

**Environmental,  
Social and  
Governance Report**  
**環境、社會及  
管治報告**  
**2025**



**K & P International Holdings Limited**  
**堅寶國際控股有限公司\***

*(Incorporated in Bermuda with limited liability)* (Stock Code: 675)  
(於百慕達註冊成立之有限公司) (股份代號：675)

\* *For identification purpose only*  
\* 僅供識別

# 環境、社會及管治報告

## Environmental, Social and Governance Report

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# 環境、社會及管治報告

## Environmental, Social and Governance Report

### I. PREAMBLE

Current scientific consensus underscores that capping global temperature rise at 1.5°C is a critical threshold for preventing irreversible ecological damage. The Intergovernmental Panel on Climate Change (IPCC) has made it clear: reaching global net-zero carbon emissions by 2050 is no longer a choice, but a necessity to preserve a viable planet for coming generations.

The escalating frequency of extreme weather events has heightened public awareness of climate change, driving an increasing demand for a sustainable and resilient economic recovery. Consequently, global regulators are anticipated to accelerate climate actions through the implementation of more stringent emissions standards and introduction of new environmental regulations to drive decarbonisation.

K & P International Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”, “we” or “our”), a prominent player in the industrial goods manufacturing industry, specialise in the manufacture and sale of precision parts and components, including keypads, synthetic rubber and plastic components. The Group is aware of its responsibility to mitigate the carbon footprint inherent in its manufacturing and operation cycles, and is committed to contributing to the national net zero emission target.

To navigate the evolving regulatory landscape, the Group has taken a proactive stance in refining its environmental, social and governance (“ESG”) management practices. Our enhancements include updating ESG policies to align with the latest developments, setting specific ESG targets, and monitoring its progress toward achieving them.

As the expectation for climate-related disclosure grows, the Group is committed to operating as a responsible manufacturer. By cultivating a green brand image and fostering green value chains for our clients, we aim to maintain our competitive edge within an evolving industrial ecosystem.

### I. 前言

當前的科學共識強調，將全球氣溫上升幅度控制在1.5°C之內，是防止生態遭受不可逆轉損害的關鍵門檻。政府間氣候變化專門委員會(IPCC)已明確指出，在2050年前實現全球淨零碳排放已不再是一個選項，而是為後代子孫守護宜居地球必須採取的行動。

極端天氣事件頻率越趨頻繁，提高了公眾對氣候變化的意識，並推動了社會對可持續且具韌性的經濟復甦需求日益增長。因此，預期全球監管機構將透過實施更嚴格的排放標準及推出新的環境法規，以推動脫碳進程，從而加快氣候行動。

堅寶國際控股有限公司(「本公司」)及其附屬公司(統稱「本集團」或「我們」)作為工業品製造業的領先企業之一，專注於製造和銷售精密零部件，包括按鍵、合成橡膠和塑膠零部件。本集團深知自身有責任減輕製造及營運週期中固有的碳足跡，並致力為國家的淨零排放目標作出貢獻。

為因應不斷演變的監管環境，本集團已採取主動措施，進一步完善其環境、社會及管治(「ESG」)管理實務。我們的優化措施包括更新ESG政策以配合最新發展、設定具體的ESG目標，並監測其達成進度。

隨著各界對氣候相關資訊披露的期望日益提高，本集團致力於成為一家負責任的製造商。透過塑造綠色品牌形象並為客戶打造綠色價值鏈，我們旨在於不斷演變的工業生態系統中保持競爭優勢。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### II. ABOUT THE REPORT

In compliance with the requirement under Appendix C2 – Environmental, Social and Governance Reporting Code (the “ESG Code”) of Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “Stock Exchange”) under the “Comply or Explain” provision, the Group is pleased to present its Environmental, Social and Governance Report (the “ESG Report”) for the year ended 31 December 2025 (“FY2025”, or the “year under review”). This ESG Report illustrates the Group’s policies, approaches, governance, targets and performances regarding ESG issues for the year under review.

#### Reporting Boundary

The reporting boundary of this ESG Report includes the Group’s core business through the implementation of an operational control approach. The major operations covered in this ESG Report include two subsidiaries engaged in the manufacturing of industrial goods in the People’s Republic of China (the “PRC”, or “China”) and one headquarter office in Hong Kong. Unless otherwise specified, the reporting period of this ESG Report is FY2025.

For information related to corporate governance, please refer to the Group’s Annual Report 2025.

#### Reporting Principles

To ensure the structure, organisation, and presentation of this ESG Report remains transparent and reliable, the content of this ESG Report is developed in alignment with key reporting principles, namely Materiality, Quantitative, Balance and Consistency, which form the foundation of the ESG Report.

#### **Materiality:**

Addressing significant environmental, social, and economic impacts is key to formulate effective sustainability strategies. As such, the Group conducts a materiality assessment and invites its key stakeholders to identify important sustainability issues. The Board of Directors (the “Board”) reviews the result of the materiality assessment and develops strategic approaches to meet stakeholders’ expectations.

### II. 有關本報告

根據香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2《環境、社會及管治報告守則》（「ESG守則」）中「不遵守就解釋」條文的規定，本集團欣然呈列截至二零二五年十二月三十一日（「二零二五財年」或「回顧年度」）的環境、社會及管治報告（「ESG報告」）。本ESG報告闡述本集團於回顧年度內有關ESG的政策、方針、管治、目標和表現。

#### 報告範圍

本集團採用營運控制法，為本ESG報告界定報告範圍為其核心業務，當中包括兩家位於中華人民共和國（「中國」）從事工業品製造的附屬公司及一家位於香港的總部辦公室。除非另有說明，否則本ESG報告的報告期為二零二五財年。

有關企業管治方面的信息，請參閱本集團二零二五年的年度報告。

#### 報告原則

為確保本ESG報告的架構、組織與呈現方式保持透明且可靠，本ESG報告的內容乃根據關鍵報告原則編制而成，即重要性、量化、平衡和一致性，亦構成了本ESG報告的基礎。

#### **重要性：**

應對重大的環境、社會及經濟影響是制定有效的可持續發展策略的關鍵。因此，本集團透過邀請主要持份者參與重要性評估，識別重要的可持續發展議題。重要性評估結果由董事會（「董事會」）審閱，並制定策略性方針以滿足持份者的期望。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### II. ABOUT THE REPORT *(continued)*

#### Reporting Principles *(continued)*

##### **Materiality:** *(continued)*

For more details on the materiality assessment, please refer to the **STAKEHOLDER ENGAGEMENT** chapter of this ESG Report.

##### **Quantitative:**

The ESG Report utilises a clearly defined set of Key Performance Indicators (“KPIs”) to assess and benchmark environmental and social sustainability issues. The assumptions and conversion factors used in calculations are disclosed in the footnotes of the respective performance tables to ensure transparency.

##### **Balance:**

To provide an objective and comprehensive overview of the Group’s ESG-related performance, this ESG Report presents both its accomplishments and areas requiring improvement during the year under review.

##### **Consistency:**

The Group adopts a consistent methodology and reporting framework year over year to enable meaningful comparisons of ESG performance. Any significant changes to the calculation methods or reporting framework will be clearly explained in the respective sections of the ESG Report.

#### Information Disclosure

The information in this ESG Report was gathered through numerous channels, including but not limited to official documents and statistics of the Group, the integrated information of supervision, management and operation in accordance with the relevant policy, the internal quantitative and qualitative questionnaires based on the reporting framework, and sustainability practices provided by different subsidiaries of the Group. A complete content index is available at the end of the ESG Report for readers’ convenience to check its integrity.

### II. 有關本報告 *(續)*

#### 報告原則 *(續)*

##### **重要性:** *(續)*

有關重要性評估的更多詳細信息，請參閱本ESG報告「持份者參與」章節。

##### **量化:**

本ESG報告應用了一系列定義明確的關鍵績效指標(「KPI」)，為環境和社會可持續發展事宜進行計算及對標比較。為確保透明度，計算所使用的假設和轉換因子在相應績效表的註腳明確說明。

##### **平衡:**

本ESG報告透過介紹本集團在回顧年度內所取得的成就和改進空間，客觀全面地概述了其在ESG方面的表現。

##### **一致性:**

本集團多年來採用一致的方法和報告框架，以對ESG表現進行有意義的比較。如計算方法或報告框架有任何重大變化，將在ESG報告中相應章節作明確說明。

#### 信息披露

本ESG報告中的資料乃透過多種渠道收集，包括但不限於本集團的官方文件和統計資料、綜合管理資料、根據相關政策進行的管理與營運、基於報告框架設計的內部定性和定量調查問卷，以及本集團不同附屬公司提供的可持續慣例。本ESG報告末的完整內容索引可供讀者檢查其完整性。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## II. ABOUT THE REPORT *(continued)*

### Information Disclosure *(continued)*

The Group will publish the ESG Report in respect of the financial year ended 31 December 2025 on the websites of the Stock Exchange ([www.hkexnews.hk](http://www.hkexnews.hk)) and the Company's website (<http://www.kpihl.com>) at the same time as its Annual Report is published. The ESG Report will be accessible under the "Investor Relations" section of the Company's website.

This ESG Report was prepared in both English and Chinese. Should there be any conflict or inconsistency, the English version shall prevail.

## II. 有關本報告 *(續)*

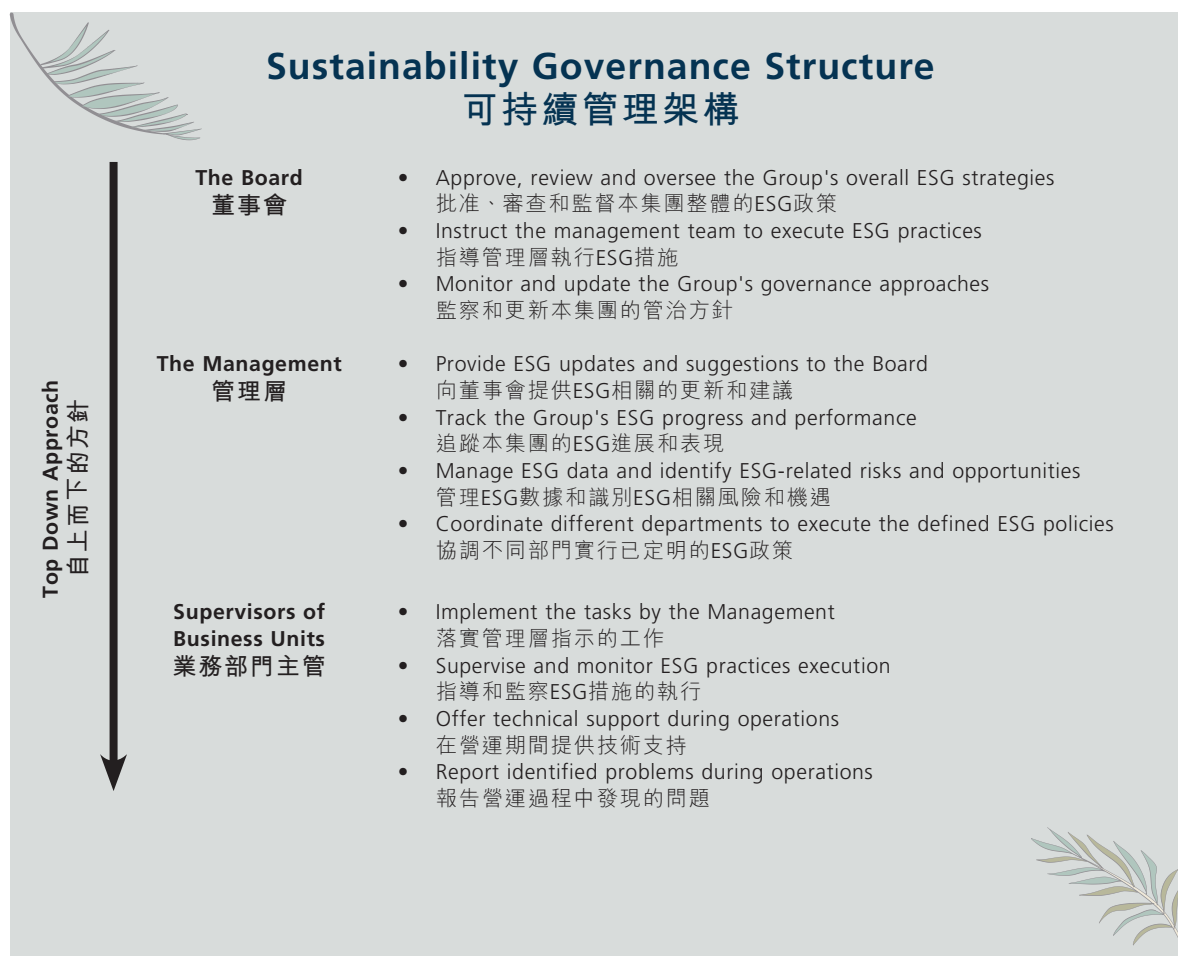
### 信息披露 *(續)*

本集團將連同其年度報告，於香港聯交所網站([www.hkexnews.hk](http://www.hkexnews.hk))和本公司網站(<http://www.kpihl.com>)同時發表截至二零二五年十二月三十一日的ESG報告。本ESG報告可在公司網站「投資者關係」一欄查閱。

本ESG報告以英文和中文編寫。倘中英文版本存在任何衝突或不一致，皆以英文版本為準。

## III. SUSTAINABILITY MANAGEMENT

## III. 可持續管理



# 環境、社會及管治報告

## Environmental, Social and Governance Report

### III. SUSTAINABILITY MANAGEMENT *(continued)*

The Group utilises a top-down approach to integrate ESG principles throughout every level of the organisation. The Board has the ultimate responsibility for approving, reviewing and overseeing the Group's overall ESG strategies and approaches.

To bridge the gap between strategy and action, the Board appoints management teams to execute ESG policies and ensure that all relevant parties meet their respective obligations. While the Board provides high-level oversight and management handles operational implementation, their collaboration is the cornerstone of the Group's sustainability performance. Both the Board and the management teams are committed to maintaining a sophisticated understanding of ESG matters and their potential impacts on the Group's business and operations.

This ESG Report includes a comprehensive description of the Group's environmental and social management approaches, which are further detailed in their respective sections. The Group firmly believes that robust corporate stewardship of sustainability performance is a fundamental driver of long-term success and stakeholder value. Therefore, the Group embeds sustainability into its management strategy by identifying and addressing ESG-related risks and opportunities during developmental planning. Acknowledging the fast-evolving nature of ESG regulations and shifting stakeholder priorities, the Group regularly reviews and adjusts its sustainability policies to ensure alignment with the latest standards and needs.

### III. 可持續管理 (續)

本集團採用自上而下的方法，將ESG原則貫穿於組織的各個層級。董事會對批准、審查及監督本集團的整體ESG策略與方針負有最終責任。

為彌合策略與行動之間的差距，董事會委任管理團隊執行ESG政策，並確保所有相關方履行各自的義務。董事會負責高層級監督，管理層則負責營運層面的執行，兩者的協作是本集團可持續發展表現的基石。董事會與管理團隊均致力於對ESG事務及其對本集團業務與營運的潛在影響保持深入理解。

本ESG報告全面闡述了本集團的環境與社會管理方針，相關細節將於各章節中進一步說明。本集團堅信，對可持續發展表現的嚴謹企業管治，是推動長期成功與創造持份者價值的根本動力。因此，本集團透過在發展規劃階段識別並應對與ESG相關的風險與機遇，將可持續發展納入其管理策略。鑑於ESG法規的快速演變及持份者對優先事項的態度轉變，本集團定期檢視並調整其可持續發展政策，以確保符合最新標準與需求。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IV. BOARD STATEMENT

Dear valued stakeholders,

On behalf of the Board, I am pleased to present this ESG Report for the financial year ended 31 December 2025. This ESG Report serves as a comprehensive account of the Group's ESG approaches and performance over the past year.

ESG has long been a fundamental pillar of our long-term development strategy. Beyond merely strengthening our market competitiveness, our commitment to ESG principles has solidified our position as one of the most trusted national supply chain and manufacturing partners. While the challenge to decarbonise comes inevitably with the increase in energy consumption and transportation, we view this not as an obstacle but as a catalyst for innovation. By proactively adapting our business strategies and prioritising green operations, we strive to transform these environmental pressures into opportunities for sustainable leadership and a more resilient future.

#### *Formulating our strategy*

We recognise the fundamental importance of maintaining our relationships with key stakeholders in achieving long-term success. To this end, we systematically integrate their insights and priorities into our sustainability goals and strategy development. We gather feedback from both internal and external stakeholders to strengthen our relationships and deepen our understanding of their expectations. These insights inform a materiality assessment to pinpoint the ESG issues most critical to our operations.

The Board reviews and validates these findings, allowing us to identify potential risks and opportunities, and develop strategies that align with stakeholder expectations. Notably, "Solid Waste Stewardship" has been ranked as the top priority in our materiality assessment for consecutive years. Given our business nature, handling hazardous waste is an unavoidable aspect of our operations. We have implemented a series of emissions control and waste management policies to ensure our environmental impacts are minimised.

### IV. 董事會聲明

尊敬的持份者：

本人謹代表董事會，欣然呈報截至二零二五年十二月三十一日止財政年度的ESG報告。本ESG報告全面闡述了本集團在過去一年中的ESG方針及表現。

ESG一直是我們長期發展策略的核心。除增強市場競爭力外，我們對ESG原則的承諾也鞏固了我們作為最值得信賴的國內供應鏈和製造業合作夥伴之一的地位。隨著能源消耗及運輸需求增加，企業無可避免面對脫碳挑戰，但我們不將其視為障礙，而是將其視為推動創新的機會。透過主動調整業務策略並優先考慮綠色營運，我們努力將這些環境壓力轉化為實現可持續領導力及更具韌性未來的機遇。

#### *制定我們的策略*

我們深知，維持與主要持份者的關係對實現長期成功至關重要。為此，我們系統地將他們的見解與優先事項融入我們的可持續發展目標及策略制定中。我們收集來自內部及外部持份者的反饋，以鞏固彼此的關係，並更深入地了解他們的期望。這些洞察將作為重要性評估的依據，以鎖定對我們業務最為關鍵的ESG議題。

董事會審閱並確認評估結果，讓我們能夠識別潛在風險與機遇，並制定符合持份者預期的策略。尤其重要的是，「固體廢棄物管理」連續多年在我們的重要性評估中被評為最優先事項。鑑於我們的業務性質，處理有害廢棄物是營運中不可避免的一環。我們已實施一系列排放控制及廢棄物管理政策，確保將環境影響降至最低。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IV. BOARD STATEMENT (continued)

Furthermore, we remain dedicated to the United Nations Sustainable Development Goals (SDGs). In FY2025, we concentrated our efforts where we can make the most positive impact in: Goal 1: No poverty; Goal 2: Zero hunger; Goal 3: Good health and well-being; Goal 4: Quality education and Goal 5: Gender equality. Further details on these initiatives can be found in the **STAKEHOLDER ENGAGEMENT** chapter of this report.

#### *Tracking our advancement*

We believe that setting clear, measurable goals and targets is essential for driving progress. Given our business's nature as a manufacturer, we acknowledge our operational impact and have established a suite of specific and achievable environmental targets to enhance our sustainability performance and guide our policy formulation. The Board regularly reviews and updates these targets to align with evolving regulations and stakeholder demands. For more information, please refer to the "Targets and Actions" section under the chapter **ENVIRONMENTAL SUSTAINABILITY**.

Our focus extends beyond the environment to the core of our success: our people. We prioritise a culture of safety and well-being, closely monitoring occupational health and safety metrics and striving to maintain a zero work-related injury rate and minimising the number of lost days of work due to work-related injuries.

We track and disclose our progress on these targets in our annual ESG report, and is reviewed by the Board. This ensures the Board remains informed of our ESG progress and enables regular adjustments to our goals, targets, strategies and measures.

### IV. 董事會聲明 (續)

此外，我們始終致力為聯合國可持續發展目標作出貢獻。於二零二五財年，我們的焦點集中於能產生最大正面影響的領域，包括：目標1：無貧窮、目標2：零飢餓、目標3：良好健康與福祉、目標4：優質教育，及目標5：性別平等。有關這些舉措的進一步詳情，請參閱本報告「持份者參與」章節。

#### *追蹤我們的進展*

我們相信，設定清晰且可衡量的目標對推動進展至關重要。鑑於我們作為製造商的業務性質，我們承認自身的營運影響，並建立了一套具體且可實現的環境目標，以提升可持續發展表現並指導政策制定。董事會定期審閱並更新這些目標，以符合不斷變化的監管要求及持份者的需求。詳情請參閱「環境可持續性」章節下「目標和行動」部分以獲取更多資訊。

我們的關注範圍不僅限於環境，更延伸至成功的核心：人才。我們將安全與福祉的文化列為首要任務，密切監測職業健康與安全指標，努力維持零工傷率，並將因工傷損失的工作日數減至最低。

我們會在年度ESG報告中追蹤並披露這些目標的進展，並由董事會審閱。此舉確保董事會了解我們的ESG進展，從而定期調整目標、指標、策略和措施。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## IV. BOARD STATEMENT (continued)

## IV. 董事會聲明 (續)

### Looking ahead

As an integral link in the industrial supply chain, we embrace our duty to implement solutions that address sustainability challenges and create a sustainable supply chain for our clients. Striving to achieving our environmental goals and fostering a sustainable value chain, we aim to make significant progress and create new opportunities for all stakeholders.

In closing, I would like to thank our suppliers and customers for their continued partnership. Most importantly, I extend my gratitude to our employees. Their dedication is the engine of our sustainability journey, enabling us to fulfil our business purpose of creating quality products that add value and improve people's lives.

Thank you for joining us on this path toward a more sustainable tomorrow.

**Lai Pei Wor**  
Chairman

Hong Kong, April 2026

### 展望未來

作為工業供應鏈中不可或缺的一環，我們秉持責任，致力於推行能應對可持續發展挑戰的解決方案，並為客戶打造可持續的供應鏈。我們力求實現環境目標並培育可持續價值鏈，旨在取得顯著進展，並為所有持份者創造新契機。

最後，本人衷心感謝供應商與客戶長久以來的合作夥伴關係。最重要的是，本人要對我們的員工致上誠摯謝意。他們的奉獻精神是我們可持續發展旅程的動力，使我們能夠履行創造優質產品、為人們的生活增添價值並改善生活品質的業務宗旨。

感謝您與我們一同踏上這條邁向更可持續未來的道路。

**賴培和**  
主席

香港，二零二六年四月

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### V. STAKEHOLDER ENGAGEMENT

The Group views meaningful and consistent dialogue with stakeholders as a cornerstone of its strategic planning. It is essential for identifying material topics and aligning its business direction with stakeholder expectations. Recognising that stakeholder trust is vital to long-term prosperity, we are committed to developing inclusive strategies that harmonise our business objectives with the diverse interests on the communities we serve.

To facilitate communication, the Group has established various communication channels with different stakeholders as listed below.

#### Communication with Stakeholders

Stakeholders 持份者	Expectations and Concerns 期望與關注	Communication Channels 溝通渠道
Government and regulatory authorities 政府及監管機構	<ul style="list-style-type: none"> <li>Compliance with laws and regulations 法律合規</li> <li>Anti-corruption policies 反貪污政策</li> <li>Occupational health and safety 職業健康安全</li> </ul>	<ul style="list-style-type: none"> <li>Supervision on the compliance with local laws and regulations 當地法律法規的合規監管</li> <li>Routine reports and tax payments 例行報告及納稅</li> </ul>
Shareholders 股東	<ul style="list-style-type: none"> <li>Return on investments 投資回報</li> <li>Corporate governance 企業管治</li> <li>Business compliance 業務合規</li> </ul>	<ul style="list-style-type: none"> <li>Regular reports and announcements 定期報告及公告</li> <li>General meetings 股東大會</li> <li>Corporate website 企業網站</li> <li>Emails and enquires 電郵及查詢</li> </ul>
Employees 僱員	<ul style="list-style-type: none"> <li>Employee's remuneration and benefits 僱員薪酬及福利</li> <li>Health and safety in the workplace 健康及安全工作環境</li> <li>Career development 職業發展</li> </ul>	<ul style="list-style-type: none"> <li>Performance appraisals 表現評估</li> <li>Regular meetings and training 定期會議及培訓</li> <li>Emails, notice and team building activities with the management 電郵、通告及與管理層開展團建活動</li> </ul>
Customers 顧客	<ul style="list-style-type: none"> <li>Product quality assurance 產品質量保證</li> <li>Protection of customer's rights 保護顧客權利</li> <li>Continuous improvement in reliability of products/services 持續改進產品/服務的可靠性</li> </ul>	<ul style="list-style-type: none"> <li>Customer satisfaction surveys 顧客滿意度調查</li> <li>Face-to-face meetings 面對面會面</li> <li>Customer service hotline and emails 客戶服務熱線及電子郵件</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>Fair and open procurement 公平公開採購</li> <li>Win-win cooperation 雙贏合作</li> <li>Protection of intellectual property rights 保護知識產權</li> </ul>	<ul style="list-style-type: none"> <li>Contracts and agreements 合約及協議</li> <li>Suppliers' satisfaction assessment 供應商滿意度調查</li> <li>Telephone discussions and on-site visits 電話會議及現場訪問</li> </ul>
General public 公眾	<ul style="list-style-type: none"> <li>Engagement in local communities 當地社區參與</li> <li>Business ethics 商業道德</li> <li>Environmental protection awareness 環境保護意識</li> </ul>	<ul style="list-style-type: none"> <li>Media conferences and response to enquires 媒體會議及回應查詢</li> <li>Public welfare activities 公益活動</li> <li>Corporate website 企業網站</li> </ul>

### V. 持份者參與

本集團視與持份者之間具意義且持續的對話為其策略規劃的基石，對識別重要議題以及使業務方向與持份者的期望保持一致至關重要。我們深知持份者的信任對長期繁榮舉足輕重，因此致力制定包容性策略，以平衡我們的業務目標與所服務社區的多样化利益。

為促進溝通，本集團已與不同持份者建立多種溝通渠道，詳列如下：

#### 與持份者的溝通

# 環境、社會及管治報告 Environmental, Social and Governance Report

## V. STAKEHOLDER ENGAGEMENT (continued)

### SDG Alignment and Actions

The United Nations SDGs represent a universal blueprint for a more sustainable and equitable global future. By mapping our ESG framework against these goals, the Group embraces an international framework that allows it to keep pace with global trends and benchmark its ESG performance against businesses outside Hong Kong and the PRC.

In FY2025, the Group maintained its support for the five key SDGs previously identified that are most relevant to its operations and stakeholders. The SDGs are, namely, Goal 1: No poverty, Goal 2: Zero hunger, Goal 3: Good health and well-being, Goal 4: Quality education and Goal 5: Gender equality. To address the concerns and priorities of our stakeholders, we have executed targeted initiatives to improve our performance in these areas.

## V. 持份者參與(續)

### 可持續發展目標的對標及行動

聯合國可持續發展目標為實現更具可持續性及公平全球未來提供了一份通用藍圖。透過將我們的ESG框架與這些目標掛鉤，本集團採納了國際框架以緊貼全球趨勢，使其ESG表現可與香港和中國以外的企業進行對標。

於二零二五財年，本集團繼續支持先前確定與其營運和持份者最相關的關鍵可持續發展目標。當中包括目標1：無貧窮、目標2：零飢餓、目標3：良好健康與福祉、目標4：優質教育和目標5：性別平等。為回應持份者的關注和優先事項，本集團採取了具針對性的行動，以提升其在這些領域的表現。

### Goal 1: No poverty 目標1：無貧窮



Poverty remains a significant global concern, and while China has made remarkable progress, it remains committed to eliminating poverty as one of its national goals. The Group is committed to assisting those disadvantaged and improving their living standards by leveraging its resources.



貧窮仍然是全球關注的重大議題。中國雖已取得顯著進展，但仍致力於將消除貧窮作為國家目標之一。本集團致力於利用其資源協助弱勢社群，改善他們的生活水平。

#### Actions 行動：

- *The Group has formed volunteer teams to support local community events, giving a helping hand to the citizens in need.*  
本集團已組建義工團隊支持當地社區活動，向有需要的市民伸出援手。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### V. STAKEHOLDER ENGAGEMENT (continued)

#### SDG Alignment and Actions (continued)

### V. 持份者參與(續)

#### 可持續發展目標的對標及行動(續)

#### Goal 2: Zero hunger 目標2：零飢餓



Food insecurity continues to affect millions globally, exacerbated by extreme weather events that degrade soil and disrupt food production. With China's role as a key food provider, the Group acknowledges its responsibility to protect natural resources for sustainable food production.



糧食不穩持續影響全球，而極端天氣事件導致土壤退化和糧食生產中斷，導致情況更加惡化。中國作為主要糧食供應國之一，本集團深知其保護自然資源以達致可持續糧食生產的責任。

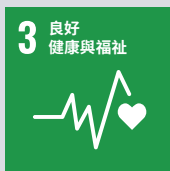
#### Actions 行動：

- *The Group adheres to sustainable production standards to minimise harm to the environment.*  
本集團遵循可持續生產標準，以減少對自然環境的危害。
- *The Group monitors its pollutant emissions to ensure compliance with national standards.*  
本集團對排放的污染物進行監管，以確保符合國家標準。
- *The Group applies pre-treatment processes to wastewater before discharge when necessary.*  
如有需要，本集團會在排放廢水前進行預處理。

#### Goal 3: Good health and well-being 目標3：良好健康與福祉



Global public health has improved with the increase attention in safeguarding mental health. The Group prioritises employee health and welfare by actively minimising health risks and providing welfare and caring support.



隨著全球公共衛生狀況有所改善，大眾對保障心理健康的關注度不斷提升。本集團高度重視員工的健康及福利，積極降低員工的健康風險，並提供福利及關懷。

#### Actions 行動：

- *The Group maintains sanitary measures at the workplace and reminds employees to stay hygienic.*  
本集團維持工作場所的衛生措施，並提醒員工保持衛生。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## V. STAKEHOLDER ENGAGEMENT (continued)

### SDG Alignment and Actions (continued)

## V. 持份者參與(續)

### 可持續發展目標的對標及行動(續)

#### Goal 4: Quality education 目標4：優質教育



Education is a cornerstone of social and economic development, empowering individuals and fostering healthier, more prosperous communities. The Group recognises the value of quality training for its employees and ensures equal access to educational opportunities.



教育是社會和經濟發展的基石，它賦予人們力量並促進更健康、更繁榮的社區。本集團認識到為員工提供高品質培訓的價值，並確保他們擁有平等接受教育的機會。

#### Actions 行動：

- The Group organised over 2,200 hours of training, covering nearly 99% of total employees.  
本集團安排了超過2,200小時的培訓，涵蓋近99%的員工。
- The Group guarantees equal access to training opportunities for all employees.  
本集團保證所有員工均享有平等的培訓機會。
- The Group ensures employees gain technical and competitive skills by providing trainings with diversified topics.  
本集團提供多元化的培訓，確保員工獲得技術及競爭技能。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## V. STAKEHOLDER ENGAGEMENT (continued)

### SDG Alignment and Actions (continued)

## V. 持份者參與(續)

### 可持續發展目標的對標及行動(續)

#### Goal 5: Gender equality 目標 5：性別平等



Gender equality drives human rights and development while fostering a sustainable and peaceful society. The Group values the contributions of all genders and is committed to eradicating discrimination and promoting equal opportunities.



性別平等推動人權和發展，同時促進可持續及和平的社會。本集團重視所有員工、不論性別的貢獻，並致力於消除歧視，促進平等機會。

#### Actions 行動：

- *The Group's male to female gender ratio was 37:63 in FY2025.*  
本集團於二零二五財年的男女比例為37:63。
- *The Group implemented comprehensive policies to prevent workplace discrimination and violence.*  
本集團已落實全面的政策防止職場歧視和暴力。
- *The Group makes human resource decisions, including employment, promotion and retirement, regardless of gender consideration.*  
本集團作出人力資源決策時(包括僱傭、晉升和退休)不會考慮性別因素。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### V. STAKEHOLDER ENGAGEMENT *(continued)*

#### Materiality Assessment

The Group acknowledges that stakeholders value different ESG-related risks and opportunities, and their preferences can evolve over time. We recognise the importance of periodic reviews to ensure our developmental strategies remain comprehensive, addressing both current and emerging ESG issues.

In FY2025, the Group continued to utilise the insights gained from the stakeholder engagement survey conducted during the financial year ended 31 December 2023 (“FY2023”). The survey gathered stakeholders’ opinions on a range of ESG topics, and the results allowed the Group to rank the relative importance of the ESG topics to the business, thereby gaining understanding of how our operations and products influence the ESG performance of the upstream and downstream segments of the value chain. This process reinforces our commitment to using stakeholder feedback as the foundation for shaping focused and actionable ESG strategies.

#### **Step 1: Stakeholder identification**

The Group identified key stakeholders based on their level of involvement with and dependence on the Group. Representatives from each stakeholder group were then selected for engagement and invited to share their perspective on ESG-related issues. In FY2023, internal stakeholders including general staff, managerial staff, and senior management, and external stakeholders including suppliers and business partners were invited.

#### **Step 2: Internal impact assessment**

The Group conducted an internal desktop impact assessment to identify a list of 28 priority ESG issues. These issues were chosen based on their relevance to the Group’s development strategy, industry trends, regulatory market requirements, social responsibility and other pertinent factors.

### V. 持份者參與 *(續)*

#### 重要性評估

本集團明白持份者重視不同的ESG相關風險和機會，而他們的偏好亦會隨著時間而改變。因此，定期審閱持份者的觀點對本集團制定全面的發展策略，以解決當前和其後浮現的ESG問題至關重要。

於二零二五財年，本集團沿用了截至二零二三年十二月三十一日的財政年度（「二零二三財年」）進行的持份者參與調查的結果。該調查收集了持份者對一系列ESG議題的意見，而調查結果有助本集團就各ESG議題對其業務的相對重要性進行排序，從而深入了解其營運和產品如何影響價值鏈上下游的ESG表現。此評估強調了本集團對持份者參與的承諾，並以此作為制定具針對性和可行的ESG策略的基礎。

#### **第一步：持份者識別**

本集團根據參與度和對本集團的依賴度確定主要持份者後，從各持份者群體選出代表參與調查，並邀請他們分享對ESG相關議題的看法。在二零二三財年，本集團邀請了一般員工、管理人員、高級管理層在內的內部持份者，以及包括供應商和業務夥伴在內的外部持份者參與評估。

#### **第二步：內部影響評估**

通過內部桌面影響評估，本集團擬定了一份涵蓋28項重點ESG議題清單。這些議題乃根據其與本集團發展策略、行業趨勢、監管市場要求、社會責任和其他相關因素的相關性而選定。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### V. STAKEHOLDER ENGAGEMENT (continued)

#### Materiality Assessment (continued)

#### Step 2: Internal impact assessment (continued)

### V. 持份者參與(續)

#### 重要性評估(續)

#### 第二步：內部影響評估(續)

List of ESG Issues for Materiality Assessment 重要性評估的ESG議題			
1.	Greenhouse Gas (“GHG”) Emissions 溫室氣體排放	15.	Product/Service Quality and Safety 產品／服務質量與安全
2.	Energy Management 能源管理	16.	Customer Privacy and Data Security 顧客私隱保護和數據安全
3.	Water & Wastewater Management 水資源和廢水管理	17.	Marketing and Promotion 營銷和推廣
4.	Solid Waste Stewardship 固體廢棄物管理	18.	Intellectual Property Rights 保護知識產權
5.	Climate Change Mitigation & Adaptation 氣候變化緩解和適應	19.	Labelling Relating to Products/Services 與產品／服務相關的標籤問題
6.	Renewable and Clean Energy 可再生和清潔能源	20.	Business Ethics & Anti-corruption 商業道德和反貪污
7.	Labour Practices 勞工權益	21.	Internal Grievance Mechanism 內部申訴機制
8.	Employee Remuneration and Benefits 僱員薪酬和福利	22.	Participation in Philanthropy 參與公益慈善活動
9.	Occupational Health and Safety 職業健康與安全	23.	Cultivation of Local Employment 促進當地就業
10.	Employee Development and Training 僱員發展及培訓	24.	Support of Local Economic Development 支持本地經濟發展
11.	Green Procurement 綠色採購	25.	Business Model Adaptation and Resilience to Environmental, Social, Political and Economic Risks and Opportunities 商業模型對環境、社會、政治和經濟風險和機遇的適應性和恢復力
12.	Engagement with Suppliers 與供應商的良好溝通	26.	Management of the Legal & Regulatory Environment (regulation-compliance management) 法律監管環境變化的應對和管理(法律合規管理)
13.	Environmental and Social Risk Management of Supply Chain 供應鏈的環境社會風險管理	27.	Critical Incident Risk Responsiveness 突發事件應急風險應對能力
14.	Supply Chain Resilience 供應鏈對外部風險的適應性	28.	Systemic Risk Management (e.g. Financial Crisis) 系統化風險管理(例如，金融危機)

# 環境、社會及管治報告 Environmental, Social and Governance Report

## V. STAKEHOLDER ENGAGEMENT (continued)

### Materiality Assessment (continued)

#### Step 3: Significance investigation and prioritisation

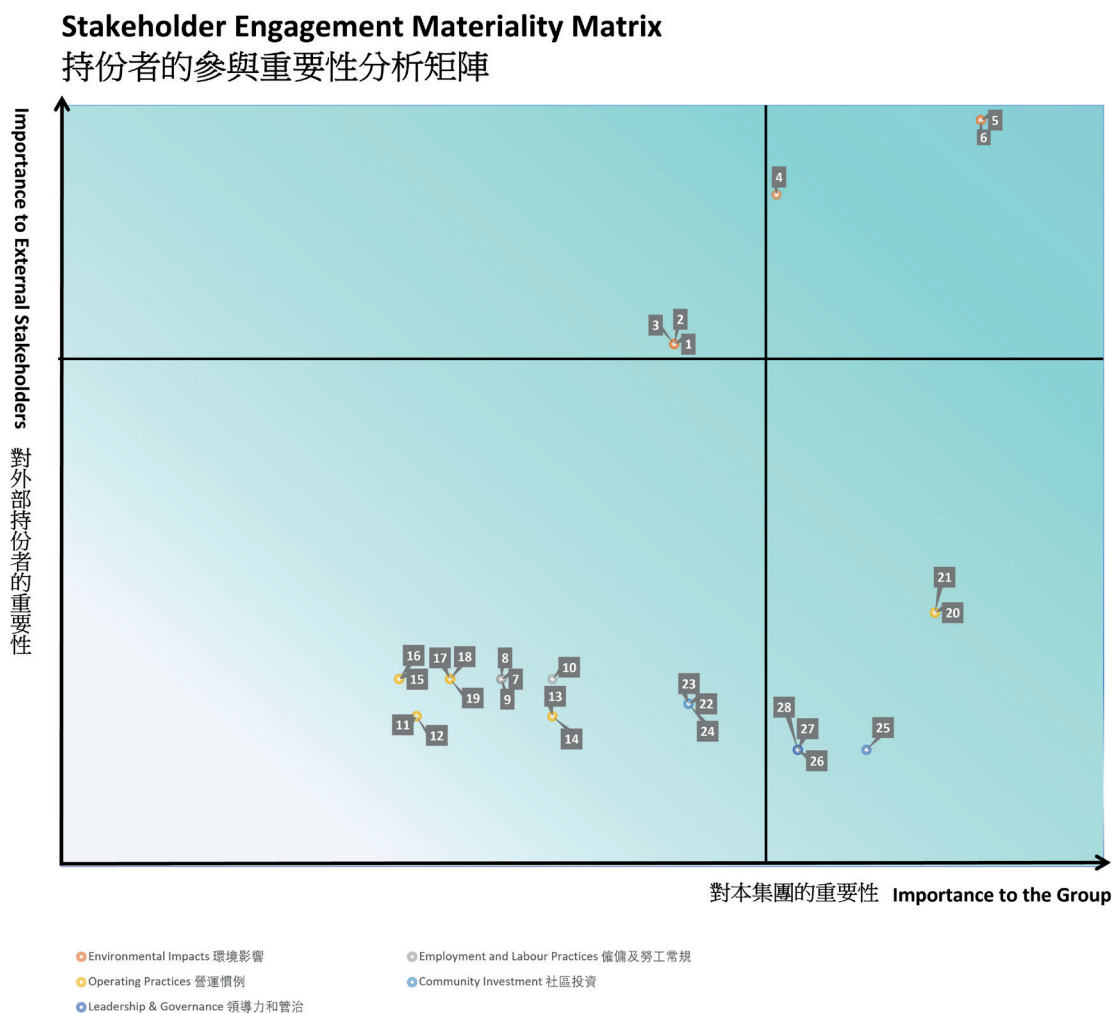
An online evaluation survey was distributed to the identified key internal and external stakeholders. Respondents rated the significance of various ESG topics, and their responses were translated into scores for further analysis. The Group then thoroughly analyses the scores to produce a materiality matrix, which visually represents the relative importance of each ESG topic.

## V. 持份者參與 (續)

### 重要性評估 (續)

#### 第三步：重要性調查和優先排序

本集團向已識別的內部和外部主要持份者發送線上評估問卷，並在他們對各ESG議題的重要性進行評級後，將他們的答案轉化為分數以進行進一步分析。本集團其後徹底分析各ESG議題的分數並轉化為如下所示的重要性矩陣，呈現每個ESG議題的相對重要性。



# 環境、社會及管治報告

## Environmental, Social and Governance Report

### V. STAKEHOLDER ENGAGEMENT *(continued)*

#### Materiality Assessment *(continued)*

##### Step 4: Validation and outcomes

From the materiality matrix, the Group pinpointed three topics, namely “Solid Waste Stewardship”, “Climate Change Mitigation & Adaptation” and “Renewable and Clean Energy”, that were of paramount significance its business and its stakeholders. The results were reviewed and approved by the Board, and the Group strives to refine its policies when necessary and allocate resources strategically to better manage these material topics.

#### Stakeholders Feedback

As the Group strives for excellence, stakeholders’ feedback is always welcomed, especially on topics listed as high importance in the materiality assessment. Readers are also welcomed to share their views via the Group’s email at [enquiry@kpihl.com](mailto:enquiry@kpihl.com) or website at [www.kpihl.com](http://www.kpihl.com).

### V. 持份者參與 *(續)*

#### 重要性評估 *(續)*

##### 第四步：驗證與結果

根據重要性分析矩陣，本集團確定了對本集團業務以及其持份者最重要的三個議題為「固體廢棄物管理」、「氣候變化緩解和適應」及「可再生和清潔能源」。結果已獲董事會審閱及批准。本集團致力於按需完善其政策和策略性地分配資源，以更好地管理這些重要議題。

#### 持份者反饋

本集團追求卓越，歡迎持份者對特別是在重要性評估中被列為重大議題上的反饋。本集團亦歡迎讀者通過本集團的電郵地址[enquiry@kpihl.com](mailto:enquiry@kpihl.com)或網站[www.kpihl.com](http://www.kpihl.com)分享他們的觀點。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY

The Group is steadfast in its pursuit of corporate sustainability, recognising that environmental stewardship is fundamental to our long-term commercial viability. As such, the Group places the highest priority on mitigating the environmental footprint generated by its production processes and corporate activities.

In FY2025, the Group strictly adheres to relevant environmental laws and regulations that significantly affect its business operations in the PRC and Hong Kong office, including but not limited to:

- Waste Disposal Ordinance (Cap. 354 of the Laws of Hong Kong);
- Energy Conservation Law of the People's Republic of China;
- Environmental Protection Law of the People's Republic of China;
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes;
- Law of the People's Republic of China on Prevention and Control of Pollution From Environmental Noise;
- Law of the People's Republic of China on Prevention and Control of Water Pollution; and
- Atmospheric Pollution Prevention and Control Law of the People's Republic of China.

### VI. 環境可持續性

本集團致力追求企業可持續發展，並深知環境管理是我們長遠商業繁榮的基石。因此，本集團將減輕生產流程及企業活動所產生的環境足跡視為重中之重。

於二零二五財年，本集團嚴格遵守對其在中國和香港辦事處業務營運有重大影響的相關環境法律法規，包括但不限於：

- 《廢物處置條例》(香港法例第354章)；
- 《中華人民共和國節約能源法》；
- 《中華人民共和國環境保護法》；
- 《中華人民共和國固體廢物污染環境防治法》；
- 《中華人民共和國環境噪聲污染防治法》；
- 《中華人民共和國水污染防治法》；以及
- 《中華人民共和國大氣污染防治法》。

#### The Group's Environmental Principles

##### 本集團的環保原則

- Prevent environmental pollution and comply with relevant laws and regulations  
防止環境污染 遵守相關法律法規
- Optimise resources utilisation and carry out continuous improvement  
優化資源使用 持續改進

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

On our journey to becoming a sustainability-oriented enterprise, we are dedicated to minimising the environmental impacts brought by our manufacturing operations. Understanding the importance of addressing emissions and pollution, we have instituted rigorous internal protocols to govern energy consumption, wastewater treatment and solid waste disposal. These measures are designed to minimise environmental disturbances, together with the key initiatives, to reduce our environmental disturbance.

The Group's "Target Guide and Plan" (目標指示與方案) and "Quality & Environment Management Manual" (質量環境管理手冊) are in place to further enhance its environmental management practices. The Group is also working towards designing environmental plans from a lifecycle perspective to ensure that environmental impacts are evaluated and managed holistically.

This section primarily discloses the Group's policies, practices, targets and actions on the emissions, use of resources, environment and natural resources as well as climate change in FY2025.

#### A.1. Emissions

In light of the increasing gravity of environmental pollution in the PRC, the Group has dedicated resources to regulating emissions at its two manufacturing plants in Zhongshan. The Group aims to quantitatively measure the emissions from its operations, in order to accurately identify areas for improvement and refine our management policies.

In FY2025, the Group's major emissions were air and GHG emissions, non-hazardous solid waste and wastewater, and hazardous solid waste. The Group did not violate influential laws relevant to air and greenhouse gas emissions, discharges into water or land, and generation of hazardous and non-hazardous waste that have a significant impact on the Group. Please refer to Table E1 in **APPENDIX – PERFORMANCE TABLE** for details on the Group's emissions.

### VI. 環境可持續性(續)

在成為以可持續發展為導向的企業的過程中，我們致力於將製造業務造成的環境影響降至最低。我們深知處理排放和污染問題的重要性，因此已制定嚴格的內部協議，以規範能源消耗、廢水處理和固體廢棄物處置。這些措施旨在將對環境的干擾減至最低，並輔以各項關鍵舉措，以進一步減少我們的環境足跡。

本集團已實施《目標指示與方案》和《質量環境管理手冊》，以進一步提升其環境管理實踐。同時，本集團正致力於從生命週期角度設計環境計劃，確保環境影響得到全面評估與管理。

本章節主要披露本集團於二零二五財年在排放、資源使用、環境及天然資源以及氣候變化方面的政策、措施、目標和行動。

#### A.1. 排放物

鑑於中國內地環境污染問題日益嚴重，本集團投入資源規範其位於中山的兩家製造工廠的排放。本集團旨在定量測量其營運過程中的排放量，以準確識別改進空間並完善管理政策。

於二零二五財年，本集團的主要排放為廢氣及溫室氣體排放、無害廢棄物及廢水，以及有害廢棄物。本集團並未違反對其有重大影響的廢氣及溫室氣體排放、向水及土地排污、有害及無害廢棄物產生的相關法律。有關本集團排放量的詳情，請參閱附錄—績效表的表E1。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### *Air & GHG Emissions*

The Group's air emissions included sulphur oxides ("SO<sub>x</sub>"), nitrogen oxides ("NO<sub>x</sub>") and particulate matter ("PM") which predominantly originate from vehicles for transportation. Meanwhile, the Group's GHG profile is mainly dominated by Scope 2 (Energy Indirect) Emissions from the consumption of purchased electricity composed, accounting for 97% of its total GHG emissions.

##### *Manufacturing Business*

Attributed to the business nature of this segment, the manufacturing business remains the largest contributor to the Group's total emissions as of FY2025. The Group is aware that fossil fuel combustion is a primary driver of GHG emissions, and is committed to addressing this issue. Our strategy focuses on reducing fossil fuel consumption by minimising unnecessary business travel and optimising production processes. Beyond structural changes, the Group enforces strict policies to monitor and manage resource usage during business operations and fosters a culture of conservation among our workforce. Employees are encouraged to adopt energy-saving habits, such as turning off unused electrical appliances and maintaining air conditioner temperatures at 26 degrees Celsius.

### VI. 環境可持續性 (續)

#### A.1. 排放物 (續)

##### *廢氣及溫室氣體排放*

本集團的廢氣排放包括硫氧化物 (「SO<sub>x</sub>」)、氮氧化物 (「NO<sub>x</sub>」) 和顆粒物 (「PM」)，主要源自作運輸用途的車輛。同時，本集團的溫室氣體排放以範圍二 (能源間接) 排放為主，源於消耗購買電力，佔溫室氣體總排放量的 97%。

##### *製造業務*

受業務性質影響，截至二零二五財年，本集團大部分的排放仍來自製造業務。本集團認識到燃燒化石燃料會排放大量溫室氣體，因此致力解決這個問題。我們的策略專注透過減少不必要的商務差旅及優化生產流程來降低化石燃料消耗。除了結構性調整外，本集團執行嚴格政策，以監察和管理營運期間的資源使用，並培養節約文化。我們亦鼓勵員工養成節能習慣，如關閉閒置電器及將空調溫度保持在攝氏26度。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY *(continued)*

#### A.1. Emissions *(continued)*

##### **Air & GHG Emissions** *(continued)*

##### *Manufacturing Business (continued)*

The Group strictly adheres to several emission control standards for its factories. These include the second-grade standard for the second-time frame of the Emission Limits of Air Pollutants (DB44/27-2001), the standard emission limit outlined in Table 2 of the Emission Standards for Odour Pollutants (GB14554-1993), and the standard emission limit for the second-time frame of the Emission Standard of Volatile Organic Compounds for Furniture Manufacturing Operations (DB44/814-2010). The Group strictly records and monitors Nonmethane hydrocarbons (NMHCs) emitted during production in accordance with national standards. To meet these requirements, the Group utilises advanced air treatment technologies, including adsorption and desorption systems for exhaust filtration and catalytic combustion to reduce undesirable pollutants.

The Group has further strengthened its oversight and management of its environmental emissions by establishing an Environmental Safety Force. It is responsible for implementing and enforcing the Group's environmental policies. By conducting regular on-site inspections, the team ensures that our operations comply with the applicable standards.

The Group understands that its air and GHG emissions are closely linked to its resource consumption. Therefore, it has implemented a series of policies and actions to manage its resource usages. Further details will be discussed in later sections.

### VI. 環境可持續性 *(續)*

#### A.1. 排放物 *(續)*

##### **廢氣及溫室氣體排放** *(續)*

##### *製造業務(續)*

本集團的工廠遵循多項排放控制標準，包括廣東省地方標準《大氣污染物排放限值》(DB44/27-2001)第二時段二級標準、《惡臭污染物排放標準》(GB14554-1993)表2所列的標準排放限值，以及廣東省地方標準《傢具製造行業揮發性有機化合物排放標準》(DB44/814-2010)第二時段的標準排放限值。本集團根據國家標準嚴格記錄並監測生產過程中排放的非甲烷總烴(NMHCs)。為滿足這些要求，本集團採用先進的大氣處理技術，包括用於廢氣過濾的吸附及脫附系統，以及透過催化燃燒減少有害污染物。

本集團透過成立環安隊進一步加強對環境排放的監督管理。該小組負責執行及落實本集團的環境政策，並透過定期現場檢查，確保符合適用標準。

本集團明白其廢氣及溫室氣體排放與資源消耗息息相關。因此，本集團已實施一系列政策及行動以管理其資源使用。更多細節將在後續章節作進一步討論。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### Wastewater

In FY2025, the Group's wastewater comprised of non-hazardous wastewater from domestic and commercial usage, and hazardous wastewater.

##### Manufacturing Business

Domestic and commercial wastewater is directed into the municipal sewage network, while industrial wastewater is isolated at the source and collected in specialised containers for subsequent treatment. The collected industrial wastewater undergoes a series of biochemical treatments, including precipitation, decomposition, anaerobic decomposition and filtration. The Group strictly monitors the quality of the wastewater and only wastewater that meets the standards will be discharged.

### VI. 環境可持續性 (續)

#### A.1. 排放物 (續)

##### 廢水

於二零二五財年，本集團的廢水包括生活及商業無害廢水，以及有害廢水。

##### 製造業務

生活及商業廢水直接排入市政污水網絡，而工業廢水則在源頭隔離，並收集於專業容器以便後續處理。經收集的工業廢水經過生化處理，包括沉澱、分解、厭氧分解和過濾。本集團嚴格監控廢水水質，只有符合標準的廢水才會排放。

#### Case Study: ZHONG SHAN K.S. ELECTRONICS COMPANY LTD.

##### 案例研究：中山市堅城電子有限公司

Wastewater generated from the Group's painting process was directed into the wastewater collection tank via designated pipelines. The wastewater underwent a series of treatment processes, including oil separation, coagulation, sedimentation, hydrolysis acidification, SBR treatment, precipitation, MBR filtration and sand filtration. These treatment methods effectively reduced the pollution levels of the wastewater, ensuring compliance with the first-grade standard of the Discharge Limits of Water Pollutants in Guangdong Province (DB 44/26-2001).

本集團噴塗工序所產生的廢水經由專用管道排入廢水收集池。廢水經過隔油、混凝、沉澱、水解酸化、SBR處理、沉降、MBR過濾、砂濾等一系列處理程序，以有效降低污染程度，確保符合廣東省地方標準《水污染物排放限值》(DB 44/26-2001)一級標準的要求。

To ensure that the wastewater discharged from factories adhered to the latest standards, we engaged Global (GuangDong) Quality Technology Service Co., Ltd., an accredited third-party testing agency, to perform independent assessments of our wastewater quality in FY2025. The test results confirmed that our discharge levels remain below the regulatory thresholds established by national standards, including GB 6920-1986, HJ 637-2012, GB 7494-1987, and BG 11893-1989.

為確保工廠廢水排放符合最新標準，我們於二零二五財年聘請了認可的第三方檢測機構「廣東高普質量技術服務有限公司」對廢水水質進行獨立評估。測試結果證實，我們的排放水平低於一系列國家標準的排放限值，包括GB 6920-1986、HJ 637-2012、GB 7494-1987及BG 11893-1989。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### **Wastewater** (continued)

##### *Hong Kong Office*

In FY2025, the municipal wastewater from office was discharged directly into the building's drainage system. The Group understands that the amount of wastewater generated is highly related to its freshwater consumption. Consequently, we have implemented a series of water-saving measures, which will be further discussed in the "Water" subsection under **A.2. Use of Resources**.

##### **Solid waste**

The elimination of solid waste has long been a core pillar of the Group's environmental strategy. In FY2025, the Group's operations mainly produced domestic and commercial non-hazardous solid waste and industrial hazardous solid waste. To ensure systematic management, the Group strictly follows the Quality and Environment Management Manual, which clearly defines the responsibilities of every employee in maintaining high standards of waste stewardship. During the year under review, the Group recycled 74 tonnes of plastic waste and 0.99 tonnes of metal waste.

### VI. 環境可持續性(續)

#### A.1. 排放物(續)

##### **廢水**(續)

##### *香港辦公室*

於二零二五財年，辦公室產生的市政污水直接排入大廈排水系統。本集團明白廢水排放量與淡水消耗量高度相關，因此已實施一系列措施節水措施。相關內容將在「**A.2.資源使用**」章節中「水資源」分節作進一步討論。

##### **固體廢棄物**

減少固體廢棄物一直是本集團環境策略的核心支柱。於二零二五財年，本集團的營運過程中主要產生生活及商業無害固體廢棄物和工業有害固體廢棄物。為確保系統化管理，本集團嚴格遵守《質量與環境管理手冊》，當中明確規定了每位員工執行高標準固體廢棄物管理的責任。於回顧年度內，本集團回收了超過74噸塑料廢棄物及0.99噸金屬廢棄物。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### **Solid waste** (continued)

##### *Manufacturing Business*

As a participant in the manufacturing industry, the Group's operations inevitably generate hazardous solid waste, including activated charcoal, oil rags, paint sludge, waste barrels, waste mineral and engine oil dry sludge. In response to the heightened global focus on hazardous waste safety, the Group strictly adheres to internal hazardous waste management protocols to ensure such waste is handled properly and legally. Specialised personnel are assigned to collect, label, and seal hazardous waste in designated containers in compliance with the Solid Waste Classification Table. Moreover, Hazardous Waste Warehouse Managers from the Administration Department conduct thorough checks to ensure all containers are in good condition, correctly labelled, and safely stored. They also coordinate with qualified companies to manage the transportation, management, recycling and disposal of hazardous waste.

Under the Environmental Principles, our two facilities in the PRC operate in alignment with regional emission-related laws and regulations. Notably, the Group adheres to the Restriction of Hazardous Substances Directive 2011/65/EU (RoHS 2.0) 《危害性物質限制指令》，which governs the use of specific hazardous substances in electrical and electronic equipment (EEE). These regulations serve as essential guidelines for the continuous improvement of our production lines.

### VI. 環境可持續性 (續)

#### A.1. 排放物 (續)

##### **固體廢棄物** (續)

##### *製造業務*

作為製造業的一員，本集團的營運無可避免地會產生有害固體廢棄物，包括活性碳、油抹布、油漆污泥、廢料桶、廢礦物油及機油污泥。為響應全球對有害廢棄物安全的關注，本集團嚴格遵守內部有害廢棄物管理規條，確保此類廢棄物得到妥善且合法處理。我們指派專業人員根據《固體廢棄物分類表》收集、標記和密封有害廢棄物於指定容器中。此外，行政部的有害廢棄物倉庫經理會進行徹底檢查，確保所有容器狀況良好、貼有正確標籤且安全存放，並安排合資格公司負責有害廢棄物的運輸、管理、回收和處置工作。

根據我們的環境原則，兩家位於中國的製造工廠均按照地區排放相關法律法規營運。當中，本集團遵循限制在電子電氣設備(EEE)中使用特定有害物質的《危害性物質限制指令》2011/65/EU (RoHS 2.0)，亦為我們持續改進生產線的重要準則。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### **Solid waste** (continued)

##### *Hong Kong Office*

In FY2025, the solid waste generated from the Group's office operations consists mainly of general domestic and commercial waste, which is systematically collected by responsible parties. To reduce our waste generation, we have implemented a series of green practices, including:

- Maximising recycling through effective waste sorting;
- Educating employees on the reduction of single-use plastics;
- Fostering a culture of resource conservation;
- Promoting the reuse of office stationeries; and
- Recycling office wastes, including ink cartridges, toner cartridges, computers, and light bulbs.

For more information regarding the Group's green practices, please refer to the section "**Targets and Actions**".

### VI. 環境可持續性(續)

#### A.1. 排放物(續)

##### **固體廢棄物(續)**

##### *香港辦公室*

於二零二五財年，本集團的辦公室業務產生的固體廢棄物主要為一般生活及商業廢棄物，並由相關單位有系統地收集。為減少產生廢棄物，本集團實施了一系列綠色實踐，包括：

- 透過有效廢物分類最大化回收利用；
- 教育員工減少使用一次性塑料產品；
- 培養節約資源文化；
- 推廣重複使用辦公文具；以及
- 回收墨盒、碳粉盒、電腦、燈泡等辦公室廢棄物。

更多有關本集團綠色實踐的資訊，請參閱「**目標和行動**」部分。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.1. Emissions (continued)

##### Noise

The Group is aware that noise generated by industrial processes can affect the surrounding environment, and we are dedicated to mitigating these disturbances. To address noise pollution, the Group has replaced its machinery with advanced, quieter, and more energy efficient alternatives that maintain high performance while reducing noise disturbances.

In FY2025, the Group engaged an independent testing agency to evaluate noise levels at multiple locations within the operational boundary of the manufacturing plant. These assessments were conducted to verify that noise levels remained within acceptable limits. The results confirmed that the sound pressure of noise, measured one meter away from the factory perimeter at the east, south, west, and north test points, complied with the second grade of Emission Standard for Industrial Enterprise Noise at Boundary (《工廠企業廠界環境噪聲排放標準》) (GB 12348-2008) during both daytime and nighttime.

Furthermore, no substantiated complaints regarding noise disturbances from nearby residents were received during the year under review.

### VI. 環境可持續性 (續)

#### A.1. 排放物 (續)

##### 噪音

本集團意識到工業過程產生的噪音可能會影響周邊環境，我們致力於減輕這些滋擾。為了應對噪音污染，本集團已將機器更換為更先進、更安靜且更節能的替代品，在保持高效能的同時減少噪音滋擾。

於二零二五財年，本集團聘請了獨立檢測機構對製造工廠營運範圍內多個位置的噪音水平進行評估。這些評估旨在核實噪音水平是否保持在可接受範圍內。檢測結果顯示，距離工廠邊界一米的東、南、西、北測試點的噪音聲壓，在白天和夜間均符合《工業企業廠界環境噪聲排放標準》(GB 12348-2008) 二級標準。

此外，本集團在回顧年度內並無接獲附近居民有關噪音滋擾的實質投訴。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY *(continued)*

#### A.2. Use of Resources

In FY2025, the Group's major resources consumption included electricity, petrol, diesel, water, paper, plastic, and plastic-made and paper-made packaging materials. The Group maintains strict adherence to the guidelines set out in the Energy Resources Control Approach, which serves as the primary framework for resource conservation and emission reduction across its operations. This approach specifies the scope of application, departmental responsibilities, monitoring methods, and conservation measures for electricity, water and other materials, aiming to maximise resource utilisation efficiency.

Complementing our Group-wise standards, our manufacturing plants have developed localised internal environmental strategies that reflect their specific operational characteristics. For instance, Zhongshan KS Electronics Company (中山市堅城電子有限公司), a subsidiary of the Group, has implemented its environmental strategy based on the principle of "Law Compliance, Saving Energy, Active Participation, Continuous Advancement". This strategy focuses on promoting recycling, facilitating green procurement, and improving energy efficiency.

For more information on the Group's resource consumption, please refer to Table E2 in **APPENDIX – PERFORMANCE TABLE**.

### VI. 環境可持續性(續)

#### A.2. 資源使用

於二零二五財年，本集團的主要資源消耗包括電力、汽油、柴油、水、塑膠、紙張和包裝材料（紙製和塑料製）。作為各業務節能減排的主要框架，本集團嚴格遵循《能源資源控制方法》所載的指引。該指引明確了適用範圍、部門職責、監管方式，以及電力、水和其他材料的節約措施等，以最大化資源使用效益。

除集團整體的標準外，我們的製造工廠還根據其營運特質，為自身制定了內部環境策略。例如，本集團附屬公司中山市堅城電子有限公司根據「合規、節能、積極參與、持續發展」的原則實施其環境策略，重點關注促進循環再用、推動綠色採購以及提升能源效率。

更多有關本集團資源消耗的信息，請參閱「附錄－績效表」的表E2。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.2. Use of Resources (continued)

##### Electricity

In FY2025, the Group's total electricity remained stable compared to the previous year, reflecting a modest decrease of 7%. Given the nature of our business operations, the manufacturing business continued to dominate the Group's electricity consumption.

In response to the increasingly stringent "Dual Control" energy policies enacted by national and local authorities, the Group keeps track of its energy consumption patterns across its business units to stay aligned with national reduction mandates. We have integrated the "Saving Electricity" concept into our environmental management strategy and overall development approaches.

In addition, the Group has implemented a range of electricity-saving measures:

- Conducting regular inspections of electrical equipment and performing timely update to maintain high efficiency;
- Developing operating guidelines for departments to regulate the use of electrical products during designated time periods;
- Prioritising the procurement of electrical appliances with recommended green specifications or high ratings on China Energy Labels;
- Replacing energy-intensive light bulbs with LED lighting fixtures;
- Optimising the selection of the transformer capacity and motors;
- Operating machines in an energy-effective manner and repairing malfunctioned ones promptly; and
- Identifying and rectifying unsustainable practices to optimise the overall operating process.

For more information regarding initiatives in saving electricity, please refer to the subsection "Targets and Actions".

### VI. 環境可持續性 (續)

#### A.2. 資源使用 (續)

##### 電力

於二零二五財年，本集團總耗電量與去年相較保持穩定表現，錄得7%的輕微降幅。鑑於我們的業務性質，製造業務仍佔據本集團主要的電力消耗。

為響應國家及地方當局頒布日益嚴格的「能耗雙控」政策，本集團持續追蹤各業務部門的能源消耗模式，確保符合國家的減排指令。我們已將「節約用電」的概念融入環境管理策略及整體的發展方針中。

此外，本集團實施了一系列節電措施：

- 定期檢查電器設備並及時進行更新，以維持高效運作；
- 為各部門制定在規定時間內使用電器產品的操作指引；
- 優先採購中國能源標籤推薦的綠色規格或高評級電器；
- 將高耗能燈泡更換為LED照明燈具；
- 挑選合適的變壓器容量及電機；
- 以高效的方式操作機器，並及時維修故障設備；以及
- 識別並糾正不可持續的作業習慣，以優化整體運作。

更多有關節電措施的資訊，請參閱「目標和行動」部分。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.2. Use of Resources (continued)

##### **Other energy resources**

In FY2025, the Group consumed petrol and diesel for transportation. Managing fossil fuel consumption remains a high priority; consequently, the Group has established various protocols to minimise their usage in operations. In FY2025, the Group continued to utilise energy-efficient vehicles for transportation and operations purposes. Furthermore, we have introduced competitive mechanisms that encourage our manufacturing plants to cultivate a “low carbon and low consumption” working environment, thereby fostering a culture of sustainability across our operations.

For more information regarding improving energy efficiency, please refer to the subsection “Targets and Actions”.

##### **Water**

The Group has closely monitored its water consumption, recognising that clean water is a fundamental resource for our operations. In FY2025, the Group did not face any issue in sourcing water that is fit for its purpose.

### VI. 環境可持續性(續)

#### A.2. 資源使用(續)

##### **其他能源資源**

於二零二五財年，本集團消耗了汽油和柴油作運輸用途。管理化石燃料消耗一直是本集團的首要任務。因此，本集團制定了各項協議，以盡量減少營運中的燃料消耗。於二零二五財年，本集團繼續使用耗能較低的車輛作運輸及營運用途。此外，我們引入了競爭機制，鼓勵製造工廠打造「低碳、低消耗」的工作環境，從而在整個營運過程中培養可持續發展文化。

更多有關提高能源效益的資訊，請參閱「目標和行動」部分。

##### **水**

本集團密切監測用水量，深知潔淨水資源是我們營運的基礎。於二零二五財年，本集團在求取適用水源方面並未遇到任何問題。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.2. Use of Resources (continued)

##### Water (continued)

The Group significant emphasis on water stewardship and strive to heighten employee awareness on water conservation. To improve water utilisation efficiency and reduce water consumption, the Group has adopted the following practices:

- Installing low-flow faucets and showerheads in the office and dormitory;
- Repairing broken faucets or taps promptly upon identifying any leakage;
- Displaying water conservation posters, such as "Saving Precious Water Resources," in prominent locations;
- Performing regular inspections (including leakage tests) on the water supply system;
- Reusing treated wastewater from spraying units after processing with ink-removing chemicals;
- Utilizing a recirculating cooling water system in the injection moulding unit;
- Using secondary recycled water for toilet cleaning and irrigation; and
- Setting water utilisation targets for employees.

### VI. 環境可持續性 (續)

#### A.2. 資源使用 (續)

##### 水 (續)

本集團高度重視水資源管理，並努力提升員工的節水意識。為提高用水效益並減少用水量，本集團採取了以下措施：

- 在辦公室和宿舍安裝低流量水龍頭和淋浴器；
- 一旦發現漏水，及時修理損壞的水龍頭或閥門；
- 在顯眼位置張貼「節約珍貴水資源」等海報；
- 對供水系統進行定期檢查，包括洩漏測試；
- 重用噴水單位經去墨化學品處理的廢水；
- 於注射成型單元採用循環冷卻水系統；
- 將二次回收水用於廁所清潔及灌溉；以及
- 為員工設定用水目標。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VI. ENVIRONMENTAL SUSTAINABILITY (continued)

### A.2. Use of Resources (continued)

#### Water (continued)



#### Paper

The Group mainly consumed paper for administration purposes. In FY2025, the paper consumption amount dropped for more than 30%, while around 63kg of paper were recycled.

We adhere to our internal instruction of Administrative Paper Use Regulation to reduce the use of paper and paper-made products. To further strengthen these efforts, we have carried out the following initiatives:

- Promoting a paperless working environment by prioritising electronic communication via email and digital bulletin boards);
- Setting duplex printing as the default mode for most network printers;
- Promoting the “Think Before Print” concept by placing reminder posters and stickers in offices;

## VI. 環境可持續性(續)

### A.2. 資源使用(續)

#### 水(續)

#### 紙張

本集團消耗的紙張主要用於行政用途。於二零二五財年，本集團的紙張消耗量下降了超過30%，同時回收了約63公斤廢紙。

我們遵守內部《行政用紙管理規定》，以減少使用紙張及紙製品。為進一步加強相關工作，我們開展了以下舉措：

- 透過優先使用電子通訊(如電子郵件及數位公告欄)推廣無紙化辦公環境；
- 將雙面列印設定為大多數網絡印表機的預設模式；
- 透過在辦公室張貼提醒海報和貼紙，推廣「打印前三思」的概念；

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VI. ENVIRONMENTAL SUSTAINABILITY (continued)

### A.2. Use of Resources (continued)

#### Paper (continued)

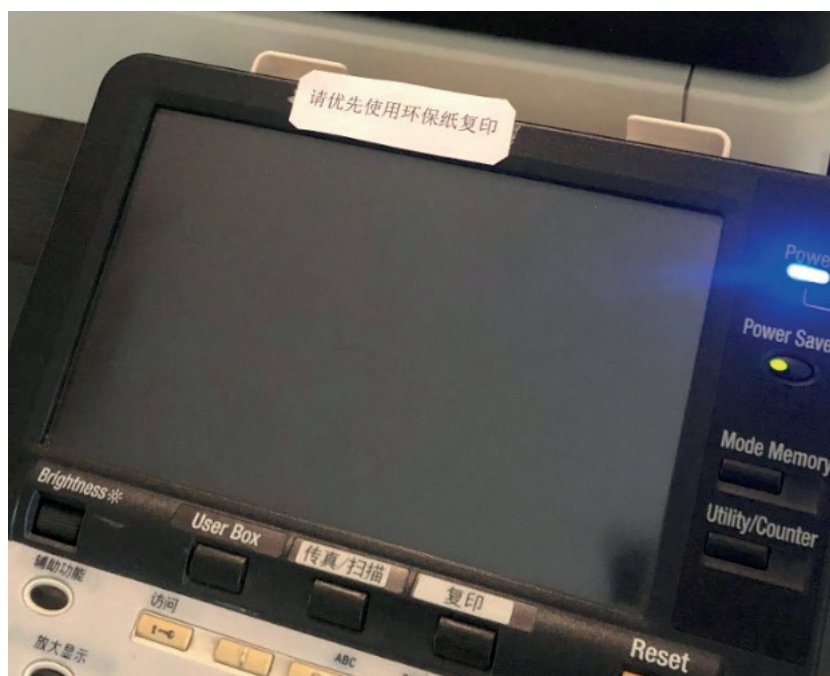
- Placing boxes and trays to collect single-sided paper for reuse; and
- Reducing the procurement and provision of paper without compromising working quality.

## VI. 環境可持續性 (續)

### A.2. 資源使用 (續)

#### 紙張 (續)

- 設置箱子和托盤來收集單面紙以供重複使用；以及
- 在不影響工作質素的情況下減少採購和提供紙張。



In the coming years, the Group is committed to intensifying these reduction efforts while maintaining workplace efficiency. We will continue to uphold our Environmental Principles and work towards changing the mindsets and behaviours of employees and business partners to promote the conservation of paper resources.

未來幾年，本集團將努力維持辦公效率的同時加大力度減少紙張消耗。我們將繼續秉持環保原則，致力於改變員工和業務夥伴的觀念和行為，促進節約紙張資源。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY *(continued)*

#### A.2. Use of Resources *(continued)*

##### **Packaging materials**

We understand that the use of packaging materials such as cartons, boxes, and plastics is unavoidable given the nature of our manufacturing business. However, the Group is focused on a long-term transition toward more sustainable and eco-friendly packaging alternatives. During the year under review, the Group implemented effective packaging material management measures across various stages, from procurement to sales. For example, we utilised a made-to-order packaging approach to better estimate material requirements and prevent excess waste. In addition, we actively collected used packaging materials, such as plastic containers, for centralised recycling and internal reuse.

Moving forward, the Group intends to allocate further resources and manpower to assess and monitor packaging material consumption across its supply chain. Furthermore, the Group plans to conduct a comprehensive analysis of its products' packaging material consumption to identify areas of improvement.

##### **Targets and Actions**

The presence of specific and measurable targets is essential for tracking and evaluating its environmental progress. The Group recognises that its environmental performance is closely tied to business activities, such as the volume of sales orders in a financial year, thus it has implemented a series of meaningful environmental targets to showcase its commitment to green practices.

### VI. 環境可持續性 *(續)*

#### A.2. 資源使用 *(續)*

##### **包裝材料**

我們明白，鑑於製造業務的性質，使用紙箱、紙盒和塑料等包裝材料是無可避免的。然而，本集團正專注於長期轉型，逐步過渡至採用更具可持續性及環保的包裝材料。在回顧年度內，本集團從採購到銷售等各個階段實施了有效的包裝材料管理措施。例如，我們採用按訂單生產的包裝方式，以更準確地估算材料需求，並減少不必要的浪費。此外，我們積極收集使用過的包裝材料（如塑料容器），作中央回收及內部重用。

展望未來，本集團擬投入更多資源和人力，評估並監察其供應鏈中的包裝材料消耗。此外，本集團計劃對其產品的包裝材料消耗進行全面分析，以識別改進空間。

##### **目標和行動**

本集團認為，設定具體且可衡量的目標對追蹤和評估其環境進展至關重要。本集團認識到其環境績效與業務活動密切相關，例如取決於財政年度的銷售訂單量，因此實施了一系列有意義的環境目標，以展示其對綠色實踐的承諾。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.2. Use of Resources (continued)

##### Targets and Actions (continued)

### VI. 環境可持續性 (續)

#### A.2. 資源使用 (續)

##### 目標和行動 (續)

Aspect 層面	Target 目標	Action 行動
Air Emissions 廢氣排放	Taking FY2025 as the baseline year, the Group aims to reduce the amount of air pollutants emitted per HKD million revenue by FY2026. 以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的廢氣污染物排放量。	The Group ensures stringent regulation of air pollutant emissions by: 本集團透過以下方式嚴格控制廢氣污染物排放： <ul style="list-style-type: none"> <li>Reducing unnecessary business travel 減少不必要的商務出行</li> <li>Ensuring all chemical containers are sealed airtight to prevent volatile organic compounds from escaping 妥善密封所有化學品容器，以防止揮發性有機化合物釋出</li> <li>Minimising the use of chemicals during production 生產過程盡量減少使用化學品</li> </ul>
Wastewater 廢水	Taking FY2025 as the baseline year, the Group aims to reduce the amount of both hazardous and non-hazardous wastewater discharged per HKD million revenue by FY2026. 以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的有害和無害廢水排放。	The Group strictly controls wastewater discharge by: 本集團透過以下方式嚴格控制廢水排放： <ul style="list-style-type: none"> <li>Encouraging the reuse of treated wastewater 鼓勵重用經處理的廢水</li> <li>Pre-treating wastewater to ensure it meets national and industrial standards before discharge 對廢水進行預處理，確保其在排放前符合國家和行業標準</li> </ul>
Solid waste 固體廢棄物	Taking FY2025 as the baseline year, the Group aims to reduce the amount of both hazardous and non-hazardous solid waste disposed per HKD million revenue by FY2026. 以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的有害和無害固體廢棄物棄置量。	The Group manages and controls the material flow during operations by: 本集團透過以下方式管理及控制營運過程中的物料流動： <ul style="list-style-type: none"> <li>Promoting the reuse of materials, such as using reusable towels instead of disposable rags 鼓勵重複使用材料，例如使用可重用的毛巾代替一次性抹布</li> <li>Grouping recyclable materials, including cartons and plastic bags, for further processing 將紙箱和塑料袋等可回收材料分類並作下一步處理</li> <li>Employing qualified third parties to collect and handle hazardous waste 聘請合資格的第三方收集和處理有害廢棄物</li> </ul>

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### A.2. Use of Resources (continued)

##### Targets and Actions (continued)

Aspect 層面	Target 目標	Action 行動
Electricity 電力	<p>Taking FY2025 as the baseline year, the Group aims to reduce the amount of electricity consumed per HKD million revenue by FY2026.</p> <p>以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的用電量。</p>	<p>The Group actively promotes energy conservation by:</p> <p>本集團透過以下方式積極推動節約能源：</p> <ul style="list-style-type: none"> <li>Switching off unused appliances and machinery 關閉不使用的電器和機器</li> <li>Adopting advanced technologies, such as automatic induction controls, to manage the appliance modes based on usage needs 採用自動感應控制等先進技術，根據需要管理用電模式</li> <li>Optimising the working environment by utilising natural sunlight and ventilation, reducing reliance on artificial lighting and air conditioning 利用自然陽光和通風優化工作環境，減少對人工照明和空調的依賴</li> </ul>
Petrol & Diesel 汽油及柴油	<p>Taking FY2025 as the baseline year, the Group aims to reduce the amount of petrol and diesel consumed per HKD million revenue by FY2026.</p> <p>以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的汽油和柴油消耗量。</p>	<p>The Group promotes resource conservation through:</p> <p>本集團透過以下方式促進節約資源：</p> <ul style="list-style-type: none"> <li>Prioritising the procurement of energy-efficient vehicles and machinery 在採購過程中優先考慮節能車輛和機械</li> <li>Conducting regular maintenance and timely repairs to extend the operational lifespan for our fleet and machinery 定期維護車輛和機械，並在必要時進行維修以延長其使用壽命</li> <li>Encouraging employees to use public transportation 鼓勵員工使用公共交通工具</li> <li>Utilising online communication tools to reduce the need for physical travel 使用線上通訊工具，減少出行</li> </ul>

### VI. 環境可持續性(續)

#### A.2. 資源使用(續)

##### 目標和行動(續)

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VI. ENVIRONMENTAL SUSTAINABILITY (continued)

### A.2. Use of Resources (continued)

#### Targets and Actions (continued)

## VI. 環境可持續性 (續)

### A.2. 資源使用 (續)

#### 目標和行動 (續)

Aspect 層面	Target 目標	Action 行動
Water 水	<p>Taking FY2025 as the baseline year, the Group aims to reduce the amount of fresh water used per HKD million revenue by FY2026.</p> <p>以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的淡水消耗量。</p>	<p>The Group minimises freshwater usage during operations by:</p> <p>本集團以以下方式盡力減少營運過程中的淡水使用量：</p> <ul style="list-style-type: none"> <li>• Optimising water efficiency of machinery and equipment 優化機器和設備的用水效益</li> <li>• Organising water conservation training programmes for new hires to raise their awareness 為新員工安排節水培訓計劃，以提高他們的意識</li> </ul>
Paper 紙	<p>Taking FY2025 as the baseline year, the Group aims to reduce the amount of paper consumed per HKD million revenue by FY2026.</p> <p>以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的紙張消耗量。</p>	<p>The Group promotes resource conservation through:</p> <p>本集團透過以下方式推動節約資源：</p> <ul style="list-style-type: none"> <li>• Promoting the systematic reuse and recycling of office supplies among administrative staff 鼓勵行政人員有系統地重複使用和回收辦公用品</li> <li>• Setting procurement quota for each department 為每個部門設定採購配額</li> </ul>

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VI. ENVIRONMENTAL SUSTAINABILITY (continued)

### A.3. The Environment and Natural Resources

As a manufacturing enterprise, the Group acknowledges that its business operations are carbon and energy-intensive, presenting potential risks to the natural environment and resources upon which we depend. To address these challenges, the Group is committed to minimising its environmental footprint and transitioning into a sustainable, “green” manufacturer. Guided by its strategy of “safety, harmony, and green development”, the Group strives to integrate resource-saving policies and environmentally friendly innovations into its development framework.

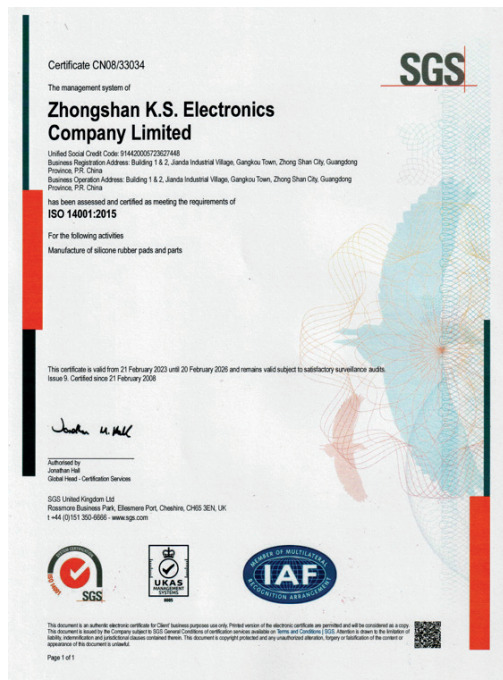
The Group systematically evaluates its environmental impacts and monitors climate-related risks through its “Quality & Environment Management Manual”. Factors such as impact scale, scope, frequency, attention rate, law compliance and other relevant indicators have been considered, and the Group has identified air emissions and wastewater discharge as its primary sources of pollution.

## VI. 環境可持續性(續)

### A.3. 環境及天然資源

作為一家製造企業，本集團深知其業務運營屬於碳密集及能源密集型，對我們所依賴的自然環境與資源構成潛在風險。為應對這些挑戰，本集團致力於將環境足跡減至最低，並轉型為可持續的綠色製造商。在「安全、和諧、綠色發展」策略指導下，本集團努力將節約資源的政策與環保創新融入其發展框架。

本集團透過其《質量環境管理手冊》，系統地評估其對環境的影響並監測氣候相關風險。在考慮了影響規模、範圍、頻率、關注度、法律合規性及其他相關指標等因素後，本集團已識別廢氣排放及廢水排放為其主要污染源。



# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY *(continued)*

#### A.3. The Environment and Natural Resources *(continued)*

The Group has designed internal protocols that reference both national guidelines and international standards to mitigate the negative impacts from these sources and improve its environmental performance. Furthermore, we have integrated the “5S” management system (seiri, seiton, seiso, seiketsu, and (shitsuke) across our production lines. This ensures a organised and disciplined workplace which promotes the optimisation of operational efficiency.

The efficacy of our environmental governance was reaffirmed in FY2023, with our manufacturing facilities successfully secured the 3-year recertification of the ISO 14001:2015 Environmental Management System. This achievement serves as a testament to our high standards of compliance and exceptional performance in addressing environmental impacts.

As a manufacturer and supplier of industrial goods, the Group understands that long-term commercial success is inextricably linked to a stable and resilient supply of natural resources. Therefore, the Group is actively transitioning to “clean” production and green business practices. The Group has established quantitative environmental targets that are regularly tracked and monitored, aiming to strengthen its resilience against potential climate-related risks.

The Group aspires to be more than just an exemplary green manufacturer. We aim to lead the way in facilitating the entire industry’s transition to a low-carbon economy. By collaborating with its stakeholders, the Group seeks to inspire and realise the vision of green manufacturing on a broader scale.

### VI. 環境可持續性 *(續)*

#### A.3. 環境及天然資源 *(續)*

本集團參考國家指引及國際標準制定了內部協議，以減輕這些污染源帶來的負面影響，並提升環境表現。此外，我們在生產線中全面推行「5S」管理體系（整理、整頓、清掃、清潔、素養），以確保工作場所井然有序與高度紀律，從而提升營運效率。

我們環境治理的成效在二零二三財年再次獲得肯定，本集團的工廠成功獲得為期3年的ISO 14001:2015環境管理體系認證，引證了我們在遵守高標準合規要求以及應對環境影響方面的卓越表現。

作為工業產品製造商和供應商，本集團明白長期的商業成功與可靠穩定的天然資源供應密不可分。因此，本集團正積極向「清潔」生產及綠色商業實踐轉型。本集團已建立定量環境目標，並透過定期追蹤與監測，旨在增強其應對潛在氣候相關風險的韌性。

本集團不僅立志成為綠色製造商的典範，更旨在引領整個行業向低碳經濟轉型。透過與持份者合作，本集團尋求啟發並更廣泛地實現綠色製造的願景。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change

Climate change has become a critical factor affecting corporate operational stability and long-term competitiveness. The Group recognises that low-carbon transition and climate resilience building are not only regulatory requirements but also key drivers for enhancing sustainable corporate value. Against the backdrop of a continuously evolving regulatory environment, the Group presents its management framework and progress in addressing climate change in accordance with the climate disclosure requirements in the Stock Exchange's ESG Code, following the four core pillars: Governance, Strategy, Risk Management, and Metrics and Targets.

#### Governance

Under the existing sustainability governance framework, the Group incorporates climate-related matters into the oversight of the Board and management to ensure that climate risk identification, assessment, and response measures are consistent with the overall strategic direction. As the highest decision-making and supervisory body, the Board is responsible for reviewing and guiding significant ESG matters, including climate change, and receives regular reports from management through existing internal reporting mechanisms. The Board reviews progress on key climate-related metrics and targets, such as GHG emissions and energy consumption, to monitor management effectiveness on an annual basis. For details on the Group's overall ESG governance structure, please refer to the **SUSTAINABILITY MANAGEMENT** chapter of this ESG report.

To enhance the professionalism and foresight of climate governance, the Board includes relevant professionals and maintains long-term stable cooperation with external professional consultants to obtain advice on related issues. The Group has not yet arranged specialised training on climate issues but will provide relevant training to the Board and management at appropriate times in the future to continuously improve their ability to oversee and manage climate issues.

### VI. 環境可持續性(續)

#### D部分 氣候變化

氣候變化已成為影響企業營運穩定性與長期競爭力的關鍵因素。本集團認識到，低碳轉型與氣候韌性建設不僅是監管要求，更是提升企業可持續價值的核心理動力。在持續演變的監管環境下，本集團根據聯交所ESG守則中的氣候披露要求，依據「管治」、「策略」、「風險管理」及「指標與目標」四大核心支柱，闡述本集團應對氣候變化的管理框架及進展。

#### 管治

在現有的可持續發展管治框架下，本集團將氣候相關事項納入董事會及管理層的監督範圍，以確保氣候風險的識別、評估及應對措施與整體策略方向保持一致。董事會作為最高決策及監督機構，負責審閱並指導包括氣候變化在內的重大的ESG事項，並透過現有的內部報告機制定期聽取管理層報告。董事會每年檢視溫室氣體排放及能源消耗等關鍵氣候指標與目標的進展以監督管理成效。有關本集團整體ESG管治架構的詳情，請參閱本ESG報告「可持續管理」章節。

為提升氣候管治的專業性與前瞻性，董事會吸納相關專業人士，並與外部專業顧問保持長期穩定的合作，以就相關議題徵詢意見。本集團目前尚未安排有關氣候議題的專門培訓，但將於日後適當時機為董事會及管理層提供相關培訓，以持續提升其監督及管理氣候議題的能力。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VI. ENVIRONMENTAL SUSTAINABILITY (continued)

### Part D. Climate Change (continued)

#### Governance (continued)

At the same time, the Group will gradually refine the division of responsibilities for climate issues across all governance levels and strengthen the continuous monitoring of climate-related risks and opportunities through regular meetings and reporting mechanisms. The Group will further study the feasibility of incorporating climate-related issues into group strategy formulation, major transaction decisions, and risk management procedures to continuously improve the level of climate governance.

#### Strategy

The Group has systematically identified and assessed the primary climate risks related to its operations. The relevant analysis covers physical risks and transition risks, as shown in the table below:

## VI. 環境可持續性 (續)

### D部分 氣候變化 (續)

#### 管治 (續)

同時，本集團將逐步完善各管理層級在氣候議題上的職責分工，並透過定期會議及報告機制加強對氣候相關風險與機遇的持續監測。本集團將進一步研究將氣候相關議題納入集團策略制定、重大交易決策及風險管理程序的可行性，以持續提升氣候管治水平。

#### 策略

本集團已系統地識別並評估了與營運相關的主要氣候風險。相關分析涵蓋物理風險及轉型風險，如下表所示：

Risk 風險	Potential Impact 潛在影響	
Physical Risk 物理風險	<ul style="list-style-type: none"> <li>Increase in frequency and intensity of extreme weather events, such as typhoons, rainstorms, floods and heatwaves 颱風、暴雨、洪水和熱浪等極端天氣事件的頻率和強度增加</li> </ul>	<ul style="list-style-type: none"> <li>Operation suspension due to unstable electricity and water supply 因電力和供水不穩定而需暫停營運</li> <li>Fluctuations in raw material prices caused by production and transportation disruptions 因生產和運輸中斷而導致原材料價格波動</li> <li>Additional operation costs for repairing physical damages to buildings and equipment 維修損壞的建築物和設備導致額外營運成本</li> </ul>
Transition Risk 轉型風險	<ul style="list-style-type: none"> <li>Tightened environmental standards 更嚴格的環境準則</li> <li>Enhanced requirements on climate-related disclosure 加強氣候相關披露的要求</li> </ul>	<ul style="list-style-type: none"> <li>Extra investments for installing advanced treatment systems to reduce pollutants 需要額外投資升級處理系統以減少污染物</li> <li>Increased costs from heightened reporting obligations and potential fines for non-compliance 加強報告義務和潛在違規罰款導致成本增加</li> <li>Damage to reputation if failing to meet stakeholder expectations 無法滿足持份者的期望或會對聲譽帶來負面影響</li> </ul>

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Strategy (continued)

The Group has not yet formulated a specific climate-related transition plan but will gradually implement applicable climate response initiatives to mitigate the impact of climate change on the Group's daily operations and business activities. The Group supports and actively participates in relevant green initiatives and activities, continuing to take action to reduce the carbon footprint during the operational process.

To drive emission reduction management, the Group works with external experts to systematically calculate, analyse, and manage GHG emissions generated by its operations, and formulates feasible emission reduction targets on this basis.

The Group will periodically review the implementation effectiveness of relevant measures and continue to pay attention to climate trends and market development movements to adjust management strategies in a timely manner. For details on energy-saving measures, please refer to **A.2 Use of Resources** section under the **ENVIRONMENTAL SUSTAINABILITY** chapter of this ESG report.

##### Financial Impact Analysis

In FY2025, the Group did not record any significant financial losses due to climate-related physical risks. Regarding physical risks, combined with past operational experience, the Group expects that extreme weather and long-term climate change will not cause significant property impacts on the Group's asset security or operational continuity in the short to medium term.

### VI. 環境可持續性(續)

#### D部分 氣候變化(續)

##### 策略(續)

本集團目前尚未制定專門的氣候相關轉型計劃，但將逐步實施適用的氣候應對措施，以減輕氣候變化對本集團日常營運及商業活動的影響。本集團支持並積極參與相關綠色倡議與活動，持續採取行動減少營運過程中的碳足跡。

為推動減排管理，本集團與外部專家合作，系統地計算、分析及管理營運產生的溫室氣體排放，並據此制定可行的減排目標。

本集團將定期檢視相關措施的執行成效，並持續關注氣候趨勢及市場發展動向，以適當調整管理策略。有關節能措施的詳情，請參閱本ESG報告「環境可持續性」章節下的「**A.2.資源使用**」部分。

##### 財務影響分析

於二零二五財年，本集團並未因氣候相關的物理風險而錄得任何重大財務損失。關於物理風險，綜合過往營運經驗，本集團預計極端天氣及長期氣候變化在短期至中期內不會對本集團的資產安全或營運持續性造成重大財務影響。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Strategy (continued)

##### Financial Impact Analysis (continued)

Regarding transition risks, given the high uncertainty in the market and policy environment, the Group has not yet conducted a quantitative financial assessment of the aforementioned potential impacts. Additionally, as regulatory requirements increase and climate information disclosure standards are gradually refined, this causes an increase in the Group's investment in data collection, emissions inventory, internal control optimisation, and compliance management. Related expenditures have been reflected in general operating and administrative expenses and did not constitute a significant impact on the overall financial performance of this financial year.

In the future, evolving regulatory policies, carbon emission management requirements or market standards for low-carbon operations may lead to an increase in the Group's compliance costs and investment in equipment upgrades. Currently, apart from existing emission reduction and management measures, the Group has not formulated additional major capital expenditure plans to address climate change. The Group will gradually improve climate-related data collection and analysis mechanisms to assess the potential impact of climate factors on the Group's financial position, financial performance, and cash flows, thereby enhancing the transparency of relevant financial disclosures.

##### Climate Scenario Analysis and Climate Resilience

To proactively assess the potential impact of climate change on the Group's long-term business, the Group is gradually strengthening scenario-oriented analysis methods. By considering different future development paths and policy environments, the Group assesses the potential impact that climate change may bring to operational and financial performance. As an enterprise primarily focused on manufacture and sale of precision parts and components, the Group focuses on the impact of changes in policy orientation adjustments and market structure transformation on business models to enhance overall climate resilience and operational stability.

### VI. 環境可持續性 (續)

#### D部分 氣候變化 (續)

##### 策略 (續)

##### 財務影響分析 (續)

轉型風險方面，鑑於市場及政策環境存在高度不確定性，本集團尚未對上述潛在影響進行定量財務評估。此外，隨著監管要求日益嚴格及氣候資訊披露標準逐步完善，本集團在收集數據、編製排放清單、優化內部控制及合規管理方面的投入有所增加。相關支出已反映在一般營運及行政開支中，並未對本財政年度的整體財務表現構成重大影響。

未來，不斷演變的監管政策、碳排放管理要求或低碳營運的市場標準，可能會導致本集團的合規成本及設備升級的投資增加。目前，除現有的減排及管理措施外，本集團尚未制定應對氣候變化的額外重大資本支出計劃。本集團將逐步完善氣候相關數據的收集與分析機制，以評估氣候因素對本集團財務狀況、財務表現及現金流的潛在影響，從而提高相關財務披露的透明度。

##### 氣候情景分析與氣候韌性

為主動評估氣候變化對本集團長期業務的潛在影響，本集團正逐步強化情景導向的分析方法。透過考慮不同的未來發展路徑及政策環境，本集團評估氣候變化可能對營運及財務表現帶來的潛在影響。作為一家主要從事製造及銷售精密零件與組件的企業，本集團著重於政策方向調整及市場結構轉型對業務模式的影響，以提升整體氣候韌性及營運穩定性。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Strategy (continued)

##### Climate Scenario Analysis and Climate Resilience (continued)

Under a high-emission scenario, where global emission reduction actions are relatively slow, the impact of physical risks may be more prominent, including an increase in extreme weather events. This may lead to adjustments in short-term operational arrangements and increase expenditures related to facility maintenance, inspection, and safety management. Although related costs may increase, based on the geographical locations of its manufacturing plants and risk management measures, the Group expects no significant adverse impact on the overall financial position or cash flow within the foreseeable period.

Under a low-emission scenario, as regulatory requirements and market standards continue to rise, the Group may need to invest more resources in data collection, internal management optimisation, and information disclosure-related work; related compliance costs or capital expenditures may rise. Meanwhile, supply chain adjustments and technological upgrade needs may also have a certain impact on procurement costs and operational efficiency.

Looking ahead, the Group will continue to optimise the climate scenario analysis framework and periodically review relevant assumptions and assessment results based on business development and data improvement, gradually incorporating climate factors more systematically into strategic planning to enhance long-term operational resilience.

##### Risk Management

The Group refers to the Stock Exchange's ESG Code, relevant international standards, and the disclosures of peer companies to summarise potential climate issues that may affect its business. With the assistance of external consultants, the Group analyses the probability of occurrence and the potential impact of various issues, identifying the most relevant climate issues that may have a significant impact on the Group's business. The relevant issues and their impacts are described in the "Strategy" section.

### VI. 環境可持續性(續)

#### D部分 氣候變化(續)

##### 策略(續)

##### 氣候情景分析與氣候韌性(續)

在高排放情景下，由於全球減排行動相對緩慢，物理風險的影響（包括極端天氣事件增加）可能更為顯著。這可能導致短期營運安排的調整，並增加與設施維護、檢查及安全管理相關的支出。儘管相關成本可能增加，但基於其製造工廠的地理位置及風險管理措施，本集團預計在可預見期內不會對整體財務狀況或現金流量產生重大不利影響。

在低排放情景下，隨著監管要求及市場標準持續提高，本集團可能需要投入更多資源於數據收集、內部管理優化及資訊披露相關工作，而相關合規成本或資本支出可能會上升。同時，供應鏈調整及技術升級需求也可能對採購成本及營運效率產生一定影響。

展望未來，本集團將持續優化氣候情景分析框架，並根據業務發展及數據完善情況定期檢視相關假設及評估結果，逐步將氣候因素更系統性地納入策略規劃，以提升長期營運韌性。

##### 風險管理

本集團參考聯交所ESG守則、相關國際標準及同業公司的披露，歸納出可能影響其業務的潛在氣候議題。在外部顧問的協助下，本集團分析了各類議題發生的可能性及潛在影響，從而識別出與本集團業務最相關且可能產生重大影響的氣候議題。相關議題及其影響已在「策略」部分中描述。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### **Risk Management** (continued)

The Group adopts a systematic management mechanism to continuously strengthen risk control levels, and is currently formulating internal protocols to standardise emergency response processes and management requirements. Meanwhile, the Group aims to enhance the professional awareness and execution ability of employees in emergency management through training and internal communication. To further improve its response capabilities, the Group is gradually incorporating climate factors into the overall risk management process to ensure that climate risks and other major risks are assessed and supervised under a unified framework.

For oversight mechanisms, the Group periodically reviews GHG emissions and other relevant key performance indicators to assess the effectiveness of emission reduction measures and the progress of low-carbon transition. The Board is being informed of relevant results through established reporting mechanisms. In the future, the Group will continue to optimise climate risk assessment methods and update risk assessment results in a timely manner according to business development and changes in the external environment to ensure the effectiveness and foresight of the risk management mechanism.

##### **Metrics and Targets**

The Group selects climate and environmental performance indicators closely related to its business operations and environmental impact to monitor and assess its performance. The relevant indicators mainly cover GHG emissions, energy consumption, water use, and waste generation.

##### **Greenhouse Gas Emissions**

The Group periodically monitors its Scope 1, Scope 2 and Scope 3 GHG emissions, and presents its GHG emission performance in terms of total emissions and emission intensity for the year under review. In determining the scope of GHG disclosure, the Group adopts the operational control approach as the accounting boundary, which remains consistent with the reporting scope of this ESG Report.

### VI. 環境可持續性 (續)

#### D部分 氣候變化 (續)

##### **風險管理** (續)

本集團採用系統化管理機制持續強化風險控制水平，並正制定內部協議以規範應急處理流程及管理要求。同時，本集團旨在透過培訓及內部溝通，提升員工在應急管理方面的專業意識與執行能力。為進一步提升應對能力，本集團正逐步將氣候因素納入整體風險管理流程，確保氣候風險及其他重大風險在統一框架下進行評估與監督。

在監督機制方面，本集團定期檢視溫室氣體排放及其他相關關鍵績效指標，以評估減排措施的成效及低碳轉型的進展。相關結果透過既定的報告機制向董事會匯報。未來，本集團將繼續優化氣候風險評估方法，並根據業務發展及外部環境變化及時更新風險評估結果，以確保風險管理機制的有效性與前瞻性。

##### **指標與目標**

本集團選擇與其業務營運及環境影響密切相關的氣候與環境表現指標，以監測並評估其表現。相關指標主要涵蓋溫室氣體排放、能源消耗、用水量及廢棄物產生量。

##### **溫室氣體排放**

本集團定期監測其範圍一、範圍二及範圍三的溫室氣體排放，並呈報回顧年度內溫室氣體的總排放量及排放密度。在確定溫室氣體披露範圍時，本集團採用營運控制法作為核算邊界，這與本ESG報告的報告範圍保持一致。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Metrics and Targets (continued)

The Group measures GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2004) and refers to the GHG Protocol Corporate Value Chain (Scope 3) Standard (2011) to disclose relevant emissions for Scope 3 Category 5 (Waste generated in operations) and Category 6 (Business travel).

**Table 1: The Group's GHG emissions in FY2025, FY2024, and FY2023**

Emission	Key Performance Indicator (KPI)	Unit	Amount in	Intensity <sup>1</sup>	Amount in	Intensity <sup>2</sup>	Amount in	Intensity <sup>2</sup>
			FY2025	(Unit/HK\$ million) in FY2025	FY2024	(Unit/HK\$ million) in FY2024	FY2023	(Unit/HK\$ million) In FY2023)
排放物類別	關鍵績效指標	單位	二零二五財年用量	二零二五財年密度 <sup>1</sup> (單位/每百萬港元)	二零二四財年用量	二零二四財年密度 <sup>2</sup> (單位/每百萬港元)	二零二三財年用量	二零二三財年密度 <sup>2</sup> (單位/每百萬港元)
GHG Emissions <sup>3</sup>	Scope 1 <sup>4</sup> (Direct Emissions)	Tonnes of CO <sub>2</sub> e	78.13	0.49	52.57	0.30	80.03	0.43
溫室氣體排放 <sup>3</sup>	範圍一 <sup>4</sup> (直接排放)	噸二氧化碳當量						
	Scope 2 <sup>5</sup> (Energy Indirect Emissions)	Tonnes of CO <sub>2</sub> e	4,610.75	28.72	4,964.29	28.14	5,116.38	27.54
	範圍二 <sup>5</sup> (能源間接排放)	噸二氧化碳當量						
	Scope 3 <sup>7</sup> (Other Indirect Emissions)	Tonnes of CO <sub>2</sub> e	51.03	0.32	45.45	0.26	30.24	0.16
	範圍三 <sup>7</sup> (其他間接排放)	噸二氧化碳當量						
	Tree removal	Tonnes of CO <sub>2</sub> e	1.75	-	1.75	-	1.75	-
	樹木抵消	噸二氧化碳當量						
	Total (Scope 1 & 2 & 3) <sup>7</sup>	Tonnes of CO <sub>2</sub> e	4,738.17	29.52	5,060.56	28.68	5,224.90	28.12
	總數(範圍一、二及三) <sup>7</sup>	噸二氧化碳當量						

### VI. 環境可持續性(續)

#### D部分 氣候變化(續)

##### 指標與目標(續)

本集團根據《溫室氣體盤查議定書－企業核算與報告標準》(2004) 測量溫室氣體排放量，並參考《溫室氣體盤查議定書－企業價值鏈(範圍三)標準》(2011)披露範圍三類別5(營運產生的廢棄物)及類別6(商務差旅)的相關排放。

**表1：本集團於二零二五財年、二零二四財年及二零二三財年的溫室氣體排放量**

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Metrics and Targets (continued)

1. Intensity for FY2025 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of HK\$160.53 million in FY2025;
2. The amount and intensity in FY2023 and FY2024 were extracted from the data in the ESG Report FY2023 and FY2024 of the Group;
3. The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange, the GHG Protocol Corporate Accounting and Reporting Standard, and the 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines for National Greenhouse Gas Inventories;
4. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of liquid fuels in motor vehicles;
5. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from the consumption of purchased electricity;
6. The Group's Scope 3 (Other Indirect Emissions) included other indirect emissions from paper waste disposed at landfills, electricity used for processing fresh water and sewage by government departments and business air travels;
7. The Group's total GHG emissions is calculated by adding the three scopes of emissions and deducting the carbon offset by tree-planting which amounted to around 1.75 tonnes CO<sub>2</sub>e;

In FY2025, the Group's GHG profile is mainly dominated by Scope 2 (Energy Indirect) Emissions from the consumption of purchased electricity, accounting for 97% of its total GHG emissions. With the implementation of effective energy-reduction measures and enhancement in energy efficiency, the Group's electricity consumption decreased for 7%, as well as its Scope 2 (Energy Indirect) Emissions.

The Group strives to optimise machinery and equipment usage by maximising production efficiency and assigning joint responsibility to the Maintenance Team and the Production Department to promptly identify and address abnormalities in machinery and equipment. It is also working on improving the energy consumption efficiency by enhancing its energy control and fleet management, thereby stabilising and lowering its environmental footprint. Relevant measures and initiatives are available under subsections "Electricity" and "Other energy resources" in **A.2 Use of Resources**.

### VI. 環境可持續性 (續)

#### D部分 氣候變化 (續)

##### 指標與目標 (續)

1. 二零二五財年密度乃按廢氣、溫室氣體及其他排放物數量分別除以本集團二零二五財年總收入160.53百萬港元而得；
2. 二零二三及二零二四財年的密度分別從本集團二零二三財年及二零二四財年ESG報告中的數據提取；
3. 上述溫室氣體排放報告所採用的方法乃基於聯交所發佈的《如何準備環境、社會及管治報告—附錄二：環境關鍵績效指標匯報指引》、《溫室氣體盤查議定書—企業核算與報告標準》及《2006年IPCC國家溫室氣體清單指南》；
4. 本集團的範圍一（直接排放）僅包括營運期間的汽車液體燃料消耗所產生的排放；
5. 本集團的範圍二（能源間接排放）僅包括消耗外購電力所產生的排放；
6. 本集團的範圍三（其他間接排放）包括棄置在堆填區的紙張廢棄物、政府部門處理淡水和污水所用的電力和商務差旅飛行所產生的其他間接排放；
7. 本集團溫室氣體排放總量為三個排放範圍相加，減去植樹碳抵消約1.75噸二氧化碳當量。

於二零二五財年，本集團的溫室氣體排放以消耗採購電力所產生的範圍二（能源間接）排放為主，佔溫室氣體總排放量的97%。隨著有效節能措施的實施及能源效益的提升，本集團的耗電量下降了7%，範圍二（能源間接）排放亦相應減少。

本集團致力於透過最大化生產效率來優化機器設備的使用，並由維修團隊與生產部門共同承擔責任，及時識別並處理機器設備異常的情況。本集團亦透過強化能源控制及車隊管理來提升能源消耗效益，從而穩定並降低其環境足跡。相關措施及倡議詳見「A.2.資源使用」下的「電力」及「其他能源資源」小節。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY *(continued)*

#### Part D. Climate Change *(continued)*

##### **Metrics and Targets** *(continued)*

###### *Other Relevant Metrics*

As of the year under review, the Group has not extensively adopted the cross-industry metrics specified in Part D of the ESG Code in its management of climate-related risks and opportunities. At this stage, the Group has identified and assessed climate-related risks and opportunities under its existing management framework, but relevant quantitative analysis is still in the stage of gradual refinement, and some assessments are primarily based on qualitative analysis and management judgment.

The Group has not yet established an internal carbon pricing mechanism, nor has it incorporated climate-related performance indicators into its remuneration policy. Relevant arrangements will be reviewed and evaluated at appropriate times depending on regulatory requirements, business development, and internal management maturity.

### VI. 環境可持續性 *(續)*

#### D部分 氣候變化 *(續)*

##### **指標與目標** *(續)*

###### *其他相關指標*

截至回顧年度，本集團在管理氣候相關風險與機遇時，尚未廣泛採用ESG守則D部分指定的跨行業指標。本集團於現階段已根據現有的管理框架識別及評估氣候相關風險及機遇，但相關定量分析仍處於逐步完善階段，部分評估主要基於定性分析及管理層判斷。

本集團尚未建立內部碳定價機制，亦未將氣候相關績效指標納入其薪酬政策。相關安排將視乎監管要求、業務發展及內部管理成熟度，在適當時候進行檢討及評估。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VI. ENVIRONMENTAL SUSTAINABILITY (continued)

#### Part D. Climate Change (continued)

##### Metrics and Targets (continued)

##### Climate-Related Targets

To track the implementation of climate management measures more effectively, the Group has established a series of environmental management targets and periodically reviews their achievement progress and effectiveness. With GHG emissions as the core metric for measuring climate change mitigation efforts, the Group has set the following emission reduction target, referring to national carbon reduction goals and combining the Group's past emission reduction performance, business operational characteristics, and future development plans.

Target type 目標類型	Target setting 目標設定	Target coverage 目標覆蓋範圍
Intensity emission reduction target 密度減排目標	Taking FY2025 as the baseline year, the Group aims to reduce the amount of GHG emitted per HKD million revenue by FY2026. 以二零二五財年為基準年，本集團的目標是減少二零二六財年每百萬港元收入的溫室氣體排放量。	Covers Scope 1 and Scope 2 emissions from the Group's core business operations, consistent with the disclosure scope of this ESG report. 涵蓋本集團核心業務營運的範圍一及範圍二排放，與本ESG報告的披露範圍一致。

During the year under review, the Group did not use carbon credits to offset GHG emissions to achieve any net GHG emission targets. In the future, the Group will continue to review emission reduction progress, optimise emission reduction paths and management measures at appropriate times, and periodically review relevant climate metrics and targets according to business development and regulatory trends.

### VI. 環境可持續性 (續)

#### D部分 氣候變化 (續)

##### 指標與目標 (續)

##### 氣候相關目標

為了更有效地追蹤氣候管理措施的實施情況，本集團建立了一系列環境管理目標，並定期審視其達成進度與成效。本集團以溫室氣體排放作為衡量減緩氣候變化努力的核心指標，參考國家減碳目標並結合本集團過往的減排表現、業務營運特點及未來發展規劃，設定了以下減排目標：

於回顧年度內，本集團並未利用碳信用額抵銷溫室氣體排放以達成任何淨零排放目標。未來，本集團將繼續審視減排進度，並適時優化減排路徑及管理措施，同時根據業務發展及監管趨勢定期檢討相關氣候指標與目標。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY

The Group's organisational philosophy is anchored in the core value of "People-Oriented Management and Innovation". This principle is built upon the conviction that a workplace prioritising safety, security and equality serves as a catalyst for employee morale and performance. As such, the Group places great importance on the well-being of its employees, safeguarding their physical and mental health. Social sustainability is a fundamental principle for the Group, with a vision that is actively promoted from the Board to every business unit.

#### EMPLOYMENT AND LABOUR PRACTICES

##### B.1. Employment

The Group operates on the firm belief that every individual brings unique strengths and potential to the organisation. This belief is reflected in our guiding human resources mandate of "enabling everyone to fully display their talents and making the best use of resources." To bring this vision to life, the Group is committed to fostering a fair and supportive environment where employees can grow, aiming to achieve mutual success alongside its workforce.

As of the end of FY2025, the Group's workforce comprised of a total of 661 full-time employees, including 243 male and 418 female. For more information on the Group's employee composition by age group, gender, employment type, and geographical region, please refer to Table S3 in the **APPENDIX – PERFORMANCE TABLE**.

##### *Regulatory and legal compliance*

The Group regularly reviews and revises its employment policies in order to stay aligned with the laws and regulations in its operating regions and the evolving societal dynamics. The Human Resources ("HR") Department of the Group is responsible for updating pertinent internal policies.

### VII. 社會可持續性

本集團的組織理念植根於「以人為本，開拓創新」的核心價值。我們相信優先考慮安全、保障與平等的職場環境是提升員工士氣與表現的催化劑。因此，本集團高度重視員工福祉，致力保障其身心健康。社會可持續發展是本集團的基本準則，此願景亦由董事會至各業務部門於整個企業內積極推行。

#### 僱傭及勞工常規

##### B.1. 僱傭

本集團堅信每個人都能為組織帶來獨特的優勢與潛力。此信念反映在我們「人盡其才，物盡其用」的人力資源指導方針中。為體現此理念，本集團致力於營造公平可靠的環境，讓員工得以成長，旨在與全體員工共同實現互利共贏。

截至二零二五財年末，本集團共有661名全職員工，當中243人為男性，418人為女性。更多有關員工年齡、性別、就業類型和地理位置分類的信息，請參閱**附錄－績效表**的表S3。

##### *監管和法律合規*

本集團定期審視並修訂其僱傭政策，以確保與經營地區的法律法規及不斷演變的社會動態保持一致。本集團人力資源部負責更新相關內部政策。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.1. Employment (continued)

###### Regulatory and legal compliance (continued)

In FY2025, the Group complied with the relevant laws and regulations, including:

- Employment Ordinance (Cap. 57 of the Laws of Hong Kong);
- Minimum Wage Ordinance (Cap. 608 of the Laws of Hong Kong);
- Mandatory Provident Fund Schemes Ordinance (Cap. 485 of the Laws of Hong Kong);
- Employment Promotion Law of the People's Republic of China;
- Labour Contract Law of the People's Republic of China;
- Law of the People's Republic of China; and
- Insurance Law of the People's Republic of China.

###### Recruitment and promotion

The Group has institutionalised transparent and well-defined internal protocols to govern its annual recruitment plan. Recognising that high-calibre talent is critical to its development, the Group offers competitive remuneration and benefits to attract and retain outstanding candidates. These offerings are based on factors such as candidates' past performance, personal attributes, job experience and career aspirations. The Group performs regular market benchmarking and strictly adheres to its "Compensation Management Regulation" to ensure its remuneration and benefits practices remain competitive.

### VII. 社會可持續性 (續)

#### 僱傭及勞工常規 (續)

##### B.1. 僱傭 (續)

###### 監管和法律合規 (續)

於二零二五財年，本集團遵守了相關法律法規，包括：

- 《僱傭條例》(香港法例第57章)；
- 《最低工資條例》(香港法例第608章)；
- 《強制性公積金計劃條例》(香港法例第485章)；
- 《中華人民共和國就業促進法》；
- 《中華人民共和國勞動合同法》；
- 《中華人民共和國勞動法》；以及
- 《中華人民共和國社會保險法》。

###### 招聘及晉升

本集團已建立透明且明確的內部協議以管理年度招聘計劃。本集團深知高質素人才對發展非常關鍵，因此提供具競爭力的薪酬與福利，以吸引並留住優秀人才。相關薪酬待遇基於候選人的過往表現、個人特質、工作經驗及職業抱負等因素而提供。本集團定期進行市場基準評估，並嚴格遵守《薪酬管理條例》，以確保其薪酬福利實務保持競爭力。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.1. Employment (continued)

###### *Recruitment and promotion (continued)*

During the recruitment process, the HR Department follows the "Personnel Recruitment Plan" to identify and shortlist qualified candidates for interviews with departmental managers. Following the interviews, the HR Department conducts thorough background checks to verify the qualifications of all applicants prior to the issuance of official offers.

The Group maintains a dynamic approach to talent management by evaluating its compensation packages on an ongoing basis and conducts probationary and regular performance reviews for employees. Employees who exhibit outstanding performance and potential are considered for promotion, following the procedures outlined in the Employee Guidelines. It is designed to motivate employees to maximise their contributions while ensuring their dedication are recognised and rewarded.

###### *Compensation and dismissal*

Compensation adjustments and employment terminations are managed through lawful and clearly defined internal protocols as specified in the Employee Guidelines. The Group maintains a zero-tolerance policy toward any form of unjust or illegitimate dismissal and has implemented robust policies that align with relevant laws and regulations in Hong Kong and the PRC to govern employee termination procedures.

In FY2025, the turnover rate of the Group was 15.28%. For detailed information on employee turnover rates by gender, age group and geographical region, please refer to Table S4 in the **APPENDIX – PERFORMANCE TABLE**.

### VII. 社會可持續性 (續)

#### 僱傭及勞工常規 (續)

##### B.1. 僱傭 (續)

###### *招聘及晉升 (續)*

在招聘過程中，人力資源部遵循《人事招聘計劃》來物色並篩選合格候選人與部門經理進行面試。面試結束後，人力資源部會在發出正式聘用通知前進行徹底背景調查，以核實所有申請人的資歷。

本集團通過持續評估薪酬方案，並對員工進行試用期及定期績效評估，保持動態人才管理。表現出色且具潛力的員工將根據《員工手冊》規定的程序獲考慮晉升。此舉旨在激勵員工竭盡所能，同時確保他們的努力得到認可與回報。

###### *薪酬及解僱*

薪酬調整及解僱均根據《員工手冊》中指定合法且明確的內部協議進行管理。本集團對任何形式的不公平或不合法解僱採取「零容忍」政策，並已實施與香港及中國相關法律法規一致的穩健政策，以規範解僱程序。

於二零二五財年，本集團的員工流失率為15.28%。更多有關按性別、年齡和地理區域劃分的員工流失率，請參閱附錄－績效表的表S4。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.1. Employment (continued)

###### *Working hours and rest period*

The Group has formalised internal policies governing working hours and rest periods in compliance with local employment laws, including the Provisions of the State Council on Employees' Working Hours. In cases where overtime work is required, the Group ensures that it will be appropriately compensated either through additional pay or extra paid leave.

In addition to statutory holidays and paid annual leave, the Group offers a range of leave benefits, including but not limited to marriage leave, maternity leave, and compassionate leave.

###### *Equal-opportunity and anti-discrimination*

The Group is steadfast in its commitment to cultivating a workplace defined by fairness, respect, and diversity. Principles of equal opportunity and anti-discrimination are integrated in all human resources and employment policies. Decisions regarding training and promotion opportunities, dismissals, and retirement policies are made without regard to employees' age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other discriminative elements.

The Group is aware of the detrimental effects of workplace discrimination, harassment and vilification. Consequently, the Group takes proactive measures to prevent such issues and adheres to local laws and regulations. For example, the Group has developed equal opportunity policies according to the Disability Discrimination Ordinance (Cap. 487 of the Laws of Hong Kong) and the Sex Discrimination Ordinance (Cap. 480 of the Laws of Hong Kong). In instances where discrimination-related cases are reported and substantiated, the Group takes swift and immediate disciplinary actions against the individuals involved.

### VII. 社會可持續性 (續)

#### 僱傭及勞工常規 (續)

##### B.1. 僱傭 (續)

###### *工作時數及假期*

本集團已根據《國務院關於職工工作時間的規定》等當地僱傭法例，制定工作和休息時間的內部政策。如員工需要加班，本集團會透過額外薪酬或帶薪休假給予員工適當補償。

除法定節假日及帶薪年假外，本集團還提供一系列假期福利，包括但不限於婚假、產假及喪假。

###### *平等機會和反歧視*

本集團致力於營造一個公平、尊重和多元化的工作環境。平等機會及反歧視原則已融入所有人力資源及僱傭政策中。有關培訓及晉升機會、解僱及退休政策的決定，均不考慮員工的年齡、性別、婚姻狀況、懷孕、家庭狀況、殘疾、種族、膚色、家世、民族或族裔血統、國籍、宗教或任何其他歧視性因素。

本集團深知職場歧視、騷擾及中傷的危害。因此，本集團採取積極措施預防此類問題，並遵守當地法律法規。例如，本集團根據《殘疾歧視條例》(香港法例第487章)和《性別歧視條例》(香港法例第480章)制定了平等機會政策。若收到並證實任何歧視相關案件，本集團將對涉事員工採取迅速且即時紀律處分。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.1. Employment (continued)

###### Other benefits and welfare

Understanding that employees are central to its success, the Group is committed to enhancing their well-being. In FY2025, the Group provided mandatory social insurance and provident funds including endowment insurance, medical insurance, unemployment insurance, employment injury insurance and maternity insurance to its employees.

In addition, the Group organised a variety of corporate activities, such as team-building events and festive celebrations, to foster a harmonious and enjoyable working environment. To further boost employee morale, the Group distributed special gifts during occasions such as birthdays, Chinese New Year, the Mid-Autumn Festival and the Dragon Boat Festival, sharing festive joy with all employees.



In FY2025, the Group complied with laws and regulations relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

### VII. 社會可持續性(續)

#### 僱傭及勞工常規(續)

##### B.1. 僱傭(續)

###### 其他待遇及福利

本集團明白員工是成功的關鍵，因此致力於提升員工福祉。於二零二五財年，本集團為員工提供了法定社會保險及公積金，包括養老保險、醫療保險、失業保險、工傷保險及生育保險。

此外，本集團舉辦了各類企業活動，如團隊建設活動及節日慶祝活動，以營造和諧愉快的工作環境。為進一步提升員工士氣，本集團在員工生日、農曆新年、中秋節及端午節等場合派發特別禮物，與全體員工共度佳節。

於二零二五財年，本集團已遵守有關薪酬與解僱、招聘與晉升、工作時數、假期、平等機會、多元化、反歧視、福利和其他對本集團有重大影響的相關法律法規。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.2. Health and Safety

The Group regards occupational health and safety as a critical priority and is committed to regularly reviewing and auditing its working environment to comply with statutory and industry-specific requirements. Attributed to the Group's efforts to eliminate workplace hazards, the Group has not recorded any work-related fatalities in the past three years, including the reporting year. The Group has also maintained a consistently low rate of work injury over the past three years.

In FY2025, there were 11 employees injured, leading to 123 lost days of work due to work-related injuries.

Occupational Health and Safety Data	職業健康與安全數據	FY2025 二零二五財年	FY2024 二零二四財年	FY2023 二零二三財年
Number of Work-related Fatalities	與工作相關的死亡人數	0	0	0
Work injury cases	工傷個案	11	12	7

The Group has formulated internal health and safety policies in accordance with relevant laws and regulations in Hong Kong and the PRC, including but not limited to:

- Occupational Safety and Health Ordinance (Cap. 509 of the Laws of Hong Kong);
- Law of the People's Republic of China on Prevention and Control of Occupational Diseases;
- Report on Production Safety Accident and Regulations of Investigation and Treatment;
- Production Safety Law of the People's Republic of China; and
- Regulation on Work-Related Injury Insurance of the People's Republic of China.

### VII. 社會可持續性 (續)

#### 僱傭及勞工常規 (續)

##### B.2. 健康與安全

本集團將職業健康與安全視為重中之重，並致力於定期檢查及審核工作環境，以符合法定及行業特定要求。本集團致力於消除工作場所危害，在過去三年（包括本報告年度）內均未錄得任何與工作相關的死亡事故。同時，近三年的工傷率一直保持在較低水平。

於二零二五財年，因工傷損失的工作日數為123天，工傷人數為11人。

本集團的內部健康與安全政策遵循香港和中國相關法律法規而制定，包括但不限於：

- 《職業安全及健康條例》(香港法例第509章)；
- 《中華人民共和國職業病防治法》；
- 《生產安全事故報告和調查處理條例》；
- 《中華人民共和國安全生產法》；以及
- 《中華人民共和國工傷保險條例》。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY *(continued)*

#### EMPLOYMENT AND LABOUR PRACTICES *(continued)*

##### B.2. Health and Safety *(continued)*

In FY2025, the Group arranged occupational health and safety training for its employees in accordance with the "Quality & Environment Management Manual." The training covered topics such as the Proper Handling of Hazardous Materials, Occupational Health and Safety, Emergency Management and "5S" concept.

To support the physical well-being of our people, the Group provides complimentary annual physical examinations for its employees. The Group also arrange special medical examinations based on employees' working conditions. For example, employees working in high-risk industrial environments are provided with supplementary extra health checks. To safeguard employees' mental health, the Group also arranges psychological counselling services to support employees in managing stress and maintaining a healthy work-life balance.

Operational safety is further reinforced through the provision of personal protective equipment, including but not limited to uniforms, face masks and gloves. Supervisors of each business unit have the responsibility to monitor the implementation of all occupational health and safety-related policies. Beyond our internal borders, the Group closely monitored its suppliers, requiring them to obtain relevant testing certifications, conduct functional and safety checks, and schedule regular maintenance to uphold the quality of equipment.

### VII. 社會可持續性 *(續)*

#### 僱傭及勞工常規 *(續)*

##### B.2. 健康與安全 *(續)*

於二零二五財年，本集團根據《質量與環境管理手冊》為員工安排了職業健康與安全培訓。培訓內容涵蓋妥善處理危險品、職業健康與安全、應急管理及「5S」概念等主題。

為促進員工身心健康，本集團為員工提供免費年度體檢，亦會根據員工的工作條件安排專門醫療檢查。例如，為在高風險工業環境中工作的員工提供額外的健康檢查。為保障員工心理健康，本集團亦安排心理諮詢服務，支援員工壓力管理並保持健康的工作與生活平衡。

本集團透過為員工提供個人防護裝備（包括但不限於制服、口罩及手套）進一步保障職業安全。各業務部門的主管負責監督所有職業健康及安全相關政策的執行。除內部管理外，本集團亦密切監察供應商，要求其取得相關測試認證、進行功能及安全檢查，並安排定期保養，以維持設備品質。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VII. SOCIAL SUSTAINABILITY (continued)

### EMPLOYMENT AND LABOUR PRACTICES (continued)

#### B.2. Health and Safety (continued)

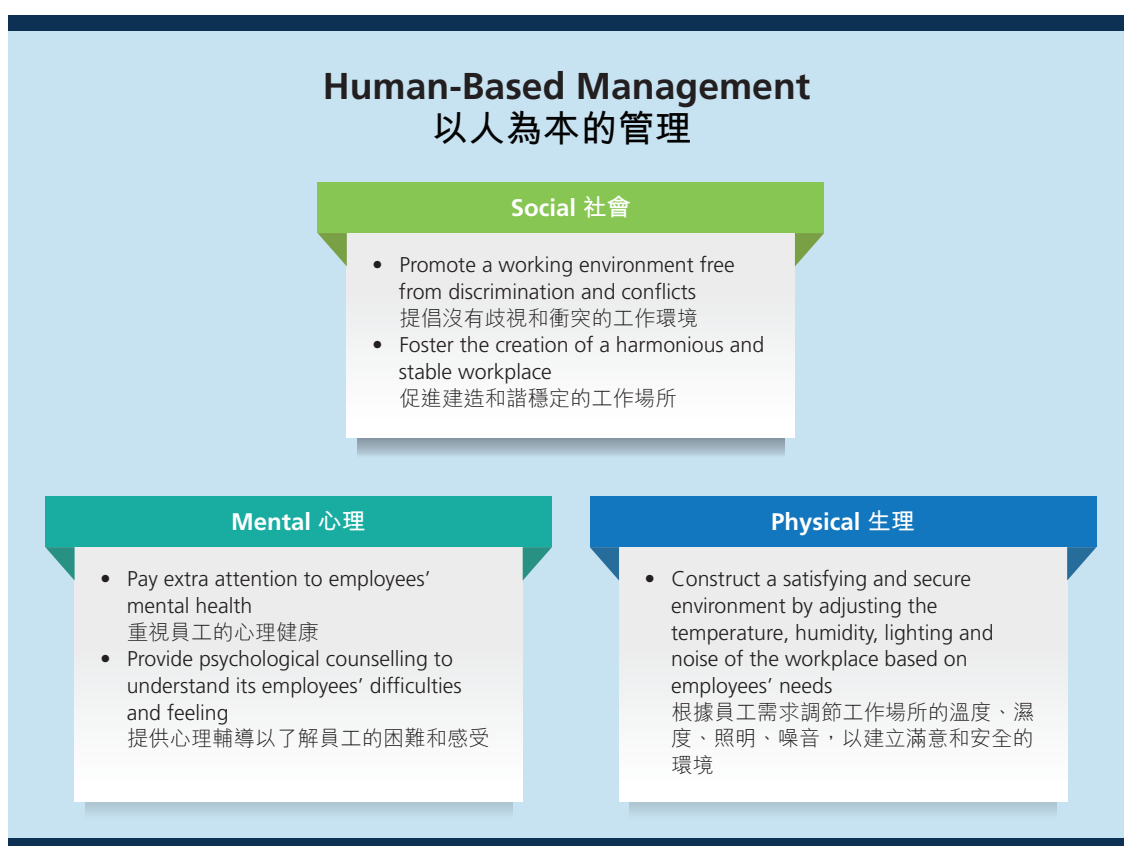
The Group's approach to occupational health and safety is rooted in a human-centric management philosophy. By addressing the social, psychological, and physical dimensions of the workplace, we strive to eliminate injuries and fatalities across its operations, with the ultimate goal to create a safe and satisfying working environment for our employees.

## VII. 社會可持續性 (續)

### 僱傭及勞工常規 (續)

#### B.2. 健康與安全 (續)

本集團的職業健康與安全方法植根於「以人為本」的管理理念。透過關注工作場所的社會、心理及生理維度，我們力求在整個營運過程中消除傷亡，旨在為員工營造一個安全及滿意的工作環境。



In FY2025, the Group complied with relevant laws and regulations regarding occupational health and safety, striving to construct a hazard-free working environment that safeguards its employees.

於二零二五財年，本集團已遵守職業健康與安全的相關法律法規，致力於營造安全無害的工作環境，保障員工安全。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY *(continued)*

#### EMPLOYMENT AND LABOUR PRACTICES *(continued)*

##### **B.3. Development and Training**

In alignment with the Group's strategic growth and talent requirements, the HR Department has established internal policies and practices to guide training initiatives. Our training programmes are designed to meet the needs of both new hires and experienced employees, thus bridging the gap between corporate objectives and individual growth.

For newly onboarded employees, the Group organises training sessions that covers the Company's history, corporate governance structure, corporate culture, business processes, and management systems. These sessions help new employees to familiarise themselves with the Group's working culture and practices. For experienced employees, the Group provides profession-oriented courses customised to meet corporate needs and individual aspirations.



### VII. 社會可持續性 *(續)*

#### 僱傭及勞工常規 *(續)*

##### **B.3. 發展及培訓**

為配合本集團的策略增長及人才需求，人力資源部已制定內部政策與慣例以規範培訓計劃。我們的培訓項目旨在滿足新聘員工及資深員工的需求，從而確保企業目標和個人成長保持一致。

本集團為新入職員工安排涵蓋公司歷史、管治架構、企業文化、業務流程和管理系統等方面的培訓，以協助他們熟悉本集團的工作文化和實踐。本集團亦會根據企業需求和員工期望，為資深員工提供專業導向課程。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### EMPLOYMENT AND LABOUR PRACTICES (continued)

##### B.3. Development and Training (continued)

The Group has also developed internal training programmes related to its corporate policies that adhere to ISO 14001 and OHSAS 18001 standards. These include trainings on the “Regulation of Occupational Health and Safety”, “Regulation of Industrial Accident”, “Emergency Response Plan and Emergency Rescue System”, and “Fire Drill”.

Other than internal trainings, the Group strongly encourages employees to pursue continuous learning by participating in external training programmes and taking professional qualification exams. To support this, the Group offers reimbursement for employees who successfully obtain recognised vocational certificates and professional qualifications. Moreover, the Group regularly hosts training sessions held by external professionals, aiming to broaden employees’ knowledge, enhance their capabilities, and strengthen their competitiveness.

In FY2025, the Group delivered a total of 2,252 hours of training, covering 649 employees. Topics such as health and safety, operation, and management were covered in the trainings. For more information regarding the numbers of employees trained and training hours by gender and employee category, please refer to Tables S5 and S6 in the **APPENDIX – PERFORMANCE TABLE**.

### VII. 社會可持續性 (續)

#### 僱傭及勞工常規 (續)

##### B.3. 發展及培訓 (續)

此外，本集團根據ISO 14001和OHSAS 18001標準制定了與公司政策相關的內部培訓計劃，包括《職業健康安全條例》、《工業事故條例》、《應急預案和應急救援體系》和「消防演習」等。

除內部培訓外，本集團亦積極鼓勵員工透過參與外部培訓計劃及參加專業資格考試達致持續學習。為此，本集團為成功獲得認可職業證書及專業資格的員工提供費用報銷。此外，本集團定期邀請外部專業人士提供培訓，旨在拓寬員工知識、提升其能力並增強其競爭力。

於二零二五財年，本集團提供了共2,252小時的培訓，涵蓋649名員工。培訓涵蓋了健康和安全管理等主題。更多有關按性別和員工類別劃分的受訓員工人數和培訓時數的信息，請參閱附錄－績效表的表S5和S6。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY *(continued)*

#### EMPLOYMENT AND LABOUR PRACTICES *(continued)*

##### B.4. Labour Standards

The Group complies with the Employment Ordinance (Cap. 57 of the Laws of Hong Kong), the Labour Law of the People's Republic of China and other relevant labour laws and regulations in Hong Kong and the PRC to prohibit any child and forced labour employment.

We operate with a zero-tolerance policy regarding illegal employment practices, a commitment that is codified in our internal policies such as the Management Procedures for Child Labour and Juvenile and Management Procedures for the Prohibition of Forced Labour. Before the confirmation of any employment contracts, the HR Department is responsible for verifying the legal employability of all job applicants by conducting identity document checks during the recruitment process. In the event of any violation of labour standards as prescribed by law, the Group enforces immediate termination of the employment.

Furthermore, the Group's commitment to ensuring ethical labour practices extends into its value chain. To this end, it has established supplier guidelines that articulate its stance on human rights and labour protections. We require all suppliers to align with these principles and conduct regular evaluations and audits of our business partners to ensure their compliance with labour standards.

In FY2025, the Group complied with the relevant laws and regulations in relation to the prevention of child and forced labour.

### VII. 社會可持續性 *(續)*

#### 僱傭及勞工常規 *(續)*

##### B.4. 勞工準則

本集團遵守《僱傭條例》(香港法例第57章)、《中華人民共和國勞動法》以及香港和中國其他勞動相關法律法規，禁止僱用任何童工和強迫勞工。

我們對非法僱傭採取「零容忍」政策，此承諾已編纂於本集團內部政策中，如《童工及未成年工管理程序》及《禁止強迫勞工管理程序》。在確認任何僱傭合約前，人力資源部負責在招聘過程中核查查求職者的身份證明文件，確保他們均合法就業。若發生任何違反法律規定的勞工標準的情況，本集團將即時終止相關僱傭關係。

此外，本集團致力於確保整個價值鏈的勞動行為合乎道德。為此，本集團制定了供應商指引，明確闡述其在人權及勞工保護方面的立場。我們要求所有供應商遵循相關原則，並對業務夥伴進行定期評估與審查，以確保其遵守勞工標準。

於二零二五財年，本集團已遵守有關防止童工和強迫勞工的相關法律法規。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES

##### B.5. Supply Chain Management

The Group acknowledges that a resilient and sustainable supply chain is a fundamental component of corporate responsibility, thus it has made significant efforts to monitor its suppliers' environmental and social performance. In FY2025, the Group collaborated with 118 major suppliers, including 96 in the PRC, 21 in Hong Kong, and 1 in Canada. All major suppliers were subject to the Group's supplier management policies outlined below.

##### *Supplier Engagement and Supply Chain Risk Management*

In FY2025, the primary raw materials that the Group purchased included plastics, rubber, hardware, and packaging materials. To govern these activities, we have established comprehensive internal regulations aligned with ISO 9001 and ISO 14001 standards. These protocols ensure that all sourced materials adhere to environmental and social requirements and verify that our suppliers have the capability to comply with the Group's standards.

The Group's "Selection and Evaluation of Suppliers Control Procedures" serves as the primary screening mechanism to mitigate potential environmental and social risks. As part of the due diligence process, the Group requires suppliers to maintain valid business licenses and demonstrate the integration of environmentally friendly production procedures. This framework clearly defines the roles and responsibilities of all parties involved, from supplier investigation to final verification. Specifically, the Quality Control Department is responsible for gathering information on potential suppliers and conducting regular performance assessments; the Department of Engineering is tasked with evaluating the technical capability of suppliers; and the Department of Procurement is responsible for confirming cooperation with suppliers and managing documents.

### VII. 社會可持續性 (續)

#### 營運慣例

##### B.5. 供應鏈管理

本集團深知具韌性且可持續的供應鏈是企業責任的核心部分，因此作出了重大努力監察供應商的環境及社會表現。於二零二五財年，本集團與118家主要供應商合作，當中96家位於中國、21家位於香港及1家位於加拿大。所有主要供應商均須遵守下述的供應商管理政策。

##### *供應商聘用和供應鏈風險管理*

於二零二五財年，本集團採購的主要原材料包括塑料、橡膠、五金配件及包裝材料。為規範採購活動，我們建立了符合ISO 9001及ISO 14001標準的完善內部規定，確保所有採購材料均符合環境及社會要求，並確保供應商具備遵守本集團標準的能力。

本集團的《供應商選擇和評價控制程序》作為主要篩選機制，旨在降低潛在的環境及社會風險。作為盡職調查程序的一部分，本集團要求供應商持有有效的營業執照，並證明其生產過程中採用環保生產程序。該程序明確界定了各部門從供應商調查到最終核實過程中的職責。具體而言，品質管制部負責收集潛在供應商資料並進行定期績效評估，工程部門負責評估供應商的技術能力，而採購部負責確認與供應商的合作和管理相關文件。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VII. SOCIAL SUSTAINABILITY (continued)

### OPERATING PRACTICES (continued)

#### B.5. Supply Chain Management (continued)

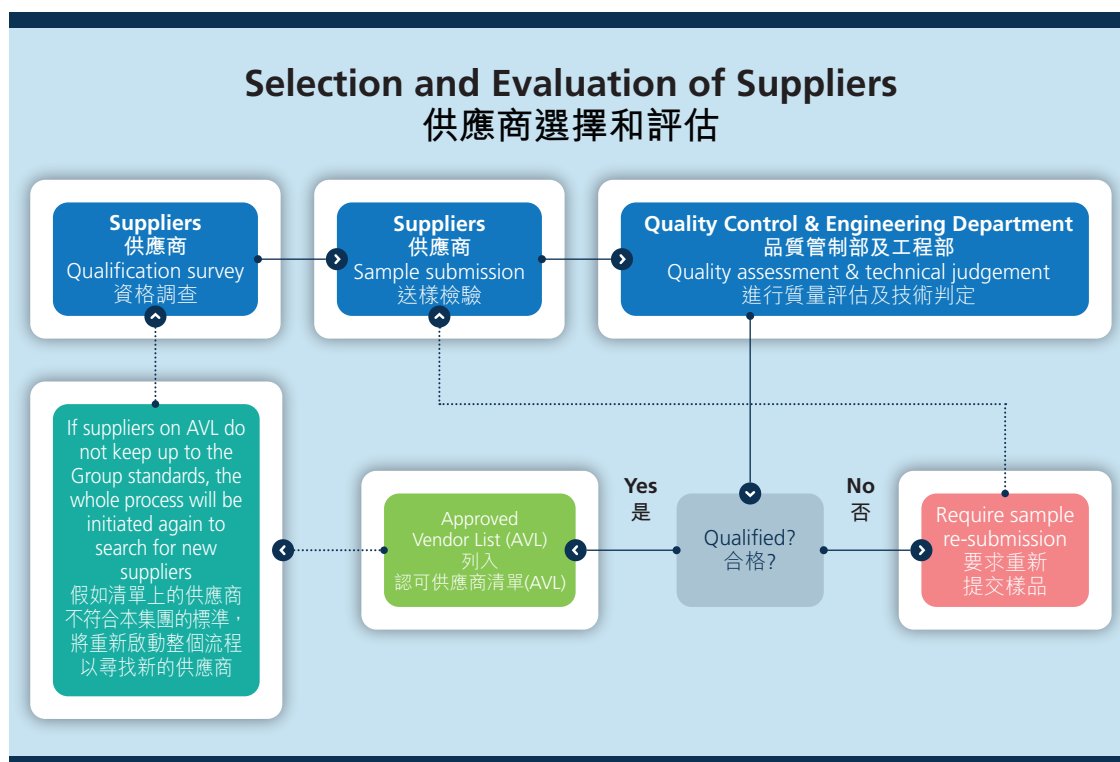
Supplier Engagement and Supply Chain Risk Management (continued)

## VII. 社會可持續性(續)

### 營運慣例(續)

#### B.5. 供應鏈管理(續)

供應商聘用和供應鏈風險管理(續)



The Group’s “Incoming Material Inspection Control Procedures” is in place to ensure the quality of its procured raw materials. It outlines the responsibilities of various departments to ensure that all deliveries are verified against our quality standards before entering the manufacturing cycle. The Warehouse Department and Quality Control Department jointly inspect, receive and store the incoming materials.

本集團設有《來樣檢驗程序》以確保所採購原材料的品質。該程序概述了各部門的職責，確保所有交付的物料進入生產週期前均經過品質標準核實。倉庫部與品質管制部共同就來料進行檢查、接收和入庫。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VII. SOCIAL SUSTAINABILITY (continued)

### OPERATING PRACTICES (continued)

#### B.5. Supply Chain Management (continued)

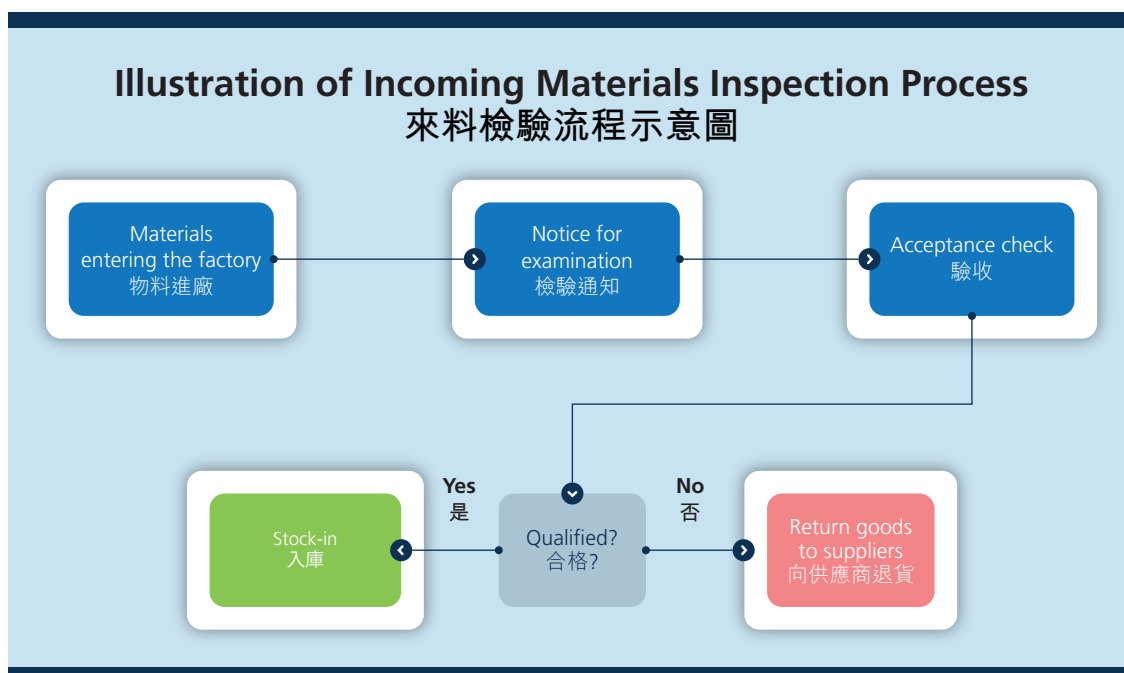
Supplier Engagement and Supply Chain Risk Management (continued)

## VII. 社會可持續性 (續)

### 營運慣例 (續)

#### B.5. 供應鏈管理 (續)

供應商聘用和供應鏈風險管理 (續)



The Group values consistent, transparent communication as a means of fostering reliable and enduring partnerships. The Department of Procurement frequently interacts with suppliers through phone discussions and on-site visits. To apply a tailored management approach, suppliers are categorised based on a series of factors.

Reflecting the stability of these relationships, the Group has encountered no material delays, ethical conflicts, or significant environmental or social incidents involving our suppliers in recent years. The Group believes that mutual understanding and shared responsibility are crucial for maintaining cooperative relationships and a value-aligned supply chain.

本集團重視持續和透明的溝通，以建立可靠且持久的合作關係。採購部透過電話討論及實地考察與供應商互動。本集團亦會根據一系列因素對供應商進行分類，以制定相應的管理方針。

基於與供應商的穩固關係，本集團近年來未遇到與供應商有關的重大延誤、道德衝突或顯著的環境或社會問題。本集團相信，相互理解與共同承擔責任對維持合作關係及價值觀一致的供應鏈至關重要。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.5. Supply Chain Management (continued)

###### *Supplier Engagement and Supply Chain Risk Management (continued)*

In FY2025, the Group followed its “Counter-measures to Address Risks and Opportunities Control Policy” for managing suppliers’ environmental and social risks. This structured risk management process covers a series of aspects including risk identification, risk management team establishment, plan formulation and implementation, annual audits, and validity reviews.

###### *Green Procurement*

Building and maintaining a sustainable value chain is a core objective for the Group. Through ensuring ethical sourcing of materials, the Group is dedicated to identifying and mitigating potential environmental and social risks across the supply chain.

The Group is committed to the adoption of environmentally friendly materials to enhance supply chain resilience against climate change and support a green transition. As such, the Group’s Green Procurement policy is applied across its entire supplier base, that mandates all raw materials provided need to comply with the RoHS and REACH standards. As an extended part of the Group’s supply chain management approach, the implementation and monitoring parties of its green procurement practices align with that described in the aforementioned section.

### VII. 社會可持續性 (續)

#### 營運慣例 (續)

##### B.5. 供應鏈管理 (續)

###### *供應商聘用和供應鏈風險管理 (續)*

於二零二五財年，本集團遵循其《風險和機遇應對措施控制程序》管理供應商的環境和社會風險。此結構化的供應鏈管理流程涵蓋風險識別、風險管理團隊組建、計劃制定和實施、年度審核和有效性審查等方面。

###### *綠色採購*

建立並維持可持續的價值鏈是本集團的核心目標。透過確保以符合道德規範的方式採購材料，本集團致力於識別並減輕整個供應鏈中潛在的環境及社會風險。

本集團致力於採用環保材料，以增強供應鏈應對氣候變化的韌性，並促進綠色轉型。因此，本集團的綠色採購政策適用於所有供應商，並要求他們提供的原材料必須符合《有害物質限用指令》(RoHS)和《化學品的註冊、評估、授權和限制》(REACH)標準。作為本集團供應鏈管理方法的延伸部分，其綠色採購政策的執行及監控方與上述章節所述一致。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.6. Product Responsibility

### VII. 社會可持續性 (續)

#### 營運慣例 (續)

##### B.6. 產品責任

#### The Group's Quality Assurance Policy

#### 本集團的質量保證政策

- Efficient production to create high-quality products  
高效生產 打造優質產品
- Quick response to satisfy customers' needs  
快速回應滿足客戶需求

In FY2025, the Group complied with relevant rules, regulations and standards in Hong Kong and the PRC relating to health and safety, advertising, labelling and privacy matters concerning its products and services and methods of redress, including but not limited to:

- Personal Data (Privacy) Ordinance (Cap. 486 of the Laws of Hong Kong);
- Consumer Council Ordinance (Cap. 216 of the Laws of Hong Kong);
- Patents Ordinance (Cap. 514 of the Laws of Hong Kong);
- Work Safety Law of the People's Republic of China;
- Product Quality Law of the People's Republic of China;
- Price Law of the People's Republic of China;
- Law on Protection of Consumer Rights and Interests of the People's Republic of China;
- Advertising Law of the People's Republic of China;
- Patent Law of the People's Republic of China; and
- Intellectual Property Law of the People's Republic of China.

在二零二五財年，本集團已遵守香港和中國有關其產品和服務的健康和安全、廣告、標籤和私隱事宜及補救方法的相關規則、法規和標準，包括但不限於：

- 《個人資料(私隱)條例》(香港法例第486章)；
- 《消費者委員會條例》(香港法例第216章)；
- 《專利條例》(香港法例第514章)；
- 《中華人民共和國安全生產法》；
- 《中華人民共和國產品質量法》；
- 《中華人民共和國價格法》；
- 《中華人民共和國消費者權益保護法》；
- 《中華人民共和國廣告法》；
- 《中華人民共和國專利法》；以及
- 《中華人民共和國知識產權法》。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.6. Product Responsibility (continued)

###### Quality Assurance

Securing clients' trust and satisfaction has always been one of the Group's priorities. To ensure the consistent delivery of high-quality products, the Group has implemented a Quality Management System that adheres to ISO 9001 standards.

To navigate diverse customer requirements while maintaining manufacturing excellence, the Group has established the "Internal Audit Control Procedures" and "Customer Product Requirement Review Control Procedures". These policies oversee, investigate and manage its products throughout the entire lifecycle, from manufacturing to delivery. This commitment is further reinforced by a series of quality control policies, including the "Final Inspection Work Procedures", "Incoming Material Inspection Control Procedures", "Product Protection Control Procedures" and "Quality & Environment Management Manual".

Meanwhile, the Group enforces its "Controlled Substances Assurance Agreement" which mandates that all incoming materials comply with the controlled substance requirements stipulated in REACH, RoHS and Sony SS-00259 standards. These internal guidelines are instrumental in maintaining our CE marking, certifying that our products conform to health, safety, and environmental protection standards within the European Economic Area.

Through the effective implementation of these policies, in FY2025, there were no sold or shipped products subjected to recalls for safety and health reasons.

### VII. 社會可持續性(續)

#### 營運慣例(續)

##### B.6. 產品責任(續)

###### 品質保證

贏取客戶的信任和滿意一直是本集團的優先事項之一。為確保穩定交付高品質的產品，本集團已實施符合ISO 9001標準的品質管理系統。

為應對顧客多樣化的需求，同時保持卓越生產水平，本集團制定了《內部審核控制程序》及《顧客產品要求評審控制程式》。這些政策對產品從生產到交付的整個生命週期進行監督、調查與管理。此外，一系列品質管制政策進一步強化了我們的承諾，包括《最終檢驗工作程序》、《進料檢驗控制程序》、《產品保護控制程序》及《質量與環境管理手冊》。

同時，本集團執行《限制使用物質保證協議書》，規定所有進料必須符合REACH、RoHS及Sony SS-00259標準中對受管制物質的要求。這些內部準則對維持我們獲取的CE標誌至關重要，證明我們的產品符合歐洲經濟區的健康、安全及環保標準。

透過有效執行這些政策，本集團於二零二五財年沒有已售或已運送產品因安全與健康理由而須回收。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VII. SOCIAL SUSTAINABILITY (continued)

### OPERATING PRACTICES (continued)

#### B.6. Product Responsibility (continued)

##### Customer feedback & complaints

The Group views customer feedback as a vital instrument for continuous improvement. To address complaints and inquiries effectively, the Group has implemented standardised procedures, including the “Customer Service Management Procedures”, which clearly states the process for handling customer complaints.

Upon receipt of a complaint, the Group promptly acts to resolve the issue. Guided by our complaint-resolving procedure and the 8D Report (Eight Discipline Problem Solving) methodology, the Group maintains timely communication with customers timely while reviewing, analysing and adjusting its products and services to meet customers’ expectations and sustain a positive brand image.

In FY2025, the Group received 23 complaints from its customers.

## VII. 社會可持續性 (續)

### 營運慣例 (續)

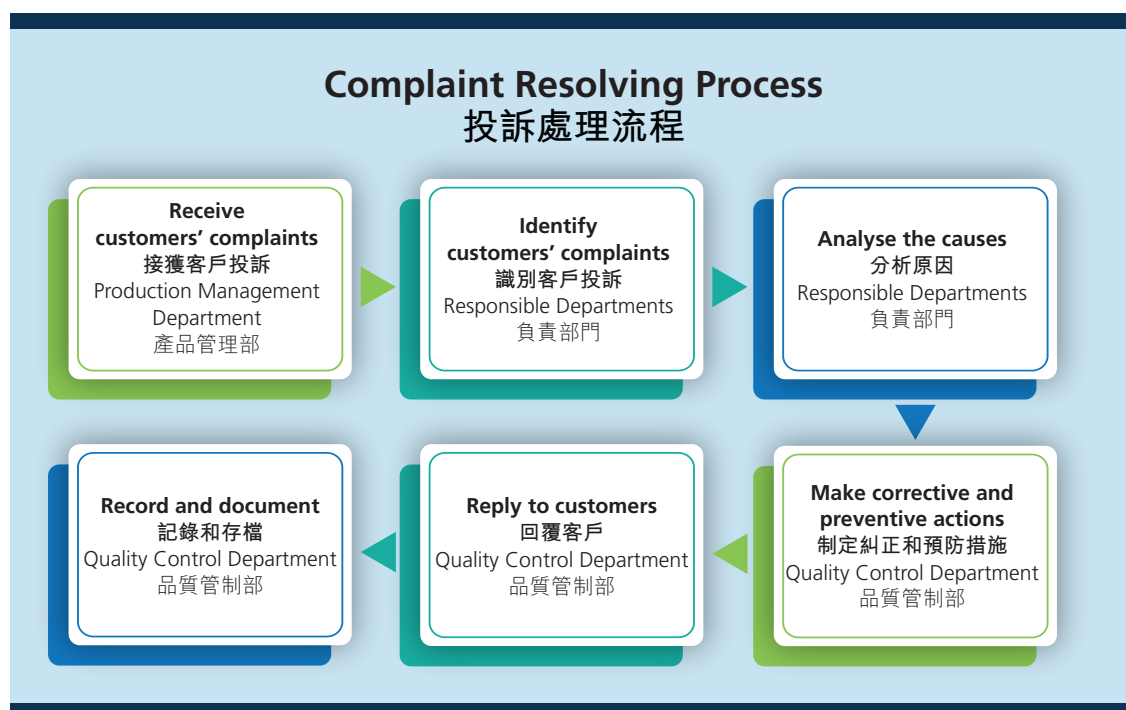
#### B.6. 產品責任 (續)

##### 客戶反饋與投訴

本集團視客戶反饋為持續改進的重要工具。為有效處理投訴及查詢，本集團已實施標準化程序，包括《客戶服務管理程序》，當中明確規定了處理客戶投訴的流程。

收到投訴後，本集團將迅速採取行動解決問題。透過遵循投訴處理程序及8D報告（八大問題解決方法）的形式，本集團與客戶保持及時溝通，同時檢討、分析並調整產品與服務，以滿足客戶期望並維持良好品牌形象。

在二零二五財年，本集團接獲23宗客戶投訴。



# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.6. Product Responsibility (continued)

###### Customer feedback & complaints (continued)

The resolution process is a cross-function effort. The Quality Control Department manages back-inspections and defines corrective actions; the relevant Production Department reviews production procedures to eliminate deficiencies; and the Marketing Department is responsible for communicating with customers to understand their needs and ensure their concerns are addressed.

The Group treats every complaint as a learning opportunity. For instance, in response to previous feedback regarding product aesthetics, the Group provided staff training, displayed visual reminders of defective products on-site, and upgraded packing materials to enhance protection.

For product recalls, the Group as adheres to the "Control Procedure of Nonconforming Products" and "Control Procedure of Returned Products". Upon receiving returned products, the Group will immediately trigger a comprehensive inspection process and assume full responsibility for the recall and remediation of any unqualified products, if necessary.

###### Advertising

The Group is committed to ethical advertising and strictly adheres to the Advertising Law of the People's Republic of China. We have established internal guidelines to prevent the dissemination of false or exaggerated advertisements. The Marketing Department is responsible for overseeing all marketing materials to ensure their authenticity.

### VII. 社會可持續性 (續)

#### 營運慣例 (續)

##### B.6. 產品責任 (續)

###### 客戶反饋與投訴 (續)

解決客戶投訴涉及跨部門協作。品質管制部負責後期檢查和糾正措施，相關生產部則檢討生產程序以解決不足之處，而市場部則負責與客戶溝通，了解其需求並確保其關注的問題得以解決。

本集團從每宗投訴中汲取經驗，並採取糾正措施以防止類似問題再次發生。例如，針對以往關於產品外觀不理想的反饋，本集團開展了員工培訓，在現場展示不良品圖片作提醒，並升級了包裝材料以增強防護。

有關產品召回，本集團遵守《不合格品管制程序》及《退貨管制程序》。一旦收到退回產品，本集團將立即啟動全面檢查程序，並在必要時對不合格產品的回收及補救承擔全部責任。

###### 廣告

本集團致力於進行合乎道德的廣告宣傳，並嚴格遵守《中華人民共和國廣告法》。我們建立了內部指引，以防止發布虛假或誇大廣告。市場部負責監督所有營銷材料，以確保其真實性。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.6. Product Responsibility (continued)

###### *Data protection and privacy matters*

Recognising the escalating importance of information security and data privacy, the Group has implemented robust policies to safeguard sensitive information. According to the Employee Guidelines, employees are prohibited from disclosing confidential business information or sensitive personal data.

The Group treats customer data as highly confidential, restricting access solely to authorised personnel. The Administrative Department is responsible for protecting customer information, ensuring limited access, and preventing unauthorised disclosures to external parties. Meanwhile, the Information Technology Department monitors and maintains cybersecurity defences to prevent data breaches. There were no substantiated complaints regarding violation of customer privacy or any incidents of loss of customer data recorded in the year under review.

In FY2025, the Group complied with the relevant laws and regulations regarding health and safety, advertising, labelling and privacy matters of its products and services. Given the Group's business nature, intellectual property and labelling matters are considered not material. Hence, IP-related and labelling-related regulations and policies are not specifically mentioned in this ESG report.

### VII. 社會可持續性 (續)

#### 營運慣例 (續)

##### B.6. 產品責任 (續)

###### *資料保障和私隱問題*

本集團認識到資料安全與數據隱私日益增長的重要性，並已實施穩健的政策以保護敏感資料。根據《員工手冊》，員工嚴禁洩露商業秘密或敏感個人數據。

本集團視客戶資料為高度機密，僅限授權人員查閱。行政部負責保護客戶資料和限制查閱權限，並禁止向外部人士作出未經授權的披露。同時，資訊科技部負責監控及維護網絡安全以防止資料外洩。於回顧年度內，本集團未錄得任何有關侵犯客戶私隱的投訴或遺失客戶資料的事故。

於二零二五財年，本集團已遵守有關其產品和服務的健康與安全、廣告、標籤和私隱事宜的相關法律法規。鑑於本集團的業務性質，知識產權和標籤事宜對本集團並不重要。因此，本ESG報告並未特別提及與知識產權和標籤相關的法規和政策。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.7. Anti-corruption

In FY2025, the Group complied with laws and regulations relating to anti-corruption and bribery in its operating regions, including:

- Anti-Corruption Law of the People's Republic of China;
- Law of the People's Republic of China on Anti-money Laundering;
- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615 of the Laws of Hong Kong); and
- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong).

The Group is steadfast in its commitment to fair competition and the cultivation of a work environment that promotes ethical behaviour and high performance. To uphold this commitment, we have developed a comprehensive series of internal anti-corruption policies. The regulations codified within our Employee Guidelines explicitly prohibit all forms of bribery and corruption, and every employee is required to adhere to professional ethics in alignment with the Group's code of conduct. The Administrative Director holds the responsibility for monitoring the Group's ethical performance, implementing the anti-corruption policies and resolving identified cases.

### VII. 社會可持續性(續)

#### 營運慣例(續)

##### B.7. 反貪污

於二零二五財年，本集團已遵守其營運地區內有關反貪污和賄賂的法律法規，包括：

- 《中華人民共和國反腐敗法》；
- 《中華人民共和國反洗錢法》；
- 《打擊洗錢及恐怖分子資金籌集條例》(香港法例第615章)；以及
- 《防止賄賂條例》(香港法例第201章)。

本集團提倡公平競爭，並致力營造促進誠實守信及高效表現的工作環境。為履行此承諾，我們制定了一系列全面的內部反貪污政策。《員工手冊》中編纂的規定明確禁止任何形式的賄賂及貪污，每位員工亦須遵守與本集團行為準則相符的職業道德。行政總監負責監察本集團的道德表現、執行反貪污政策並處理已證實的案件。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY (continued)

#### OPERATING PRACTICES (continued)

##### B.7. Anti-corruption (continued)

###### *Whistle-blowing Mechanism*

The Group encourages employees to report any suspected misconduct through a well-defined whistle-blowing mechanism. It allows whistle-blowers to provide detailed accounts and supporting evidence, either verbally or in writing, to the Audit Committee or the HR Department. To ensure a fair and transparent process, the Group protects whistle-blowers from unfair dismissal or victimisation. In instances where a thorough internal investigation suggests potential criminal activity, the Group promptly reports to relevant regulators or law enforcement authorities when the management considers it necessary.

In FY2025, the Group organised anti-corruption trainings for 213 general staff and 19 managerial staff. The Group will continue to uphold its commitment to combating commercial bribery and reinforcing anti-corruption awareness.

###### *Supplier Integrity*

Extending our ethical mandate to our external partners, the Group places significant emphasis on the integrity of its supply chain. Prior to the formalisation of any business partnership, all suppliers are required to sign an Integrity and Confidentiality Agreement (供應商廉潔承諾書), which ensures that our partners commit to the same high standards of ethical practice and data confidentiality as the Group's.

In FY2025, the Group did not violate any applicable laws and regulations concerning bribery, extortion, fraud and money laundering and there was no concluded legal case regarding corrupt practices were brought against the Group or its employees.

### VII. 社會可持續性 (續)

#### 營運慣例 (續)

##### B.7. 反貪污 (續)

###### *舉報機制*

本集團鼓勵員工透過完善的舉報機制報告任何疑似不當行為。舉報人可以口頭或書面形式，向審計委員會或人力資源部提供詳細陳述及支持證據。為確保過程公平透明，本集團保護舉報人免受不公平解僱或報復。經徹底調查後，如懷疑涉及刑事罪行，本集團將在管理層認為必要時，及時向相關監管機構或執法部門舉報。

於二零二五財年，本集團為213名普通員工及19名管理人員舉辦了與反貪污相關的培訓。本集團將繼續履行打擊商業賄賂及加強反貪意識的承諾。

###### *供應商誠信*

本集團高度重視供應鏈的誠信，因此將道德使命延伸至外部合作夥伴。在建立業務合作關係前，所有供應商均須簽署《供應商廉潔承諾書》，確保遵守與本集團同樣標準的道德規範和保密義務。

於二零二五財年，本集團沒有違反任何有關賄賂、勒索、欺詐和洗黑錢的適用法律法規，且沒有對本集團或其員工有關貪污行為的已審結法律訴訟案件。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VII. SOCIAL SUSTAINABILITY *(continued)*

#### COMMUNITY

##### **B.8. Community Investment**

As a responsible corporation, the Group is dedicated to enhancing the living standards and quality of life within the communities where it operates, while safeguarding the interests of its stakeholders. We recognise the profound importance of utilising our resources for the betterment of society, the Group actively organised and participated in a variety of charitable activities, ranging from fundraising to community cleaning activities.

Although the Group did not organise or participate in community activities during the year under review, our commitment to generating positive societal impact remains steadfast. Our internal volunteer team continues to be motivated and stands ready to contribute to the development of a more sustainable and supportive environment for the community. The Group is committed to resuming its contribution to the community and fostering a more supportive society.

### VII. 社會可持續性 *(續)*

#### 社區

##### **B.8. 社區投資**

作為一家負責任的企業，本集團致力於提升其營運所在社區的生活水平與生活質素，同時保障持份者的利益。我們深知利用自身資源回饋社會的重要性，因此積極組織並參與各類慈善活動，包括籌款及社區清潔活動。

儘管本集團在回顧年度內未有組織或參與社區活動，但我們為社會帶來正面影響的承諾依然堅定不移。我們的義工團隊始終保持積極動力，隨時準備為社區建設更具可持續性及支持性的環境作出貢獻。本集團致力於恢復對社區的貢獻，共同營造一個更具支持性的社會。

# 環境、社會及管治報告 Environmental, Social and Governance Report

## VIII. APPENDIX – PERFORMANCE TABLE

## VIII. 附錄 – 績效表

**Table E1. The Group's Total Emissions by Category in FY2025**

**表E1 二零二五財年本集團按類別劃分的總排放量**

Emission Category 排放物類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	Intensity <sup>1</sup> (Unit/HK\$ million) 二零二五財年 二零二五財年 用量 密度 <sup>1</sup> (單位/每百萬港元)		Intensity <sup>2</sup> (Unit/HK\$ million) 二零二四財年 二零二四財年 用量 密度 <sup>2</sup> (單位/每百萬港元)		Intensity <sup>2</sup> (Unit/HK\$ million) 二零二三財年 二零二三財年 的用量 密度 <sup>2</sup> (單位/每百萬港元)	
			Amount in FY2025 二零二五財年 用量	Amount in in FY2025 二零二五財年 密度 <sup>1</sup> (單位/每百萬港元)	Amount in FY2024 二零二四財年 用量	Amount in in FY2024 二零二四財年 密度 <sup>2</sup> (單位/每百萬港元)	Amount in FY2023 二零二三財年 的用量	Amount in In FY2023 二零二三財年 密度 <sup>2</sup> (單位/每百萬港元)
Air Emissions <sup>3</sup> 廢氣排放 <sup>3</sup>	SO <sub>x</sub> 硫氧化物	Kg 公斤	0.45	-	0.30	-	0.46	-
	NO <sub>x</sub> 氮氧化物	Kg 公斤	142.28	-	80.86	-	161.79	-
	PM 顆粒物	Kg 公斤	13.42	-	7.61	-	14.93	-
Hazardous Waste 有害廢棄物	Solid Waste <sup>4</sup> 固體廢棄物 <sup>4</sup>	Tonnes 噸	18.21	0.11	13.57	0.08	9.36	0.05
	Wastewater 廢水	Tonnes 噸	360.00	2.24	-	-	-	-
Non-hazardous Waste 無害廢棄物	Solid Waste <sup>4</sup> 固體廢棄物 <sup>4</sup>	Tonnes 噸	138.00	0.86	156.00	0.88	199.20	1.07
	Wastewater <sup>5</sup> 廢水 <sup>5</sup>	Tonnes 噸	42,884.00	267.15	35,816.00	203.01	39,215.60	211.08
Recycled Waste <sup>6</sup> 回收廢棄物 <sup>6</sup>	Plastic 塑料	Tonnes 噸	74.20	-	73.70	-	123.60	-
	Metal 金屬	Tonnes 噸	0.99	-	0.37	-	33.60	-
	Paper Box 紙箱	Tonnes 噸	0.50	-	-	-	0.84	-

- Intensity for FY2025 was calculated by dividing the amount of air and other emissions respectively by the Group's revenue of HK\$160.53 million in FY2025;
- The amount and intensity in FY2023 and FY2024 were extracted from the data in the ESG Report FY2023 and FY2024 of the Group;
- The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles;
- The amount of solid waste only covered production and domestic wastes from the Group's manufacturing business in the PRC;
- The amount of wastewater discharged from the Group in FY2024 was based on the assumption that 100% of the fresh water consumed entered the municipal sewage system for one of its subsidiaries in the PRC and Hong Kong office; and
- Recycled waste only includes the data of the Group's manufacturing business in the PRC.

- 二零二五財年密度乃按廢氣及其他排放物數量分別除以本集團二零二五年財年總收入160.53百萬港元而得；
- 二零二三及二零二四財年的密度分別從本集團二零二三財年及二零二四財年ESG報告中的數據提取；
- 本集團的廢氣排放僅包括汽車燃料消耗產生的空氣污染物；
- 固體廢棄物數量僅包括本集團位於中國的製造工廠的工業和生活廢棄物；
- 二零二四財年本集團其中一家位於中國的附屬公司及香港辦公室的廢水排放總量是基於100%消耗的淡水進入城市污水系統的假設；及
- 回收廢棄物僅包括本集團位於中國的製造工廠的數據。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VIII. APPENDIX – PERFORMANCE TABLE (continued)

Table E2. The Group's Total Resource Consumption in FY2025

Use of Resources 資源類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	Amount in	Intensity <sup>1</sup>	Amount in	Intensity <sup>2</sup>	Amount in	Intensity <sup>2</sup>
			FY2025 二零二五財年 用量	(Unit/HK\$ million) in FY2025 二零二五 財年密度 <sup>1</sup> (單位/每百萬港元)	FY2024 二零二四財年 用量	(Unit/HK\$ million) in FY2024 二零二四 財年密度 <sup>2</sup> (單位/每百萬港元)	FY2023 二零二三財年 的用量	(Unit/HK\$ million) in FY2023 二零二三 財年密度 <sup>2</sup> (單位/每百萬港元)
Energy <sup>3</sup> 能源 <sup>3</sup>	Electricity 電力	'000 kWh 千個千瓦時	7,604.65	47.37	8,184.37	46.39	8,461.84	45.55
	Petrol 汽油	'000 kWh 千個千瓦時	168.78	1.05	124.62	0.71	160.83	0.79
	Diesel 柴油	'000 kWh 千個千瓦時	128.44	0.80	74.05	0.42	146.70	0.87
	<b>Total Energy Consumption</b> 總能源消耗	<b>'000 kWh</b> 千個千瓦時	<b>7,901.87</b>	<b>49.22</b>	<b>8,383.04</b>	<b>47.52</b>	<b>8,769.37</b>	<b>47.20</b>
Water 水	Water <sup>4</sup> 水 <sup>4</sup>	m <sup>3</sup> 立方米	34,043.00	212.07	39,616.00	224.54	42,782.80	230.28
Paper 紙張	Paper 紙張	Kg 公斤	1,484.50	9.25	2,181.00	12.36	2,144.00	11.54
Raw materials 原材料	Plastic 塑料	Tonnes 噸	488.00	3.04	691.00	3.92	600.29	3.23
	Paper 紙張	Tonnes 噸	-	-	21.00	0.12	21.70	0.12
Packaging materials 包裝材料	Plastic <sup>5</sup> 塑料 <sup>5</sup>	Tonnes 噸	21.80	0.14	18.00	0.10	7.30	0.04
	Paper 紙張	Tonnes 噸	23.50	0.15	27.20	0.15	3.70	0.02

### VIII. 附錄－績效表 (續)

表E2 本集團二零二五財年的資源總使用量

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>Intensity for FY2025 was calculated by dividing the amount of resources that the Group consumed in FY2025 by the Group's revenue of HK\$160.53 million in FY2025;</li> <li>The amount and intensity in FY2023 and FY2024 were extracted from the data in the ESG Report FY2023 and FY2024 of the Group;</li> <li>The energy conversion of resources consumed was based on the energy coefficient set out in "How to Prepare an ESG Report – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange;</li> <li>The amount and intensity of water consumption in FY2023 have been restated; and</li> <li>The amount and intensity of plastic-made packaging materials in FY2023 have been restated.</li> </ol> | <ol style="list-style-type: none"> <li>二零二五年密度乃按資源總量除以本集團二零二五財年的收入160.53百萬港元計算而得；</li> <li>二零二三及二零二四財年的密度分別從本集團二零二三年及二零二四年ESG報告中的數據提取；</li> <li>能源轉換乃根據聯交所發佈的《如何準備環境、社會及管治報告？-附錄二：環境關鍵績效指標匯報指引》之轉換因子所計算；</li> <li>二零二三財年用水量及密度已經修訂；及</li> <li>二零二三財年包裝材料(塑料)消耗量及密度已經修訂。</li> </ol> |
|--|--|

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VIII. APPENDIX – PERFORMANCE TABLE (continued)

**Table S3. Number of Employees by Age Group, Gender, Position, Employment Type, and Geographical Location of the Group in FY2025<sup>1</sup>**

Unit: Number of employees 單位：員工人數		Age group 年齡				Total 總數
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 and 40 31-40歲	Aged between 41 and 50 41-50歲	Aged 51 or above 51歲或以上		
Male 男性	20	43	86	94	243	
Female 女性	9	93	284	32	418	
<b>Total 總數</b>	29	136	370	126	661	

Unit: Number of employees 單位：員工人數		Position 職位			Total 總數
Gender 性別	General staff 一般員工	Management 管理人員	Director and senior management 董事及高級管理層		
Male 男性	214	21	8	243	
Female 女性	413	4	1	418	
<b>Total 總數</b>	627	25	9	661	

### VIII. 附錄 – 績效表 (續)

表S3 本集團二零二五財年按年齡、性別、職位、僱傭類型和地域劃分的員工總數<sup>1</sup>

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VIII. APPENDIX – PERFORMANCE TABLE (continued)

**Table S3. Number of Employees by Age Group, Gender, Position, Employment Type, and Geographical Location of the Group in FY2025<sup>1</sup>**  
(continued)

Employment type 僱傭類型		
Full time 全職 661	Part time 兼職 0	Total 總數 661
Geographical location 地域		
Locations 地區	Number of employees 員工人數	
PRC 中國	630	
Hong Kong 香港	31	
<b>Total:</b> 總數：	661	

1. The employment data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. The data covered employees engaged in a direct employment relationship with the Group according to relevant local laws and workers whose work and/or workplace was controlled by the Group. The methodology adopted for reporting on employment data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

### VIII. 附錄－績效表 (續)

**表S3 本集團二零二五財年按年齡、性別、職位、僱傭類型和地域劃分的員工總數<sup>1</sup>(續)**

1. 員工的僱傭數據來自本集團人力資源部，根據本集團與員工簽訂的僱傭合同所定。數據涵蓋根據當地相關法律與本集團有直接僱傭關係的員工以及其工作和/或工作場所由本集團控制的員工。上述僱傭數據報告所採用的方法是基於聯交所發佈的《如何準備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### VIII. APPENDIX – PERFORMANCE TABLE (continued)

### VIII. 附錄 – 績效表 (續)

**Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Location in FY2025<sup>1</sup>**

**表S4 本集團二零二五財年按年齡、性別和地域劃分的員工流失率<sup>1</sup>**

Unit: Number of employees 單位：員工人數		Age group 年齡				Total 總數
Gender 性別	Aged 30 or below 30歲或以下	Aged between 31 to 40 31-40歲	Aged between 41 to 50 41-50歲	Aged 51 or above 51歲或以上		
Male 男性	21	8	1	3	33	
Employee turnover rate 員工流失率	105.00%	18.60%	1.16%	3.19%	13.58%	
Female 女性	19	21	19	9	68	
Employee turnover rate 員工流失率	211.11%	22.58%	6.69%	28.13%	16.27%	
Total 總數	40	29	20	12	101	
Total employee turnover rate 總員工流失率	137.93%	21.32%	5.41%	9.52%	15.28%	
Geographical locations 地域						
Locations 地區	Employee turnover 員工流失人數		Employee turnover rate 員工流失率			
PRC 中國	101		16.03%			
Hong Kong 香港	0		0%			

1. The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who resigned in FY2025 by the number of employees as of the end of FY2025. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 員工流失率數據來自本集團人力資源部，根據本集團與員工簽訂的僱傭合同所定。離職率的計算方法是將二零二五財年離職的員工人數除以二零二五財年年末的員工人數。上述員工流失率數據報告所採用的方法是基於聯交所發佈的《如何準備環境、社會及管治報告—附錄三：社會關鍵績效指標匯報指引》。

# 環境、社會及管治報告

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### VIII. APPENDIX – PERFORMANCE TABLE (continued)

**Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position in FY2025<sup>1</sup>**

Unit: Number of employees 單位：員工人數		Position 職位			Total 總數
Gender 性別	General staff 一般員工	Management 管理人員	Director and senior management 董事及高級管理層		
Total number of employees trained 受訓員工總數					661
Total number of employees at financial year end 財政年度結束時員工總數					661
% of employees trained 受訓員工的百分比					98.18%
Male 男性	214	18	5		237
% of employees trained 員工受訓百分比	32.97%	2.77%	0.77%		36.52%
Female 女性	408	4	0		412
% of employees trained 員工受訓百分比	62.87%	0.62%	0%		63.48%
Total 總數	622	22	5		
% of employees trained 員工受訓百分比	95.84%	3.39%	0.77%		

### VIII. 附錄－績效表 (續)

**表S5 本集團二零二五財年按員工性別和職位劃分的受訓人數和百分比<sup>1</sup>**

1. The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2025. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 培訓資訊來自本集團人力資源部。培訓是指本集團員工在二零二五財年參加的職業培訓。報告上述受訓員工數目及百分比所採用的方法是基於聯交所發佈的《如何準備環境、社會及管治報告－附錄三：社會關鍵績效指標匯報指引》。

# 環境、社會及管治報告

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### VIII. APPENDIX – PERFORMANCE TABLE (continued)

**Table S6. Training Hours Received by the Employees of the Group by Gender and Position in FY2025<sup>1</sup>**

Unit: Training Hours 單位：培訓時數	Position 職位			
Gender 性別	General staff 一般員工	Management 管理人員	Director and senior management 董事及高級管理層	Total 總數
<b>Male</b> 男性	897	114	8	1,019
<b>Average training hours</b> 平均培訓時數	4.19	5.43	1.00	4.19
<b>Female</b> 女性	1,213	20	0	1,233
<b>Average training hours</b> 平均培訓時數	2.94	5.00	0	2.98
<b>Total</b> 總數	2,110	134	8	2,252
<b>Average training hours</b> 平均培訓時數	3.37	5.36	0.89	3.41

### VIII. 附錄 – 績效表 (續)

**表S6 本集團二零二五財年按員工性別及職位劃分的培訓時數<sup>1</sup>**

1. The training information was obtained from the Group's Human Resources Department. The methodology adopted for reporting training hours set out above was based on "How to Prepare an ESG Report – Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

1. 培訓資訊來自本集團的人力資源部。上述彙報培訓時數所採用的方法基於聯交所發佈的《如何準備環境、社會及管治報告 – 附錄三：社會關鍵績效指標匯報指引》。

# 環境、社會及管治報告

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### IX. REPORT DISCLOSURE INDEX

### IX. 報告披露索引

#### Part C: "Comply or explain" Provisions

#### C部分：「不遵守就解釋」條文

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
<b>A1: Emissions</b> <b>A1: 排放物</b>	General Disclosure 一般披露	<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 air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.</p> <p><i>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations</i></p> <p>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：</p> <p>(a) 政策；及</p> <p>(b) 遵守對發行人有重大影響的相關法律及規例的資料。</p> <p>註：廢氣排放包括氮氧化物、硫氧化物及其他受國家法律及規例規管的污染物。 溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟碳化合物、全氟化碳及六氟化硫。 有害廢棄物指國家規例所界定者。</p>	19
	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。	72

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX *(continued)*

### IX. 報告披露索引 *(續)*

#### Part C: "Comply or explain" Provisions *(continued)*

#### C部分：「不遵守就解釋」條文 *(續)*

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	KPI A1.3 關鍵績效指標A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	72
	KPI A1.4 關鍵績效指標A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	72
	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。	20-22, 35
	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。	23-26, 35
<b>A2: Use of Resources</b> <b>A2: 資源使用</b>	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials.  <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i> 有效使用資源(包括能源、水及其他原材料)的政策。  <i>註：資源可用於生產、儲存、運輸、樓宇、電子設備等。</i>	28
	KPI A2.1 關鍵績效指標A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	73

# 環境、社會及管治報告

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### IX. REPORT DISCLOSURE INDEX *(continued)*

### IX. 報告披露索引 *(續)*

#### Part C: "Comply or explain" Provisions *(continued)*

#### C部分：「不遵守就解釋」條文 *(續)*

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	KPI A2.2 關鍵績效指標A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度 (如以每產量單位、每項設施計算)。	73
	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。	29-30, 36
	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。	30, 37
	KPI A2.5 關鍵績效指標A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量 (以噸計算) 及 (如適用) 每生產單位估量。	73
<b>A3: The Environment and Natural Resources</b> <b>A3: 環境及天然資源</b>	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。	38
	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。	38-39

# 環境、社會及管治報告

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### IX. REPORT DISCLOSURE INDEX (continued)

### IX. 報告披露索引 (續)

#### Part C: "Comply or explain" Provisions (continued)

#### C部分：「不遵守就解釋」條文 (續)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
<b>B1: Employment</b> <b>B1: 僱傭</b>	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. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 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。	51
	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。	74-75
	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。	76
<b>B2: Health and Safety</b> <b>B2: 健康與安全</b>	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。	55

# 環境、社會及管治報告

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### IX. REPORT DISCLOSURE INDEX (continued)

#### Part C: "Comply or explain" Provisions (continued)

### IX. 報告披露索引 (續)

#### C部分：「不遵守就解釋」條文 (續)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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 過往三年(包括匯報年度)每年因工亡故的人數及比率。	55
	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。	55
	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。	56-57
<b>B3: Development and Training</b> <b>B3: 發展及培訓</b>	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.  <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i> 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。  <i>註：培訓指職業培訓，可包括由僱主付費的內外部課程。</i>	58
	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。	77
	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。	78

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### IX. REPORT DISCLOSURE INDEX (continued)

### IX. 報告披露索引 (續)

#### Part C: "Comply or explain" Provisions (continued)

#### C部分：「不遵守就解釋」條文 (續)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
<b>B4: Labour Standards</b> <b>B4: 勞工準則</b>	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。	59
	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。	59
	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。	59
<b>B5: Supply Chain Management</b> <b>B5: 供應鏈管理</b>	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。	60-63
	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。	60
	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。	60-63
	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。	60-63

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX (continued)

#### Part C: "Comply or explain" Provisions (continued)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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。	63
<b>B6: Product Responsibility</b> <b>B6: 產品責任</b>	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。	64
	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。	65
	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。	66-67
	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。	68
	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。	65
	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。	68

### IX. 報告披露索引 (續)

#### C部分：「不遵守就解釋」條文 (續)

# 環境、社會及管治報告

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### IX. REPORT DISCLOSURE INDEX (continued)

### IX. 報告披露索引 (續)

#### Part C: "Comply or explain" Provisions (continued)

#### C部分：「不遵守就解釋」條文 (續)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
<b>B7: Anti-corruption</b> <b>B7: 反貪污</b>	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。	69
	KPI B7.1 關鍵績效指標B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases 於報告期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	70
	KPI B7.2 關鍵績效指標B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	69-70
	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。	70
<b>B8: Community Investment</b> <b>B8: 社區投資</b>	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。	71
	KPI B8.1 關鍵績效指標B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	71

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## Environmental, Social and Governance Report

**IX. REPORT DISCLOSURE INDEX** *(continued)*

**IX. 報告披露索引** *(續)*

**Part C: “Comply or explain” Provisions** *(continued)*

**C部分：「不遵守就解釋」條文** *(續)*

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	KPI B8.2 關鍵績效指標B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源 (如金錢或時間)。	71

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX (continued)

### IX. 報告披露索引 (續)

#### Part D: Climate-related Disclosures

#### D部分：氣候相關披露

Paragraph 段落	Description 說明	Page/ Explanation 頁碼／註釋
<b>I. Governance</b>		
<b>I. 管治</b>		
19.	a) Information about the governance body(ies) or individual(s) responsible for oversight of climate-related risks and opportunities a) 負責監督氣候相關風險和機遇的治理機構或個人的資訊。	40
	b) Information about the management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities 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的資訊。	40-41
<b>II. Strategy</b>		
<b>II. 策略</b>		
20.	Information about 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 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的資訊。	41
21.	Information about the current and anticipated effects of climate-related risks and opportunities on the issuer's business model and value chain 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的資訊。	42-43
22.	Information about the effects of climate-related risks and opportunities on its strategy and decision-making 氣候相關風險和機遇對發行人的策略和決策的影響的資訊。	42
23.	Information about the progress of plans disclosed in previous reporting periods 先前各匯報期內所披露計劃的進度的資訊。	42

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX (continued)

#### Part D: Climate-related Disclosures (continued)

### IX. 報告披露索引 (續)

#### D部分：氣候相關披露 (續)

Paragraph 段落	Description 說明	Page/ Explanation 頁碼／註釋
24.	<p>a) Qualitative and quantitative information about how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period</p> <p>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的定性和量化資料。</p>	42-43
	<p>b) 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</p> <p>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定性和量化資料。</p>	42-43
25.	<p>how the issuer expects its financial position, financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities</p> <p>發行人經考慮其管理氣候相關風險和機遇的策略後，預期其財務狀況在短期、中期及長期內將如何變化。</p>	43-44
26.	<p>a) Information about the issuer's assessment of its climate resilience as at the reporting date, with the consideration of identified climate-related risks and opportunities</p> <p>a) 發行人考慮已識別的氣候相關風險和機遇後，截至匯報日對其氣候韌性的評估的資訊。</p>	43-44
	<p>b) Information about how and when the climate-related scenario analysis was carried out</p> <p>b) 如何及何時進行氣候相關情景分析的資訊。</p>	43

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX (continued)

### IX. 報告披露索引 (續)

#### Part D: Climate-related Disclosures (continued)

#### D部分：氣候相關披露 (續)

Paragraph 段落	Description 說明	Page/ Explanation 頁碼／註釋
<b>III. Risk Management</b>		
<b>III. 風險管理</b>		
27.	a) The processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks a) 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。	44-45
	b) The processes the issuer uses to identify, assess, prioritise and monitor climate-related opportunities 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。	44-45
	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 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。	44-45
<b>IV. Metrics and Targets</b>		
<b>IV. 指標及目標</b>		
28.	Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tons of CO <sub>2</sub> equivalent 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）。	46
29.	Information about the methodology of accounting greenhouse gas emissions 計量溫室氣體排放方法的資訊。	45-46
30.	The amount and percentage of assets or business activities vulnerable to climate-related transition risks 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。	48
31.	The amount and percentage of assets or business activities vulnerable to climate-related physical risks 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。	48

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX *(continued)*

#### Part D: Climate-related Disclosures *(continued)*

### IX. 報告披露索引 *(續)*

#### D部分：氣候相關披露 *(續)*

Paragraph 段落	Description 說明	Page/ Explanation 頁碼／註釋
32.	The amount and percentage of assets or business activities aligned with climate-related opportunities 涉及氣候相關機遇的資產或業務活動的金額及百分比。	48
33.	The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities 用於氣候相關風險和機遇的資本開支、融資或投資的金額。	48
34.	Information about whether and how the issuer is applying a carbon price in decision-making and 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 發行人可有及如何在決策中應用碳定價，及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。	48
35.	Information about whether and how climate-related considerations are factored into remuneration policy, or an appropriate negative statement 氣候相關考慮因素可有及如何納入薪酬政策，或適當的否定聲明。	48
36.	Information about industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry 與一項或多項特定的業務模式和活動有關、或與參與有關行業常見特徵有關的行業指標的資訊。	48
37.	a) Qualitative and quantitative climate-related targets the issuer has set to monitor progress towards achieving its strategic goals a) 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。  b) Any targets the issuer is required to meet by law or regulation, including any greenhouse gas emissions targets 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。	49  NA/不適用
38.	Information about its approach to setting and reviewing each target, and how it monitors progress against each target 發行人設定及審核每項目標的方法，以及如何監察達標進度的資訊。	49

# 環境、社會及管治報告

## Environmental, Social and Governance Report

### IX. REPORT DISCLOSURE INDEX *(continued)*

### IX. 報告披露索引 *(續)*

#### Part D: Climate-related Disclosures *(continued)*

#### D部分：氣候相關披露 *(續)*

Paragraph 段落	Description 說明	Page/ Explanation 頁碼／註釋
39.	Information about its performance against each climate-related target and an analysis of trends or changes in the issuer's performance 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。	49
40.	For each greenhouse gas emissions target disclosed in accordance with paragraphs 37 to 39, information about the scope, gross greenhouse gas emissions target or a net greenhouse gas emissions target, approach, and the planned use of carbon credits 就按第37至39段披露的每一項溫室氣體排放目標，有關範圍、溫室氣體排放總量目標或溫室氣體排放淨額目標、方法，及計劃使用碳信用的資訊。	49
41.	Information about the applicability of cross-industry metrics and industry-based metrics in preparing disclosures 在編制披露內容時參考跨行業指標及行業指標適用性的資訊。	48
*	<i>The table is extracted from Appendix C2 of the ESG Code – Part D: Climate-related Disclosures for reference purpose only. For complete information, please refer to the original document issued by HKEX.</i>	*

*此表摘錄自《ESG守則》附錄C2之D部分：氣候相關披露，僅供參考。如需完整資訊，請參閱香港交易所發佈的原始文件。*



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