	Impairment of fixed assets, falling operating income, rising operating costs 固定資產減值、營業收入下降、運營成本增加	Medium-term, Long-term 中期、長期	Consider the siting of factories and office premises in coastal areas comprehensively based on historical sea level rise data to make rational predictions of potential risks. 依據歷史海平面上升數據，綜合考量工廠及辦公區在沿海地區的選址，合理預測潛在風險。 For existing facilities, take measures such as reinforcing dykes and levees, constructing flood gates and upgrading drainage systems; conduct regular inspections and maintenance of these facilities to ensure their normal operation and comprehensively strengthen flood and waterlogging prevention capabilities. 對於已有的設施採取加固堤防、建設防洪閘、提升排水系統等級，並定期檢查和維護這些設施，確保其正常運行，全方位強化設施防洪防澇能力。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued) Climate-related Transition Risks

綠動未來，低碳領航(續)

應對氣候變化(續) 氣候相關轉型風險

Risk Category 風險類別	Impacts on Business and Value Chain 對業務及價值鏈的影響	Potential Financial Impacts 潛在財務影響	Time Horizon 時間範圍	Mitigation Measures 應對措施
Policy and Legal Risks (Information Disclosure) 政策及法律風險(信息披露)	Requirements for climate-related information disclosure are becoming increasingly stringent. Failure to establish robust information disclosure capabilities and supporting data statistics and management capabilities in a timely manner may expose the Group to compliance disclosure risks and negatively impact its reputation. 氣候相關信息披露要求愈嚴，如未能及時建立完善的信息披露能力及相關數據統計管理能力，可能導致合規披露風險，並對集團的聲譽造成負面影響。	Rising compliance costs 合規成本增加	Medium-term, Long-term 中期、 長期	Continuously track and interpret updates to climate-related information disclosure standards, gradually establish and improve the data management system, continuously strengthen the ability to identify and respond to climate-related risks, and steadily improve the Group's climate-related disclosure performance. 持續追蹤和解讀氣候相關信息披露準則動態，逐步建立和完善數據管理系統，不斷增強氣候相關風險識別和應對能力，穩步提升氣候相關披露表現。
Technological Risks (Development and Application of Emerging Low-Carbon Technologies) 技術風險(新興低碳技術發展與應用)	Growing public awareness of green consumption is driving market preferences toward green and low-carbon service providers. For service providers in oil exploration-related industries, this shift in market preferences may hinder the marketing of the Group's core business. Failure to meet the market's core green and low-carbon demands may lead to revenue decline and shrinking market share. 隨著公眾綠色消費意識不斷提升，市場偏好逐步向綠色低碳型服務提供商傾斜。對石油開採相關行業的服務商而言，此類市場偏好的轉變可能會影響企業核心業務的市場推廣，若企業無法滿足市場的綠色低碳核心需求，將可能導致收入下滑及市場份額縮減。	Falling operating income, rising operating costs 營業收入下降、運營成本增加	Medium-term, Long-term 中期、 長期	Adhere to a customer demand-oriented approach in the R&D of new products and technologies, continuously follow market dynamics, and optimize the technological system and improve product quality on an ongoing basis. 在新產品與新技術研發過程中，始終堅持以客戶需求為核心導向，持續跟進市場動態變化，不斷優化技術體系、提升產品品質。 Actively implement various energy conservation and emission reduction initiatives, continuously optimize the energy consumption structure, raise the proportion of clean energy in total energy consumption, and practice the concept of green and sustainable development. 積極推進節能減排各項工作落地實施，持續優化能源耗用結構，不斷提高清潔能源在整體能源消耗中的佔比，踐行綠色可持續發展理念。 Transform to a low-carbon operation model by focusing on three core initiatives: replacing with high-efficiency and energy-saving facilities and equipment, increasing investment in low-carbon production technologies, and procuring and applying clean energy, so as to provide a solid foundation for the implementation of the Group's low-carbon transformation efforts. 向低碳運營模式轉型，重點推進三方面核心工作，分別為更換高效節能設施設備、加大低碳生產技術投入、採購併應用清潔能源，為集團低碳轉型工作落地實施提供堅實支撐。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued)

Climate-related Transition Risks (Continued)

綠動未來，低碳領航(續)

應對氣候變化(續)

氣候相關轉型風險(續)

Risk Category 風險類別	Impacts on Business and Value Chain 對業務及價值鏈的影響	Potential Financial Impacts 潛在財務影響	Time Horizon 時間範圍	Mitigation Measures 應對措施
Market Risks (Energy Price Volatility) 市場風險 (能源價格波動)	Climate change may cause energy price volatility, and the global energy transition is bringing changes to fuel costs and power mix. Failure to switch to a low-carbon energy mix may expose the Group to the volatility of international energy prices, leading to rising operating costs. 氣候變化可能導致能源價格波動，全球能源轉型導致企業將面臨燃料成本和電力結構的變化，如果企業無法轉向低碳能源使用組合，可能會受到國際能源價格波動影響，造成運營成本上升。	Rising operating costs 運營成本增加	Short-term, Medium-term, Long-term 短期、 中期、 長期	The Group has actively shifted to green energy businesses and is steadily advancing various initiatives for green energy transformation. It adopts a diversified low-carbon energy mix to rationally reduce operating costs. 集團已積極轉向綠色能源業務，持續紮實推進綠色能源轉型各項相關工作，採取多種低碳能源使用組合，合理降低運營成本。
Market Risks (Market Preferences) 市場風險 (市場偏好)	Growing public awareness of green consumption is driving the market to favor green and low-carbon service providers. This shift in market preferences may impede the marketing of the Group's core business, and failure to meet the market's core demands may result in falling revenue and market share. 隨著公眾對綠色消費意識的提高，市場傾向於選擇綠色低碳型服務提供商，市場偏好的轉變可能會影響企業核心業務的市場推廣，如果企業不能滿足市場的核心需求，可能會導致收入和市場份額的下降。	Falling operating income 營業收入下降	Medium-term, Long-term 中期、 長期	Conduct a comprehensive assessment and analysis of market preferences on a regular basis and adjust relevant strategies in a timely manner to respond to the market's low-carbon demands. Establish an efficient internal communication and feedback mechanism to fully grasp the needs of all business segments and ensure alignment with business development and market demands. 定期對市場偏好進行全面考量與分析，及時調整相關策略以響應市場低碳需求；同時建立高效的內部溝通反饋機制，全面瞭解各業務板塊訴求，確保與業務發展及市場需求同頻契合。
Reputational Risks (Shifts in Investment Philosophy) 聲譽風險 (投資理念轉變)	Global investors are paying increasing attention to climate change issues. Delayed responses or lack of information transparency may undermine the Group's reputation, erode investor confidence, and negatively impact corporate earnings, institutional ratings and public credibility. 全球投資者對於氣候變化議題的關注程度逐漸提高，延遲響應或缺乏信息透明度可能會損害企業聲譽，削弱投資者信心，影響企業收益、機構評級結果和公眾信譽。	Diminished financing channels 融資渠道減少	Short-term, Medium-term, Long-term 短期、 中期、 長期	Establish an effective risk assessment system and models to conduct regular assessments of the impacts of climate change-related matters on the Group's reputation. 建立有效的風險評估體系和評估模型，定期評估氣候變化相關事宜對我們聲譽的影響。 Improve the information disclosure mechanism, enhance information transparency, and actively respond to the concerns of investors, customers and other stakeholders on climate issues. 完善信息披露機制，提高信息透明度，積極回應投資者、客戶等利益相關方對氣候問題的關注。 Strengthen public opinion monitoring on climate risk-related matters, and promptly address and respond rapidly to stakeholders' concerns on climate issues. 增強對氣候風險相關事宜的輿情監控，及時回應利益相關方對氣候問題的關注並快速響應。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued) Climate-related opportunities

綠動未來，低碳領航(續)

應對氣候變化(續) 氣候相關機遇

Types of opportunities 機遇類型	Impacts on business and value chain 對業務及價值鏈的影響	Potential financial effect 潛在財務影響	Time horizons 時間範圍	Responses 應對措施
Resource efficiency (development and use of clean technologies/energy) 資源效率 (生產及使用清潔技術／能源)	New technologies provide us with more low-cost options in the use of renewable energy, energy saving, emission reduction, and other aspects, helping to further reduce carbon emissions while lowering operating costs. 新技術在使用可再生能源、節能減排等方面為企業提供更多低成本的选择，幫助企業在降低經營成本的同時進一步減少碳排放。	Decreased operating costs 運營成本下降	Medium and long term 中期、長期	During operations, we produce and use green energy and increase the proportion of clean energy used. 在運營過程中，生產及使用綠色能源，提高清潔能源使用占比。
Product and service (Provision of green and low-carbon products and services) 產品和服務 (提供綠色低碳產品及服務)	As the global wave of green and low-carbon development advances, customer demand for green and low-carbon products and services continues to evolve. The development of related new products, new technologies, and supporting services has become a key entry point for seizing green development opportunities and achieving high-quality development. By providing customers with products and services that align with their green and low-carbon preferences, and helping them achieve carbon neutrality across their value chains, we can increase our market share. 隨著全球綠色低碳發展浪潮推進，客戶對綠色低碳產品與服務的需求持續升級，相關新產品、新技術及配套服務的開發已成為把握綠色發展機遇、實現高質量發展的重要切入點，通過向客戶提供符合其綠色低碳偏好的產品和服務，幫助客戶實現價值鏈的碳中和，可以增加市場份額。	Increased operating income 營業收入增加	Medium and long term 中期、長期	Focusing on the research, development, and implementation of new products, new technologies, and supporting services, as well as on green development-related product and service strategies, we continuously optimize our technology systems, enhance product quality, and improve service processes to effectively meet the diverse and green-oriented needs of our customers. Among these, products related to green hydrogen production, green methanol, the safety of marine ammonia fuel systems, and the large-scale application of carbon capture and storage technologies are key components of the Group's green product portfolio. 聚焦新產品、新技術及配套服務的研發與落地，聚焦綠色發展相關產品及服務策略，不斷優化技術體系、提升產品品質、完善服務流程，切實滿足客戶多元化、綠色化需求。其中，綠氫製備、綠色甲醇、船用氨燃料系統安全性及碳捕集與封存技術的規模化應用相關產品，是集團綠色產品體系的重要組成部分。 Leveraging the Group's technical expertise and core strengths in the electrical control of oil and gas equipment, we focus on the development of new products, breakthroughs in new technologies, and the expansion of supporting services. By increasing R&D investment, we accelerate the implementation of new products and the commercialization of new technologies, thereby strengthening our core competitiveness in the market. 依托集團油氣裝備電控領域的技術經驗與核心優勢，聚焦新產品研發、新技術突破及配套服務拓展，加大研發投入，推進新產品落地與新技術轉化，強化市場核心競爭力。

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GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued)

Climate-related opportunities (Continued)

綠動未來，低碳領航(續)

應對氣候變化(續)

氣候相關機遇(續)

Types of opportunities 機遇類型	Impacts on business and value chain 對業務及價值鏈的影響	Potential financial effect 潛在財務影響	Time horizons 時間範圍	Responses 應對措施
				Through equity cooperation and other means, we integrate resources across the upstream and downstream of the industrial chain, focusing on new product development, new technology breakthroughs, and service optimization. This enables resource complementarity, enhances the efficiency of research and development and commercialization, improves the service system, and strengthens our overall competitive advantage. 通過股權合作等方式整合產業鏈上下游資源，聚焦新產品研發、新技術攻關及服務優化，實現資源互補，提升研發與轉化效率，完善服務體系，增強整體競爭優勢。
Market (Sustainable financing) 市場(可持續融資)	Amid the ongoing enhancement of sustainable financing policies, the Group's achievements in the areas of green products and hydrogen energy products will open up a wider range of financing channels. 隨著可持續融資相關政策的不斷完善，集團在綠色產品及氫能源產品領域的工作成果將為其提供更多元化的融資渠道。	More financing channels 融資渠道增加	Short, medium and long term 短期、中期、長期	In active response to various government support policies and green initiatives, and in close alignment with the national "dual carbon" strategy and the "15th Five-Year Plan" guidelines, we focus on the research and development of green products and hydrogen energy products. By doing so, we secure support from relevant financial institutions, obtain low-cost funding through means such as low-interest loans, and fully benefit from policy incentives including subsidies and tax preferences, thereby providing solid financial support for green development and research and development efforts. 積極響應各項政府支援性政策及綠色項目，緊跟國家「雙碳」戰略及「十五五」規劃導向，聚焦綠色產品及氫能源產品研發工作，借此獲得相關金融機構支援，通過低息貸款等方式取得低成本資金，充分享受補貼、稅收優惠等政策紅利，為綠色發展及研發工作提供堅實的資金保障。

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環境、社會及管治報告

GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued)

Risk management

CM Energy integrates climate-related risks into the Group's risk management process. Taking into account various factors such as the Group's actual business operations, industry development trends, and expert advice from independent directors, the Group systematically identifies the potential impacts and development opportunities arising from various climate-related risks. Based on feedback from different departments, we comprehensively evaluate the likelihood of risks and opportunities occurring and their degree of impact on the Group, prioritize such risks and opportunities, and formulate corresponding targeted response measures. Meanwhile, the Group regularly conducts climate-related risk monitoring, continuously optimizes the risk management system, and progressively enhances the Group's overall resilience in addressing climate change. During the Reporting Period, following comprehensive identification and assessment, the Group did not identify any material climate-related risks that would affect the Group's business development, operations, or other aspects.

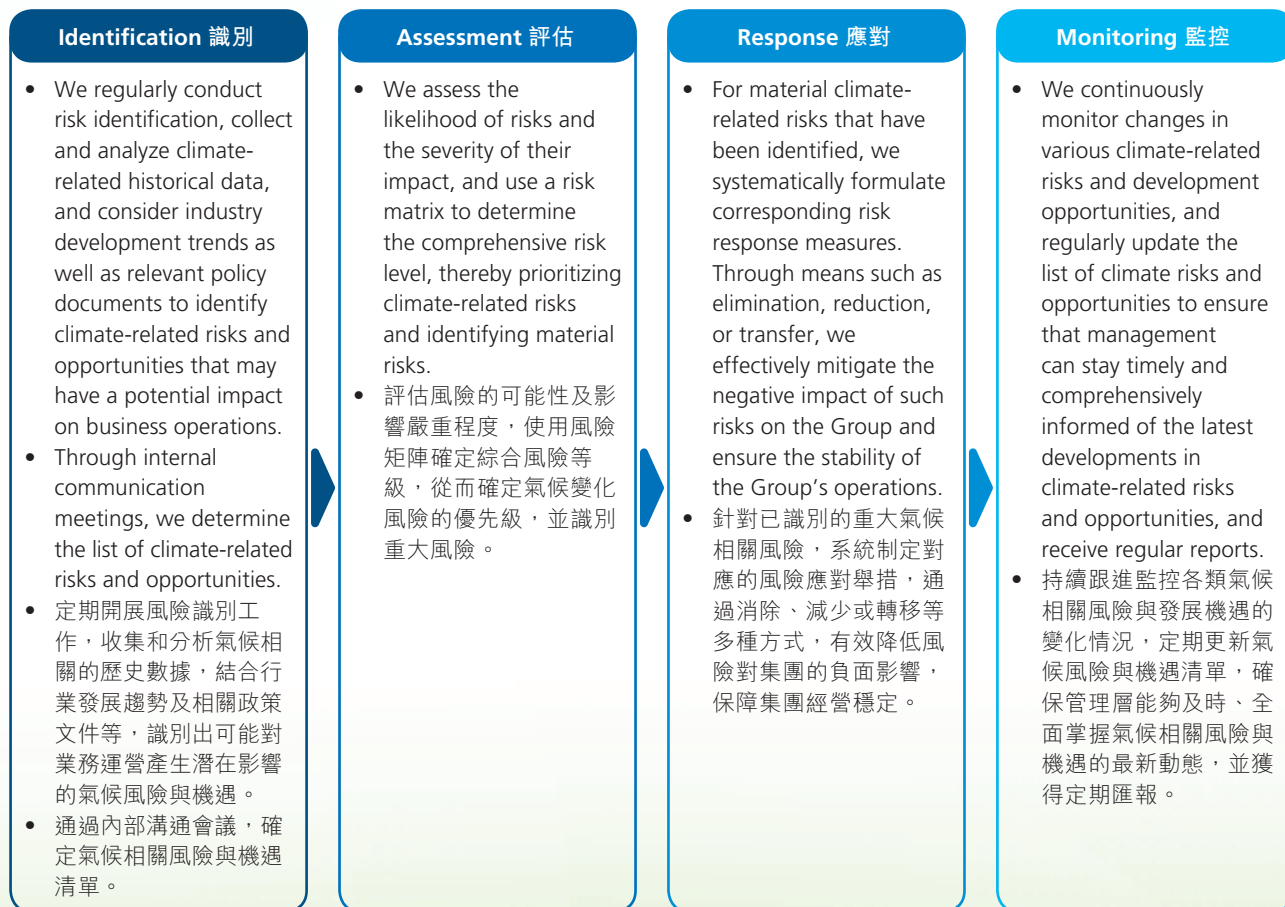
綠動未來，低碳領航(續)

應對氣候變化(續)

風險管理

華商能源將氣候相關風險納入集團風險管理流程，結合集團實際業務運營情況、行業發展態勢及獨立董事專家建議等多方面因素，系統識別各類氣候相關風險所潛在的影響及發展機遇。我們根據各部門反饋綜合考慮風險和機遇發生的可能性及其對集團的影響程度，對風險和機遇進行優先級排序，並制定與之匹配的針對性應對舉措。同時，集團定期開展氣候相關風險監控工作，持續優化風險管理體系，逐步提升集團應對氣候變化的綜合韌性。報告期內，本集團經全面識別與評估，未發現氣候相關重大風險對集團經營發展、業務運營等方面造成影響。

Risk Management Process 風險管理流程



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GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY (Continued)

Addressing Climate Change (Continued)

Metrics and Targets

During the Reporting Period, CM Energy conducted GHG inventories covering Scope 1, Scope 2, and Scope 3. The relevant work was carried out in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004), with a commitment to comprehensively improving the efficiency of energy and resource utilization.

To effectively implement its carbon neutrality strategy, the Group has established annual targets and goals related to climate change, including greenhouse gas emissions, resource consumption, and waste discharge. Specifically, the Group has set a clear phased carbon reduction target: using 2022 as the base year, reduce Scope 1 and Scope 2 greenhouse gas emission intensity by 20% by 2026. In addition, the Group will continue to disclose key environmental indicators related to climate change. For details, please refer to the “GREEN DRIVES THE FUTURE, LOW-CARBON LEADS THE WAY” section of this ESG Report. These quantitative data not only provide a solid basis for the Group to assess the outcomes of its climate actions, but also drive continuous improvement in the Group’s low-carbon initiatives.

綠動未來，低碳領航(續)

應對氣候變化(續)

指標和目標

報告期內，華商能源開展覆蓋範圍1、範圍2及範圍3溫室氣體排放盤查，依據《溫室氣體核算體系：企業核算與報告標準(2004年)》開展相關工作，致力於全面提高能源與資源的使用效益。

為有效落實碳中和戰略，本集團制定了溫室氣體、資源消耗、廢棄物排放等與氣候變化相關的年度指標及目標。其中，本集團明確設定階段降碳目標：以2022年為基準年，2026年溫室氣體1及2排放密度降低20%。同時，本集團將持續披露與氣候變化相關的關鍵環境指標，詳情請參閱本ESG報告「綠動未來，低碳領航」章節。這些量化數據不僅為本集團評估氣候行動成果提供了有力依據，更能推動集團在低碳領域的持續改進。



Greenhouse gas emissions

溫室氣體排放

- ✓ Target: Using 2022 as the base year, reduce Scope 1 and Scope 2 greenhouse gas emission intensity by 20% by 2026.
目標：以2022年為基準年，2026年溫室氣體範圍1及2排放密度降低20%。



Water consumption

水耗

- ✓ Target: Reduce fresh water consumption intensity by 3%.
目標：新鮮供水耗用密度下降3%。



Package material

包裝材料

- ✓ Target: Reduce packaging material consumption intensity by 3%.
目標：包裝材料耗用密度下降3%。



Waste

廢棄物

- ✓ Target: A downward trend in waste emission intensity.
目標：廢棄物排放密度下降趨勢。

In terms of climate-related management, we invested RMB116,400 in replacing energy-efficient lighting fixtures in 2025, helping to reduce operational energy consumption and implement green management practices. In addition, the Group is actively advancing its energy transition strategy, with planned investments of over RMB500 million in green energy-related projects in the future. This represents a key initiative for us to proactively address climate-related risks, seize green development opportunities, and further enhance our climate management planning. During the Reporting Period, the Group has not yet established an internal carbon pricing mechanism. With respect to other cross-industry indicators, we have applied reasonable data estimation methods and have not disclosed the amount of assets and business activities exposed to climate-related risks and opportunities, nor their corresponding percentages.

在氣候相關管理方面，2025年我們投入11.64萬元用於更換節能燈具，助力降低運營能耗、踐行綠色管理理念。此外，本集團正積極推進能源轉型布局，未來用於綠色能源相關項目的預計投入金額達5億餘元人民幣，這是我們主動應對氣候相關風險、積極把握綠色發展機遇，進一步完善氣候管理規劃的重要舉措。報告期內，本集團尚未設立內部碳定價機制。對於其他跨行業指標，我們採用合理資料寬免方式，暫不披露易受氣候相關風險及機遇影響的資產、業務活動金額及其對應百分比。

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CRAFTED WITH MASTERY, PERFECTION ENDURES

Quality Control

Quality Management

The Group places high importance on product quality control, strictly adhering to the "Product Quality Law of the People's Republic of China" and relevant national and industry standards. During the Reporting Period, the five subsidiaries of the Group within the scope of this report have all obtained ISO 9001 quality management system certification, which remained valid throughout the Reporting Period. The Group fully implements a whole life cycle risk control mechanism, establishing closed-loop risk identification and dynamic monitoring procedures across all stages, including product design, production and manufacturing, installation and commissioning, as well as operation and maintenance. All products undergo full-process quality inspections covering research and development, design, production and manufacturing, installation and commissioning, and testing and validation, ensuring compliance with international standards, industry norms, and customer technical parameter requirements, and have passed mandatory safety certification and compliance verification by third-party authoritative organizations (such as Classification Societies). During the Reporting Period, the Group experienced no production line interruptions nor any incidents of non-compliance with product liability regulations.

To fully fulfill its responsibilities, the Group has established a multi-dimensional quality compliance management framework to safeguard product performance.

匠心鑄造，質臻久遠

品質管控

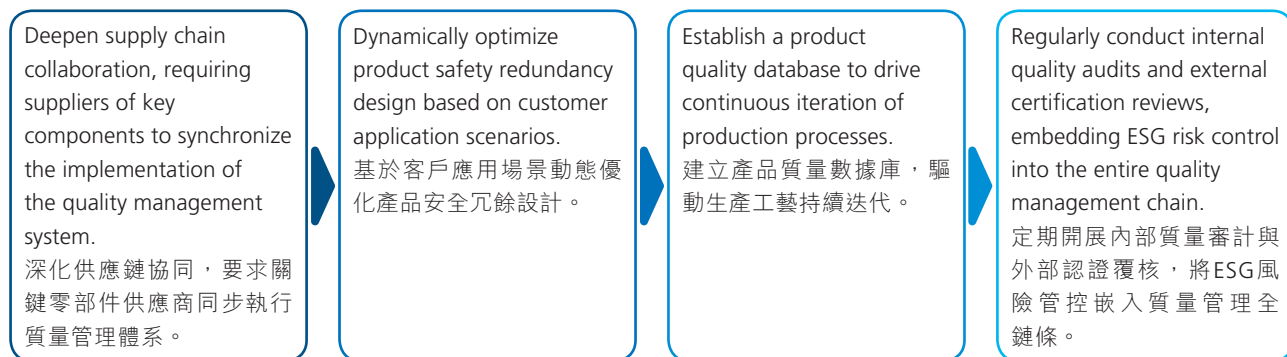
質量管理

本集團高度重視產品質量管控工作，嚴格遵守《中華人民共和國產品質量法》及相關國家及行業標準。報告期內，本集團在本報告披露範圍的五家附屬公司均已取得ISO 9001質量管理體系認證，且該認證在報告期內持續有效。集團全面貫徹產品全生命週期風險管控機制，針對產品設計、生產製造、安裝調試及運營維護等全環節，建立閉環式風險識別與動態監控程序。所有產品均執行全流程質量檢測，覆蓋研發設計、生產製造、安裝調試及試驗驗證等環節，確保產品符合國際標準、行業規範及客戶技術參數要求，並通過第三方權威機構（如船級社）的強制性安全認證與合規驗證。報告期內，本集團未發生生產線中斷，也未有任何違反產品責任相關法規的事件。

為全面履行責任，本集團構建多維度品質合規管理架構，保障產品性能。

Quality Compliance Management Framework

品質合規管理架構



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(Continued)

Quality Control (Continued)

Quality Management (Continued)

To further strengthen quality management capabilities and enhance professional expertise, the Group regularly conducts specialized training on quality management and production line talent, focusing on core skills and quality awareness improvement. During the year, relevant training sessions were actively conducted at major operating sites within the reporting scope, totaling 338 hours, effectively strengthening the talent foundation for quality management.

The Group regularly conducts internal and external quality system reviews and audits, focusing on verifying the continued suitability, adequacy, and effectiveness of the quality management system. Based on the review and audit results, targeted improvement measures are formulated to continuously optimize the quality management system. During the Reporting Period, a total of 13 quality system reviews were conducted at major production and operation sites within the reporting scope, comprising 5 internal audits and 8 external audits. All reviews were successfully completed, fully demonstrating the effectiveness and robustness of the Group's quality management system.

During the production process, the Group implements full-process control over non-conforming products in accordance with established control procedures, clearly defining the identification, marking, segregation, evaluation, and disposal processes for non-conforming products to prevent their unintended use or delivery. For various types of non-conforming products, the Group adopts graded disposal methods such as rework, repair, concession acceptance, and scrapping, depending on the actual circumstances. Concurrently, root cause analysis is conducted to facilitate continuous optimization and improvement, effectively reducing the risk of recurring issues and further strengthening quality control to fortify the foundation of brand reputation.

During the Reporting Period, the Group experienced no incidents of non-compliance with product liability regulations, nor any product recalls due to safety or health issues.

匠心鑄造，質臻久遠(續)

品質管控(續)

質量管理(續)

為進一步強化質量管理水平、提升團隊專業能力，本集團定期開展質量管理及產線人才專項培訓，聚焦核心技能與質量意識提升。本年度，在報告覆蓋範圍的主要運營地積極開展相關培訓累計時長338小時，有效夯實了質量管理的人才基礎。

本集團定期開展內外部質量體系評審與審核工作，重點驗證質量管理體系的持續適宜性、充分性與有效性，並根據評審及審核結果，制定針對性改進措施，持續優化質量管理體系。報告期內，在報告覆蓋範圍的主要生產運營地共開展13次質量體系評審，其中包含5次內審及8次外審，所有評審均順利通過，充分印證了集團質量管理體系的有效性與規範性。

在生產過程中，本集團按照控制程序對不合格品實施全過程管控，明確不合格品的識別、標識、隔離、評審及處置流程，嚴防不合格品非預期使用或交付。針對各類不合格品，本集團依據實際情形採取返工、返修、讓步接收、報廢等分級處置方式，同時開展根源分析，持續優化改進，有效降低問題重複發生的風險，進一步強化質量管控、築牢品牌信譽基礎。

報告期內，本集團未發生任何違反產品責任相關法規的個案，亦無因安全或健康問題導致的產品召回事件。

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(Continued)

Quality Control (Continued)

Complaint Handling

The Group consistently places customer rights at the core of its operations, establishing a comprehensive and systematic customer complaint response and handling mechanism. Responsibilities and processes across all stages are clearly defined to ensure customer feedback is addressed promptly and effectively.

匠心鑄造，質臻久遠 (續)

品質管控 (續)

投訴處理

本集團始終將客戶權益置於核心位置，建立健全系統化客戶投訴響應與處置機制，明確各環節職責與流程，確保客戶反饋得到及時、有效處理。

Customer Complaint Response and Handling Mechanism

客戶投訴響應與處置機制

The Marketing and Sales Department is responsible for centrally receiving all types of customer feedback, conducting detailed verification and confirmation of issue details, and maintaining standardized records.

市場銷售部負責統一接收客戶各類反饋，詳細核實並確認問題細節，做好規範記錄。

The Quality Management Department takes the lead in coordinating with relevant business departments to conduct cross-departmental collaboration, thoroughly analyzing the root causes of issues, and formulating scientifically feasible corrective and preventive measures.

由質量管理部牽頭，聯合相關業務部門開展跨部門協調，深入分析問題根本原因，制定科學可行的糾正與預防措施。

Specialists are assigned to track the implementation progress of solutions throughout the process, ensuring closed-loop management, and providing timely feedback to customers on the handling results.

安排專人全程跟蹤解決方案的執行進度，形成閉環管理，並及時向客戶反饋處置結果。

The Group regularly consolidates and reviews customer complaint cases, identifies commonalities among issues, and continuously optimizes service and management processes, ensuring that quality improvement efforts dynamically align with customer needs and further enhance customer satisfaction.

集團定期對客戶投訴案例進行匯總復盤，梳理問題共性，持續優化服務與管理流程，確保質量改進工作與客戶需求動態匹配，進一步提升客戶滿意度。

Throughout the entire customer complaint handling process, the Group adheres to a customer-centric approach, upholding the principles of efficient response and root cause remediation. On the basis of promptly addressing customer concerns, the Group conducts in-depth investigation into the root causes of issues, strictly implements corrective measures, continuously optimizes product quality and service standards, and enhances customer satisfaction. The Group believes that this robust complaint handling mechanism will further strengthen customer trust and lay a solid foundation for the company's long-term sustainable development.

During the Reporting Period, the Group did not receive any customer complaints, fully demonstrating the scientific nature and effectiveness of the Group's quality management system, as well as the stability of its product and service quality.

在客戶投訴處置全流程中，本集團始終堅持以客戶為中心，秉持高效響應、溯源根治的原則，在快速處置客戶訴求的基礎上，深入排查問題根源、嚴格落實整改措施，持續優化產品質量與服務水準、提升客戶滿意度。本集團相信，這套完善的投訴處置機制，將進一步強化客戶信任度，為企業長期可持續發展築牢基礎。

報告期內，本集團未收到任何客戶投訴個案，充分印證了集團質量管理體系的科學性、有效性，以及產品與服務質量的穩定性。

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(Continued)

Research and Development (R&D) and Innovation

We continue to deepen our strategic positioning as a “technology-based green energy and equipment service provider,” focusing on breakthroughs in core clean energy technologies, promoting the synergistic development of the shipbuilding and marine equipment support industry alongside our core business, and constructing a green, efficient, and coordinated industrial development landscape. We have formulated and refined relevant innovation incentive management measures. Through robust incentive and reward mechanisms, we fully mobilize the R&D enthusiasm and creativity of our technical personnel, effectively ensuring the sustained release of the R&D and innovation vitality. During the year, we actively increased R&D investment at our major production and operation sites within the reporting scope, providing solid financial support for technological innovation and product upgrades.

During the Reporting Period, the Group and its subsidiaries proactively assumed industry responsibilities, actively participating in the formulation of multiple industry standards and key research projects. We were deeply involved in standard discussions and research initiatives in the fields of green energy equipment and shipbuilding and marine equipment support, proactively sharing our own R&D experience and technological achievements to help improve the industry standard system and elevate technological levels. Through participation in industry standard formulation and research projects, the Group further enhanced its technological influence and core competitiveness within the industry, establishing a professional and responsible corporate image.

匠心鑄造，質臻久遠 (續)

研發與創新

我們持續深化「科技創新型綠色能源及裝備服務商」的戰略定位，聚焦清潔能源核心技術突破，推動船舶海洋配套產業與核心業務協同發展，構建綠色、高效、協同的產業發展格局。我們制定並完善相關創新激勵管理辦法，通過健全的激勵與獎勵機制，充分調動技術人員的研發積極性與創造性，切實保障研發創新活力持續釋放。本年度，我們在報告覆蓋範圍內的主要生產運營地，積極加大研發投入力度，為技術創新、產品升級提供堅實的資金支撐。

報告期內，集團及下屬附屬公司主動承擔行業責任，積極參與多項行業標準制定與重大課題研究工作，深度參與綠色能源裝備、船舶配套領域的標準研討與課題攻關，主動分享自身研發經驗與技術成果，助力行業標準體系的完善與技術水平的提升。通過參與行業標準制定與課題研究，進一步提升了集團在行業內的技術話語權與核心競爭力，樹立了專業、負責的企業形象。

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(Continued)

Research and Development (R&D) and Innovation

(Continued)

匠心鑄造，質臻久遠(續)

研發與創新(續)

R&D and Innovation Activities

研發創新活動

Industry Standard Setting

行業標準制定

The Group participated in the development of two group standards led by Shandong Hydrogen Energy Research Institute, namely Guidelines for Sustainability Information Evaluation of New Energy Vehicle Enterprises and Guidelines for Sustainability Information Disclosure of New Energy Vehicle Enterprises. This initiative demonstrates the Group's technical strength and industry influence in the new energy sector, and contributes professional expertise to advancing the green transformation of the industry.

集團參與山東氫研院牽頭的《新能源汽車企業可持續信息評價指南》及《新能源汽車企業可持續信息披露指南》兩項團體標準制定。此舉彰顯了集團在新能源領域的技術實力與行業影響力，為推動產業綠色轉型貢獻了專業智慧。

The industry standard Electric Control Equipment for Land Drilling Rigs (JB/T7845-2025), revised with the participation of TSC-HHCT (Xian) Control Technologies Limited, was officially issued in April 2025 and implemented in November 2025.

This achievement marks the industry's authoritative recognition of the Group's technical accumulation in the field of electric control equipment, significantly enhancing the Group's industry influence. It also provides technical support for promoting fair competition and standardising market order in the industry.

海爾海斯(西安)控制技術有限公司參與修訂的《陸地鑽機用電控設備》行業標準(JB/T7845-2025)於2025年4月正式發佈，並於11月實施。這一成果標誌著集團在電控設備領域的技術沉澱獲得行業權威認可，顯著提升了集團在行業的話語權，同時為促進行業公平競爭、規範市場秩序提供了技術支撐。

Green Fuel R&D

綠色燃料研發

China Merchants TSC Offshore Tech Ltd. focused on the green fuel sector and participated in the R&D project of marine ammonia fuel systems led by the Industrial Research Institute. Drawing of drawings has been completed, including liquid ammonia refuelling and transfer system, liquid ammonia supply system, ammonia treatment system, fuel valve and return system, nitrogen purging system, double-wall pipe ventilation system, pneumatic valve control air pipeline schematic, system topology & schematic, which have been submitted to the classification society for approval.

華商天時海洋科技(江蘇)集團有限公司瞄準綠色燃料賽道，參與了由工業研究院牽頭的船舶氨燃料系統研發項目。已完成液氨加註及輸送系統、液氨供給系統、氨處理系統、燃料閥和迴流系統、氮氣吹掃系統、雙壁管通風系統、氣動閥控制空氣管路原理圖、系統拓撲及原理圖等圖紙的繪製工作，並送審船級社審批。

Industry-University-Research Collaboration

產、學、研聯動

Qingdao TSC Offshore Equipment Co., Ltd. promoted industry-university-research collaboration by partnering with China University of Petroleum (East China) to establish the Qingdao Engineering Technology Collaborative Innovation Center for Offshore Energy Equipment, cooperating with Ocean University of China on the Shandong Provincial Key Laboratory, and collaborating with China Merchants Industrial Equipment Research Institute and Ocean University of China on the Deep-sea Launch and Recovery System. Such collaboration has effectively integrated university research resources and industrialisation capabilities, driving breakthroughs in key technologies for deep-sea equipment.

青島天時海洋裝備有限公司通過產、學、研聯動，攜手中國石油大學(華東)合作「青島市海工能源裝備工程技術協同創新中心」，與中國海洋大學合作「山東省重點實驗室」，與招商工業裝備院及中國海洋大學合作「深海布放回收系統」。通過聯動有效整合高校科研資源與產業化能力，推動深海裝備關鍵技術突破。

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(Continued)

Research and Development (R&D) and Innovation

(Continued)

匠心鑄造，質臻久遠 (續)

研發與創新 (續)

During the year, the Group continuously enhanced its scientific and technological innovation capacity and technical R&D capabilities. Its subsidiaries received the following honours for their outstanding performance:

本年度集團不斷提高科技創新能力與技術研發水平，下屬公司憑借優異的表現榮獲以下榮譽：

Award 獎項	Awardee 獲獎單位	Issuing Authority 頒發機構
Henan Province "Specialised, Sophisticated, Unique and New" Small and Medium-sized Enterprise 河南省「專精特新」中小企業	Zhengzhou TSC Offshore Equipment Co., Ltd. 鄭州天時海洋石油裝備有限公司	Department of Industry and Information Technology of Henan Province 河南省工業和信息化廳
Henan Provincial Enterprise Technology Center 河南省企業技術中心	Zhengzhou TSC Offshore Equipment Co., Ltd. 鄭州天時海洋石油裝備有限公司	Henan Provincial Enterprise Technology Center 河南省企業技術中心
Shaanxi Province Innovative Small and Medium-sized Enterprise 陝西省創新型中小企業	TSC-HHCT (Xian) Control Technologies Limited 海爾海斯(西安)控制技術有限公司	Department of Industry and Information Technology of Shaanxi Province 陝西省工業和信息化廳

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Intellectual Property Protection

The Group fully recognises that intellectual property protection is not only a basic obligation to comply with laws and regulations, but also a key strategy for enhancing the Group's core competitiveness and achieving long-term development. An effective intellectual property protection system continuously improves and optimises the Group's R&D ecosystem, fully recognises and solidly safeguards innovative achievements, and effectively protects the legitimate rights and interests of innovators. Such a system not only effectively prevents infringements such as unauthorised imitation and misappropriation of technologies and reduces innovation losses, but also fully motivates the innovation initiative and proactivity of all employees, encouraging them to participate in technical R&D and product innovation, thereby continuously elevating the Group's overall technical level and product quality. In addition, strengthening intellectual property protection has helped the Group establish a sound brand image in the market characterised by compliant operations and a strong emphasis on innovation, thereby further enhancing the trust of customers and business partners and laying a solid foundation for attracting high-quality cooperation opportunities and investment resources. As market competition has intensified, enterprises with proprietary intellectual property have demonstrated more pronounced competitive advantages in capturing market share, consolidating core strengths and achieving sustainable development. Accordingly, the Group will continue to place greater emphasis on intellectual property protection, strictly comply with relevant laws and regulations, including the Copyright Law of the People's Republic of China, the Trademark Law of the People's Republic of China and the Patent Law of the People's Republic of China, and implement comprehensive and multi-layered protection for the Group's innovation achievements, so as to provide strong support for the Group's high-quality development.

To standardize risk management and dispute handling related to intellectual property of the Group, enhance the Group's emergency response capability for intellectual property protection, and ensure that in the face of intellectual property infringement risks, legitimate means such as administrative and judicial actions can be swiftly employed to properly handle various intellectual property disputes and effectively protect the Group's legitimate rights and interests. Each subsidiary has formulated comprehensive intellectual property management procedure documents based on its actual operational needs, such as the "Intellectual Property Dispute Handling Control Procedure" and the "Intellectual Property Risk Management Procedure." Through these institutional frameworks, the Group further strengthens intellectual property protection, prevents related risks, and effectively safeguards the Group's intellectual property rights. During the year, the Group was not involved in any concluded cases concerning violations of intellectual property laws and regulations.

As of the end of the reporting period, the Group's major operating subsidiaries within the scope of this report held a total of 148 valid patents, with 37 patents pending application. By continuously advancing patent applications, the Group further strengthens its market competitiveness.

匠心鑄造，質臻久遠(續)

知識產權保護

本集團深知，知識產權保護不僅是遵守法律法規的基本義務，更是提升企業核心競爭力、實現長遠發展的關鍵策略。有效的知識產權保護體系，能夠持續完善並優化集團研發生態，讓各項創新成果得到充分認可與堅實保障，切實維護創新者的合法權益。這一體系不僅可有效防範技術被不當模仿、盜用等侵權行為，降低創新損失，更能充分調動全體員工的創新積極性與主動性，引導員工主動參與技術研發與產品創新，進而持續提升集團整體技術水平與產品品質。此外，強化知識產權保護工作，有助於集團在市場中樹立規範經營、重視創新的良好品牌形象，進一步增強客戶、合作夥伴的信任度，為集團吸引更多優質合作機會與投資資源奠定基礎。隨著市場競爭日趨激烈，擁有自主知識產權的企業，在市場份額爭奪、核心優勢鞏固及可持續發展方面將具備更為明顯的競爭優勢。因此，本集團將持續強化對知識產權保護工作的重視程度，嚴格恪守《中華人民共和國著作權法》《中華人民共和國商標法》及《中華人民共和國專利法》等相關法律法規，全方位、多層次保護集團各項創新成果，為企業高質量發展提供堅強支撐。

為規範集團知識產權相關的風險管理與爭議處理工作，提升集團知識產權保護的應急響應能力，確保在面臨知識產權侵權風險時，能夠快速運用行政、司法等合法手段，妥善處置各類知識產權糾紛，切實維護集團合法權益。各附屬公司依據自身經營管理實際需求，分別制定了完善的知識產權管理程序文件，如《知識產權爭議處理控制程序》及《知識產權風險管理程序》等，通過制度規範進一步強化知識產權保護力度、防範相關風險，切實保障集團知識產權合法權益不受侵害。本年度，本集團未涉及已提出並審結的違反知識產權相關法律法規的案件。

截至報告期末，我們在報告覆蓋範圍內的主要運營附屬公司共計持有148項有效專利，另有37項專利處於申請階段，通過持續推進專利申請工作，進一步強化集團市場競爭力。

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Information Security and Privacy Protection

The Group strictly complies with relevant laws and regulations such as the “Data Security Law of the People’s Republic of China” and the “Cybersecurity Law of the People’s Republic of China,” establishing a robust internal information security management mechanism. Specific measures are as follows: 1) Confidentiality agreements are signed with all employees, prohibiting the disclosure of product and customer data to unauthorized parties; 2) Core electronic data, including customer information, product specifications, and drawings, is encrypted during storage and transmission to ensure data security; 3) During new employee induction training, personal information protection policies are clearly communicated, and employees are required to sign employment contracts and employee handbooks containing confidentiality clauses. Violations may result in immediate termination and related legal action; 4) Firewalls, anti-virus software, and anti-spam solutions are deployed in information systems to continuously defend against various cyber threats and fortify information security defenses.

During the reporting period, the Group conducted regular email anti-phishing training on a monthly basis, covering all employees via email. The training content mainly included email security protection, phishing identification and response, computer usage guidelines, and updates and learning on other corporate information security incidents, further strengthening information security awareness among all employees.

To effectively prevent information security risks such as cyberattacks and data breaches, the Group organized one information security emergency drill covering all employees in 2025, further enhancing the information security awareness of all personnel and improving their ability to respond quickly to various information security risks.

In 2025, the Group did not experience any information security or privacy protection incidents, demonstrating significant effectiveness in information security management.

Supply Chain Management

To build an efficient and stable supply chain system, the Group continues to deepen collaboration between upstream and downstream partners. We ensure the smooth operation of all links through optimized resource allocation. At the same time, adhering to the principle of win-win cooperation, we continuously improve supply chain management measures, committed to promoting a greener and more efficient future for the industry and creating long-term value for society.

Supplier management

The Group’s core products include ocean/land drilling platform equipment, covering wind power installation equipment and hydrogen energy equipment, and involves complex processes and precision parts assembly. Therefore, the Group implements an extremely rigorous certification system for supplier qualifications to ensure that supplier capabilities align with product quality requirements.

匠心鑄造，質臻久遠(續)

信息安全及隱私保護

我們嚴格遵守《中華人民共和國數據安全法》及《中華人民共和國網絡安全法》等相關法律法規，建立健全內部信息安全管理制度，具體舉措如下：1)與全體員工簽署保密協議，嚴禁向非授權方洩露產品及客戶數據；2)對涉及客戶信息、產品規格、圖紙等核心電子數據，實施加密存儲與傳輸，保障數據安全；3)在新員工入職培訓中，明確宣導個人信息保護政策，要求其簽署包含保密條款的僱傭合約及員工手冊，違規者將面臨即時解僱及相關法律追責；4)在信息系統中部署防火牆、防病毒軟件及反垃圾郵件解決方案，持續抵禦各類網絡威脅，築牢信息安全防線。

報告期內，集團定期開展郵件防釣魚培訓，每月組織一次，採用郵件形式覆蓋全體員工。培訓內容主要包括郵件安全防護、網絡釣魚識別與應對、電腦使用規範，以及其他公司信息安全事件通報與學習，進一步強化全員信息安全意識。

為有效防範網絡攻擊、數據洩露等信息安全風險，2025年集團組織開展了一次覆蓋全體員工的信息安全應急演練，進一步強化全員信息安全防範意識，提升員工應對各類信息安全風險的快速處置能力。

2025年，本集團未發生任何違反信息安全及隱私保護事件，信息安全管理成效顯著。

供應鏈管理

為構建高效穩定的供應鏈體系，本集團持續深化上下游協同合作，通過資源的優化配置，確保各環節順暢運作。同時，我們秉持合作共贏的理念，不斷改進供應鏈管理舉措，致力於推動行業邁向更環保、高效的未來，為社會創造長期價值。

供應商管理

集團核心產品涵蓋海洋／陸地鑽井平台裝備、風電安裝設備及氫能裝備製造，相關產品工藝流程複雜，涉及精密零部件組裝，因此集團對供應商資質實施極為嚴苛的認證體系，確保供應商能力與產品品質要求相匹配。

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(Continued)

Supply Chain Management (Continued)

Supplier management (Continued)

The Group strictly complies with the Civil Code of the People's Republic of China and relevant laws and regulations, implementing comprehensive standardized management across all supply chain links to ensure efficient operations. The Group has established a stable supply chain based on standardized processes, realized full-cycle control through a systematic supplier management system, and ensured competitive fairness and process transparency in the procurement process by focusing on quality compliance, environmental performance, service response and cost advantage as the core evaluation dimensions, and continued to deepen strategic cooperation with material, electronic component and equipment service providers. Each subsidiary has developed documents such as the Procurement Control Procedures and Procurement Management System based on its actual operational needs to implement standardized control over all processes including supplier access, evaluation, relationship maintenance, risk control, and file management.

During the Year, new suppliers successfully passed the access evaluation, some of which were required to complete on-site audit to fully meet the Group's and customers' standards. Existing suppliers were subject to an annual dynamic evaluation mechanism, where multidimensional assessments were conducted by professional supplier management personnel and suppliers with significant business impact undergo more stringent on-site assessment standards and enhanced control measures. During the Reporting Period, five subsidiaries covered in the report completed annual audits for 613 suppliers.

As at the end of the Reporting Period, the Group had a total of 1,059 suppliers with whom it maintains cooperative relationships, including 1,038 domestic suppliers and 21 overseas suppliers, representing a significant increase compared to 677 suppliers last year. The significant increase in the number of suppliers is mainly due to two factors: first, the expanded scope of disclosure, which includes suppliers from the new Jiangsu production and operation site; second, business adjustments at the Qingdao marine equipment production and operation site, prompting timely optimization of the supplier system to match production needs. To ensure the smooth progress of multiple upgrade and renovation projects, original equipment manufacturers were included in the supplier base. Following the launch of new models and acceptance of new equipment orders in 2025, product type adjustments led to supplier structure optimization and the addition of new suppliers in related fields. Additionally, based on the requirements of customers, we promptly introduced their designated suppliers. The significant increase in the number of suppliers fully demonstrates the Group's ability to adjust its supply chain in response to business changes and needs, effectively enhancing supply chain resilience.

匠心鑄造，質臻久遠(續)

供應鏈管理(續)

供應商管理(續)

本集團嚴格遵守《中華人民共和國民法典》及相關法律法規，對供應鏈各環節實施全方位規範管理，確保供應鏈高效運作，基於標準化流程構建穩定供應鏈體系，通過系統性供應商管理制度實現全週期管控，以質量合規、環保績效、服務響應及成本優勢為核心評估維度，保障採購環節的競爭公平性與流程透明度，持續深化與材料、電子元件及設備服務類供應商的戰略合作。各附屬子公司根據自身實際運營需求，分別制定《採購控制程序》、《採購管理制度》等文件，對供應商准入、評估、合作關係維護、風險管控及檔案管理等全環節實施規範管控。

本年度新增的供應商均順利通過准入評估，其中部分供應商需完成現場評審，以全面滿足集團及客戶的各項標準要求。對現有供應商，我們實施年度動態評估機制，由專業供應商管理人員開展多維度評估，並對業務影響重大的供應商加嚴現場評審標準、強化管控力度。報告期內，在報告覆蓋範圍內的五家附屬公司，共完成613家供應商的年度審核工作。

於報告期末，本集團共有保持合作的供應商計1059家，其中境內供應商1038家、境外供應商21家，相較於去年的677家有了明顯增長。供應商數量顯著增長，主要源於兩方面因素：一是披露範圍擴大，新增江蘇生產運營地對應的供應商被納入統計範圍；二是青島海洋裝備生產運營地業務調整，我們及時優化供應商體系以匹配生產需求：為保障多個升級改造維修項目順利推進，將設備原生產廠商納入供應商範圍；2025年推出新機型、承接新設備訂單後，產品類型調整帶動供應商結構優化，新增相關領域合作供應商；同時，我們亦根據客戶需求，及時引入其指定的供應商。供應商數量的顯著增加，充分體現了集團能夠根據業務變動及需求調整供應鏈，有效增強了供應鏈韌性。

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Supply Chain Management (Continued)

Sustainable Supply Chain Development

The Group's supply chain management strictly adheres to the QHSE (Quality, Health, Safety, Environment) system, incorporating suppliers' corporate social responsibility performance into the supplier assessment system. All cooperating suppliers are explicitly required to sign and strictly comply with the Procurement Integrity Agreement. Meanwhile, through a multi-channel communication mechanism, the Group promotes its social responsibility standards to suppliers and fosters coordinated development of suppliers and the Group, thereby achieving a win-win situation in terms of responsibility goals and business values.

In order to realize the concept of sustainable development, the Group has formulated a green procurement policy that incorporates ESG principles into the entire procurement process. Specific measures are as follows: given priority to suppliers with environmental certifications; implementing electronic procurement processes to reduce paper consumption and promote green office practices; given priority to the procurement of renewable and biodegradable materials while strictly restricting the use of disposable plastics; conducting an environmental and safety assessment for procurement of chemicals and replacing toxic or hazardous products with non-toxic or low-toxicity products; and organizing regular ESG communication and special training for suppliers to continuously promote the green transformation of the supply chain. Through these initiatives, the Group ensures that its procurement activities strictly comply with the requirements of environmental protection, social responsibility and corporate governance, and realize a balanced and coordinated development of economic and environmental benefits.

To enhance supply chain resilience and risk response capabilities, the Group has adopted multiple comprehensive response measures. First, in supplier selection, the Group prioritizes local suppliers that meet equivalent conditions, reducing greenhouse gas emissions by shortening logistics transportation distances while strategically allocating overseas procurement to ensure supply chain stability and smoothness. Second, through regular evaluations, we strictly review the product quality and production management of suppliers, promptly identify potential issues, and promote their continuous improvement, ensuring the stability and reliability of raw material supply. These two measures effectively strengthen the risk resistance of the entire supply chain and help the Group address challenges posed by global climate change and extreme weather events, ultimately ensuring business continuity and laying a solid foundation for sustainable development.

匠心鑄造，質臻久遠(續)

供應鏈管理(續)

可持續供應鏈建設

本集團供應鏈管理嚴格遵循QHSE (Quality質量、Health健康、Safety安全、Environment環境)體系，將供應商的企業社會責任表現納入供應商評估體系，明確要求所有合作供應商簽署並嚴格履行《採購廉潔協議》。同時，通過多渠道溝通機制，向供應商宣貫集團社會責任標準，推動供應商與集團協同發展，實現責任目標與商業價值的雙重共贏。

為踐行可持續發展理念，本集團制定綠色採購政策，將ESG原則全面融入採購全流程，具體措施如下：優先擇選通過環保認證的供應商開展合作；推行電子化採購流程，減少紙張消耗，踐行綠色辦公理念；優先採購可再生、可降解材料，嚴格限制一次性塑料製品的使用；化學品採購環節，必須開展環保安全評估，用無毒或低毒性產品替代有毒有害產品；定期組織供應商開展ESG溝通與專項培訓，持續推動供應鏈綠色轉型。通過上述各項舉措，確保集團採購活動嚴格符合環境保護、社會責任及公司治理相關要求，實現經濟效益與環境效益的協調平衡、共同發展。

為提升供應鏈韌性及風險應對能力，本集團採取了多項綜合性應對舉措。首先，在供應商選擇方面，集團優先挑選符合同等條件的本地供應商，通過縮短物流運輸距離，有效降低溫室氣體排放，同時合理佈局海外採購，雙管齊下保障供應鏈的穩定與暢通。其次，通過定期評審，對供應商的產品質量、生產管理水平實施嚴格審查，及時排查潛在問題並推動其持續改進，切實保障原材料供應的穩定性與可靠性。上述兩項舉措可有效強化整個供應鏈的抗風險能力，助力集團應對全球性氣候變化及極端天氣事件帶來的挑戰，最終實現保障業務連貫性、為企業可持續發展奠定堅實基礎的目標。

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PEOPLE-CENTERED, POWERING THE FUTURE

Employee Employment

The Group strictly complies with the Labor Law of the People's Republic of China, the Labor Contract Law of the People's Republic of China, and other relevant laws and regulations, and ensures that employees' legitimate rights and interests are not infringed upon. We implement systematic and standardized management of human resources-related processes, including management systems, recruitment, employment, training, compensation, and performance appraisals. Each subsidiary is required to develop and strictly implement corresponding employee handbooks based on its operational management needs, ensuring that all human resource management processes are well-documented and followed. Additionally, the Group has established and strictly adheres to an equal opportunity policy, and regularly reviews its implementation to resolutely eliminate all forms of discrimination. Factors such as race, skin color, gender, language, religion and political stance will not affect applicants' eligibility or result in any differential treatment in employee benefits. This fully reflects the Group's awareness of legal compliance and its sense of responsibility in employment management.

During the Reporting Period, the Group did not identify any significant violations of laws and regulations concerning compensation, dismissal, recruitment, promotion, working hours, leave, equal opportunities, diversity, anti-discrimination, or other benefits and welfare that would have a material impact on the Group.

Employee Recruitment

The Group consistently upholds the principle of equal employment opportunity and strictly safeguards the equal employment rights of all applicants. All job vacancies are publicly advertised through online channels and other appropriate means to ensure the openness and transparency of the recruitment process. The selection process is strictly based on the applicant's professional competence, job-related skills and overall quality, adhering to the principles of fairness and impartiality in the screening process. We implement a fair, open, diverse and inclusive employment policy, actively encouraging talented individuals from different backgrounds and regions to join the Group, thereby building a diverse and symbiotic talent ecosystem. During the recruitment process, we strictly verify the identity information of applicants, rigorously comply with relevant laws and regulations, and resolutely prohibit the employment of child labour, ensuring that the entire hiring process is lawful and compliant. At the same time, the Group integrates multiple channels such as internal referrals and external recruitment to introduce high-calibre talent from all directions, injecting vitality into the Group's development. During the year, the five subsidiaries covered in this report actively participated in campus recruitment efforts, precisely bringing in outstanding emerging talent to consolidate the talent foundation for the Group's long-term development.

以人為本，能聚未來

員工僱傭

本集團嚴格遵守《中華人民共和國勞動法》《中華人民共和國勞動合同法》等相關法律法規，切實保障員工合法權益不受侵害，並對管理制度、招聘、僱用、培訓、薪酬績效考核等人力資源相關環節實施系統化規範管理，要求各附屬子公司依據自身經營管理需求，制定並嚴格執行相應的員工手冊，確保人力管理全流程有章可循。此外，集團已制定並嚴格遵循平等機會政策，定期回顧政策執行情況，堅決杜絕各類歧視行為，不論種族、膚色、性別、語言、宗教、政治立場等因素，均不會影響應聘者的申請資格，也不會對員工待遇造成任何差別對待，充分體現了集團在僱傭管理中的合法合規意識與責任擔當。

報告期內，本集團未發現任何嚴重違反有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇和福利的法律法規而對本集團造成重大影響的事宜。

員工招聘

本集團始終堅持平等就業原則，嚴格保障全體應聘者的平等就業機會，所有職位空缺均通過線上渠道及其他合適途徑公開發佈，確保招聘流程的公開性與透明度。甄選環節嚴格以應聘者的專業能力、崗位技能及綜合素質為核心評判依據，秉持公平公正的原則開展篩選工作。我們推行公平、開放、多元且包容的用人政策，積極鼓勵不同背景、不同地區的優秀人才加入集團，構建多元共生的人才生態。招聘過程中，我們對應聘者的身份信息進行嚴格審核，嚴格恪守相關法律法規，堅決杜絕童工聘用，確保整個錄用過程合法合規。同時，集團整合內部薦舉與外部招聘等多元渠道，全方位引進高素質人才，為企業發展注入活力。本年度，本報告覆蓋範圍內的五家附屬公司均積極參與校園招聘工作，精準引進優秀新生力量，為集團長遠發展夯實人才基礎。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Employment (Continued)

Compensation and Benefits

To attract outstanding talent for various roles and maintain a stable workforce, the Group's remuneration system is based on position grade standards and work performance, ensuring the fairness and reasonableness of compensation distribution. The wage levels of employees of the Group and its subsidiaries all strictly meet the minimum wage standards in each location where business operates, effectively safeguarding employees' basic income rights. In addition to a stable base salary, the Group has also established an incentive mechanism directly linked to employee performance, fully mobilising employees' work motivation, effectively motivating and retaining outstanding talent, and supporting the mutual development of the Group and its employees.

The Group focuses on employee well-being and comprehensively enhances the welfare system, effectively strengthening employees' sense of happiness and belonging. On the one hand, it provides all employees with additional supplementary medical insurance and annual health check-ups, further reinforcing employee medical protection and safeguarding employee health. On the other hand, for all employees in China, it offers sick leave benefits that are more favourable than statutory standards, granting employees six days of paid sick leave per year, during which full wages are paid without any deductions. At the same time, the Group also provides a range of diversified supplementary benefits, including festive benefits, birthday benefits, transport subsidies, phone allowances and meal subsidies, comprehensively covering the work and living needs of employees and building a solid foundation for employee protection.

The Group consistently upholds the core principle of caring for employees, thoughtfully planning and organising various employee activities from time to time, striving to create a positive, united and friendly working atmosphere for employees, further enhancing team cohesion and a sense of belonging among employees. Among these, regularly organised activities such as the annual meeting, sports events and hiking events not only enrich employees' spare time but also effectively bring employees closer together, helping to build harmonious and cohesive team relationships.

以人為本，能聚未來(續)

員工僱傭(續)

薪酬福利

為吸引各崗位優秀人才、穩定人才隊伍，本集團薪酬制度以職級標準與工作績效表現為核心基礎，確保薪酬分配的公平性與合理性。集團及其附屬公司的員工工資水平，均嚴格達到各業務所在地的最低工資標準，切實保障員工基本收入權益。除穩定的基本薪酬外，本集團還設立與員工績效直接掛鉤的獎勵機制，充分調動員工工作積極性，有效激勵並保留優秀人才，助力集團與員工共促發展。

本集團聚焦員工福祉，全方位完善福利保障體系，切實提升員工幸福感與歸屬感。一方面，為全體員工提供額外補充醫療保險及年度體檢，進一步強化員工醫療保障力度，為員工健康保駕護航；另一方面，針對國內全體員工，提供優於法定標準的病假福利，為員工設置每年6天帶薪病假，病假期間工資全額發放、不做任何扣減。與此同時，集團還配套提供多元化補充福利，具體包括節假日福利、生日福利、交通津貼、話費津貼及午餐補貼等，全方位覆蓋員工工作與生活需求，築牢員工保障基礎。

本集團始終秉持關愛員工的核心理念，不定期精心策劃並組織各類員工活動，著力為員工營造積極向上、團結友愛的工作氛圍，進一步增強團隊凝聚力與員工歸屬感。其中，定期開展的年會、運動會、徒步大會等活動，不僅豐富了員工的業餘生活，更有效拉近了員工之間的距離，助力構建和諧融洽的團隊關係。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Employment (Continued)

Employment Status

As at 31 December 2025, we had a total of 419 employees across the five operation sites covered in this report, all of whom were full-time. The breakdown of our workforce by gender, age, geographical region and employment type is shown in the table below:

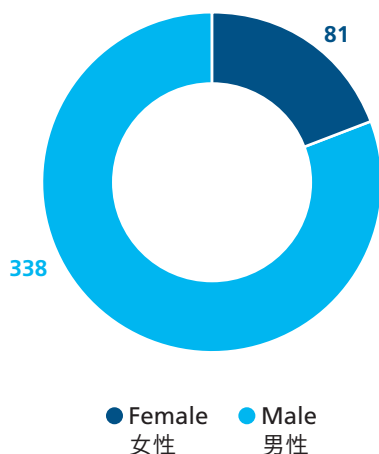
以人為本，能聚未來(續)

員工僱傭(續)

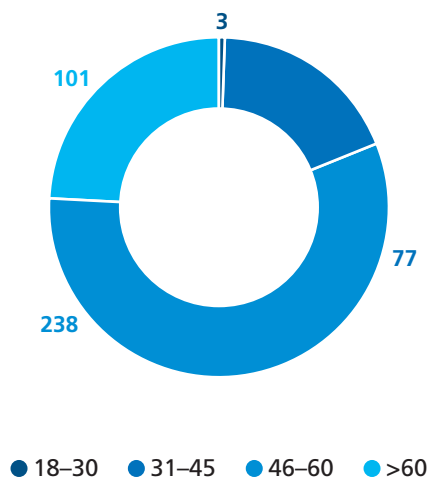
僱傭情況

截至2025年12月31日，我們在本報告涵蓋的五個運營地點共有419名員工，全部員工為全職。員工結構按性別、年齡、地區和僱傭類型分類如下表所示：

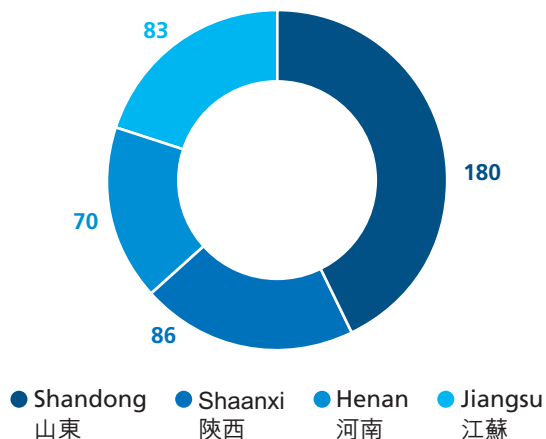
Number of employees by gender
按性別劃分的員工人數



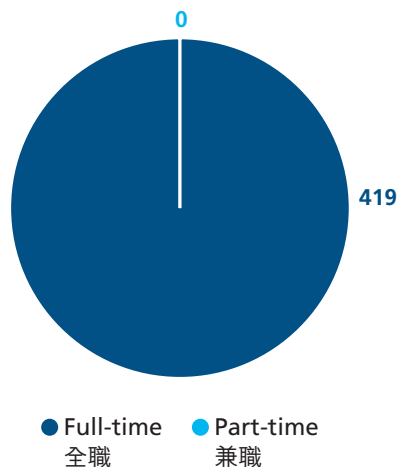
Number of employees by age
按年齡劃分的員工人數



Number of employees by geographical region
按地區劃分的員工人數



Number of employees by employment type
按僱傭類型劃分的員工人數



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Employment (Continued)

Employment Status (Continued)

During the Reporting Period, there was a total of 29 separated employees as at 31 December 2025, representing a turnover rate ^(Note 4) of approximately 7%. The breakdown of this turnover rate by gender, age and geographical region is shown in the table below:

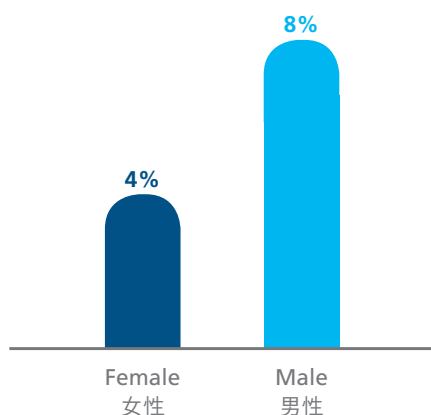
以人為本，能聚未來(續)

員工僱傭(續)

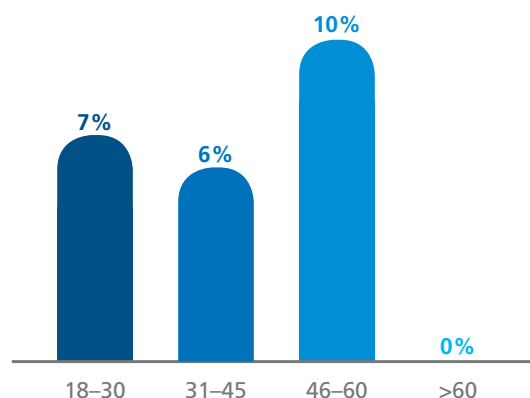
僱傭情況(續)

報告期內，截至2025年12月31日，離職員工共計29名，流失比率^(註4)約7%，這些員工流失比率結按性別、年齡、地區如下表所示：

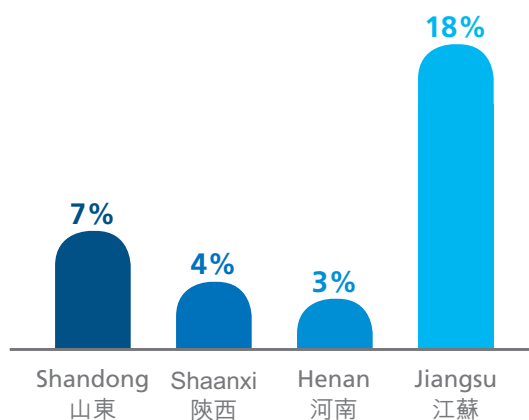
Employee turnover rate by gender
按性別劃分的員工流失率



Employee turnover rate by age group
按年齡組別劃分的員工流失率



Employee turnover rate by geographical region
按地區劃分的員工流失率



Note 4: Employee turnover rate = Number of employee turnover for this category / ((Number of employees for this category as at the beginning of the Reporting Period + Number of employees for this category as at the end of the Reporting Period) / 2) * 100%

註4：員工流失率=該類員工流失人數／((報告期初該類員工人數+報告期末該類員工人數)／2)*100%

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Development and Training

The Group consistently upholds the core principle of “meritocracy”. In its approach to career development and the establishment of training systems, the Group, through regular and comprehensive assessments of employee performance and professional capabilities, provides all employees with fair, transparent and impartial promotion opportunities, ensuring unobstructed pathways for talent development. At the same time, the Group places great emphasis on identifying and cultivating high-potential talent. A dedicated in-house training team designs tailored development plans for these individuals, integrating skills enhancement training, hands-on project experience and a diverse range of training courses (covering core areas such as technical capability enhancement and management skills development) to systematically improve employees’ job competence and overall capabilities. Ultimately, this fosters a mutually reinforcing and symbiotic relationship between employees’ personal growth and the Group’s high-quality development.

During the Reporting Period, we prioritised the implementation of the “Emerging Leaders Training Camp”. This programme, organised centrally by the Group and delivered through an in-person intensive training format with professional instructors, is designed to comprehensively enhance the overall capabilities and management skills of key employees. The training camp curriculum covers several core areas, including communication and collaboration, logical thinking, leadership, goal management and teamwork. It focuses on delivering capability enhancement training to key personnel across the Group’s subsidiaries. Among the five subsidiaries covered in this report, the programme reached over 70 core members, who successfully completed their final presentations. This initiative effectively strengthened the professional capabilities and team cohesion of key personnel, injecting new momentum into the Group’s sustainable development.

During the Reporting Period, the training status of employees at the operation sites covered in this report was as follows: a total of 382 employee participations were recorded, with total training hours reaching 4,675 hours, a notable increase of 23.35% compared with 3,790 hours in 2024. The average monthly professional training time per employee amounted to 1.02 hours, successfully meeting the 2025 annual target of no less than one hour of professional training per employee per month.

以人為本，能聚未來(續)

員工發展與培訓

本集團始終堅持「唯才是用」的核心原則，在職業發展與培訓體系建設方面，通過定期對員工工作表現與專業能力進行全面評估，為全體員工提供公平、透明、公正的晉陞機會，確保人才發展通道暢通。與此同時，集團高度重視高潛力人才的挖掘與重點培育，由內部專職培訓團隊為其量身定制個性化發展規劃，整合技能強化訓練、實踐項目鍛煉及多元化培訓課程(涵蓋技術能力提升與管理能力拓展等核心模塊)，系統化提升員工崗位勝任力與綜合素質，最終實現員工個人成長與集團高質量發展的雙向賦能、共生共贏。

報告期內，我們重點開展《青年骨幹訓練營》項目，該項目由集團統籌組織，採用線下集中授課模式，邀請專業講師授課，旨在全面提升骨幹員工的綜合素質與管理能力。訓練營課程體系涵蓋溝通協作、邏輯思維、領導力、目標管理、團隊協作等多個核心模塊，重點面向各附屬子公司骨幹人員開展能力提升訓練，在本報告涉及的五家附屬公司中，累計覆蓋核心骨幹超過70人，並順利完成成果彙報。此次項目有效提升了骨幹人員的專業能力與團隊凝聚力，為集團可持續發展注入了新動能。

報告期內，我們在本報告涉及的營運地點員工受訓情況如下，參訓員工共計382人次，總培訓時長4,675小時，較2024年的3,790小時顯著上升23.35%。員工職業培訓時間月均達到1.02小時，順利完成2025年員工職業培訓月均不低於1小時的年度目標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

以人為本，能聚未來(續)

Employee Development and Training (Continued)

員工發展與培訓(續)

Trained Employees	Percentage of trained employees (%) (Note 5)	Average training time (hours) (Note 6)
員工的受訓情況	受訓百分比(%) (註5)	受訓平均時數(小時) (註6)
By gender		
按性別劃分		
Female employees	18.32%	13.75
女員工		
Male employees	81.68%	11.90
男員工		
By employee category		
按員工類別劃分		
Senior management	3.66%	10.05
高級管理人員		
Middle management	10.99%	10.27
中級管理人員		
Ordinary employees	85.34%	12.59
一般員工		

Note 5: Percentage of trained employees = Number of trained employees for this category / Total number of trained employees × 100%

註5：受訓百分比=該類僱員受訓人數／受訓僱員人數*100%

Note 6: Average training time = Total training time for employees for this category / Number of employees for this category for the year

註6：受訓平均時數=該類僱員受訓時數／年度該類僱員人數



Training goal 培訓目標

Average vocational training time no less than 1 hour for employees per month
員工職業培訓時間月均不低於1小時



2025 Target achieved, with the monthly average employee vocational training time being 1.02 hours.
2025年目標達成，員工職業培訓時間月均1.02小時。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety

The Group places great importance on employee rights and interests. We always prioritize the occupational health and personal safety of all employees and are fully committed to fulfilling our responsibilities in safety and health management. To continuously reduce potential impacts on employees' occupational health and safety during operations, the Group solemnly commits not only to strictly comply with all relevant laws, regulations, and industry standards—taking compliant operations as the fundamental baseline—but also to continuously optimize its safety management system. We strive to achieve the goals of “zero occupational diseases” and “zero major injury or fatality incidents”, and to effectively build a strong safeguard for employees' occupational safety.

Safety and Health Management

The Group strictly complies with relevant laws and regulations, including the Work Safety Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases, the Fire Protection Law of the People's Republic of China, the Environmental Protection Law of the People's Republic of China, the Regulations on the Reporting, Investigation and Handling of Production Safety Accidents, and the Regulations on the Safety Management of Hazardous Chemicals. By formulating and implementing a series of internal policies and procedures, the Group has established a comprehensive safety management system. This system fully covers key aspects such as risk assessment, accident prevention, emergency response, and continuous improvement. Through regular monitoring and data analysis, the Group continuously enhances the efficiency of its safety management. During the Reporting period, the Group established the CM Energy Safety Management Department, further strengthening top-level coordination and cross-departmental collaboration in workplace safety management. At the same time, the responsibilities of each member department within the framework of the Safety Committee have been clearly defined, promoting the formation of a safety accountability chain that extends both horizontally across all functions and vertically through all levels. This effectively improves the efficiency and execution of safety management directives, providing solid organizational and institutional support for achieving the Group's safety production objectives. In addition, the Group has established a normalized mechanism whereby management conducts weekly safety inspections, further strengthening the execution of safety management. It has also deepened the integration of safety performance with business KPIs and management performance evaluations, ensuring that all safety management requirements are effectively implemented.

以人為本，能聚未來(續)

員工健康與安全

本集團高度重視員工權益，我們始終將全體員工的職業健康與人身安全置於首位，全力踐行安全健康管理責任。為持續降低運營過程中可能對員工職業健康及安全帶來的潛在影響，本集團鄭重承諾，不僅嚴格遵守各項相關法律、法規及行業規範，以合規經營為基本底線，更持續優化安全管理體系，全力推進「零職業病」「零重大傷亡事故」的安全目標落地實現，切實為員工築牢職業安全防線。

安全健康管理

本集團嚴格恪守《中華人民共和國安全生產法》《中華人民共和國職業病防治法》《中華人民共和國消防法》《中華人民共和國環境保護法》《生產安全事故報告和調查處理條例》《危險化學品安全管理條例》等相關法律法規，並通過制定及實施一系列內部規章制度，構建了完善的安全管理體系。該體系全面覆蓋風險評估、事故預防、應急響應及持續改進等核心環節，並通過定期監控與數據分析，持續提升安全管理效率。報告期內，集團成立華商能源安全管理部，進一步強化集團安全生產工作的頂層統籌與跨部門協同機制。與此同時，明確各成員部門在安委會框架下的職責分工，推動形成「橫向到邊、縱向到底」的安全責任傳導鏈條，有效提升安全管理指令的傳達效率與執行力度，為集團安全生產目標的順利達成提供堅實的組織保障與制度支撐。此外，集團建立管理層每週帶隊開展安全檢查的常態化機制，進一步強化安全管理執行力，並深化安全績效與業務KPI、管理人員考核的關聯度，確保安全管理各項要求落地。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety (Continued)

Safety and Health Management (Continued)

以人為本，能聚未來(續)

員工健康與安全(續)

安全健康管理(續)

Safety Management System

安全管理體系

Risk Identification and Assessment 風險辨識與評估

The Safety Management Department provides guidance, while individual units implement the process by identifying hazards, classifying risks, and determining appropriate control measures.
安管部組織指導，各單位具體實施，識別危險源並進行風險分級，確定管控措施。

Hazard Inspection and Remediation 隱患排查與治理

Each unit conducts routine self-inspections, and the Safety Management Department organizes specialized or comprehensive inspections. Identified issues are recorded in a log, remedied by the responsible unit, and verified by the Safety Management Department or the inspection team to ensure closure.
各單位日常自檢，安管部組織專項／綜合性檢查，發現問題錄入臺賬，責任單位整改，安管部或檢查單位驗收閉環。

Emergency Management 应急管理

Emergency control is carried out at company-level, unit/department-level, and team/site-level. The Safety Management Department coordinates plan management and drill planning, while each unit is responsible for executing plans, maintaining emergency resources, and handling initial on-site responses.
按照公司級、單位／部門級及班組／現場級進行分級管控，安管部統籌預案管理、演練策劃；各單位負責預案執行、應急資源維護及現場初期處置。

Accident Reporting and Investigation 事故報告與調查

The unit where an incident occurs reports immediately. The Safety Management Department organizes or participates in investigations. The responsible unit implements corrective measures, and the Safety Management Department tracks and verifies completion.
事發單位立即報告，安管部組織或參與調查，責任單位落實整改措施，安管部跟蹤驗證。

Safety Training 安全培訓

The Safety Management Department develops company-level training plans and organizes key training sessions. Each unit is responsible for routine training and safety briefings for its employees, including contractors.
安管部制定公司級培訓計劃並組織實施關鍵培訓；各單位負責本單位員工(含承包商)的日常培訓與交底。

During the Reporting period, all five subsidiaries covered by this report held valid certification under the ISO 45001 Occupational Health and Safety Management System, and such certification remained effective throughout the period. In accordance with the requirements of this system, we conducted detailed identification of various workplace hazards and carried out systematic risk assessments to prevent potential safety risks at the source. In addition, the Group has established and strictly implemented a 6S inspection system (i.e., the on-site management method of Sort, Set in order, Shine, Standardize, Sustain, and Safety) and conducts regular and comprehensive inspections of the workplace. At the same time, fire safety and electrical inspections are carried out on various types of equipment, and scientific regular maintenance plans are formulated to ensure the safe and stable operation of equipment, thereby providing a solid safeguard for employees' occupational health and safety.

報告期內，本報告覆蓋的五家附屬公司均持有ISO 45001職業健康安全管理体系認證，且該認證在報告期內持續有效。依據該體系相關要求，我們對工作場所的各類危險源進行了詳細識別與系統性風險評估，從源頭防範安全隱患。此外，集團制定並嚴格執行6S檢查制度(即整理、整頓、清掃、清潔、素養、安全的現場管理方法)，定期對工作場所開展全面檢查，同步對各類設備實施消防與電氣檢測，並制定科學的定期保養計劃，確保設備安全穩定運行，為員工職業健康安全提供堅實保障。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety (Continued)

Safety and Health Management (Continued)

As for occupational health management, during the Reporting period, the Group prioritized the deep integration of occupational health management requirements into its overall QHSE management system, comprehensively monitoring the occupational safety and health conditions of frontline employees from multiple dimensions. The specific measures implemented are as follows: first, the Group strictly enforced the occupational health examination system by organizing health checks for frontline employees before employment, during employment, and upon leaving their positions (within 30 days prior to departure). Employees were promptly informed of the results in writing to ensure they had a clear understanding of their health conditions. Second, the Group strengthened the monitoring of occupational hazard factors by regularly engaging third-party agencies to test workplace hazards such as fumes, dust, and noise. The results were disclosed in a timely manner to ensure that all indicators complied with national occupational health standards. Third, protective management was standardized by equipping frontline employees with compliant personal protective equipment, enhancing guidance on proper usage, and reinforcing daily supervision. At the same time, protective equipment and emergency facilities were regularly maintained and inspected to ensure their proper functioning. Fourth, the education and disclosure mechanism was improved by providing newly hired and reassigned frontline employees with written notifications detailing workplace hazards and corresponding protective measures. Routine occupational health training was also conducted to strengthen employees' awareness of self-protection. Fifth, a comprehensive "one person, one file" occupational health record system was established, tracking and recording employees' medical examination results, exposure history to occupational hazards, and other relevant information. These records were regularly analyzed and evaluated to optimize protective measures and safeguard employees' occupational health in a holistic manner. During the Reporting period, the relevant companies completed the assessment and testing of occupational hazard factors in factory work environments in 2025, ensuring that all high-risk positions were properly monitored. Occupational health examinations for employees exposed to occupational hazards were completed with a 100% coverage rate. No new confirmed cases of occupational diseases were reported during the period, and all identified safety hazards (including those related to occupational health) were rectified with a 100% completion rate.

以人為本，能聚未來(續)

員工健康與安全(續)

安全健康管理(續)

在職業健康管理方面，報告期內，本集團重點將職業健康管理要求深度融入整體QHSE管理體系，從多個維度全面監控前線員工的職業安全與健康狀況，具體實施舉措如下：其一，嚴格落實職業健康檢查制度，組織前線員工開展上崗前、在崗期間及離崗時（離崗前30日內）的職業健康檢查，並及時以書面形式告知員工檢查結果，確保員工清晰了解自身健康狀況。其二，強化職業病危害因素監控，定期委託第三方機構，對作業場所內煙塵、粉塵、噪聲等各類危害因素進行檢測，及時公示檢測結果，確保各項指標均符合國家職業衛生標準。其三，規範防護管理工作，為一線員工配備符合標準的防護用品，加強對防護用品正確使用的指導與日常監督，同時定期對防護設備及應急設施進行維護檢修，保障其正常投入使用。其四，完善教育告知機制，對新上崗、轉崗的前線員工，以書面形式明確告知作業過程中存在的危害及對應防護措施，並開展常態化職業健康培訓，強化員工自我防護意識。其五，健全「一人一檔」職業健康監護檔案，詳細跟蹤記錄員工體檢結果、職業病危害接觸史等相關信息，定期對檔案數據進行分析評估，據此優化防護措施，全方位保障前線員工職業健康。報告期內，相關公司均已於二零二五年對工廠內工作環境的職業危害因素開展檢測評估，確保所有高風險崗位均得到適當監控，本年度已完成對接觸職業病危害因素員工的職業健康檢查，覆蓋率達100%，報告期內未發生新增確診職業病病例，全年排查出的各類安全隱患（含職業健康相關隱患）整改完成率達100%。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety (Continued)

Safety and Health Culture

The Group is committed to enhancing the safety and health awareness of all employees and has established a comprehensive safety training and education system. At the beginning of each year, the Group formulates an annual safety training plan and regularly organizes specialized training on occupational health and safety. The training content is both comprehensive and practical, covering not only general occupational health and safety education, proper use of personal protective equipment, and safety requirements for high-risk operations, but also laws and regulations on production safety, the company's internal safety management policies, job-specific operating procedures, risk identification and control, emergency response and self- and mutual-rescue skills, accident case studies for awareness, fire safety knowledge, occupational health protection, and 6S management. During the year, the five subsidiaries covered by this report conducted a total of 1,273 hours of training. Following each training session, effectiveness was evaluated through written tests, practical assessments, and oral questioning to ensure that employees fully mastered the relevant knowledge and skills. Meanwhile, the Group strictly enforced the requirement for special operations personnel to be certified before taking up their roles, maintaining a 100% certification rate at all times. Employees' mastery of safety knowledge is also incorporated into the routine safety performance evaluations for certain positions, promoting learning through assessment and continuously strengthening employees' safety competencies.

A robust emergency response mechanism, combined with regular drills, ensures that employees can effectively respond to emergencies. The Group conducts comprehensive or specialized emergency drills on a regular basis, covering scenarios such as fires, special equipment accidents, electric shocks, and first aid for injuries and casualties. During the Reporting period, a total of 15 fire drills were carried out across the major production and operation sites covered by this report, with full employee participation. Each drill was followed by evaluation and review, with contingency plans revised or emergency preparedness improved based on identified issues.

In addition to routine safety training and emergency drills, the Group actively fosters a strong safety culture through a variety of initiatives and activities.

以人為本，能聚未來(續)

員工健康與安全(續)

安全健康文化

本集團致力於提升全體員工的安全健康意識，建立了完善的安全培訓與教育制度。集團於年初制定年度安全培訓計劃，定期組織開展職業健康與安全專題培訓，培訓內容兼具全面性與實用性，不僅涵蓋一般職業健康安全教育、勞動防護用品正確使用方法及各類高危作業安全事項，還包括安全生產法律法規、公司安全管理規章制度、崗位安全操作規程、風險辨識與防控、應急處置與自救互救技能、事故案例警示教育、消防知識、職業健康防護及6S管理等相關內容。本年度，本報告涉及的五家附屬公司全年共開展培訓達1,273小時。培訓結束後，通過筆試、實操考核、口頭提問等多種方式開展效果驗證，確保員工切實掌握相關知識與技能。與此同時，集團嚴格落實特種作業人員持證上崗要求，持證上崗率始終保持100%，並將安全知識掌握情況納入部分崗位的日常安全績效考核，以考促學，持續強化員工安全素養。

完善的應急響應機制和定期演練確保員工能有效應對緊急情況。集團定期開展綜合／專項應急演練，針對火災、特種設備事故、觸電、人員傷亡急救等場景。報告期內，我們在報告涉及的主要生產運營地全年共開展消防演練15次，覆蓋全體員工。演練後均進行評估總結，針對暴露出的問題修訂預案或改進應急準備。

除常規安全培訓及應急演練外，本集團亦通過多種多樣的形式，積極營造濃厚的安全文化氛圍。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety (Continued)

Safety and Health Culture (Continued)

以人為本，能聚未來(續)

員工健康與安全(續)

安全健康文化(續)

Health and Safety Culture Initiatives

健康安全文化活動



"Safety Production Month" and "Fire Safety Month"

「安全生產月」「消防安全月」

Concentrated safety awareness campaigns are conducted through various activities such as hanging safety banners, posting warning posters, distributing safety education materials, and organizing safety knowledge competitions, ensuring that safety concepts are embedded in every workplace role.

通過懸掛安全宣傳橫幅、張貼警示海報、發放安全科普資料、舉辦安全知識競賽等多種形式，開展集中宣傳工作，讓安全理念滲透到每個崗位。



New Media Communication

新媒體傳播

The Group leverages internal communication platforms of the Company, WeChat groups, and other channels to regularly share safety operation knowledge, real-life safety warning cases, and safety reminders.

充分利用公司內部通訊平台、微信群等渠道，定期推送安全操作知識、真實安全警示案例及安全提醒。



Case-Based Warning Education

案例警示教育

Employees are organized to watch accident warning videos, and typical hazards or near-miss incidents are analyzed during weekly safety meetings and team meetings to draw lessons and prevent recurrence.

組織觀看事故警示教育片，在週安全例會、班組會上對典型隱患和未遂事件進行剖析，舉一反三。



Safety Incentives and Participation

安全激勵與參與

Employees are encouraged to report safety hazards and propose improvement suggestions. Outstanding reports or suggestions are recognized or rewarded, enhancing employee engagement in safety initiatives.

鼓勵員工報告安全隱患和提出安全改進建議，並對優秀報告／建議給予認可或獎勵，提升員工參與感。



Leadership Demonstration

領導力示範

Management demonstrates their commitment to safety through public safety pledges, leading inspections, and participating in drills, setting an example and reinforcing the importance of safety at the leadership level.

通過管理層公開安全承諾、帶隊檢查、參與演練等活動，展示高層對安全的重視，發揮帶頭作用。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Employee Health and Safety (Continued)

Safety and Health Culture (Continued)

During the Reporting Period, a minor workplace injury occurred at the Group's production facility in Qingdao, resulting in a total of 36 lost days. Immediately following the incident, we conducted a comprehensive review of the relevant operational procedures, carried out an in-depth investigation to identify potential safety hazards, and implemented measures such as enhanced safety training and improved risk assessment mechanisms to further strengthen our overall safety management and prevent recurrence of similar incidents. In addition, no work-related fatalities occurred at the Group's workplaces during the Reporting Period. Over the past three years, the number of work-related fatalities among the Group's employees has been zero.

以人為本，能聚未來(續)

員工健康與安全(續)

安全健康文化(續)

報告期內，本集團位於青島的生產運營地發生一宗輕微工傷事件，相關工傷損失日數合計36日。事故發生後，我們立即對相關作業流程展開全面復盤，深入排查安全隱患，並通過強化安全培訓、優化風險排查機制等舉措，進一步提升整體安全管理水平，防範此類事故再次發生。此外，報告期內工作場所未發生員工因工作關係死亡的事故。過去三年，本集團員工因工作關係而死亡的事故數為0。



Health and safety goal

安全健康目標

Zero workplace fatality rate
for employees

工作場所員工死亡率0



2025 Target achieved, with no workplace
fatalities among employees.

2025年目標達成，工作場所無員工死亡。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Labour Standards

The Group strictly complies with the requirements of the Labour Law of the People's Republic of China, the Law of the People's Republic of China on the Protection of Minors, the Prohibition on the Use of Child Labour, and the Employment Ordinance of Hong Kong, and proactively elevates its employment compliance standards to a higher level within the industry. Prior to employment, all candidates are subject to dual age verification through the public security system and identity documents to ensure they have reached the age of 18, thereby eliminating the risk of child labour at the source. In the hiring process, employees are entitled to an independent review period of no less than three working days before signing a labour contract, ensuring that they sign the relevant documents voluntarily and with a full understanding of their rights and obligations as stipulated in the contract. To further safeguard employees' autonomy in employment, the Group has established and strictly implements a three-tier control mechanism. Additionally, we have set up an anonymous reporting channel to receive reports on any violations of labour standards. Upon verification and investigation of the reported matters, corresponding actions will be taken in accordance with applicable laws and regulations.

以人為本，能聚未來(續)

勞工準則

本集團嚴格遵循《中華人民共和國勞動法》《中華人民共和國未成年人保護法》《禁止使用童工規定》及香港《僱傭條例》相關要求，主動將僱傭合規標準提升至行業更高水平。所有應徵者入職前，須通過公安系統及身份證件雙重核驗年齡，確保實際年齡滿18週歲，從源頭杜絕童工聘用風險。在僱傭流程中，員工於簽署勞動合同前，可享有不少於3個工作日的獨立審閱期，保障員工在充分理解合同所載權利與義務的前提下，自願簽署相關文件。為進一步保障員工勞動自主權，本集團建立並嚴格實施三重管控機制，同時我們設立匿名舉報渠道，對於任何違反勞工準則行為接受舉報，對舉報內容進行核實查證後，將依法依規採取相應處理措施。

Compliance management of working hours 工時合規管理

嚴格執行《中華人民共和國勞動法》及香港地區《僱傭條例》中關於加班的相關規定，本集團堅決不鼓勵超時工作。所有加班行為須經員工書面確認及部門經理審批同意，全年員工加班時長嚴格控制在法定上限範圍內，切實保障員工休息權益。

The Group strictly adheres to the provisions on overtime work as stipulated in the Labour Law of the People's Republic of China and the Employment Ordinance of Hong Kong, and firmly discourages overtime work. All overtime arrangements are subject to written confirmation by the employee and approval by the department manager. The total overtime hours worked by employees throughout the year are strictly controlled within the statutory limits, effectively safeguarding employees' rights to rest.

Anti-forced labour system 反強迫勞動體系

將國際勞工組織(ILO)《強迫勞動公約》相關要求全面納入《員工手冊》，通過數字化考勤系統實時監控異常工時數據，並與工資支付記錄進行交叉驗證，構建全方位的反強迫勞動防控體系。

The Group has fully incorporated the relevant requirements of the International Labour Organization (ILO)'s Forced Labour Convention into the Employee Handbook. A digital attendance system is used to monitor abnormal working hour data in real time, which is cross-checked with wage payment records, establishing a comprehensive anti-forced labour prevention and control system.

Family-friendly policy 家庭友好政策

秉持家庭與工作共融的核心原則，為部分員工推行屬地化辦公、遠程辦公等靈活就業服務，有效緩解員工工作與家庭平衡壓力，進一步提升員工幸福感與滿意度。

Guided by the core principle of harmonizing family and work, the Group offers flexible working arrangements such as localized office and telecommuting for some employees. These initiatives effectively alleviate the pressure of balancing work and family responsibilities, further enhancing employee well-being and satisfaction.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PEOPLE-CENTERED, POWERING THE FUTURE (Continued)

Labour Standards (Continued)

During the Reporting Period, the Group received no complaints regarding child labour or forced labour, nor were any related violations recorded. The annual goals were successfully achieved, fully demonstrating the effectiveness of our employment compliance management.



2025 Target achieved, with no complaints or violation relating to child labour and forced labour.

2025年目標達成，無童工及強制勞工投訴或違規事件。

以人為本，能聚未來(續)

勞工準則(續)

報告期內，本集團未收到任何有關童工聘用、強迫勞動的投訴，亦未發生任何相關違規事件，順利達成年度目標，僱傭合規管理成效得到充分驗證。

Social Impact and Community Investment

The Group consistently places great emphasis on corporate social responsibility and regards community engagement as an integral part of its long-term development. Through systematic planning and resource allocation, the Group strives to actively give back to society and promote harmonious coexistence between the enterprise and the communities.

The Group maintains ongoing communication and engagement with relevant community organizations, proactively monitors community development trends and the needs of local residents, and strategically plans its corporate social responsibility initiatives based on its own business strategy and resource advantages. Meanwhile, the Group actively encourages employees to embrace environmental protection principles and promotes green office practices. Throughout its business operations, the Group places great emphasis on environmental impact, contributing to the sustainable development of the communities in which it operates. Looking ahead, the Group will continue to refine its community engagement model, strategically align corporate resources with community needs, and further advance the implementation of its corporate social responsibility initiatives. We are committed to continuously optimizing our impact on the communities in which we operate and fostering an inclusive and sustainable community ecosystem.

Looking ahead, the Group will continue to deepen its corporate social responsibility strategy, continuously enrich and enhance its community engagement framework, and remain committed to fulfilling its social responsibilities across a broader range of areas. Through concrete actions, we strive to achieve the simultaneous enhancement of corporate value and social value.

社會影響與社區投資

本集團始終重視企業社會責任，將社會參與視作企業長遠發展的重要組成部分，旨在通過系統化的規劃與資源投入，積極回饋社會，促進企業與社區的和諧共融。

集團與相關社區組織保持溝通與對接，主動關注社區發展動向與民生需求，並依據企業自身戰略與資源優勢，統籌規劃社會責任實踐方向。同時，集團積極引導員工踐行環保理念，倡導綠色辦公模式，在各項業務運營過程中高度關注環境影響，助力社區可持續發展。未來，集團將持續優化社會參與模式，合理統籌企業資源與社區需求，不斷深化社會責任相關工作的推進與落實。我們致力於在運營過程中持續優化對社區的影響，推動建立包容、可持續的社區生態。

展望未來，本集團將繼續深化社會責任戰略佈局，不斷豐富與完善社會參與體系，致力於在更廣泛的領域履行社會責任，以實際行動推動企業價值與社會價值的同步提升。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

APPENDIX: INDEX TABLE OF ENVIRONMENT, SOCIAL AND GOVERNANCE REPORTING CODE OF THE HONG KONG STOCK EXCHANGE

附錄：香港聯交所《環境、社會及管治報告守則》內容索引表

Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
A. Environmental A.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 nonhazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (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資料。	Emissions and Wastes 排放物與廢棄物
KPI A1.1 關鍵績效指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions and Wastes 排放物與廢棄物
KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	Emissions and Wastes 排放物與廢棄物
KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Emissions and Wastes 排放物與廢棄物
KPI A1.5 關鍵績效指標A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions and Wastes 排放物與廢棄物
KPI A1.6 關鍵績效指標A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions and Wastes 排放物與廢棄物

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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、水及其他原材料)的政策。	Energy and Resource Management 能源與資源管理
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。	Energy and Resource Management 能源與資源管理
KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity. 總耗水量及密度。	Energy and Resource Management 能源與資源管理
KPI A2.3 關鍵績效指標A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Energy and Resource Management 能源與資源管理
KPI A2.4 關鍵績效指標A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Energy and Resource Management 能源與資源管理
KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	Energy and Resource Management 能源與資源管理
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environment and Natural Resources 環境及天然資源
KPI A3.1 關鍵績效指標A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environment and Natural Resources 環境及天然資源

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B. Social B. 社會		
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. 有關薪酬及解雇、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employee Employment 員工僱傭
KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Employee Employment 員工僱傭
KPI B1.2 關鍵績效指標B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employee Employment 員工僱傭
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. 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規例的資料。	Employee Health and Safety 員工健康與安全
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. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Employee Health and Safety 員工健康與安全
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。	Employee Health and Safety 員工健康與安全
KPI B2.3 關鍵績效指標B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Employee Health and Safety 員工健康與安全

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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。	Employee Development and Training 員工發展與培訓
KPI B3.1 關鍵績效指標B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Employee Development and Training 員工發展與培訓
KPI B3.2 關鍵績效指標B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Employee Development and Training 員工發展與培訓
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 and forced labour. 有關防止童工或強制勞工的： (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資料。	Labour Standards 勞工準則
KPI B4.1 關鍵績效指標B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2 關鍵績效指標B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則

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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. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1 關鍵績效指標B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理
KPI B5.2 關鍵績效指標B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3 關鍵績效指標B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.4 關鍵績效指標B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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Aspect B6: Product Liability 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. 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規例的資料。	Quality Control 品質管控
KPI B6.1 關鍵績效指標B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Quality Control 品質管控
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。	Quality Control 品質管控
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。	Protection of Intellectual Property Rights 知識產權保護
KPI B6.4 關鍵績效指標B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Quality Control 品質管控
KPI B6.5 關鍵績效指標B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Data Safety and Privacy Protection 信息安全及隱私保護

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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. 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資料。	Business Ethics and Compliance 商業道德與合規
KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Business Ethics and Compliance 商業道德與合規
KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistleblowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程式，以及相關執行及監察方法。	Business Ethics and Compliance 商業道德與合規
KPI B7.3 關鍵績效指標B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-Corruption and Integrity Culture 反貪腐與廉潔文化
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. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Social Impact & Community Investment 社會影響與社區投資
KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution. 專注貢獻範疇。	Social Impact & Community Investment 社會影響與社區投資
KPI B8.2 關鍵績效指標B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	Social Impact & Community Investment 社會影響與社區投資

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Part D: Climate-related Disclosures D部分：氣候相關披露		
Governance 管治	19(a) The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the issuer shall identify that body(s) or individual(s) and disclose information about: 19(a) 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人的資訊。具體而言，發行人須指出有關機構或個人及披露以下資訊： (i) how the body(s) or individual(s) determines whether appropriate skills and competences are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities; (i) 該機構或個人如何釐定當前或將來是否有適當的技能和勝任能力來監督應對氣候相關風險和機遇的策略； (ii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities; (ii) 該機構或個人獲悉氣候相關風險和機遇的方式和頻率； (iii) how the body(s) or individual(s) takes into account climaterelated risks and opportunities when overseeing the issuer's strategy, its decisions on major transactions, and its risk management processes and related policies, including whether the body(s) or individual(s) has considered tradeoffs associated with those risks and opportunities; and (iii) 該機構或個人在監督發行人的策略、重大交易決策和風險管理程序及相關政策的過程中，如何考慮氣候相關風險和機遇，包括該機構或個人是否有考慮與該等氣候相關風險和機遇相關的權衡評估；及 (iv) how the body(s) or individual(s) oversees the setting of, and monitors progress towards, targets related to climaterelated risks and opportunities, including whether and how related performance metrics are included in remuneration policies. (iv) 該機構或個人如何監督有關氣候相關風險和機遇的目標制定並監察達標進度，包括是否將相關績效指標納入薪酬政策以及如何納入。	Addressing Climate Change 應對氣候變化

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	19(b) Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: 19(b) 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色，包括以下資訊： (i) whether the role is delegated to a specific management level position or management-level committee and how oversight is exercised over that position or committee; and (i) 該角色是否被委託給特定的管理層人員或管理層委員會以及如何對該人員或委員會進行監督；及 (ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions. (ii) 管理層可有使用監控措施及程序協助監督氣候相關風險和機遇；如有，這些監控措施及程序如何與其他內部職能部門進行整合。	Addressing Climate Change 應對氣候變化

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Strategy 策略	20 An issuer shall disclose information to enable an understanding of climate-related risks and opportunities that could reasonably be expected to affect the issuer's cash flows, its access to finance or cost of capital over the short, medium or long term. Specifically, the issuer shall: 20 發行人須披露其資訊，以讓人理解其合理預期可能在短期、中期或長期影響其現金流量、融資渠道或資本成本的氣候相關風險和機遇。具體而言，發行人須： (a) describe climate-related risks and opportunities that could reasonably be expected to affect cash flows, its access to finance or cost of capital over the short, medium or long term; (a) 描述合理預期可能在短期、中期或長期影響發行人的現金流量、融資渠道或資本成本的氣候相關風險和機遇； (b) explain, for each climate-related risk the issuer has identified, whether the issuer considers the risk to be a climate-related physical risk or climate-related transition risk; (b) 就發行人已識別的每項氣候相關風險，解釋發行人是否認為該風險是與氣候相關物理風險或與氣候相關轉型風險； (c) specify, for each climate-related risk and opportunity the issuer has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and (c) 就發行人已識別的每項氣候相關風險和機遇，具體說明其合理預期可能影響發行人的時間範圍(短期、中期或長期)；及 (d) explain how the issuer defines 'short term', 'medium term' and 'long term' and these definitions are linked to the planning horizons used by the issuer for strategic decision-making. (d) 解釋發行人如何定義短期、中期及長期，以及這些定義如何與其策略決定規劃範圍掛鉤。	Addressing Climate Change 應對氣候變化

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	21 An issuer shall disclose information that enables an understanding of the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain. Specifically, the issuer shall disclose:	Addressing Climate Change 應對氣候變化
	21 發行人須披露讓人了解氣候相關風險和機遇對其業務模式和價值鏈的當前和預期影響的資訊。具體而言，發行人須作如下披露：	
	(a) a description of the current and anticipated effects of climate related risks and opportunities on the issuer's business model and value chain; and	
	(a) 描述氣候相關風險和機遇對發行人的業務模式和價值鏈的當前和預期影響；	
	(b) a description of where in the issuer's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	
	(b) 描述在發行人的業務模式和價值鏈中，氣候相關風險和機遇集中的地方（例如，地理區域、設施及資產類型）。	

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	22(a) An issuer shall disclose information that enables an understanding of the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the issuer shall disclose information about how the issuer has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the issuer plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the issuer shall disclose information about: 22(a) 發行人須披露讓人了解氣候相關風險和機遇對其策略和決策的影響的資訊。具體而言，發行人須披露有關發行人已經及將來計劃在其策略和決策中如何應對氣候相關風險和機遇的資訊，包括發行人計劃如何實現任何其所設定的氣候相關目標，以及任何法律或法規要求達到的目標。具體而言，發行人須披露以下資訊： (i) current and anticipated changes to the issuer's business model, including its resource allocation, to address climate-related risks and opportunities; (i) 因應氣候相關風險和機遇而在當前及預期將來對發行人業務模式(包括資源配置)作出的變動； (ii) current and anticipated adaptation and mitigation efforts (whether direct or indirect); (ii) 已經或預期將進行的任何適應或減緩工作(直接或間接)；	Addressing Climate Change 應對氣候變化 During the Reporting Period, the Group's climate transition plan was still in the planning stages. 報告期內，本集團的氣候轉型計劃尚在規劃中。

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	(iii) any climate-related transition plan the issuer has (including information about key assumptions used in developing its transition plan, and dependencies on which the issuer's transition plan relies), or an appropriate negative statement where the issuer does not have a climate-related transition plan; and (iii) 發行人任何與氣候相關轉型計劃(包括制定轉型計劃時使用的主要假設的資訊，以及該計劃所依賴的因素)，或若發行人並未有這樣的計劃，則作適當的否定聲明； (iv) how the issuer plans to achieve any climate-related targets (including any greenhouse gas emissions targets (if any)), described in accordance with paragraphs 37 to 40. (iv) 發行人計劃如何實現第37至40段所述的任何氣候相關目標(包括任何溫室氣體排放目標(如有))。	
	22(b) An issuer shall disclose information about how the issuer is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 22(a). 22(b) 發行人須披露有關發行人當前及將來計劃如何為根據第22(a)段披露的行動提供資源。	Addressing Climate Change 應對氣候變化
	23. An issuer shall disclose information about the progress of plans disclosed in previous Reporting Periods in accordance with paragraph 22(a). 23 發行人須披露先前各匯報期內按照第22(a)段所披露計劃的進度。	Addressing Climate Change 應對氣候變化

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	24. An issuer shall disclose qualitative and quantitative information about 24 發行人須披露以下定性和量化資料： (a) How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the Reporting Period; and (a) 氣候相關風險和機遇如何影響發行人在匯報期的財務狀況、財務表現及現金流量；及 (b) An issuer shall disclose qualitative and quantitative information about the climate-related risks and opportunities identified in paragraph 24(a) for which there is a significant risk of a material adjustment within the next annual Reporting Period to the carrying amounts of assets and liabilities reported in the related financial statements. (b) 當存在將導致下一匯報年度相關財務報表中的資產和負債帳面價值發生重要調整的重大風險時，關於第24(a)段中識別的氣候相關風險和機遇的資訊。	During the Reporting Period, we have continued to identify and assess climate-related risks and opportunities. Given that the potential impact on the financial statements for the next reporting year cannot yet be separately quantified, and that the relevant measurement methodologies remain under development and refinement, the Group has not disclosed such information at this stage in order to ensure the accuracy and effectiveness of disclosures and to avoid potential misunderstanding by stakeholders. Going forward, we will strengthen the development of mechanisms for identifying and quantifying climate-related financial impacts, with a view to progressively enhancing our climate-related disclosures. 報告期內，我們持續開展針對氣候相關風險與機遇的識別及評估。考慮到對於下一報告年度財務報表的影響尚無法單獨予以量化，且相關計量方法仍處於探索與完善階段，為確保信息披露的準確性與有效性，避免對利益相關方造成誤解，本集團現階段暫未披露相關內容。後續將加強構建氣候相關財務影響的辨識與量化機制，以逐步強化氣候信息披露。
	25(a) The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: 25(a) 發行人須披露以下定性和量化資料：發行人經考慮其管理氣候相關風險和機遇的策略後，並考慮到以下各項，預期其財務表現在短期、中期及長期內將如何變化： (i) its investment and disposal plans; and (i) 其投資及處置計劃；及 (ii) its planned sources of funding to implement its strategy. (ii) 其為實施策略所需的資金的計劃資金來源。	
	25(b) The issuer shall provide qualitative and quantitative disclosures about how the issuer expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities. 25(b) 發行人須披露以下定性和量化資料：基於發行人管理氣候相關風險和機遇的策略，其預計其財務業績及現金流量在短期、中期及長期的變化。	

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	26(a) An issuer shall disclose information that enables an understanding of the resilience of the issuer's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the issuer's identified climate-related risks and opportunities. An issuer shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with an issuer's circumstances. In providing quantitative information, the issuer may disclose a single amount or a range. Specifically, the issuer shall disclose the issuer's assessment of its climate resilience as at the reporting date, which shall enable an understanding of: 26(a) 在考慮發行人已識別的氣候相關風險和機遇後，發行人須披露資訊，使他人了解發行人的策略及業務模式對氣候相關變化、發展或不確定性的韌性。發行人須按與其情況相稱的做法，使用與氣候相關的情景分析來評估其氣候韌性。提供量化資訊時，發行人可披露單一數額或區間範圍。具體而言，發行人須披露發行人截至匯報日對其氣候韌性的評估，其有助於了解： (i) the implications, if any, of the issuer's assessment for its strategy and business model, including how the issuer would need to respond to the effects identified in the climate-related scenario analysis; (i) 發行人的分析結果對其策略和業務模式的影響(如有)，包括發行人需要如何應對氣候相關情景分析中確定的影響； (ii) the significant areas of uncertainty considered in the issuer's assessment of its climate resilience; and (ii) 發行人對氣候韌性的評估中考慮的重大不確定因素的範疇；及 (iii) the issuer's capacity to adjust, or adapt its strategy and business model to climate change over the short, medium or long term. (iii) 發行人根據氣候發展調整其短期、中期和長期策略和業務模式的能力。	The Group continues to monitor the methodologies and applications of climate-related scenario analysis. In light of the need for further enhancement of the relevant data collection and analytical mechanisms at the current stage, and in order to ensure the rigour of disclosures, the Group has not made disclosures on climate change scenario analysis during the Reporting Period. Going forward, we will continue to strengthen relevant data collection and capability building, with a view to progressively enhancing our climate-related disclosures. 本集團持續關注氣候相關情景分析的方法與應用。受限於現階段相關數據收集及分析機制仍待進一步完善，為確保信息披露的嚴謹性，本集團於報告期間內暫未針對氣候變化進行情景分析披露。後續將持續強化相關數據收集及能力提升，以逐步提升氣候相關信息披露。

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	26(b) An issuer shall disclose how and when the climate-related scenario analysis was carried out, including: 26(b) 發行人須披露如何及何時進行氣候相關情景分析，包括： (i) information about the inputs used, including: (i) 使用的輸入數據，包括： 1) which climate-related scenarios the issuer used for the analysis and the sources of such scenarios; 1) 發行人在分析中使用的氣候相關情景及其來源； 2) whether the analysis included a diverse range of climate-related scenarios; 2) 分析是否涵蓋多種不同的氣候相關情景； 3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; 3) 分析所使用的氣候相關情景是否與氣候相關轉型風險或氣候相關物理風險有關； 4) whether the issuer used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; 4) 發行人在其情景中是否使用了與最新氣候變化國際協議相一致的情景； 5) why the issuer decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; 5) 發行人為何認為所選擇的氣候相關情景與評估其氣候相關變化、發展或不確定性的韌性相關； 6) time horizons the issuer used in the analysis; 6) 發行人在分析中所使用的時間範圍；及 7) what scope of operations the issuer used in the analysis (for example, the operation locations and business units used in the analysis); 7) 發行人分析所涵蓋的營運範圍(例如分析所涵蓋的營運地點及業務單位)； (ii) the key assumptions the issuer made in the analysis; (ii) 發行人在分析中所作的關鍵假設；及 (iii) the Reporting Period in which the climate-related scenario analysis was carried out. (iii) 進行氣候相關情景分析的匯報期。	The Group continues to monitor the methodologies and applications of climate-related scenario analysis. In light of the need for further enhancement of the relevant data collection and analytical mechanisms at the current stage, and in order to ensure the rigour of disclosures, the Group has not made disclosures on climate change scenario analysis during the Reporting Period. Going forward, we will continue to strengthen relevant data collection and capability building, with a view to progressively enhancing our climate-related disclosures. 本集團持續關注氣候相關情景分析的方法與應用。受限於現階段相關數據收集及分析機制仍待進一步完善，為確保信息披露的嚴謹性，本集團於報告期間內暫未針對氣候變化進行情景分析披露。後續將持續強化相關數據收集及能力提升，以逐步提升氣候相關信息披露。

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Risk Management 風險管理	27(a) An issuer shall disclose information about the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks, including information about: 27(a) 風險管理發行人須披露以下資訊：發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策，包括有關以下方面的資訊： (i) the inputs and parameters the issuer uses (for example, information about data sources and the scope of operations covered in the processes); (i) 發行人使用的輸入資料及參數(例如資料來源及程序所涵蓋的業務範圍)； (ii) whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related risks; (ii) 發行人可有及如何使用氣候相關情景分析來識別氣候相關風險； (iii) how the issuer assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the issuer considers qualitative factors, quantitative thresholds or other criteria); (iii) 發行人如何評估有關風險的影響的性質、可能性及程度(例如發行人可有考慮定性因素、量化門檻或其他所用標準)； (iv) whether and how the issuer prioritises climate-related risks relative to other types of risks; (iv) 發行人可有及如何就氣候相關風險相對於其他類型風險的優次排列； (v) how the issuer monitors climate-related risks; and (v) 發行人如何監察其氣候相關風險；及 (vi) whether and how the issuer has changed the processes it uses compared with the previous Reporting Period. (vi) 與上一個匯報期相比，發行人可有及如何改變其使用的流程。	Addressing Climate Change 應對氣候變化

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	27 (b) The processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate-related opportunities). 27(b) 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)。	Addressing Climate Change 應對氣候變化
	27(c) The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 27(c) 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Addressing Climate Change 應對氣候變化
Metrics and Targets 指標及目標	28 An issuer shall disclose its absolute gross greenhouse gas emissions generated during the Reporting Period, expressed as metric tons of CO₂ equivalent, classified as: 28 發行人須披露匯報期內的溫室氣體絕對總排放量(以公噸二氧化碳當量表示)，並分為： (a) Scope 1 greenhouse gas emissions; (a) 範圍1溫室氣體排放； (b) Scope 2 greenhouse gas emissions; and (b) 範圍2溫室氣體排放；及 (c) Scope 3 greenhouse gas emissions. (c) 範圍3溫室氣體排放。	Greenhouse Gas (GHG) 溫室氣體

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	29 An issuer shall:	Greenhouse Gas (GHG)
	29 發行人須：	溫室氣體
	(a) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or another exchange on which the issuer is listed to use a different method for measuring greenhouse gas emissions;	
	(a) 除非管轄機關或發行人上市之另一交易所另有要求，否則發行人須根據《溫室氣體核算體系：企業核算與報告標準(2004年)》計量其溫室氣體排放；	
	(b) disclose the approach it uses to measure its greenhouse gas emissions including: (i) the measurement approach, inputs and assumptions the issuer uses to measure its greenhouse gas emissions; (ii) the reason why the issuer has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (iii) any changes the issuer made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	
	(b) 披露其用於計量溫室氣體排放的方法，包括：(i)發行人用於計量其溫室氣體排放的計量方法、輸入資料及假設；(ii)發行人為何選擇該計量方法、輸入資料及假設計量溫室氣體排放；及(iii)發行人在匯報期對計量方法、輸入資料及假設進行的任何變更以及變更原因；	
	(c) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 28(b), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to enable an understanding of the issuer's Scope 2 greenhouse gas emissions; and	
	(c) 就根據第28(b)段披露的範圍2溫室氣體排放，披露其以地域為基準的範圍2溫室氣體排放，並提供有助於了解該排放的任何所需合約文書的資訊；及	
	(d) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 28(c), disclose the categories included within the issuer's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	
	(d) 就根據第28(c)段披露的範圍3溫室氣體排放，根據《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》所述的範圍3類別披露發行人計量範圍3溫室氣體排放中包含的類別。	

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	30 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related transition risks. 30 發行人須披露容易受氣候相關轉型風險影響的資產或業務活動的金額及百分比。	The Group has continued to identify and assess climate-related risks and opportunities. At present, due to limitations in the existing data foundation and assessment methodologies, it is not feasible to reasonably quantify the financial impacts of climate factors on the Group's relevant assets and operating activities without incurring additional costs. To avoid misleading stakeholders and to ensure the accuracy and reliability of disclosures, the Group has not disclosed such information during the Reporting Period. Going forward, the Group will continue to establish and refine mechanisms for the accounting and measurement of climate-related financial impacts, with a view to progressively enhancing the completeness and transparency of its disclosures. 本集團持續開展氣候相關風險與機遇的識別及評估工作。目前受現有數據基礎與評估方法所限，關於氣候因素對集團相關資產與營運活動產生的財務影響，在不額外增加成本的情況下暫無法進行合理的統計。為避免對利益相關方造成誤導，確保信息披露的準確性與可靠性，報告期內本集團暫未披露相關內容。未來，集團將持續構建並優化氣候相關財務影響的核算與衡量機制，逐步提升信息披露的完整性與透明度。
	31 An issuer shall disclose the amount and percentage of assets or business activities vulnerable to climate-related physical risks. 31 發行人須披露容易受氣候相關物理風險影響的資產或業務活動的金額及百分比。	
	32 An issuer shall disclose the amount and percentage of assets or business activities aligned with climate related opportunities. 32 發行人須披露涉及氣候相關機遇的資產或業務活動的金額及百分比。	
	33 An issuer shall disclose the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities. 33 發行人須披露用於氣候相關風險和機遇的資本開支、融資或投資的金額。	Addressing Climate Change 應對氣候變化

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	34 An issuer shall disclose: 34 發行人須披露如下： (a) an explanation of whether and how the issuer is applying a carbon price in decision-making (for example, investment decisions, transfer pricing, and scenario analysis); and (a) 闡釋發行人可有及如何在決策中應用碳定價(例如投資決策、轉移定價及情景分析)；及 (b) the price of each metric tonne of greenhouse gas emissions the issuer uses to assess the costs of its greenhouse gas emissions; or an appropriate negative statement that the issuer does not apply a carbon price in decision-making. (b) 發行人用於評估其溫室氣體排放成本的每公噸溫室氣體排放量定價；或適當的否定聲明，確認發行人沒有在決策中應用碳定價。	During the Reporting Period, the Group has closely monitored developments in domestic and international carbon emissions trading mechanisms and has actively explored pathways for applying an internal carbon pricing mechanism in strategic decision-making. As the Group's operations are not currently covered by any mandatory carbon emissions trading schemes, and the internal carbon pricing mechanism remains at an exploratory stage, it has not yet been applied to strategic or investment decisions. In the future, the Group will, taking into account policy developments and its own low-carbon transition needs, advance the establishment of an internal carbon pricing mechanism and pilot its application, in order to enhance the sophistication of its climate risk management. 報告期內，集團持續關注國內外碳排放交易機制發展動態，並積極探索內部碳定價在戰略決策中的應用路徑。因目前集團業務未被納入強制性碳排放交易體系，內部碳定價機制仍處探索階段，暫未應用於戰略與投資決策。未來，集團將結合政策進展與自身低碳轉型需求，推進內部碳定價機制構建及應用試點，提升氣候風險管理精細化水平。

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	35 An issuer shall disclose whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement. This may form part of the disclosure under paragraph 19(a)(iv). 35 發行人須披露氣候相關考慮因素可有及如何納入薪酬政策，或提供適當的否定聲明。這可能構成根據第19(a)(iv)段作出的披露的一部分。	As at the end of the Reporting Period, the Group has not incorporated climate-related performance indicators directly into its remuneration assessment system. We will regularly review the linkage between our remuneration policies and sustainable development objectives. 截至報告期末，集團尚未將氣候相關績效指標直接納入薪酬考核體系，我們將定期審視薪酬政策與可持續發展目標的關聯性。
	36 An issuer is encouraged to disclose industry based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the issuer discloses, an issuer is encouraged to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the IFRS S2 Industry based Guidance on implementing Climate-related Disclosures and other industry-based disclosure requirements prescribed under other international ESG reporting frameworks. 36 本交易所鼓勵發行人披露與一項或多項特定的業務模式和活動有關的行業指標，或與參與有關行業常見特徵有關的行業指標。在決定披露哪些行業指標時，本交易所鼓勵發行人參考《〈國際財務報告可持續披露準則S2號〉行業披露指南》和其他國際環境、社會及管治報告框架規定的行業披露要求所述的與披露主題相關的行業指標，並考慮其是否適用。	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	37 An issuer shall disclose (a) the qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals; and (b) any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the issuer shall disclose: 37 發行人須披露(a)其為監察實現其策略目標的進展而設定的與氣候相關的定性及量化目標；及(b)法律或法規要求發行人達到的任何目標，包括任何溫室氣體排放目標。發行人須就每個目標逐一披露： (a) the metric used to set the target; (a) 用以設定目標的指標； (b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives); (b) 目標的目的(例如減緩、適應或以科學為基礎的舉措)； (c) the part of the issuer to which the target applies (for example, whether the target applies to the issuer in its entirety or only a part of the issuer, such as a specific business unit or geographic region); (c) 目標的適用範圍(例如目標是適用於發行人整個集團還是部分(如僅適用於某個業務單位或地理區域))； (d) the period over which the target applies; (d) 目標的適用期間； (e) the base period from which progress is measured; (e) 衡量進度的基準期間； (f) milestones or interim targets (if any); (f) 階段性目標或中期目標(如有)； (g) if the target is quantitative, whether the target is an absolute target or an intensity target; and (g) 如屬量化目標，其屬絕對目標還是強度目標；及 (h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target. (h) 最新氣候變化國際協議(包括該協議產生的司法承諾)如何幫助發行人設定目標。	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航

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Major Indicators 主要範疇	Content 內容	Section/Remarks 章節／備註
	38. An issuer shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: 38 發行人須披露其設定及審核每項目標的方法，以及其如何監察達標進度，包括： (a) whether the target and the methodology for setting the target has been validated by a third party; (a) 目標本身及設定目標的方法是否經第三方驗證； (b) the issuer's processes for reviewing the target; (b) 發行人審核目標的程序； (c) the metrics used to monitor progress towards reaching the target; and (c) 用於監察達標進度的指標；及 (d) any revisions to the target and an explanation for those revisions. (d) 任何修訂目標的內容及原因。	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航
	39. An issuer shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance. 39 發行人須披露有關每項氣候相關目標的績效的資訊以及對發行人績效的趨勢或變化分析。	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航
	40. For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, an issuer shall disclose: 40 就按第37至39段披露的每一項溫室氣體排放目標，發行人須披露： (a) which greenhouse gases are covered by the target; (a) 目標涵蓋哪些溫室氣體； (b) whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target; (b) 目標是否涵蓋範圍1、範圍2或範圍3溫室氣體排放； (c) whether the target is a gross greenhouse gas emissions target or a net greenhouse gas emissions target. If the issuer discloses a net greenhouse gas emissions target, the issuer is also required to separately disclose its associated gross greenhouse gas emissions target; (c) 此目標是溫室氣體排放總量目標還是溫室氣體排放淨額目標。如為溫室氣體排放淨額目標，發行人須另外披露相關的溫室氣體排放總量目標；	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航 During the Reporting Period, the Group's climate-related targets were not derived using industry decarbonisation approaches, nor were carbon credits used to offset greenhouse gas emissions. 報告期內，本集團的氣候相關目標未採用行業脫碳方法得出，也未使用碳信用抵銷溫室氣體排放。

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	(d) whether the target was derived using a sectoral decarbonisation approach; and (d) 目標是否是採用行業脫碳方法得出的；及 (e) the issuer's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits, the issuer shall disclose: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits; (ii) which third-party scheme(s) will verify or certify the carbon credits; (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and (iv) any other factors necessary to enable an understanding of the credibility and integrity of the carbon credits the issuer plans to use (for example, assumptions regarding the permanence of the carbon offset). (e) 發行人計劃使用碳信用抵銷溫室氣體排放以實現任何溫室氣體排放淨額目標。關於使用碳信用的計劃，發行人須披露：(i)依賴使用碳信用以實現任何溫室氣體排放淨額目標的程度及方式；(ii)該碳信用將由哪些第三方計劃驗證或認證；(iii)碳信用的類型，包括相關抵消是否是基於自然還是基於科技的碳消除，以及相關抵消是通過減碳還是碳消除實現；及(iv)為讓人了解發行人計劃使用的碳信用的可信度和完整性所必需的任何其他重要因素(例如，對碳抵消效果的假設)。	
	41. In preparing disclosures to meet the requirements in paragraphs 21 to 26 and 37 to 38, an issuer shall refer to and consider the applicability of cross industry metrics (see paragraphs 28 to 35) and (ii) industry-based metrics (see paragraph 36). 41 在編製披露內容以符合第21至26及37至38段的規定時，發行人須參考(i)跨行業指標(見第28至35段)及(ii)行業指標(見第36段)並考慮其是否適用。	Green Drives the Future, Low-Carbon Leads the Way 綠動未來，低碳領航