

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

ABOUT THIS REPORT

Report Overview

Daisho Microline Holdings Limited (“Daisho Microline” together with its subsidiaries, collectively known as the “Group”, “We”), is pleased to present our Environmental, Social and Governance Report (the “ESG Report” or the “Report”) to our stakeholders. This Report describes the ESG activities, challenges and measures taken by the Group from 1 April 2024 to 31 March 2025 (the “Reporting Period”, the “Year” or “2025”).

Reporting Scope

The reporting scope is consistent with the annual report and covers all the continuing operations that are the principal source of revenue of the Group, which includes the head office in Hong Kong, PCB business and printing business operated in Hong Kong and the People’s Republic of China (the “PRC”) and has no significant changes compared to last year. The Group will continue to assess the major ESG aspects of different businesses to determine whether to expand the scope of reporting.

Reporting Framework

This Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) as set out in Appendix C2 of the Rules Governing the Listing Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the “Exchange”). During the preparation for this Report, the Group applied the reporting principles stipulated in the ESG Reporting Guide as follows:

Materiality: A high priority is given to issues important to the Group and its stakeholders. Throughout the interaction with internal management, employees and external stakeholders, the Group has identified various material sustainability issues that need to be addressed. The preparation of this Report was based on these material issues. Please refer to the Stakeholder Engagement and Materiality Assessment sections for further details.

Quantitative: Quantitative information is provided so that a measurable target can be set and the ESG performance can be evaluated objectively. Additional clarifications have been added to the quantitative data in this Report to explain any standards, methodologies and conversion factors used in calculating emissions and energy consumption.

Balance: In this Report, the Group provides an unbiased picture of its ESG performance by reviewing and disclosing the achievements, areas for improvement, and plans.

Consistency: This Report’s scope and preparation are substantially consistent with the previous year, and explanations regarding data with a change in the scope of disclosure and calculation methodologies are provided.

Forward-looking Statements

This Report contains forward-looking statements based on the current expectations, estimates, projections, beliefs, and assumptions of the Group about the businesses and the markets in which it and its subsidiaries operate. The forward-looking statement is not a guarantee of future performance and is subject to market risk, uncertainties, and factors beyond the control of the Group. Therefore, actual outcomes and returns may differ from the assumptions and statements in this Report.

Contact Us

We welcome stakeholders to provide opinions and suggestions. You are welcome to provide valuable feedback on this ESG Report or our sustainability performance at:

Email: dminfo@dmgroup567.com

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BOARD STATEMENT AND ESG GOVERNANCE STRUCTURE

Board Statement

The Board is pleased to present the ESG initiatives, strategies, plans and performance of the Group, and demonstrate its commitment to sustainable development in this ESG Report. Sustainability affects every part of our business. The Group uses both top-down and bottom-up approaches to engage employees and stakeholders in long-term sustainable development. The Board oversees making sure our risk management and internal control systems work effectively. We have created an ESG governance framework to align our sustainability efforts with our strategic growth and to integrate ESG principles into our daily operations.

The diagram below provides an illustration of our governance infrastructure, on the decision-making level and the management and implementation level:



The Board

The Board is responsible for overseeing all ESG issues of the Group. It holds the ultimate responsibility for monitoring the Group’s ESG performance, management strategies, and policies. To improve our ESG efforts and spot potential risks and opportunities, the Board regularly works with the ESG Committee to assess important ESG issues based on stakeholder feedback.

The Board sets long-term and short-term sustainability goals to inspire and encourage innovation. We have strong support for our policies and frameworks that guide us on our sustainability journey.

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ESG Working Group

Duties of the ESG Working Group include ESG data collection and data analysis for the ESG report. The ESG Working Group is also responsible for monitoring and evaluating the ESG performance to ensure regulations are fully complied. Regular meetings are carried out to assess the effectiveness of the current policies for ongoing improvements.

The ESG Working Group discusses material ESG topics in a timely manner and integrated ESG concerns into strategy development for risk management and opportunities optimisation. Through analysis and discussion, the ESG Working Group sets out different ESG initiatives as part of the sustainable development process, turning the identified threats into opportunities through policy formulation and implementation.

STAKEHOLDER ENGAGEMENT

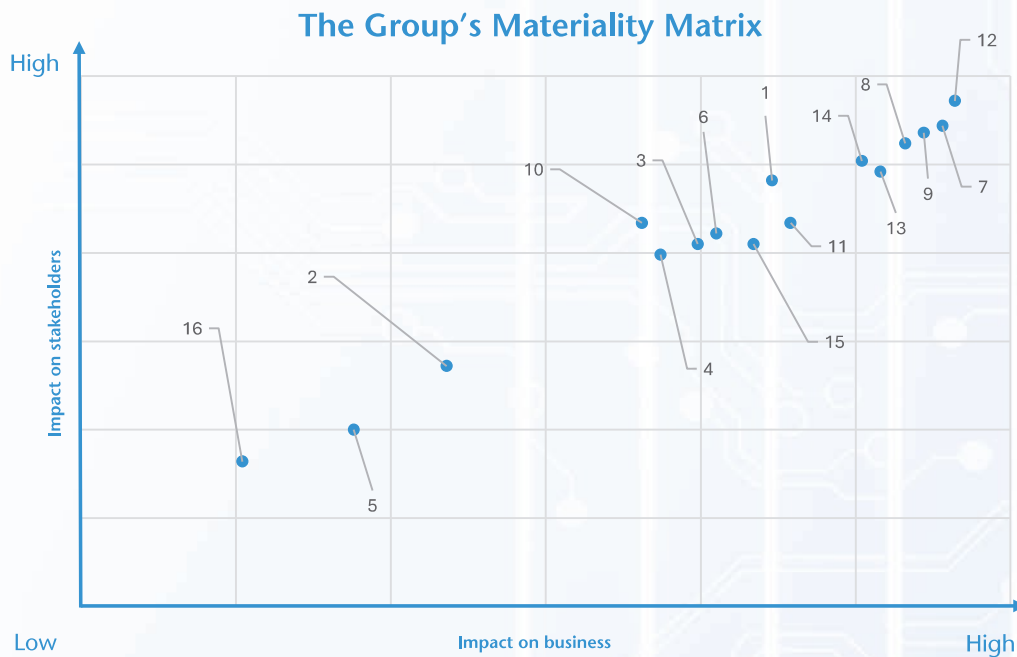
The Group recognises the importance of stakeholder feedback regarding its sustainable development efforts. To foster better communication, we actively encourage stakeholders to share their feedback on the Group’s strategy through various channels. We are dedicated to understanding and meeting stakeholders’ evolving expectations, aiming to enhance our ESG performance and create more value for the broader community.

Stakeholders	Key communication channels	Concerns
Shareholders and Investors	<ul style="list-style-type: none"> • General meetings (annual and special general meetings) • Interim and annual reports • Announcements and circulars 	<ul style="list-style-type: none"> • Complying with relevant laws and regulations • Disclosure of latest corporate information in due course • Financial results • Corporate sustainability
Customers	<ul style="list-style-type: none"> • Emails • Customer meetings • After-sales services 	<ul style="list-style-type: none"> • Product and service responsibility • Customer information and privacy protection
Employees	<ul style="list-style-type: none"> • Staff appraisals • Regular meetings • Emails and telephone calls • Employee handbook • Customised trainings 	<ul style="list-style-type: none"> • Health and safety • Equal opportunities • Remuneration and benefits • Career development
Government and regulatory authorities	<ul style="list-style-type: none"> • Company website • Legal counsel • Meetings, emails and telephone calls 	<ul style="list-style-type: none"> • Business ethics • Complying with relevant laws and regulations
Community	<ul style="list-style-type: none"> • ESG reports • Press releases and announcements • Interim and annual reports 	<ul style="list-style-type: none"> • Giving back to society • Environmental protection • Compliant operations

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MATERIALITY ASSESSMENT

Through the materiality review, the ESG Working Group has identified and assessed 16 relevant ESG issues based on the Group's businesses based and circumstances. They are categorised as follows, and the results in the materiality analysis were reviewed and endorsed by the Board.



1. Emission Control	2. Energy Consumption and Management	3. Packaging Material Usage	4. Waste and Wastewater Management
5. Conservation of Natural Environment	6. Employment Practices	7. Occupational Health and Safety	8. Employee Training and Development
9. Labour Standards	10. Diversity and Equality Relations	11. Supply Chain Management	12. Product and Service Quality
13. Intellectual Property Protection	14. Privacy Protection	15. Anti-Corruption	16. Community Investment

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A. ENVIRONMENTAL

Environmental Targets

The Group values the concept of sustainable development and is committed to reducing its impact on the environment. In 2022, the Group established a series of environmental targets to respond to the national vision of environmental protection and carbon neutrality, and to enhance its corporate reputation. The Group continuously monitors and reviews the progress of its targets and strives to optimise its environmental management practices to achieve the targets set. The progress towards the target, relevant data and year-on-year comparisons are listed in the table below and subsequent sections.

Aspects	2022 (Base Year)	2030 Targets (Against Base Year)	2025 (Results)
Electricity consumption intensity (MWh/m ²)	0.21	↓ 5%	0.20 (In Progress)
Water consumption intensity (m ³ /m ²)	2.41	↓ 5%	2.05 (Achieved)
Non-hazardous wastes intensity (tonnes/m ²)	0.003	↓ 5%	0.014 (In Progress)
Greenhouse Gas emission intensity (tCO ₂ e/m ²)	0.12	↓ 5%	0.13 (In Progress)

Emissions

The Group is firmly committed to sustainable development as its primary ESG management goal. It proactively incorporates environmental control mechanisms and monitoring measures into its business operations and workplace. Echoing the Paris Agreement of limiting the average global temperature increase to 1.5° C compared to the pre-industrial period, the Group has developed an “Environmental Policy” that provides clear guidelines and measures for resource efficiency and waste management. It regards emissions reduction, and as well as efficient and responsible use of energy, to be the prerequisites for achieving this global ambition.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations relating to air and GHG emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Relevant laws and regulations include but not are limited to the “Environmental Protection Law of the PRC”, the “Atmospheric Pollution Prevention and Control Law of the PRC”, the “Water Pollution Prevention and Control Law of the PRC”, the “Law of the PRC on the Prevention and Control of Environmental Pollution Caused by Solid Wastes”, “Regulation on Urban Drainage and Sewage Treatment”, and the “Air Pollution Control Ordinance” and the “Waste Disposal Ordinance” of Hong Kong.

Air Emissions

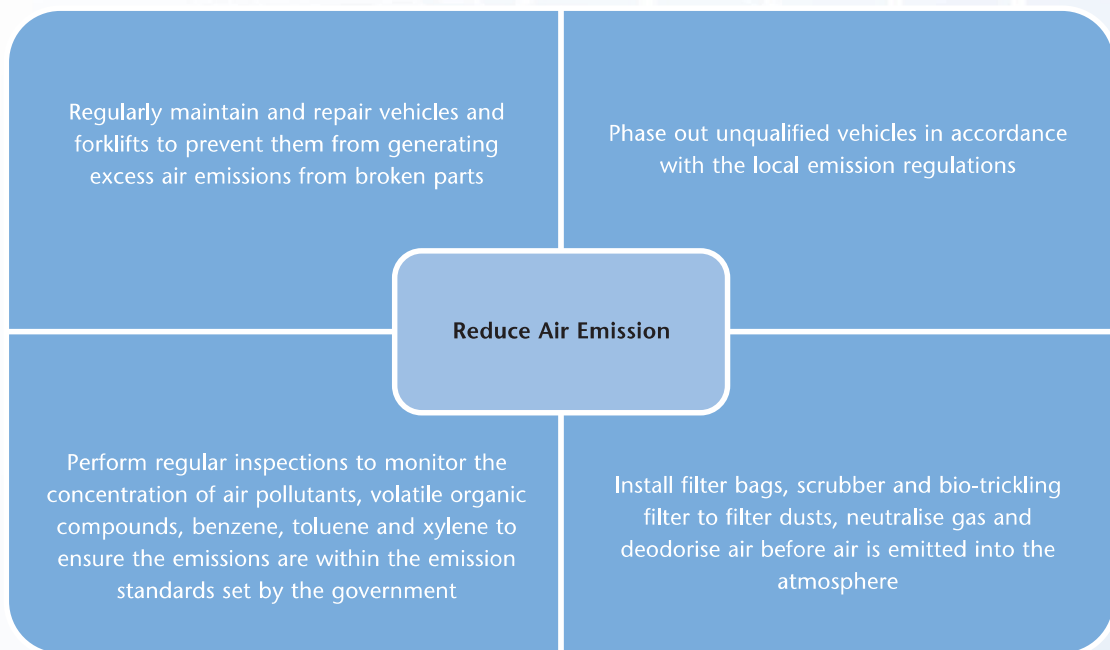
The primary contributors to the Group’s air emissions were the usage of petrol and diesel in vehicles and machinery. The following is an overview of the air emissions performance during the Year:

Types of air emissions	Unit	2025	2024
Nitrogen Oxides (NO _x)	kg	6.42	27.93
Sulphur Oxides (SO _x)	kg	0.16	0.74
Particulate Matter (PM)	kg	0.47	2.06

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We observed a significant reduction in air emissions compared to last year. This decrease can be attributed primarily to changes in the usage of our office vehicle located in Hong Kong. In 2024, the vehicle was utilised for daily round trips between Hong Kong and Mainland China, resulting in higher emissions due to the longer travel distances and increased operational hours. However, during this Reporting Period, the vehicle's usage was limited to operations solely within Hong Kong. This operational shift has substantially reduced mileage and, consequently, the emissions associated with the vehicle.

To ensure compliance with applicable laws, regulations, and standards, the Group is dedicated to monitoring air emissions closely. Furthermore, the Group has taken proactive steps to implement reduction measures and establish monitoring protocols. These initiatives aim to minimise air emissions and mitigate their environmental impact.



GHG Emissions

The Group's GHG emissions are derived from a range of activities. These include direct (**Scope 1**) emissions such as the combustion of petrol in mobile sources, the combustion of diesel in forklifts, and refrigerant emissions. Indirect emissions consist of energy-related (**Scope 2**) emissions from purchased electricity, as well as other indirect (**Scope 3**) emissions from municipal freshwater processing, paper waste disposal at landfills, and business trips (if applicable). By acknowledging and categorising these emissions, the Group is committed to effectively managing and reducing its environmental impact.

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The Group's performance of GHG emissions is summarised below:

Scopes of GHG emissions ¹	Unit	2025	2024
Scope 1 Direct emissions	tCO₂e	38.88	146.90
Combustion of petrol for vehicles	tCO ₂ e	27.84	134.18
Combustion of diesel for forklifts	tCO ₂ e	0.48	2.16
Release of refrigerants	tCO ₂ e	10.56	10.56
Scope 2 Energy indirect emissions	tCO₂e	1,355.43	1,460.64
Purchased electricity	tCO ₂ e	1,355.43	1,460.64
Scope 3 Other indirect emissions	tCO₂e	269.66	686.34*
Electricity used for freshwater processing	tCO ₂ e	11.23	11.24
Paper waste disposed at landfill	tCO ₂ e	1.46	1.51
General wastes at landfill	tCO ₂ e	256.50	673.17*
Business air travel	tCO ₂ e	0.46	0.42
Total GHG emissions	tCO₂e	1,663.97	2,293.88*
Intensity²	tCO₂e/m²	0.13	0.18*

Note(s):

- GHG emission data is presented in terms of carbon dioxide equivalent and are based on, but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, "How to prepare an ESG Report – Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX, the latest released average carbon dioxide emission factor for national electricity in China, published by the Ministry of Ecology and Environment on December, 2024 and the "CLP 2024 Sustainability Report" published by CLP Holdings Ltd.
 - During the Reporting Period, the total floor area of the Group within the reporting scope was approximately 12,613.00 m² (2024: 12,613.00 m²). These numbers would also be used for calculating other intensity data in the ESG Report.
- * The data has been restated due to an updated calculation model.

The decrease in GHG emissions this year is because the vehicle was only used for operations within Hong Kong. This change has significantly lowered direct emissions (Scope 1). Echoing with the PRC government's goal of "achieving peak emissions by 2030 and carbon neutrality by 2060", the Group will actively respond to the government's emission reduction plan and strive to reduce its GHG emissions intensity within the target period. We have adopted the following emission reduction measures actively under "Air Emissions" and "Energy Management" sections.

Wastewater Discharge and Treatment

The Group ensures that wastewater is treated properly and has met the standard of the PRC government before discharge. Wastewater treatment processes, including sedimentation, aerobic and anaerobic digestion and pH adjustment, are applied onsite. The Group monitors the wastewater parameters, such as chemical oxygen demand, total suspended solid, pH, nitrogen content, heavy metal content, etc., and ensures that the effluent meets all permitted effluent limits.

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Waste Management

- Hazardous Wastes**

During production, the Group generates hazardous waste, including used cloths and empty ink cans. To reduce this waste, we follow waste management principles and aim to manage and dispose of waste properly. The Group has created procedures for handling hazardous waste. Waste from the factory is classified according to the National Hazardous Waste List, stored in designated areas, and collected by licensed professionals.

The Group's performance of hazardous wastes generation is summarised below:

Types of hazardous wastes ³	Unit	2025	2024
Waste cloths	tonnes	0.16	0.19
Waste ink cans	tonnes	0.23	0.25
Total hazardous wastes	tonnes	0.39	0.44
Intensity²	tonnes/m ²	0.00003	0.00004

Note(s):

- Hazardous waste generation from the Hong Kong office was not significant. Relevant data is only derived from the operations in the PRC.

- Non-hazardous Wastes**

The Group's operational activities generate non-hazardous waste, primarily consisting of general waste and paper waste. To ensure proper waste management, the Group takes precautions to prevent the diffusion and leakage of waste, strictly prohibiting any unauthorised disposal. All generated waste is stored in designated areas under strict monitoring. The Group engages licensed collectors to collect and process various types of waste, adhering to regulatory guidelines and maintaining responsible waste management practices.

The Group's performance of non-hazardous wastes generation is summarised below:

Types of non-hazardous wastes	Unit	2025	2024*
Total non-hazardous wastes (Including general wastes & paper wastes)	tonnes	172.00	454.00
Intensity²	tonnes/m ²	0.014	0.040

* The data has been restated due to an updated calculation model.

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During the Reporting Period, we reduced the amount of non-hazardous waste. The Group will keep following the environmental principle of “3R” (Reduce, Reuse, Recycle) and following measures to minimise waste:

- Office automation systems are used to replace paper-based approval processes, reducing paper consumption. Notices or brochures are made available in electronic formats and uploaded to the company’s intranet or internet for readership;
- Company publications, including annual reports, interim reports, and quarterly reports, are printed only as needed;
- Shareholders are encouraged to access the company’s corporate communications electronically. This not only saves paper but also provides the most timely, convenient, and effective means of communication with shareholders;
- Draft documents are created in draft mode, with reduced line spacing and printed in smaller font size. This helps save ink, electricity, and paper;
- Double-sided printing or copying is encouraged, and office printers are set to default for black and white and double-sided printing; and
- Recycling boxes are placed next to photocopiers to collect single-sided paper for reuse. For example, they can be used for photocopying or cut into notepaper.

Use of Resources

The Group upholds and promotes the principle of efficient use of resources. To optimise resources consumption, the Group has formulated the aforementioned “Environmental Policy” to monitor and manage the consumption of fuel, electricity, water and packaging materials.

Energy Management

Energy consumption of the Group includes diesel consumed by mobile machinery, petrol consumed by vehicles, and electricity used at the office. We reduced our direct energy consumption by using fewer vehicles and forklifts. The Group also closely monitors its energy use to ensure it keeps energy consumption low. The Group’s performance in energy consumption is summarised below:

Types of energy	Unit ⁴	2025	2024
Petrol	MWh	101.45	488.90
Diesel	MWh	1.94	8.83
Direct energy consumption	MWh	103.39	497.73
Purchased electricity ⁵	MWh	2,525.97	2,561.17
Indirect energy consumption	MWh	2,525.97	2,561.17
Total energy consumption	MWh	2,629.35	3,058.90
Intensity²	MWh/m²	0.21	0.24

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Note(s):

4. The unit conversion method of direct energy consumption data is based on the “Energy Statistic Manual” issued by the International Energy Agency.
5. This excluded the electricity consumption in Hong Kong office where the utility expenses were included in the management fee paid and where relevant usage data is not made available.

In line with this principle, the Group has developed the mentioned “Environmental Policy” to effectively monitor and manage the consumption of fuel, electricity, water, and packaging materials. Through the implementation of this policy, the Group aims to optimise resource consumption and minimise waste, contributing to sustainable resource management practices. These measures include, but are not limited to:

- Energy-saving lights and appliances are used in the office premises;
- Corridor lights are not fully turned on, and interval lighting is implemented;
- Unused electrical devices and appliances are unplugged to cut off power supply;
- Computers that are idle or not used within two hours are promptly shut down to ensure power savings;
- During lunch and non-office hours, some lights and air conditioning are turned off;
- Computers are regularly maintained and cleaned to prevent dust accumulation and moisture, reducing electricity consumption;
- Office equipment with energy-efficient features is purchased;
- Before leaving, turn off electric devices such as water dispensers, computers, printers, and air conditioning units, and unplug them to disconnect from the power source;
- Wear lightweight office attire during summer, and maintain room temperature at 26° C; and
- Enable standby or hibernate mode for personal computers.

Water Management

As extreme weather events like droughts and floods become more common and severe, it’s important for businesses to adopt sustainable practices and save water. The Group aims to use water more efficiently and support the ecosystems where we operate. To reduce pollution and protect local water quality, we make sure our water discharges are safe and meet local regulations. During the Reporting Period, the Group did not encounter any issue in sourcing water that was fit for purpose due to its geographic location that its operation located.

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The Group's performance of water consumption is summarised below:

Indicators	Unit	2025	2024
Total water consumption⁶	m ³	25,822	25,842
Intensity²	m ³ /m ²	2.05	2.05

Note(s):

- This excluded the water consumption in Hong Kong office where the utility expenses were included in the management fee paid and where relevant usage data is not made available.

To actively mitigate water consumption, the Group closely monitors its monthly water usage and implements various initiatives to control consumption. These initiatives aim to promote water conservation and ensure responsible water management practices:

- Extend the drainage pipe of the air conditioning unit into a bucket, which can collect one liter of water every two hours. The saved water can be used for watering plants or mopping the floor;
- In the restroom, use a high-flow flush for solid waste and a low-flow flush for liquid waste, based on the water requirements for flushing; and
- Post water-saving labels as reminders and install automatic water taps.

Use of Packaging Materials

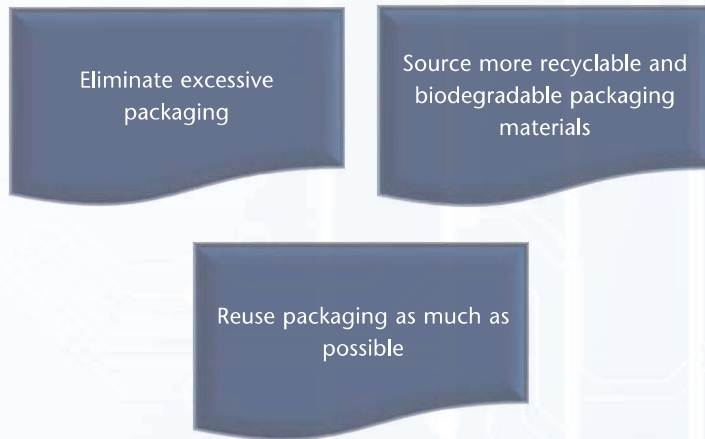
In alignment with its operational requirements, the Group utilises packaging materials such as paper boxes, bubble wrap, and plastic tape to ensure the protection of its products. The Group is actively focused on optimising its packaging methods by selecting the most effective materials while prioritising options that are non-toxic and recyclable. These initiatives are aimed at promoting sustainable packaging practices and reducing the Group's environmental footprint, thereby reinforcing its commitment to sustainability and responsible resource management.

The Group's performance of packaging materials is summarised below:

Types of packaging materials	Unit	2025	2024
Paper box	tonnes	69.00	122.40
Plastic tape	tonnes	9.86	2.67
Total packaging materials consumption	tonnes	78.86	125.07
Intensity²	tonnes/m²	0.0063	0.0099

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Acknowledging the environmental impact of packaging materials, the Group strives to improve the sustainability of its packaging in three ways:



The Environment and Natural Resources

The Group recognises its responsibility to minimise the negative impact of its operations on natural resources and the environment, aligning with its commitment to sustainable development and long-term value creation. This is achieved through the implementation of the “Environmental Policy,” which includes continuous monitoring, risk mitigation measures, and compliance with relevant laws and regulations. By upholding these principles, the Group aims to promote environmental sustainability and fulfill its obligations to the broader community.

Climate Change

The Group needs to regularly identify potential risks associated with climate change and analyse their potential impact on its operations. The identified climate-related risks can be categorised into two main types: physical risks and transition risks. The Group should incorporate climate change risk factors into its enterprise risk management process. Annual risk assessments should be conducted to determine if any adjustments are needed based on the identified risks, and relevant information should be recorded in the risk repository.

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Physical Risks	Transition Risks
<p>Physical risks refer to risks caused by extreme weather events. These events include, but are not limited to, typhoons, heavy rain, and flooding. In the event of such emergencies, the company should closely monitor the latest weather updates and recommendations issued by local authorities. Additionally, the company should proactively take the following measures to minimise the potential impact of extreme weather events on its business:</p>	<p>The development of policies and regulations on climate change for carbon reduction may pose potential risks to the Group. These regulations may increase related compliance costs. Failure to meet climate change compliance requirements may also expose the Group to the risk of claims and litigation, which may result in a possible loss of corporate reputation.</p>
Mitigation Strategy	
<p>Physical Risks</p> <ul style="list-style-type: none"> To prevent accidents or property damage caused by storms in the workplace, including but not limited to office spaces, regular inspections of drainage facilities should be conducted to ensure their effectiveness. The Group should organise regular emergency evacuation drills and daily emergency response exercises to enhance employees' emergency preparedness. The aim is to minimise building damage and personal injuries caused by floods. The Group has purchased insurance for its employees and assets and formulated contingency plans to reduce or avoid losses when extreme weather affects its business premises. The Group will identify these risks and prioritise those with material impacts on the Group so that preventive measures can be taken as soon as possible. <p>Transition Risks</p> <ul style="list-style-type: none"> Assess the risks and opportunities associated with climate change and any related financial implications to gain a deeper understanding of the impact on its business. Develop appropriate procedures and measures to prevent or minimise the damage caused by climate change and capitalise on potential opportunities. Consider climate change as a factor when planning for new operational locations. Incorporate climate change risks into the company's risk management processes. Report on climate change risks and opportunities in accordance with the framework of IFRS S2 'Climate-related Disclosures' of the IFRS Foundation in future. 	

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B. SOCIAL

Employment

People are essential for the Group's growth. To achieve its goal of focusing on employee management and to help workers reach their full potential, the Group has created various human resources procedures. These procedures cover topics like pay, hiring and firing, promotions, and employee benefits, as outlined in its "Employee Handbook," "Recruitment and Dismissal Regulations," and "Remuneration and Benefits System."

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare that had a significant impact on the Group. Relevant laws and regulations include are but not limited to the "Labour Law of the PRC", the "Labour Contract Law of the PRC" and the "Employment Ordinance" of Hong Kong.

Inclusion and Diversity

Research shows that companies with a mix of genders and ethnic backgrounds tend to do better. The Group understands the value of having different perspectives, experiences, and ideas. Creating a diverse and inclusive workplace boosts employee engagement, which is key to the organisation's growth. The Group aims to build a team that reflects the diversity of its customers.

As such, the Group respects individuals of different cultures and backgrounds. As stipulated in the Employee Handbook, the Group has zero tolerance towards discrimination based on race, colour, national or social origin, religion, age, disability, sexual orientation, gender, or any other status. All decisions in talent management, including recruitment, promotions, appraisals and dismissals, are based on the same equality principle. The Group aims to nurture a harmonious workplace culture through strengthening communication and elimination of discrimination.

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The table below illustrates the Group's employment structure.

Employee composition	2025	2024
Total	226	263
By gender		
Male	83	92
Female	143	171
By age group		
30 or below	7	14
31-40	49	66
41-50	104	121
51 or above	66	62
By geographical region		
The PRC	209	241
Hong Kong	17	22
Others	0	0
By employee category		
Senior management	16	17
Middle management	30	31
Frontline and other employees	180	215
By employment type		
Full-time	225	262
Part-time	1	1

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Employee Benefits and Welfare

Fair pay and benefits help keep employees happy, boost team spirit, and improve overall performance. The Group provides a comprehensive and competitive pay and benefits package, regularly updating it to keep up with market changes. In line with the laws in the People’s Republic of China (PRC), the Group also follows social insurance contribution requirements. Moreover, all employees in Hong Kong are enrolled in a pension scheme in accordance with the rules and regulations of the Mandatory Provident Fund Schemes Ordinance (“MPF”). It offers non-statutory benefits as additional welfare to employees, such as maternity and parental pay, and educational support. Medical insurance, outstanding employee awards, and long-term service awards are also offered. These measures demonstrate the Group’s commitment to fostering employee engagement and providing comprehensive benefits and incentives.



To address the needs and concerns of employees and develop a more engaged workforce, the Group maintains flexible work arrangements and provides flexible hours and alternate schedules for applicable employees. Not only do these measures help to increase engagement and productivity, but they also allow the Group to lower overhead costs on recruitment and staff turnover.

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With a strong people-oriented culture supported by good employment practices, the Group has noted an increase in employee morale, as well as better employee retention. The summary of employee turnover rate by gender, age group and geographical region is as follows:

Employee turnover rate ⁷	2025	2024
Total	19%	31%
By gender		
Male	19%	29%
Female	20%	32%
By age group		
30 or below	71%	93%
31-40	31%	55%
41-50	16%	22%
51 or above	11%	10%
By geographical region		
The PRC	20%	33%
Hong Kong	18%	9%
Others	–	–

Note(s):

7. Turnover rate (per category) = $L(x)/E(x) * 100\%$
 $L(x)$ = Employees in the specified category leaving employment
 $E(x)$ = Number of employees in the specified category

Employee Engagement

The Group recognises the importance of engaging employees by listening to their voices and concerns. It offers various effective communication channels to shape an open work environment that encourages idea sharing, promotes interactions, and inspires innovation. Employees are free to voice out their ideas or register their complaints through a variety of communication channels, including internal mailbox, emails and surveys. Communication mechanisms are regularly evaluated to ensure their effectiveness.

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Health and Safety

Providing a healthy and safe work environment is of paramount importance to the Group. The Group has strictly implemented the “Management Regulations on Work-related Injuries and Accidents”, which includes procedures for reporting, handling occupational health and safety accidents and providing compensation. To ensure employees strictly observe all safety operation rules, we have also outlined terms of labour protection, working conditions and protection from occupational hazards in the “Employee Handbook”.

During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to health and safety that had a significant impact on the Group. Relevant laws and regulations include but are not limited to the “Labour Law of the PRC”, the “Law of the PRC on the Prevention and Treatment of Occupational Diseases” and the “Occupational Safety and Health Ordinance” of Hong Kong.

Managing Safety Risk








The Group has established a safety management system to manage safety elements and mitigate the safety risks in the workplace. It strictly complies with corresponding safety requirements during the manufacturing process, identifies safety hazards, conducts regular safety inspections and monitors working procedures.

During the Reporting Period, the Group was not aware of any non-compliance with all relevant laws and regulations that would have a significant impact on the Group relating to providing a safe working environment and protecting employees from occupational hazards. No work-related fatalities were noted during the past three consecutive years, and the work-related fatality rate was 0%.

Health & Safety Indicators	Unit	2025	2024	2023
Work-related fatalities	Numbers	0	0	0
Fatality rate	%	0	0	0
Lost days due to work injury	Days	48	40	9

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The Group has implemented additional measures to promote behavioural change and improve employee awareness of the importance of health and safety.

	<p>The Group provides employees with personal protective equipment, such as gloves and safety goggles, and offers training on safety measures for risky tasks, such as hot working and lifting operations.</p>
	<p>The Group ensures good ventilation in the work environment to maintain a suitable and comfortable temperature and humidity.</p>
	<p>For departments that are at a higher risk of occupational hazards, regular medical examinations are provided.</p>
	<p>Smoking and setting off firecrackers are strictly prohibited in the factory.</p>
	<p>Each department is responsible for ensuring that employees switch off electricity supply, close doors and windows, and check fire equipment before leaving the factory.</p>
	<p>Employees should exercise caution when handling heavy objects and seek assistance when necessary.</p>
	<p>In the event of a malfunctioning machine, instrument, or switch, or if an employee feels uncomfortable, gets injured, or becomes infected, they should immediately report to their supervisors.</p>

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Development and Training

Structured skills development programmes are in place across the Group for all employees, who play an integral role in operations. The Group's targeted learning activities aim to address the skills development needs of each core business as well as employees' career development aspirations. The content and structure of its learning programmes are continually refreshed to keep pace with market developments and digitalisation requirements.

Training Programmes

The Group understands the pivotal role of development and training in enabling employees to perform their duties with greater effectiveness and efficiency. To foster talent and facilitate ongoing growth, the Group has implemented a comprehensive "Training Management Policy" within its "Employee Handbook." This policy serves as a guideline for various training processes, including planning, preparation, execution, evaluation, and feedback.

To support this commitment, the Group creates an annual training plan that meets the specific needs of employees in different roles. The training includes various methods, such as orientation and on-the-job training, for a well-rounded approach. Topics covered include operational skills, safety practices, and professional knowledge like ISO standards and electrical engineering. These training programmes help employees better understand the Group's goals and operations, enhancing their skills and expertise.

During the Reporting Period, 82% of the Group's employees received training, with an average training hour of 3.88 hours.

	2025		2024	
	Percentage of employee trained ⁸	Average training Hours ⁹	Percentage of employee trained ⁸	Average training hours ⁹
Total	82%	3.88	66%	0.78
By gender				
Male	61%	3.00	64%	0.84
Female	94%	4.39	67%	0.75
By employee category				
Senior management	13%	0.63	0	0
Middle management	100%	3.40	65%	1.68
Frontline and other employees	85%	4.25	71%	0.71

Note(s):

8. Percentage of employee trained = number of employees in the specified category who took part in training during the Year ÷ number of employees in the specified category at the end of the Year × 100%.
9. Average training hours = number of training hours received by employees in the specified category during the Year ÷ number of employees in the specified category at the end of the Year.

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Labour Standards

The Group maintains a strict stance against any violations of human rights, particularly in relation to forced, bonded, or compulsory labour, human trafficking, and other forms of slavery and servitude. Additionally, the Group has a zero-tolerance policy towards discrimination, harassment, and bullying.

During the Reporting Period, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations that would have a significant impact on the Group. These laws and regulations include, but are not limited to, the "Regulation on Labour Security Supervision" and the "Provisions on the Prohibition of the Use of Child Labour" in the People's Republic of China (PRC), as well as the "Employment Ordinance" in Hong Kong. The Group remains committed to upholding these regulations and ensuring the protection of human rights within its operations.

Prevention of Child and Forced Labour

The Group has detailed all recruitment procedures and requirements in the "Employee Handbook". No teenagers under the statutory minimum working age will be employed. All new employees are required to provide true and accurate personal identification information. The human resources department is responsible for verifying new employees' identification documents, such as identity cards and academic certificates, to ensure that they are legally entitled to work for the Group. When any irregularities are identified, the Group will immediately carry out investigations and impose punishment.

In addition, Furthermore, the Group adheres to a 40-hour work week, with 8 hours per day for 5 days, excluding rest periods. Overtime work is compensated in terms of additional salary and leave, following the guidelines outlined in the "Employee Remuneration and Compensation Management Procedures." Employees are not required to work overtime in their daily operations, and the "Employee Handbook" has stipulated relevant regulations on overtime working hours. All employees have signed the employment contract and agreed to the stipulated terms and conditions. Any violations will be dealt with accordingly.

Supply Chain Management

We believe that maintaining a responsible and ethical supply chain is crucial for long-term business success, as it not only reduces our environmental impact but also enhances operational resilience and promotes sustainability throughout the business community. The Group's policies have clearly outlined the procurement standards and procedures, as well as the assessment of supplier performance. Suppliers should conduct business ethically, and refrain from providing or accepting bribes and other improper benefits. To achieve this objective, the Group has enhanced its procurement-related policies and procedures. A comprehensive set of policies, including the "Quotation Control Process," "Approval Authority Policy," and "PCB Procurement Management Procedures," have been implemented to standardise and streamline the quotation and procurement processes. These measures ensure consistency and adherence to established guidelines throughout the procurement cycle.

During the supplier selection process, the quality management department, production unit and engineering department arrange on-site audits and review the manufacturing process reports, materials details and test reports of potential suppliers to assess the qualifications of new suppliers and the performance of existing suppliers. Suppliers must comply with regulations such as the Restriction of Hazardous Substances ("RoHS") Directive, Waste Electrical and Electronic Equipment ("WEEE") Directive, and Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH"). Only companies who pass all audits are qualified to be the Group's suppliers.

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Green Procurement

The Group has set up a “Green Procurement Management System” to prioritise suppliers that use eco-friendly products and services, helping to reduce environmental risks in the supply chain. It also gives priority to suppliers with environmental management system certifications. During the Reporting Period, we cooperated with 215 suppliers in total, 213 suppliers from PRC and 2 suppliers from HK (2024: 189 PRC suppliers).

The Group assesses the environmental and social performance of its suppliers to ensure they work in an ethical and responsible manner. For existing suppliers, regular performance evaluations are conducted to manage the potential environmental and social risks along its supply chain. Suppliers are assessed and scored based on their quality management, product price, service and punctuality. The Group only continues to cooperate with qualified suppliers that have passed the supplier assessments.

Besides, suppliers are required to sign agreements such as the Letter of Commitment to Restricted Substances and the DML Green Procurement Standards to demonstrate their commitments to product quality and environmental performance. The Group regularly evaluates and monitors suppliers’ compliance with these commitment agreements. If any irregularities are found, the Group will require suppliers to take immediate remedial and corrective measures. To ensure the effectiveness of the supply chain management practices, the Group regularly monitors whether the practices are properly implemented through its enterprise risk management process.

Product Responsibility

We are committed to providing excellent customer experience. During the Reporting Period, the Group was not aware of any material non-compliance with laws and regulations related to health and safety, advertising, labelling, and privacy matters relating to products and services provided and methods of redress that would have a significant impact on the Group. Relevant laws and regulations include but are not limited to the “Law of the PRC on the Protection of Consumer Rights and Interests”, the “Advertising Law of the PRC”, the “Interim Measures for the Administration of Internet Advertising” of the PRC, the “Product Quality Law of the PRC”, and the “Trade Descriptions Ordinance” of Hong Kong.

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Product Quality Assurance

The Group has embedded its approach of delivering best value to its customers into the way it designs and markets its products and services. Its policies require that products must be fit-for-purpose throughout their lifecycle, meeting regulatory requirements and ethical standards. The Group regularly reviews products to ensure they remain relevant and perform in line with expectations and improve or withdraw products that do not meet our customers' needs or standards.

To this end, the Group has established the "Product Safety and Risk Control Procedures" to standardise procedures for the quality management of products and services. It has also established procedures for quality inspections of raw materials upon their arrival in the warehouse. Different departments within the Group take the lead in fulfilling these responsibilities, with their specific roles outlined below:

Departments	Responsibilities
Engineering and technology department	<ul style="list-style-type: none">• Conduct risk analysis and risk management• Provide technical support
Production unit	<ul style="list-style-type: none">• Ensure safety production• Perform risk management
Quality management department	<ul style="list-style-type: none">• Conduct product safety inspection• Review suppliers' management capabilities regarding product safety
Administrative department	<ul style="list-style-type: none">• Provide training on product safety responsibilities for employees

Engaging with Customers

To maintain high standards of customer service, the Group has developed "Customer Service Management Guidance" provide detailed instructions to employees on how to handle product orders, customer inquiries and other related matters. The Group also actively communicates with customers and takes immediate measures to resolve any complaints. We have established the "Customer Satisfaction Evaluation Procedures" to ensure that queries and feedback from customers are answered, rectified, and recorded in a systematic manner.

When a complaint is received, the quality management department conducts an internal investigation and analysis. The Group communicates with the customer and responds to the complaint within a specified period. If necessary, the market department arranges the product return process according to the "Customer Complaints and Product Return Procedures".

During the Reporting Period, there were no products recalled for safety and health reasons (2024: nil). The Group received 0 complaints from customers (2024: 0 complaints). We have arranged for exchange and the complaint was resolved through communication.

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Privacy Protection

Practising good cybersecurity is vital to our business, and we understand the importance of managing the integrity and reliability of our system. To safeguard corporate or customers' personal data, the Group continues to strengthen its information security system and has stipulated the "Personal Data Protection Policies and Procedures Manual". The designated department has been assigned to govern the authorities and accessibility of data. Our risk management process helps to identify and monitor cyber issues, enabling compliance with our cybersecurity policy and applicable regulatory and statutory requirements.

Compliance with the employee confidentiality agreement is mandatory for all employees, any unauthorised access or misuse of such information carries serious consequences, including disciplinary action up to and including termination of employment. Furthermore, the Group strictly prohibits the disclosure of business information, trade secrets, technical details, and other proprietary company secrets. The Group has also installed and updated firewalls to prevent data leakage. The use of pirated and counterfeit software is strictly prohibited. During the Reporting Period, the Group did not receive any substantiated complaints regarding the breach of client privacy, identified leaks, theft, or loss of customer information.

Advertising and Labelling of Products

The Group respects the rights of customers and is committed to providing accurate marketing information to assist them in their purchase decisions. We have established the "Marketing Operational Procedures" to strictly regulate and review advertising materials to protect the interests of our customers. The labelling of our products must be accurate, legitimate, clear, and not misleading to avoid any non-compliance with relevant laws and regulations.

Intellectual Property Rights

The Group is committed to safeguarding intellectual property rights. A dedicated department is responsible for the protection and management of the Group's and its customers' intellectual properties and technical specifications. Employees are strictly prohibited from copying or disclosing any information, such as designs, techniques, and trade secrets, to third parties without the explicit consent of the Group. These measures are in place to ensure the confidentiality and protection of valuable information and to uphold the Group's commitment to intellectual property rights.

Anti-corruption

The Group believes that honesty, integrity and fairness are fundamental elements of the organisation. The Group has formulated the "Commercial Bribery Prevention Management and Whistle-blowing Policy" and "Integrity Policy Management Procedures" to prevent, identify and address any instances of alleged or actual bribery or corruption involving the Group.

During the Reporting Period, the Group was not aware of any material non-compliance with related laws and regulations of bribery, extortion, fraud and money laundering that would have a significant impact on the Group. No concluded legal cases regarding corrupt practices have been brought against the Group or its employees during the Year. Relevant laws and regulations include but are not limited to the "Company Law of the PRC", the "Anti-money Laundering Law of the PRC" and the "Prevention of Bribery Ordinance" in Hong Kong.

The Group is committed to upholding the highest ethical standards, including business integrity, honesty and transparency across all operations and businesses. We have zero tolerance for any form of fraud or bribery, and are committed to the prevention, deterrence, detection, and investigation of all forms of fraud and bribery. The Group provides employees with guidelines which stipulate the expected behaviour of employees and specify that employees must not engage in acts or activities with conflicts of interest. The Employee Handbook provides proper examples of ethical behaviours.

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Training related to anti-corruption is rendered to our directors, management and employees to boost their awareness of the prevention of any kind of unethical behaviour such as bribery, extortion, fraud and money laundering. During the Reporting Period, the Group provides directors and senior management with anti-corruption materials to enhance their awareness, and there were no concluded legal cases regarding corrupt practices brought against the Group or its employees.

Whistle-blowing Mechanism

The Group actively promotes a culture of transparency and encourages employees and other stakeholders, such as customers, suppliers, creditors, and debtors, to report any suspicions of improprieties, misconduct, or malpractice. To facilitate this, a confidential reporting channel is available for individuals to disclose their concerns.

Under the Whistleblowing Policy, all reported incidents are treated with the utmost confidentiality, and whistleblowers are protected from unfair dismissal, retaliation, or unwarranted disciplinary actions. Incidents involving fraud and corruption are subject to thorough investigation.

The Internal Audit department plays a vital role in reviewing reported incidents. They engage relevant stakeholders, assess the need for detailed investigations, and escalate findings to the Board and the Audit Committee when necessary. This ensures that reported incidents are appropriately addressed and resolved.

Community Investment

The Group considers it as a privilege to have the ability to give back to the community. Community involvement reaffirms the Group's commitment to engaging with stakeholders to make lasting impacts. Through community involvement, the Group can also foster its corporate culture, promote networking and offer employees a platform to positively impact the community. To this end, we have established the "Community Investment Policy" to effectively manage our donation and sponsorship activities.

Community Investment Activities

The Group will keep working with its partners to support community programs that make a positive impact. We are committed to encouraging our employees to take part in volunteer work and charitable activities during work and free time. Through donations and corporate volunteer efforts, we aim to create lasting positive changes in our communities, building a better future together.

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CONTENT INDEX OF THE ESG REPORTING GUIDE OF THE STOCK EXCHANGE

Mandatory Disclosure Requirements	Section/Declaration
Governance Structure	Board Statement and ESG Governance Structure
Reporting Principles	Reporting Framework
Reporting Boundary	Reporting Scope

Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect A1: Emissions		
General Disclosure	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.	Emissions
KPI A1.1	The types of emissions and respective emissions data.	Emissions – Air Emissions
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – GHG Emissions
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Hazardous Wastes
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Emissions – Non-hazardous Wastes
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Environmental Targets; Emissions – Air Emissions, GHG Emissions; Use of Resources
KPI 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.	Environmental Targets; Emissions – Hazardous Wastes, Non-hazardous Wastes

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Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect A2: Use of Resources		
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Energy Management
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Use of Resources – Water Management
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	Environmental Targets; Use of Resources – Energy Management
KPI 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.	Environmental Targets; Use of Resources – Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Use of Resources – Use of Packaging Materials
Aspect A3: The Environment and Natural Resources		
General Disclosure	Policies on minimising the issuer's significant impacts on the environment and natural resources.	The Environment and Natural Resources
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	The Environment and Natural Resources
Aspect A4: Climate Change		
General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Climate Change
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Climate Change – Physical Risks, Transition Risks

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Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect B1: Employment		
General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.</p>	Employment
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region.	Employment – Inclusion and Diversity
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Employment – Employee Benefits and Welfare
Aspect B2: Health and Safety		
General Disclosure	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer</p> <p>relating to providing a safe working environment and protecting employees from occupational hazards.</p>	Health and Safety
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Health and Safety – Managing Safety Risk
KPI B2.2	Lost days due to work injury.	Health and Safety – Managing Safety Risk
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Health and Safety

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Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect B3: Development and Training		
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Development and Training
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Development and Training – Training Programmes
KPI B3.2	The average training hours completed per employee by gender and employee category.	Development and Training – Training Programmes
Aspect B4: Labour Standards		
General Disclosure	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	Labour Standards
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Labour Standards – Prevention of Child and Forced Labour
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Labour Standards – Prevention of Child and Forced Labour
Aspect B5: Supply Chain Management		
General Disclosure	Policies on managing environmental and social risks of the supply chain.	Supply Chain Management
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
KPI 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.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management – Green Procurement

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Subject Areas, Aspects, General Disclosures and KPIs	Description	Section/Declaration
Aspect B6: Product Responsibility		
General Disclosure	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.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility – Engaging with Customers
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	Product Responsibility – Engaging with Customers
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility – Intellectual Property Rights
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility – Product Quality Assurance
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Product Responsibility – Privacy Protection
Aspect B7: Anti-corruption		
General Disclosure	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	Anti-corruption
KPI 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.	Anti-corruption
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored.	Anti-corruption – Whistle-blowing Mechanism
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Anti-corruption