

**Environmental,
Social and
Governance Report**
**環境、社會及
管治報告**
2024



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

TABLE OF CONTENT	Pages 頁碼	目錄
I. PREAMBLE	2	前言
II. ABOUT THE REPORT	3	有關本報告
III. SUSTAINABILITY MANAGEMENT	5	可持續管理
IV. BOARD STATEMENT	7	董事會聲明
V. STAKEHOLDER ENGAGEMENT	10	持份者參與
VI. ENVIRONMENTAL SUSTAINABILITY	19	環境可持續性
VII. SOCIAL SUSTAINABILITY	41	社會可持續性
VIII. APPENDIX – PERFORMANCE TABLE	63	附錄－績效表
IX. REPORT DISCLOSURE INDEX	71	報告披露索引

環境、社會及管治報告

Environmental, Social and Governance Report

I. PREAMBLE

Scientific evidence has demonstrated that limiting global warming to 1.5°C is essential to avoid catastrophic and irreversible consequences. The Intergovernmental Panel on Climate Change (IPCC) has emphasised the urgency of achieving global net-zero carbon emissions by 2050 to meet this target and maintain a liveable environment for future generations.

In recent years, the frequency of extreme weather events has heightened public awareness of climate change, sparking an increasing demand for sustainable economic recovery. In response to these concerns, governments worldwide are expected to prioritise climate action by implementing stricter emissions standards and introducing new environmental regulations to curb carbon emissions.

K & P International Holdings Limited (the “Company”) and its subsidiaries (collectively, “the Group”), as a leading 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 recognises the importance of reducing carbon emissions across its production and operational processes and is committed to contributing to the national net zero emission target. Anticipating the evolving landscape of environmental regulations, the Group has proactively enhanced its environmental, social and governance (“ESG”) management practices. These efforts include updating ESG policies to align with the latest developments, setting specific ESG targets, and monitoring its progress toward achieving them.

With the growing demand for climate-related disclosures, the Group aspires to act as a responsible producer by building a green brand image, positively influencing clients’ value chains, and remaining competitive in a rapidly changing industrial landscape.

I. 前言

科學證據表明，將全球暖化限制在攝氏1.5度對避免災難性和不可逆轉的後果至關重要。為了實現此目標，並為子孫後代維持適宜居住的環境，政府間氣候變化專門委員會（「IPCC」）已強調在 2050 年前達致全球淨零碳排放的迫切性。

近年來，極端天氣事件越趨頻繁，提高了大眾對氣候變化的意識，對可持續的經濟復甦的需求亦日益增加。為了應對這些關注，預計各國政府將優先採取氣候行動，落實更嚴格的排放標準並推出新的環境法規以抑制碳排放。

堅寶國際控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）作為工業品製造業的領導企業之一，主要從事製造及銷售精密零件，包括鍵盤、合成橡膠和塑料元部件。本集團認識到在生產和營運過程中減少碳排放的重要性，並致力於為國家淨零排放目標作出貢獻。為因應環境法規的變化，本集團積極加強環境、社會及管治（「ESG」）管理措施，包括更新 ESG 政策以符合最新發展、設立具體的 ESG 目標以及監控其進展。

隨著對氣候相關披露的需求不斷增長，本集團期望透過打造綠色品牌形象、對客戶的價值鏈產生積極影響並在快速變化的工業格局中保持競爭力，成為負責任的生產商。

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 Guide (the “ESG Guide”) 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 2024 (“FY2024”, 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 has been defined to include 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 FY2024.

For information related to corporate governance, please refer to the Group’s Annual Report 2024.

Reporting Principles

The content of this ESG Report is developed in alignment with key reporting principles that ensure its structure, organisation, and presentation are both transparent and reliable. These principles include Materiality, Quantitative, Balance and Consistency, which form the foundation of the ESG Report.

Materiality:

The Group prioritises addressing significant environmental, social, and economic impacts to formulate effective sustainability strategies. As such, the Group conducts a materiality assessment by engaging 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、社會及管治報告指引》（「ESG指引」）中「不遵守就解釋」條文的規定，本集團欣然呈列截至二零二四年十二月三十一日（「二零二四財年」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，界定報告範圍為其核心業務。本ESG報告涵蓋的主要業務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報告的報告期為二零二四財年。

有關企業管治方面的信息，請參閱本集團二零二四年的年度報告。

報告原則

本ESG報告的內容根據關鍵報告原則制定，確保其結構、組織和呈現方式透明且可靠。這些原則構成了 ESG 報告的基礎，當中包括重要性、量化、平衡和一致性。

重要性：

本集團優先解決重大的環境、社會和經濟影響，以制定有效的可持續發展策略。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)*

Further details regarding the materiality assessment process can be found in the **STAKEHOLDER ENGAGEMENT** chapter of this report.

Quantitative:

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

Balance:

The ESG Report provides an objective and comprehensive overview of the Group’s ESG-related performance by presenting 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 2024 on the websites of the Stock Exchange (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)

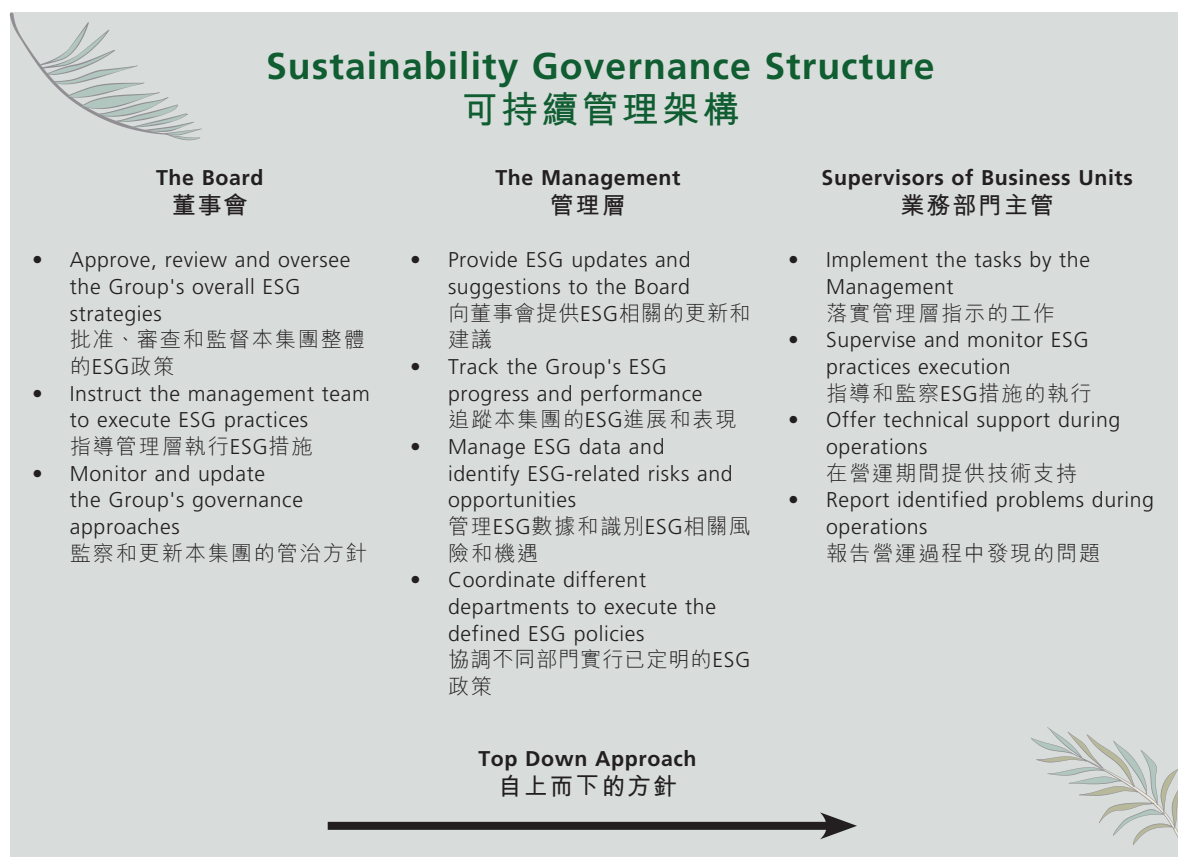
信息披露 (續)

本集團將連同其年度報告，於香港聯交所網站(www.hkexnews.hk)和本公司網站(<http://www.kpihl.com>)同時發表截至二零二四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 adopts a top-down approach to implementing its ESG policies across the organisational hierarchy, with the Board taking ultimate responsibility for approving, reviewing and overseeing the Group's overall ESG strategies and approaches. To ensure effective execution, the Board appoints management teams tasked with implementing ESG policies and ensuring that all relevant parties fulfil their responsibilities. While the Board and the management teams have distinct roles regarding ESG governance, their collaboration is crucial to the Group's success in achieving its sustainability goals. Both the Board and the management teams are required to possess a deep understanding of ESG matters and their potential impacts on the Group's business and operations.

The ESG Report includes a comprehensive description of the Group's environmental and social management approaches, with further details elaborated in their respective sections. The Group firmly believes that effective stewardship of corporate sustainability is integral to its long-term success, and acknowledges the positive impacts that well-executed ESG strategies can deliver for various stakeholders. Therefore, the Group emphasises sustainable management by actively incorporating ESG-related risks and opportunities into its decision-making processes and developmental approach. Recognising the dynamic nature of ESG regulations and stakeholder expectations, 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針在組織架構中實施其ESG政策，而董事會對批准、審查和監督本集團整體的ESG策略和方針負有最終責任。董事會委任管理層負責落實ESG政策，並確保各方履行其責任，以確保政策得以有效執行。儘管董事會和管理層在ESG管治方面擔當不同角色，但他們的協作對本集團實現可持續發展目標至關重要。董事會和管理層均須對ESG事務及其對本集團業務和營運的潛在影響有深入了解。

本ESG報告全面描述了本集團的環境和社會管理方針，並在相應章節中詳細闡述。本集團深信有效的企業可持續發展管理對其長期成功至關重要，並認同妥善執行ESG策略能為各持份者帶來正面影響。因此，本集團強調可持續管理，積極將ESG相關風險和機遇納入其決策過程和發展方針。鑑於ESG法規和持份者期望不斷變化，本集團定期檢討和調整其可持續發展政策，以確保符合最新標準和需求。

環境、社會及管治報告

Environmental, Social and Governance Report

IV. BOARD STATEMENT

IV. 董事會聲明

Dear valued stakeholders,

On behalf of the Board, I am pleased to present this ESG Report, which provides a detailed overview of the Group's ESG approaches and performance for the year ended 31 December 2024.

ESG has always been a cornerstone of our long-term development strategy. Our commitment to excelling in ESG has not only strengthened our competitiveness but also solidified our position as one of the most trusted national supply chain and manufacturing partners. While the increase in energy consumption and transportation presents a challenge by inevitably raising carbon emissions, we view this as a pivotal opportunity to innovate and lead. By proactively adapting our business strategies and prioritising green operations, we can transform this challenge into a catalyst for sustainable growth, further enhancing our leadership in the industry and reinforcing our commitment to a greener future.

Formulating our strategy

We understand that upholding our relationship with key stakeholders is of fundamental importance to achieving long-term success. As such, we actively integrate their concerns and interests into our sustainability goals and strategy development.

To this end, we gather insights and suggestions from internal and external stakeholders to strengthen our relationships and deepen our understanding of their expectations. After collecting stakeholder input, we conduct a materiality assessment to identify the ESG issues most relevant to our business. These results are reviewed and validated by the Board. This practice enables us to prioritise existing ESG issues, identifying potential risks and opportunities, and develop strategies that align with stakeholder expectations.

尊敬的持份者：

本人謹代表董事會欣然提呈本ESG報告，詳細概述本集團截至二零二四年十二月三十一日止年度的ESG方針和表現。

ESG一直是我們長期發展策略的基石。我們在ESG方面追求卓越的承諾，不僅加強了我們的競爭力，更鞏固了我們作為最受信賴的國內供應鏈和製造合作夥伴之一的地位。儘管能源消耗和運輸增加無可避免地導致碳排放上升，我們仍視此挑戰為我們創新和領先的重要機遇。通過積極調整業務策略和優先考慮綠色營運，我們能將此挑戰轉化為可持續增長的催化劑，進一步提升我們在行業的領導地位，並強化我們對更環保未來的承諾。

制定我們的戰略

我們深明維護與主要持份者的關係對實現長期成功至關重要。因此，我們積極將他們的關注和利益納入我們的可持續發展目標和策略發展中。

為此，我們收集內部和外部持份者的見解和建議，以鞏固關係並深入了解他們的期望。在收集持份者意見後，我們會進行重要性評估以識別與業務最相關的ESG議題，然後交予董事會審查和確認。此舉使我們能夠優先處理現有的ESG議題，識別潛在風險和機遇，並制定符合持份者期望的策略。

環境、社會及管治報告

Environmental, Social and Governance Report

IV. BOARD STATEMENT (continued)

Of particular importance, “Solid Waste Stewardship” has been ranked as the top priority in our materiality assessment for consecutive years. As a manufacturing business, handling hazardous waste is an unavoidable aspect of our operations. Fully aware of the potential environmental impact, we have established a series of emissions control and waste management policies to ensure we mitigate any significant negative impacts to the natural environment.

We are also committed to contributing to the United Nations Sustainable Development Goals (“SDGs”), focusing our efforts on areas where we can make the most significant positive impact on our workforce, communities, and the planet. In FY2024, we continued with our commitment to align our ESG strategy with selected SDGs that we can make the most 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 about our alignment with these goals 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, which may cause relatively significant environmental impacts during operations, we have introduced a series of specific and achievable environmental targets to enhance our sustainability performance and guide our policy formulation. These targets are regularly reviewed and updated to align with evolving regulations and stakeholder demands. For more information, please refer to the “Targets and Actions” section under the chapter **ENVIRONMENTAL SUSTAINABILITY**.

IV. 董事會聲明 (續)

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。作為製造業的一份子，處理有害廢棄物是我們營運中不可避免的一環。我們充分意識到潛在的環境影響，並已制定一系列排放控制和廢棄物管理政策，確保減低對自然環境做成的任何重大負面影響。

我們亦致力為聯合國可持續發展目標作出貢獻，並將焦點集中在我們能為員工、社區和地球帶來最重大正面影響的領域。於二零二四財年，我們繼續致力將ESG策略與能發揮最大影響力的可持續發展目標保持一致，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。有關我們與這些目標對標的更多詳情，請參閱本報告「持份者參與」章節。

追蹤我們的進展

我們相信制定清晰、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或會在營運期間造成相對較大的環境影響，我們已推出一系列具體和可實現的環境目標，以提升可持續發展表現並指導政策制定。我們會對這些目標作出定期檢討和更新，以配合不斷演變的法規和持份者要求。詳情請參閱「環境可持續性」章節下「目標和行動」部分。

環境、社會及管治報告

Environmental, Social and Governance Report

IV. BOARD STATEMENT (continued)

Beyond environmental concerns, we are also highly attuned to social issues. Acknowledging our reliance on a skilled and dedicated workforce, we prioritise the well-being of our employees. We closely monitor occupational health and safety, pursuing a zero work-related injury rate and working to minimise the number of lost days of work due to work-related injuries.

Progress towards these targets is tracked and disclosed in our annual ESG report, which is reviewed by our Board. This ensures the Board remains informed of our ESG progress and enables regular adjustments to our goals, targets, strategies and measures.

Looking ahead

We play a critical role in the supply chain ecosystem as a manufacturer of industrial products. As such, we recognise our responsibility to implement solutions that address sustainability challenges and to create a sustainable supply chain for our clients. Through our detailed environmental goals and our commitment to building a more sustainable value chain, we aim to make significant progress and create new opportunities for both our stakeholders and us.

Finally, I would like to express my heartfelt gratitude to our suppliers and customers for their collaborative partnerships over the past year. I also extend my deepest thanks to our employees, whose passion and dedication drive our sustainability commitments and allow us to achieve our business purpose of creating quality products that add value and improve people's lives.

Thank you for your interest in our ongoing sustainability efforts.

Lai Pei Wor
Chairman

Hong Kong, April 2025

IV. 董事會聲明 (續)

除環境關注外，我們亦高度重視社會議題。我們深知業務倚賴熟練和敬業的員工，因此將員工福祉置於首位。我們密切監察職業健康與安全，致力實現零工傷率，並努力減少因工傷損失的工作日數。

這些目標的進展會在我們的年度ESG報告中追蹤和披露，並由董事會審閱。這確保董事會了解我們的ESG進展，從而定期調整目的、目標、策略和措施。

展望未來

作為工業產品製造商，我們在供應鏈生態系統中擔當關鍵角色。因此，我們認識到落實解決方案以應對可持續發展挑戰，並為客戶創建可持續供應鏈的責任。透過我們詳細的環境目標和對建立更可持續價值鏈的承諾，我們致力取得重大進展，為自身和持份者創造新機遇。

最後，本人衷心感謝過去一年和我們建立合作夥伴關係的供應商和客戶。本人亦向員工致以最深切的謝意，他們的熱誠和奉獻推動我們的可持續發展承諾，讓我們能夠實現生產增值並改善人們生活的優質產品的商業宗旨。

感謝您對我們一直以來可持續發展工作的關注。

賴培和
主席

香港，二零二五年四月

環境、社會及管治報告

Environmental, Social and Governance Report

V. STAKEHOLDER ENGAGEMENT

The Group regards meaningful communication with stakeholders as essential for identifying material topics and aligning its business direction with stakeholder expectations. Recognising that stakeholders' trust is vital to long-term prosperity, the Group strives to develop inclusive strategies that address the concerns and interests of all parties. Stakeholder engagement is a critical step in shaping sustainability strategies that balance business objectives with the needs of the community.

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	- Compliance with laws and regulations 法律合規 - Anti-corruption policies 反貪污政策 - Occupational health and safety 職業健康安全	- Supervision on the compliance with local laws and regulations 當地法律法規的合規監管 - Routine reports and tax payments 例行報告及納稅
Shareholders 股東	- Return on investments 投資回報 - Corporate governance 企業管治 - Business compliance 業務合規	- Regular reports and announcements 定期報告及公告 - General meetings 股東大會 - Corporate website 企業網站 - Emails and enquires 電郵及查詢
Employees 僱員	- Employee's remuneration and benefits 僱員薪酬及福利 - Health and safety in the workplace 健康及安全工作環境 - Career development 職業發展	- Performance appraisals 表現評估 - Regular meetings and training 定期會議及培訓 - Emails, notice and team building activities with the management 電郵、通告及與管理層開展團建活動
Customers 顧客	- Product quality assurance 產品質量保證 - Protection of customer's rights 保護顧客權利 - Continuous improvement in reliability of products/services 持續改進產品／服務的可靠性	- Customer satisfaction surveys 顧客滿意度調查 - Face-to-face meetings 面對面會面 - Customer service hotline and emails 客戶服務熱線及電子郵件
Suppliers 供應商	- Fair and open procurement 公平公開採購 - Win-win cooperation 雙贏合作 - Protection of intellectual property rights 保護知識產權	- Contracts and agreements 合約及協議 - Suppliers' satisfaction assessment 供應商滿意度調查 - Telephone discussions and on-site visits 電話會議及現場訪問
General public 公眾	- Engagement in local communities 當地社區參與 - Business ethics 商業道德 - Environmental protection awareness 環境保護意識	- Media conferences and response to enquires 媒體會議及回應查詢 - Public welfare activities 公益活動 - Corporate website 企業網站

V. 持份者參與

本集團視與持份者的有效溝通為識別重要議題和使其業務方向與持份者期望保持一致的關鍵。本集團深明持份者的信任對長期繁榮至關重要，因此致力制定包容性策略，以回應各方的關注和利益。持份者參與是制定平衡業務目標與社區需求的可持續發展策略的重要一環。

為促進溝通，本集團已與不同持份者建立多個溝通渠道，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 serve as a blueprint for achieving a better and more sustainable future for all. By aligning its ESG management with the SDGs, 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 FY2024, the Group continued its support towards the previously identified key SDGs 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 its stakeholders, the Group has implemented targeted actions to improve its 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是為所有人實現更美好和更可持續未來的藍圖。透過將ESG管理與可持續發展目標保持一致，本集團擁護此國際框架以緊貼全球趨勢，並使其ESG表現能與香港和中國以外的企業進行比較。

於二零二四財年，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：良好的健康與福祉、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 eliminate 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。

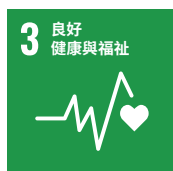
Actions 行動：

- 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 2,400 hours of training, covering nearly 90% of total employees.
本集團安排了超過2,400小時的培訓，涵蓋近90%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 maintained a male to female gender ratio of 35: 65.
本集團的男女比例維持於35：65。
- 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

Understanding that stakeholders value different ESG-related risks and opportunities, and their preferences can evolve over time, the Group recognises the importance of periodically reviewing these perspectives. Such reviews enable the Group to formulate comprehensive developmental strategies that address both current and emerging ESG issues.

In FY2024, the Group utilised the results from the stakeholder engagement survey conducted in the previous 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 ESG topics to the business and gain insights into how its operations and products affect the ESG performance of the upstream and downstream segments of the value chain. This process underscores the Group's commitment to stakeholder engagement as a 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。

於二零二四財年，本集團沿用了截至二零二三年十二月三十一日的上一財政年度（「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，並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，便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及包括供應商、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

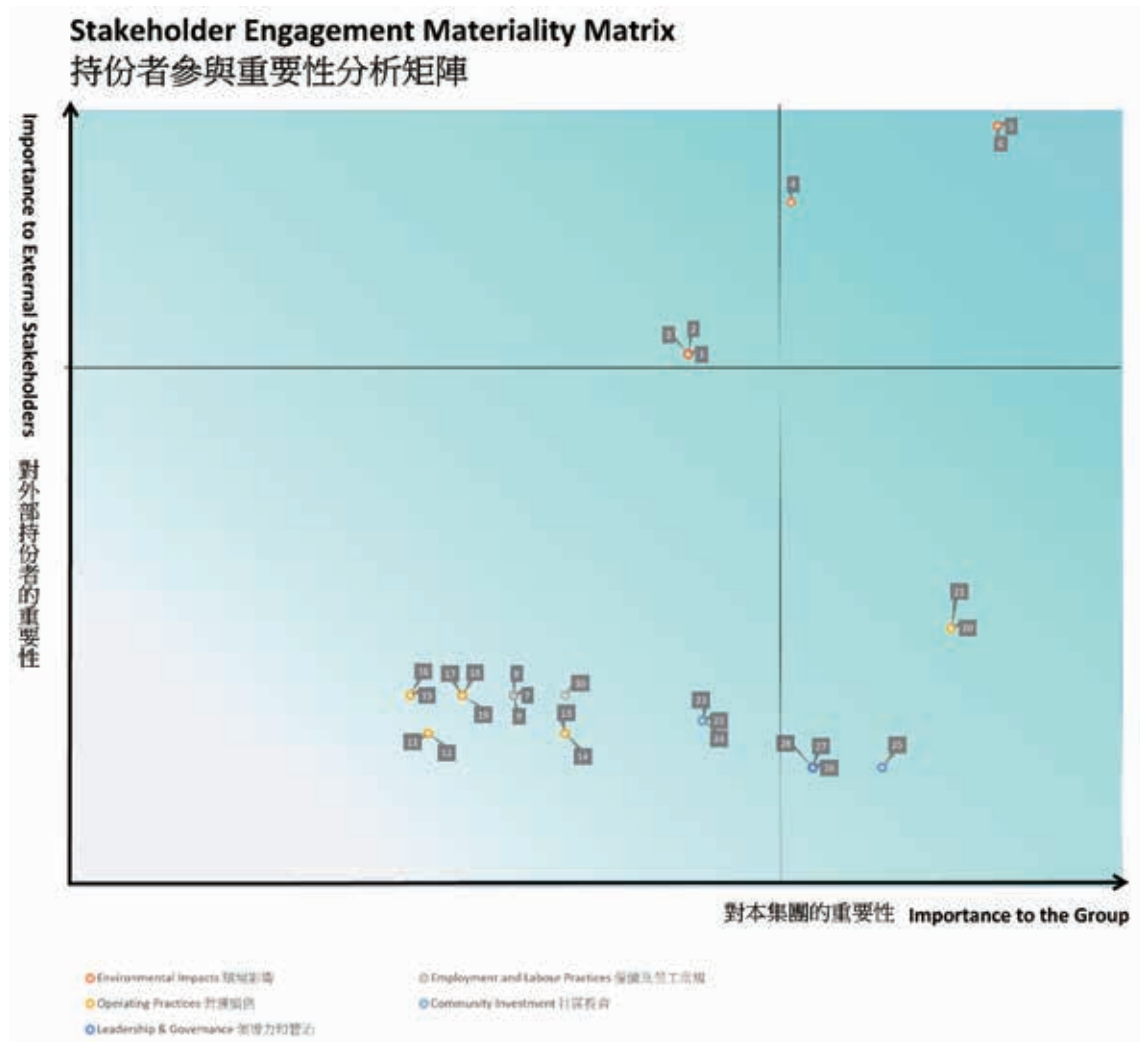
An online evaluation survey was distributed to the identified key internal and external stakeholders. Respondents rated the significance of various ESG topics, and their responses were translated into scores for further analysis. The Group then thoroughly analyses the scores to produce a materiality 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 or website at 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大議題。

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 或網站 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 committed to achieving corporate sustainability, recognising that environmental stewardship is fundamental to its long-term prosperity. As such, the Group places the highest priority on minimising environmental nuisances arising from its production processes and corporate activities.

In FY2024, 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

本集團致力於實現企業可持續發展，明白到環境管理是企業長遠繁榮的基礎。因此，本集團高度重視減少生產流程和企業活動對環境造成的污染。

於二零二四財年，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)

In its journey towards becoming a sustainability-oriented enterprise, the Group is committed to limiting the environmental impacts of its manufacturing operations. Recognising the importance of addressing emissions and pollution, the Group has implemented stringent internal policies 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 its environmental disturbance. Additionally, the Group has executed the “Target Guide and Plan” (目標指示與方案) and “Quality & Environment Management Manual” (質量環境管理手冊), to further enhance its environmental management practices. Additionally, the Group is 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 FY2024.

A.1. Emissions

With environmental pollution becoming a critical issue in the PRC, the Group has made considerable efforts to control emissions at its two manufacturing plants in Zhongshan. The Group aims to quantitatively measure the emissions from its operations to accurately identify areas for improvement and develop effective management policies.

In FY2024, 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. Please refer to Table E1 in **APPENDIX – PERFORMANCE TABLE** for details on the Group’s emissions.

VI. 環境可持續性(續)

在致力成為以可持續發展為導向的企業的過程中，本集團矢志限制其製造業務對環境的影響。本集團認識到處理排放和污染問題的重要性，並已實施嚴格的內部政策來管理能源消耗、廢水處理和固體廢棄物處置。這些措施連同關鍵舉措旨在減少對環境的干擾。此外，本集團已執行《目標指示與方案》和《質量環境管理手冊》，以進一步加強其環境管理措施。本集團亦正致力從生命週期角度設計環境計劃，確保能夠全面評估和管理環境影響。

本章節主要披露本集團於二零二四財年在排放、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

隨著環境污染成為中國的迫切問題，本集團竭盡所能控制其兩家位於中山的製造工廠的排放。本集團量化其營運過程中的排放量，以準確識別需要改善的空間並制定有效的管理政策。

於二零二四財年，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，及有害廢棄物。本集團沒有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細信息，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_x"), nitrogen oxides ("NO_x") and particulate matter ("PM"). They were mainly generated from vehicles for transportation. Meanwhile, Scope 2 (Energy Indirect Emissions) from the consumption of purchased electricity composed a major proportion of the Group's GHG emissions profile, accounting for 98% of the Group's total GHG emissions.

Manufacturing Business

Attributed to the business nature of this segment, the manufacturing business contributed most of the Group's emissions in FY2024. Acknowledging that fossil fuel combustion plays a significant role in GHG emissions, the Group is committed to addressing this issue. Measures are being taken to reduce fossil fuel consumption by minimising unnecessary business travel and optimising production processes. The Group also enforces strict policies to monitor and manage resource usage during business operations. Furthermore, the Group encourages behavioural changes among employees, promoting energy-saving practices 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_x」)、氮氧化物 (「NO_x」) 和顆粒物 (「PM」)，主要來自作運輸用途的車輛。同時，消耗購買電力所產生的範圍二 (能源間接排放) 佔本集團溫室氣體排放概況的主要部分，佔本集團溫室氣體總排放量的98%。

製造業務

鑑於此板塊的業務性質，本集團於二零二四財年大部分的排放均來自製造業務。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。本集團正採取措施減少化石燃料消耗，包括減少不必要的商務差旅和優化生產流程。本集團亦執行嚴格政策以監察和管理營運期間的資源使用。此外，本集團鼓勵員工改變習慣，推廣節能措施，如關閉不使用的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 adheres to several emission control standards for its factories, including 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 manufacturing plants emit Nonmethane hydrocarbons (NMHCs) during the production process, and they are strictly recorded and monitored in accordance with national standards. To meet these requirements, the Group employs air treatment processes such as adsorption and desorption for filtering exhaust gases and catalytic combustion to reduce undesirable pollutants.

To strengthen the oversight and management of its environmental emissions, the Group has established an Environmental Safety Force responsible for implementing and enforcing the Group's environmental policies. This team conducts inspections of the environmental performance at operational sites, ensuring compliance 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 headed "Electricity", "Other energy resources" and "Targets and Actions".

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。製造工廠在生產過程中排放非甲烷碳氫化合物(NMHCs)，並按照國家標準嚴格記錄和監控。為滿足這些要求，本集團採用吸附和解吸等空氣處理工藝過濾廢氣，並使用催化燃燒以減少不良污染物。

為加強對環境排放的監督和管理，本集團已成立環安隊負責實施和執行本集團的環境政策。該小組對營運場地的環境表現進行檢查，確保符合既定標準。

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，本集團已落實一系列政策及措施以管理其資源使用。更多細節將在下文「電力」、「其他能源資源」和「目標與行動」部分作進一步討論。

環境、社會及管治報告

Environmental, Social and Governance Report

VI. ENVIRONMENTAL SUSTAINABILITY (continued)

A.1. Emissions (continued)

Wastewater

In FY2024, the Group's wastewater mainly consisted of non-hazardous wastewater from domestic and commercial usage, and no hazardous wastewater was discharged.

Manufacturing Business

Domestic and commercial wastewater was directly discharged to the sewage pipe, and industrial wastewater was collected separately in dedicated containers for subsequent treatment. The collected industrial wastewater was required to undergo biochemical treatments, including precipitation, decomposition, anaerobic decomposition and filtration. The Group strictly monitored the quality of the wastewater and only discharged wastewater that meets the standards.

VI. 環境可持續性 (續)

A.1. 排放物 (續)

廢水

於二零二四財年，本集團的廢水主要為生活及商業無害廢水，且無排放有害廢水。

製造業務

生活及商業無害廢水直接排入污水管，而工業廢水則單獨收集於專用容器以作後續處理。經收集的工業廢水需經過生化處理，包括沉澱、分解、厭氧分解和過濾等。本集團嚴格監控廢水水質，廢水達標後方可排放。

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, Global (GuangDong) Quality Technology Service Co., Ltd., a recognised testing agency, was invited to assess and ensure the quality of the wastewater in FY2024. The test results demonstrated compliance and were all below the emission limits specified by various 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，本集團在二零二四財年聘請了認可的檢測機構「廣東高普質量技術服務有限公司」對廢水水質進行檢測和保證。所有檢測結果均符合標準並均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 FY2024, the municipal wastewater from office was discharged directly into the drainage system of the property building. The Group understands that the amount of wastewater generated is highly related to its freshwater consumption. Therefore, it has implemented a series of measures to reduce water consumption. For details regarding water saving practices, please refer to the “Water” section under **A.2. Use of Resources**.

Solid waste

Solid waste elimination has long been one of the Group’s focuses. In FY2024, the Group’s operations mainly produced domestic and commercial non-hazardous solid waste and industrial hazardous solid waste. Moreover, the Group has developed and adhered to the Quality & Environment Management Manual, which outlines the responsibilities of each employee to carry out effective solid waste management. During the year under review, the Group recycled more than 70 tonnes of plastic waste and 0.37 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

於二零二四財年，市政污水直接排入物業大樓的排水系統。鑑於廢水的排放量與淡水消耗量高度相關，本集團已實施一系列措施以減少耗水量。有關節水實踐的詳情，請參閱「**A.2. 資源使用**」章節。

固體廢棄物

減少固體廢棄物一直是本集團的重點關注領域之一。於二零二四財年，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。此外，本集團已制定並遵守《質量與環境管理手冊》，該手冊概述了每位員工執行有效固體廢棄物管理的責任。於回顧年度內，本集團回收了超過70噸塑料廢棄物及0.37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. Specifically, industrial waste from its manufacturing plants includes materials such as activated charcoal, oil rags, paint sludge, waste barrels, waste mineral and engine oil dry sludge. Given the growing concerns surrounding hazardous waste disposal, the Group strictly adheres to internal hazardous waste management protocols to ensure proper and legal handling of such waste. For instance, specialists are tasked with collecting, labelling and sealing hazardous waste in designated containers in compliance with the Solid Waste Classification Table. Meanwhile, 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 coordinated with qualified companies to manage the transportation, management, recycling and disposal of hazardous waste appropriately.

Under the Environmental Principles, the Group's two plants in the PRC operate in strict compliance with regional emission-related laws and regulations. Notably, the Group follows the Restriction of Hazardous Substances Directive 2011/65/EU (RoHS 2.0) 《危害性物質限制指令》, which limits the use of specific hazardous substances in electrical and electronic equipment (EEE). These regulations provide the Group with clear guidelines to regulate and improve its manufacturing processes.

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，本集團的運作無可避免地會產生有害固體廢棄物。具體而言，其製造工廠產生的工業廢棄物包括活性碳、油布、油漆污泥、廢料桶、廢礦物油和機油污泥等。鑑於大眾對處理有害廢棄物的關注日益增加，本集團嚴格遵守內部有害廢棄物管理規條，以確保正確合法地處理相關廢棄物。例如，專業人員依照《固體廢棄物分類表》收集、標記和密封有害廢棄物於特定容器中。同時，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，並安排合資格的企業負責有害廢棄物的運輸、管理、回收和處置工作。

根據本集團的環境原則，其兩家位於中國的製造工廠嚴格遵守地區排放相關法律法規。當中，本集團嚴格遵循限制在電子電氣設備(EEE)中使用某些有害物質的《危害物質限制指令》2011/65/EU (RoHS 2.0)。這些規定為本集團規範和改善製造流程提供了明確的指導方針。

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 FY2024, the solid waste generated from the Group's office operations primarily comprised general domestic and commercial waste, which was systematically collected by responsible parties. To minimise the amount of waste generated, the Group has implemented a series of green practices within its office operations, including:

- Maximise solid waste recycling through effective waste classification;
- Educate employees on reducing the use of disposable items, such as plastic tableware;
- Foster a "resources conservation" culture within the office;
- Promote the reuse of office stationeries; and
- Recycle 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

於二零二四財年，本集團的辦公室業務產生的固體廢棄物包括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，本集團在辦公室實施了一系列措施，包括：

- 通過有效的垃圾分類盡可能地回收固體廢棄物；
- 教育員工減少使用塑料餐具等一次性物品；
- 在辦公室建立「節約資源」文化；
- 提倡重複使用辦公文具；以及
- 回收墨盒、碳粉盒、電腦、燈泡等辦公室垃圾。

更多有關本集團綠色實踐的信息，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

Understanding that noise from manufacturing processes can be disruptive, the Group is committed to limiting noise generated during operations and minimising its associated impacts. To address noise pollution, the Group has upgraded to advanced equipment that is significantly quieter and more efficient than older alternatives, aiming to reduce noise disturbances while maintaining operational performance.

In FY2024, the Group engaged an external testing agency to evaluate noise levels at various locations within the operational boundary of the manufacturing plant. These assessments aimed to ensure that noise levels remained within acceptable limits. Testing results confirmed that the sound pressure of noise, measured one meter away from the factory perimeter at the north, south, east, and west 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

本集團明白製造過程中產生的噪音或會造成滋擾，因此致力於限制營運過程中產生的噪音並將相關影響降至最低。為解決噪音污染問題，本集團已把舊有設備升級至更安靜且更有效率的先進設備，旨在減少噪音滋擾，同時保持營運效能。

於二零二四財年，本集團聘請了外部測試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。這些評估旨在確保噪音水平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 FY2024, the Group's major resources consumption included electricity, petrol, diesel, water, paper, and plastic-made and paper-made packaging materials. The Group strictly follows the guidelines set out in the Energy Resources Control Approach to conserve resources in 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.

In addition, the Group's manufacturing plants have developed internal environmental strategies tailored to 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

於二零二四財年，本集團的主要資源消耗包括電力、汽油、柴油、水、紙張和包裝材料（紙製和塑料製）。本集團嚴格遵循《能源資源控制方法》所載的指引，在營運中節約資源。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。

同時，本集團的製造工廠根據自身特質制定了內部環境策略。以本集團的附屬公司中山市堅城電子有限公司為例，它以「合規、節能、積極參與、持續發展」的原則制定環境策略，專注推廣回收、促進綠色採購和提高能源效率。

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 FY2024, the Group's total electricity consumption remained similar to FY2023, with a slight decrease by 3%. In consideration of the Group's business nature, the manufacturing business continued to dominate the Group's electricity consumption.

The increasing attention to energy conservation from national and local governments has led to the release of the "Dual Control" Policy which aims to control energy consumption. The Group keeps track of its energy consumption patterns across its business units to stay aligned with the nation's energy reduction initiative. As such, it strives to integrate the "Saving Electricity" concept into its environmental management strategy and overall development approaches. Additionally, the Group has implemented a range of electricity-saving measures:

- Conduct regular inspection on electrical equipment and update them if necessary to maintain high efficiency;
- Develop operating guidelines for departments to use electrical products in control time period;
- Prioritise electrical appliances with recommended green specifications or high ratings on China Energy Labels during procurement;
- Replace energy-intensive light bulbs with LED lighting fixtures;
- Make good selection of the transformer capacity and motors;
- Operate machines in an energy-effective manner and repair malfunctioned ones promptly; and
- Identify and correct unsustainable practices to optimise the overall operating process.

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

VI. 環境可持續性 (續)

A.2. 資源使用 (續)

電力

於二零二四財年，本集團總耗電量與二零二三財年持平，略為下降3%。考慮到本集團的業務性質，製造業務仍佔據本集團主要的電力消耗。

隨著國家和地方政府對節能減排的重視程度不斷提高，更推出了旨在控制能源消耗的「能耗雙控」政策。本集團追蹤各業務部門的能源消耗模式，以與國家的節能減排措施保持一致。因此，本集團努力將「節約用電」理念融入環境管理策略和整體發展方針，並實施了一系列節電措施：

- 定期檢查和更新電器設備，以保持高效率；
- 制定各部門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；
- 以LED照明燈具取代高耗能燈泡；
- 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修理故障機器；以及
- 辨識並修正不可持續的做法，以優化整體運作。

更多有關節電措施的信息，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 FY2024, the Group consumed petrol and diesel for transportation. While both fuels recorded a fall in consumption, in particular, diesel consumption has dropped for more than 50% when compared to FY2023.

Managing fossil fuel consumption has always been the Group's priority. Hence, it has developed various measures to minimise their usage in operations. In FY2024, the Group continued to utilise energy-efficient vehicles for transportation and operations purposes. Furthermore, competitive mechanisms are adopted to encourage manufacturing plants to build a "low carbon and low consumption" working environment, thus fostering a culture of sustainability across its business.

For more information regarding improving energy efficiency, please refer to the section "Targets and Actions".

Water

The Group has closely monitored its water consumption patterns as it understands water is essential to its operations. In FY2024, 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

於二零二四財年，本集團消耗了汽油和柴油作運輸用途。兩種燃料的消耗量均有所下降，當中柴油消耗量與二零二三財年相比下降了超過50%。

管理化石燃料消耗一直是本集團的首要任務。因此，本集團制定了各種措施來盡量減少營運中的燃料消耗。於二零二四財年，本集團繼續使用節能車輛作運輸和營運用途。此外，本集團也透過競爭機制鼓勵製造工廠打造「低碳、低消耗」的工作環境，從而在整個業務層面培養可持續發展文化。

更多有關提高能源效率的信息，請參閱「目標和行動」部分。

水

本集團明白水對其營運運作至關重要，因此密切監控其用水模式。於二零二四財年，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 places a strong emphasis on water management and makes its best effort on enhancing employees' awareness on water conservation. Striving to improve water utilisation efficiency and reduce water consumption, the Group has adopted the following practices:

- Adopt low-flow faucets or showers in the office and dormitory;
- Repair broken faucets or taps promptly upon identifying any leakage;
- Place reminders in prominent places, such as "Saving Precious Water Resources" posters;
- Perform regular inspections (including leakage tests) on the water supply system;
- Reuse wastewater treated with ink-removing chemicals from the spraying units;
- Install a recirculating cooling water system in the injection moulding unit;
- Use secondary recycled water for toilet cleaning and irrigation; and
- Set 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，並盡力提升員工的節水意識。為提高用水效率並減少用水量，本集團採取了以下措施：

- 在辦公室和宿舍採用低流量水龍頭或淋浴器；
- 一旦發現漏水，及時修理損壞的接駁頭或水龍頭；
- 在顯眼位置張貼提醒，例如「節省寶貴的水資源」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；
- 使用二次循環水清洗廁所和灌溉；以及
- 為員工設定耗水目標。

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 FY2024, the paper consumption amount remained similar, while around 60kg of paper were recycled.

The Group strictly follows the internal instruction of Administrative Paper Use Regulation to reduce the use of paper and paper-made products. Moreover, it has further strengthened its paper-saving efforts by carrying out the measures below:

- Promote a paperless working environment by encouraging the dissemination of information through electronic means (i.e. via email or e-bulletin boards);
- Set duplex printing as the default mode for most network printers;
- Disseminate the “Think Before Print” concept to avoid unnecessary printing 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

本集團的紙張消耗主要用作行政用途。於二零二四財年，本集團的紙張消耗量與往年相同，而廢紙回收量約為60公斤。

本集團嚴格遵循內部指示《行政紙張使用規例》，減少使用紙張及紙製品。此外，本集團亦透過採取以下措施，進一步加強節約用紙工作：

- 鼓勵透過電子方式(如電子郵件或電子公告板)傳播訊息，促進無紙化工作環境；
- 將雙面列印設定為大多數網路印表機的預設模式；
- 透過在辦公室張貼提醒海報和貼紙，傳播「打印前三思」的概念，避免不必要的打印；

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)

- Place boxes and trays to collect single-sided paper for reuse; and
- Reduce the procurement and provision of paper without affecting the working quality.



In the coming years, the Group is committed to intensifying its efforts to reduce paper consumption while maintaining work quality and efficiency. The Group will continue to uphold its Environmental Principles and work towards changing the mindsets and behaviours of employees and business partners to promote the conservation of paper resources.

VI. 環境可持續性 (續)

A.2. 資源使用 (續)

紙張 (續)

- 放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。

未來幾年，本集團將致力維持工作質素和效率，同時加大力度減少紙張消耗。本集團將繼續秉持其環保原則，改變員工和業務合作夥伴的觀念和行為，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

Due to the nature of its manufacturing business, the use of packaging materials such as cartons, boxes, and plastics is unavoidable. However, the Group is focused on achieving sustainable development by gradually transitioning to more environmentally friendly and sustainable packaging materials to replace traditional options. During the year under review, the Group implemented effective packaging material management measures across various stages, from procurement to sales. For instance, the Group adopted a made-to-order approach for packaging processes, enabling better estimation of required materials and reducing unnecessary waste. In addition, the Group actively collected used packaging materials, such as plastic containers, and transferred them to the central recycling station for internal reuse.

Looking ahead, the Group is committed to allocating additional 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 room for improvement in this area.

Targets and Actions

The Group believes that setting specific and measurable targets is essential for tracking and evaluating its environmental progress. Recognising that its environmental performance is closely tied to business activities, such as the volume of sales orders in a financial year, the Group 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

基於製造業務的性質，使用紙箱、盒子和塑料等包裝材料是無可避免的。然而，本集團專注於通過逐步過渡到更環保和可持續的包裝材料來取代傳統包裝材料，以實現可持續發展。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，本集團在包裝流程中採用按訂單生產的方式，從而能更好地估算所需材料並減少不必要的浪費。此外，本集團積極收集使用過的包裝材料，如塑料容器，並轉運到中央回收站作內部重用。

展望未來，本集團致力投入更多資源和人力以評估和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 FY2024 as the baseline year, the Group aims to reduce the amount of air pollutants emitted per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的廢氣污染物排放量。	The Group ensures strict control over air pollutant emissions by: 本集團透過以下方式嚴格控制廢氣污染物排放： • Reduce unnecessary business travel 減少不必要的商務出行 • Seal opened chemicals properly to prevent volatile organic compounds from escaping 妥善密封打開的化學品，以防止揮發性有機化合物釋出 • Minimise the use of chemicals during production 生產過程盡量減少使用化學品
GHG Emissions 溫室氣體排放	Taking FY2024 as the baseline year, the Group aims to reduce the amount of GHG emitted per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的溫室氣體排放量。	The Group optimises machinery and equipment usage by: 本集團透過以下方式優化機械設備的使用： • Maximise the production efficiency 盡最大努力提升生產效率 • Assign joint responsibility to the Maintenance Team and the Production Department for identifying and addressing abnormalities in machinery and equipment 維護團隊和生產部門共同負責辨識和解決機器設備異常狀況
Wastewater 廢水	Taking FY2024 as the baseline year, the Group aims to reduce the amount of both hazardous and non-hazardous wastewater discharged per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五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： • Encourage the reuse of treated wastewater 鼓勵重用經處理的廢水 • Pre-treat 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

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
Solid waste 固體廢棄物	Taking FY2024 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 FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五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： - Promote 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 - Group recyclable materials, including cartons and plastic bags, for further processing 將紙箱和塑料袋等可回收材料作分類，以進行下一步處理 - Employ 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
Electricity 電力	Taking FY2024 as the baseline year, the Group aims to reduce the amount of electricity consumed per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的用電量。	The Group actively promotes energy conservation by: 本集團透過以下方式積極推動節約能源： - Switch off unused appliances and machinery 關閉不使用的電器和機器 - Adopt 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 - Optimise 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

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
Petrol & Diesel 汽油及柴油	Taking FY2024 as the baseline year, the Group aims to reduce the amount of petrol and diesel consumed per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的汽油和柴油消耗量。	The Group promotes resource conservation through: 本集團透過以下方式促進節約資源： - Prioritise energy-efficient vehicles and machinery during procurement 在採購過程中優先考慮節能車輛和機械 - Conduct regular maintenance for vehicles and machinery and repair when needed to extend their lifespan 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 - Encourage employees to use public transportation 鼓勵員工使用公共交通工具 - Reduce travel by using online communication tools 使用線上通訊工具，減少出行
Water 水	Taking FY2024 as the baseline year, the Group aims to reduce the amount of fresh water used per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的淡水消耗量。	The Group minimises freshwater usage during operations by: 本集團以以下方式盡力減少營運過程中的淡水使用量： - Optimise the water efficiency of machinery and equipment 優化機器和設備的用水效率 - Organise 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
Paper 紙	Taking FY2024 as the baseline year, the Group aims to reduce the amount of paper consumed per HKD million revenue by FY2025. 以二零二四財年為基準年，本集團的目標是減少二零二五財年每百萬港元收入的紙張消耗量。	The Group promotes resource conservation through: 本集團透過以下方式推動節約資源： - Encourage administrative staff to reuse and recycle office supplies 鼓勵行政人員重複使用和回收辦公用品 - Set procurement quota for each department 為每個部門設定採購配額

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

The Group recognises that its business operations are carbon and energy-intensive as a manufacturing enterprise, and it understands they may pose risks to the natural environment and resources. To address these challenges, the Group is dedicated to minimising its environmental footprint, transiting towards sustainability, and becoming a 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 evaluates its environmental impacts and monitors climate-related risks through its “Quality & Environment Management Manual”. By considering factors such as impact scale, scope, frequency, attention rate, law compliance and other relevant indicators, the Group has identified air emissions and wastewater discharge as its primary sources of pollution.

To mitigate the negative environmental impacts from these sources, the Group has referenced national guidelines and international standards to develop internal protocols designed to improve environmental performance. In addition, the Group adopted the “5S” management system— a workplace organisation method based on five Japanese words (seiri, seiton, seiso, seiketsu, and shitsuke)— to comprehensively manage its production processes.

The Group’s factories once again achieved the 3-year recertification of the ISO 14001:2015 Environmental Management System in FY2023, demonstrating their exceptional performance in addressing environmental impacts and maintaining compliance with environmental standards.

VI. 環境可持續性(續)

A.3. 環境及天然資源

本集團認識到，作為一家製造企業，其業務營運屬於碳密集型和能源密集型，且可能對自然環境和資源構成威脅。為了應對這些挑戰，本集團致力於減少對環境的影響，向可持續發展轉型，並成為綠色製造商。本集團一直遵循「安全、和諧、綠色發展」策略，致力將資源節約政策和環境友善創新融入其發展方針。

本集團透過《質量環境管理手冊》評估其環境影響和監測氣候相關風險。透過綜合考量影響的規模、範圍、頻率、關注度、法律合規性等相關指標，本集團已辨別廢氣排放和廢水排放為其主要污染源。

為了減輕這些污染源的負面環境影響，本集團參考國家指引和國際標準制定了內部政策，旨在提高其環境績效。此外，本集團亦採用了「5S」管理系統，即以五個日語單詞(整理、整頓、清掃、清潔和素養)構成的工作場所管理方法，全面管理其生產流程。

本集團的工廠在二零二三財年再次獲得為期3年的ISO 14001:2015環境管理體系認證，引證了其在應對環境影響和遵守環境標準方面的卓越表現。



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)

As a manufacturer and supplier of industrial goods, the Group recognises the critical importance of a reliable and stable supply of natural resources for its long-term success. To ensure sustainability, the Group is actively transitioning to “clean” production and green business practices. By implementing quantitative environmental targets that are regularly tracked and monitored, the Group aims to strengthen its resilience against potential climate-related risks.

The Group aspires not only to become an exemplary green manufacturer, but also to lead the way in facilitating the entire industry’s transition to a low-carbon economy. Through collaboration with stakeholders, the Group hopes to encourage and realise the vision of green manufacturing on a broader scale.

A.4. Climate Change

In FY2024, the increasing frequency and severity of climate change-related incidents have drawn global attention to this critical issue. Recognising the physical and transition risks associated with climate change, which could hinder the Group’s business development and competitiveness, the Group is committed to taking proactive measures to prepare for these challenges.

The Group strives to improve its climate-related disclosure in alignment with the framework recommended by the Taskforce on Climate-related Financial Disclosure (TCFD). While the Group is in the early stages of reviewing, evaluating, and planning its corporate climate strategies, it has adopted a qualitative approach to identify climate-related risks. In the near future, the Group aims to enhance its disclosure by quantifying risks and opportunities, developing effective mitigation measures, and formulating adaptation strategies to address climate-related challenges.

VI. 環境可持續性 (續)

A.3. 環境及天然資源 (續)

作為工業產品製造商和供應商，本集團認識到可靠穩定的自然資源供應對其長期成功至關重要。為確保可持續發展，本集團正在積極轉型至「清潔」生產和綠色商業實踐。透過定期追蹤和監察量化環境目標，本集團旨在增強抵禦潛在氣候相關風險的能力。

本集團不僅立志成為綠色製造商的典範，更致力於引領整個產業向低碳經濟轉型。本集團希望透過與持份者合作，更廣泛地推動和實現綠色製造的願景。

A.4. 氣候變化

於二零二四財年，氣候變化相關事件的頻率和嚴重程度不斷上升，引起了全球對這一關鍵議題的關注。本集團認識到氣候變化相關的實體和轉型風險或會阻礙本集團的業務發展和競爭力，因此致力採取積極措施以應對這些挑戰。

本集團致力按照氣候相關財務信息披露工作組(TCFD)建議的框架改善其氣候相關披露。雖然本集團正處於審視、評估和規劃企業氣候策略的早期階段，但已採用定性方法識別氣候相關風險。在不久的將來，本集團計劃通過量化風險和機遇、制定有效的緩解措施，以及制定適應策略來應對氣候相關挑戰，從而優化其信息披露。

環境、社會及管治報告

Environmental, Social and Governance Report

VI. ENVIRONMENTAL SUSTAINABILITY (continued)

A.4. Climate Change (continued)

Risk 風險	Potential Impact 潛在影響	
Physical Risk 實體風險	• 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	• Operation suspension due to unstable electricity and water supply 因電力和供水不穩定而需暫停營運 • 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 • 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
Transition Risk 轉型風險	• Tightened environmental standards 更嚴格的环境準則 • Enhanced requirements on climate-related disclosure 加強氣候相關披露的要求	• 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 • 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 • 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

The Group has been closely monitoring the identified climate-related risks and impacts to address them promptly and avoid significant losses. In FY2024, the Group undertook a number of measures to mitigate potential climate impacts, including upgrading its technologies to reduce pollution, monitoring updates on environmental regulations, and enhancing governance on environmental matters to systemically monitor, track and handle climate-related risks.

本集團一直密切監察已識別的氣候相關風險及影響，以便及時應對並避免重大損失。於二零二四財年，本集團採取了多項措施減輕潛在的氣候影響，包括升級技術以減少污染、留意環境法規的更新，及加強環境事務治理，以系統地監測、追蹤和應對與氣候相關的風險。

環境、社會及管治報告

Environmental, Social and Governance Report

VII. SOCIAL SUSTAINABILITY

The Group's core value emphasises "People-Oriented Management and Innovation", based on the belief that a workplace prioritising safety, security and equality enhances employee morale and performance. As such, the Group places great importance on employees' well-being, striving to protect their physical and mental health. Social sustainability is a fundamental principle for the Group, with its vision actively promoted from the Board to all business units.

Employment and Labour Practices

B.1. Employment

The Group firmly believes that every individual possesses unique strengths. This belief is reflected in the principle of "enabling everyone to fully display their talents and making the best use of resources," which guides the Group's human resources policies. Additionally, 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 FY2024, the Group's workforce comprised of a total of 698 full-time employees, including 245 male and 453 female. For more information on the Group's employee composition, please refer to Table S3 in the **APPENDIX – PERFORMANCE TABLE**.

Regulatory and legal compliance

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

VII. 社會可持續性

本集團相信，一個優先考慮安全、保障和平等的工作場所可以提高員工的士氣和績效，並視「以人為本的管理及創新」為其核心價值。因此，本集團高度重視員工福祉，致力於保障他們的身心健康。作為本集團的基本原則，本集團在由董事會至所有業務部門的整個企業內，積極推動其社會可持續性的願景。

僱傭及勞工常規

B.1. 僱傭

本集團堅信每個人都擁有獨特的優勢，因此在執行人力資源政策時秉持「人盡其才，物盡其用」的原則，以體現其理念。此外，本集團致力於營造一個公平和可靠的環境，讓員工能夠持續成長，旨在與員工共創成功。

截至二零二四財年末，本集團共有698名全職員工，當中245人為男性，453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

為符合經營地區法律法規及社會變化，本集團定期檢討及修訂其僱傭政策。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 FY2024, 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 established transparent and well-defined internal procedures for its annual recruitment plan. Recognising the critical importance of talent to its development, the Group offers competitive remuneration and benefits to attract outstanding candidates. These offerings are based on factors such as candidates' past performance, personal attributes, job experience and career aspirations. To ensure market competitiveness, the Group conducts regular benchmarking exercises and adheres to its "Compensation Management Regulation" to guide its remuneration and benefits practices.

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)

於二零二四財年，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》。

招募及晉升

本集團已為其年度招聘計劃制定透明和明確的內部程序。認識到人才對其發展至關重要，本集團提供具競爭力的薪酬和福利以吸引優秀人才。這些待遇基於候選人的過往表現、個人特質、工作經驗和職業抱負等因素而提供。為確保市場競爭力，本集團定期進行基準評估，並遵循其《薪酬管理條例》釐定其薪酬及福利措施。

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 suitable candidates for interviews with departmental managers. Following the interviews, the HR Department conducts thorough background checks to verify applicants’ qualifications before issuing official offers.

The Group also evaluates its compensation packages on an ongoing basis and conducts probationary and regular performance reviews for employees. Employees who demonstrate exceptional performance and potential are considered for promotion, following the procedures outlined in the Employee Handbook. This approach motivates employees to maximise their contributions while ensuring their efforts are recognised and rewarded.

Compensation and dismissal

Adjustments to compensation and employment terminations are carried out in accordance with the Group’s lawful and justified internal policies, as specified in the Employee Handbook. The Group strictly prohibits any form of unjust or illegitimate dismissal and has implemented robust policies aligned with relevant laws and regulations in Hong Kong and the PRC to govern employee termination procedures.

In FY2024, the turnover rate of the Group was 14.33%. 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)

招募及晉升 (續)

在招聘過程中，人力資源部遵循《人事招聘計劃》，物色合適的候選人與部門經理面試。面試後，人力資源部會在發出正式聘用通知前，進行徹底的背景調查以核實申請人的資格。

本集團亦持續評估其薪酬待遇，並對員工進行試用期和定期績效評估。表現出色且具潛力的員工將按照《員工手冊》規定的程序獲考慮晉升，以激勵員工竭盡所能，同時確保他們的努力得到認可和獎勵。

薪酬及解僱

本集團任何薪酬調整和解僱均按照《員工手冊》規定合法合理的內部政策執行。本集團禁止任何形式的不公平或不合法解僱，並已實施符合香港和中國相關法律法規的健全政策，以規範解僱程序。

於二零二四財年，本集團的員工流失率為14.33%。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 developed internal policies on 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 compensates employees 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 dedicated to fostering a fair, respectful, and diverse workplace. Anti-discrimination and equal opportunity principles are embedded in all human resources and employment policies. Decisions regarding training and promotion opportunities, dismissals and retirement policies are made regardless of the employee's age, sex, marital status, pregnancy, family status, disability, race, colour, descent, national or ethnic origins, nationality, religion or any other discriminative elements.

The Group recognises the detrimental effects of workplace discrimination, harassment and vilification. Therefore, it actively works 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 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

本集團根據《國務院關於職工工作時間的規定》等當地勞動法例，制定了工作和休息時間的內部政策。如員工需要加班，本集團會以額外薪酬或額外帶薪休假作補償。

除了基本帶薪年假和法定假期外，本集團還提供其他假期福利，包括但不限於婚假、產假、喪假等。

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，為此將反歧視和平等機會原則融入所有人力資源和僱傭政策之中。本集團在決定培訓和晉升機會、解僱和退休政策時不會考慮員工的年齡、性別、婚姻狀況、懷孕、家庭狀況、殘疾、種族、膚色、血統、民族或族裔血統、國籍、宗教或任何歧視性因素。

本集團認識到工作場所歧視、騷擾和誹謗的有害影響。因此，本集團竭力防止此類問題並遵守當地的法律法規。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。一旦發現並證實任何歧視相關案件，本集團將立即對涉案員工採取必要的紀律處分。

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 FY2024, 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, annual dinner 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 FY2024, 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.

B.2. Health and Safety

The Group recognises the critical importance of occupational health and safety and is committed to regularly reviewing and auditing its working environment in compliance 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. Meanwhile, the Group has consistently maintained a low work injury rate over the past three years.

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

本集團深知員工是成功的關鍵，因此致力於提升員工福祉。於二零二四財年，本集團為員工提供了養老保險、醫療保險、失業保險、工傷保險和生育保險等社會保險及公積金。

此外，本集團舉辦了豐富多彩的企業活動，例如團隊建設活動、年度晚宴及節慶慶祝活動，以營造和諧愉快的工作環境。為進一步鼓舞員工士氣，本集團於生日、農曆新年、中秋節、端午節等節慶發放特色禮品，與全體員工分享節慶歡樂。

於二零二四財年，本集團已遵守有關薪酬與解僱、招聘與晉升、工作時間、休息時間、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。

B.2. 健康與安全

本集團認識到職業健康與安全的重要性，並致力於定期檢查和審核其工作環境，以符合法定和行業要求。本集團致力消除工作場所的危害，並於過去三年（包括報告年度在內）沒有記錄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。

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 FY2024, there were 12 employees injured, leading to 90 lost days of work due to work-related injuries.

Occupational Health and Safety Data	職業健康與安全數據	FY2024 二零二四財年	FY2023 二零二三財年	FY2022 二零二二財年
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	12	7	4

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.

Following the “Quality & Environment Management Manual”, the Group arranged occupational health and safety training for its employees in FY2024. The training covered topics such as the Proper Handling of Hazardous Materials, Occupational Health and Safety, Emergency Management and “5S” concept.

VII. 社會可持續性 (續)

僱傭及勞工常規 (續)

B.2. 健康與安全 (續)

在二零二四財年，因工傷損失的工作日數為90天，工傷人數為12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》。

本集團依據《質量與環境管理手冊》，在二零二四財年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、應急管理和「5S」概念等主題。

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)*

To promote employees' physical health, the Group arranges free annual physical examinations. Moreover, special medical examinations are arranged based on employees' working conditions. For example, employees exposed to high-risk industrial environments are offered extra health checks. To safeguard employees' mental health, the Group also arranges psychological counselling services.

To ensure operational safety, the Group provides employees with personal protective equipment, including but not limited to uniforms, face masks and gloves. Supervisors of each business unit are responsible for monitoring the implementation of all occupational health and safety-related policies. Furthermore, 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)*

為促進員工的身體健康，本集團為員工安排免費年度體檢，並會根據員工的工作環境安排專項醫療檢查。例如，為在工業環境從事高風險工作的員工提供額外的健康檢查。為保障員工的心理健康，本集團亦安排心理諮詢服務。

為確保營運安全，本集團為員工提供個人防護裝備，包括但不限於工作服、口罩和手套。各業務部門的主管負責監督所有職業健康與安全相關政策的執行。此外，本集團密切監察供應商，要求他們取得相關測試認證，進行功能和安全檢查，並定期安排維護以保持設備質量。

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)

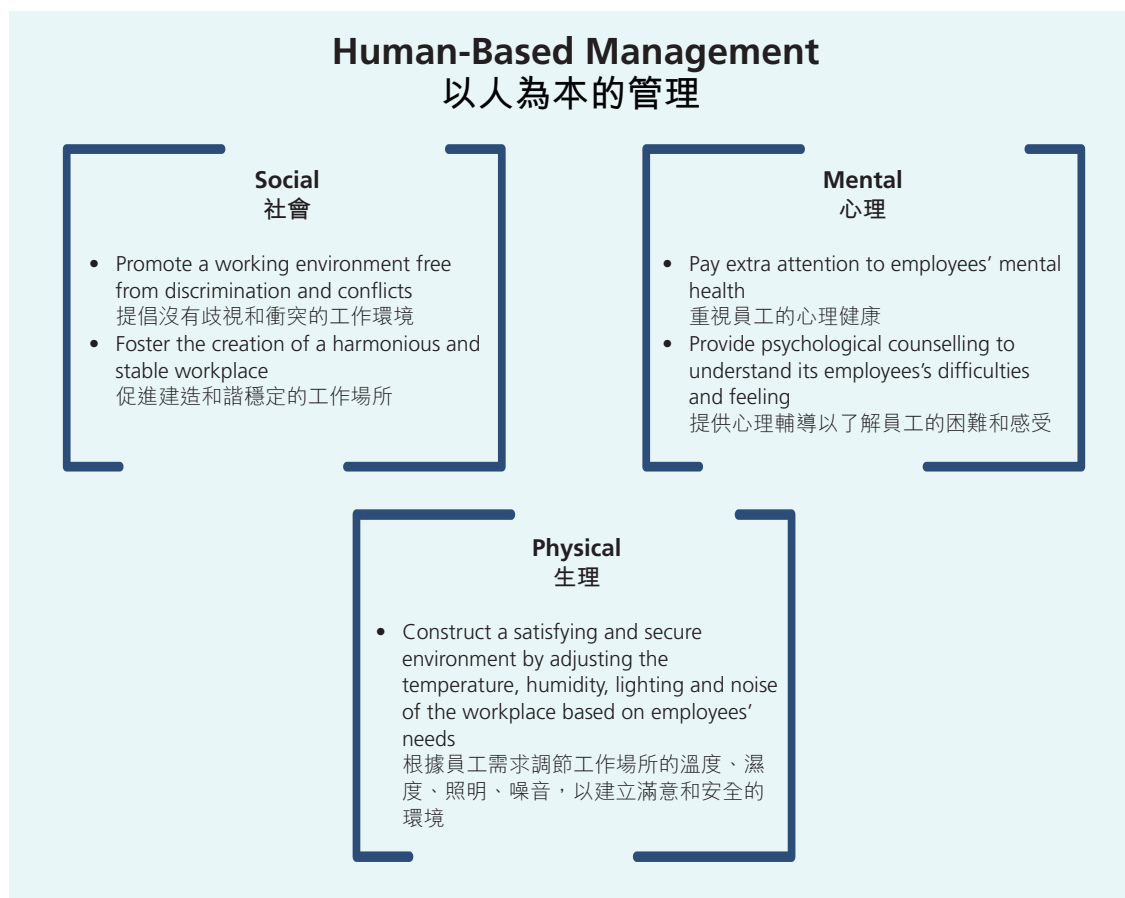
The Group places a high priority on occupational health and safety, striving to eliminate injuries across its operations. Guided by a human-based management approach, the Group ensures that its internal occupational-related policies comprehensively address social, psychological and physical factors, with the ultimate goal to create a safe and satisfying working environment for its 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)

本集團高度重視職業健康與安全，致力於消除營運中的因工受傷事件。本集團採取「以人為本」的管理方針，確保其內部職業相關政策充分考慮社會、心理和身體因素，旨在為員工創造一個安全及滿意的工作環境。



In FY2024, 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.

於二零二四財年，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

Aligned with the Group's developmental strategies and talent requirements, the HR Department has established internal policies and practices to guide training initiatives. Training programs are tailored to meet the needs of both new hires and experienced employees, ensuring alignment with corporate goals and individual growth.

For newly onboarded employees, the Group organises training sessions covering topics such as the Company's History, Corporate Governance Structure, Corporate Culture, Business Processes, and Management Systems. These sessions are designed to familiarise new employees with the Group's working culture and practices. For experienced employees, the Group provides profession-oriented courses customised to corporate needs and individual aspirations.

In addition, the Group has developed internal training programs related to its corporate policies, which 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".

The Group strongly encourages employees to enhance their skills by participating in external training programmes and taking professional qualification exams. To support this, the Group offers reimbursement for employees who achieve professional qualifications and vocational certificates. Moreover, the Group regularly invites external professionals to deliver training sessions, aiming to expand employees' knowledge, enhance their capabilities, and strengthen their competitiveness.

In FY2024, the Group delivered a total of 2,438 hours of training, covering 620 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

人力資源部根據本集團的發展策略和人才需求，制定了指導培訓工作的內部政策和慣例。培訓計劃針對新入職和經驗豐富的員工的需求而設計，確保與企業目標和個人成長保持一致。

本集團為新入職的員工安排涵蓋公司歷史、公司管治架構、企業文化、業務流程和管理系統等方面的培訓，旨在讓新員工熟悉本集團的工作文化和實踐。對經驗豐富的員工，本集團會根據企業需求和員工期望安排專業課程。

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。

本集團積極鼓勵員工透過參加外部培訓計劃和專業資格考試提升自身技能。為此，本集團為取得專業資格和職業技能證書的員工提供費用報銷。此外，本集團定期安排外部專業人士提供培訓，旨在拓展員工視野，以及提升和增強他們的能力和競爭力。

於二零二四財年，本集團提供了共2,438小時的培訓，涵蓋620名員工。培訓涵蓋了健康和安全管理、營運和管理等主題。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.

With zero tolerance for illegal employment practices, the Group has implemented 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 ensuring all job applicants are lawfully employable by checking their valid identity documents 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.

In addition to maintaining strict internal controls, the Group is committed to ensuring ethical labour practices across its value chain. To this end, it has established supplier guidelines that outline its position on human rights and labour issues, requiring suppliers to adhere to these principles. The Group conducts regular evaluations and audits of its business partners to ensure their compliance with labour standards. In FY2024, 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。

本集團對非法僱傭採取零容忍的態度，並實施了《童工與未成年工管理程序》和《禁止強迫勞動管理程序》等內部政策。在確認任何僱傭合約之前，人力資源部負責在招聘過程中檢查所有求職者的有效身份證明文件，確保所有求職者均合法就業。若有任何違反法律規定的勞工標準的情況，本集團將立即終止相關的僱傭關係。

除了維持嚴格的內部管理外，本集團亦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南，闡明了其在人權和勞工議題上的立場，並要求供應商遵守這些原則。本集團定期對其業務夥伴進行評估及審查，以確保其遵守勞工標準。於二零二四財年，本集團已遵守有關防止童工和強迫勞動的相關法律法規。

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 the importance of a sustainable supply chain and has made significant efforts to monitor its suppliers' environmental and social performance. In FY2024, the Group collaborated with 165 major suppliers, including 140 in the PRC, 19 in Hong Kong, and 6 in other countries. All major suppliers were subject to the Group's supplier management policies outlined below.

Supplier Engagement and Supply Chain Risk Management

In FY2024, the primary raw materials that the Group purchased included plastics, rubber, hardware, and packaging materials. To guide procurement activities, the Group has established comprehensive internal regulations following ISO 9001 and ISO 14001 standards to ensure that all procured materials meet environmental and social requirements. These policies also ensure that suppliers have the capability to comply with the Group's standards.

The Group has developed the "Selection and Evaluation of Suppliers Control Procedures" to screen suppliers and mitigate environmental and social risks. As part of the due diligence process, the Group requires suppliers to hold valid business licenses and adopt environmentally friendly production procedures. The procedures clearly define the roles and responsibilities of all parties involved, from supplier investigation to final verification. Specifically, the Quality Control Department gathers information on potential suppliers and conducts regular performance assessments and the Department of Engineering evaluates the technical capability of suppliers. Meanwhile, 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

本集團深明可持續供應鏈的重要性，並已作出重大努力監察供應商的環境和社會表現。於二零二四財年，本集團與165家主要供應商合作，當中140家位於中國，19家位於香港，6家位於其他國家。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

於二零二四財年，本集團採購的主要原材料包括塑料、橡膠、五金配件和包裝材料。為指導採購活動，本集團已根據ISO 9001和ISO 14001標準制定全面的內部規定，確保所有採購材料符合環境和社會要求。這些政策亦確保供應商具備遵守本集團標準的能力。

本集團制定了《供應商選擇和評價控制程序》以篩選供應商並減低環境和社會風險。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驗證過程中的職責。具體而言，品質管制部收集潛在供應商資料並進行定期績效評估，工程部則評估供應商的技術能力。同時，採購部負責確認與供應商的合作和管理檔案。

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)

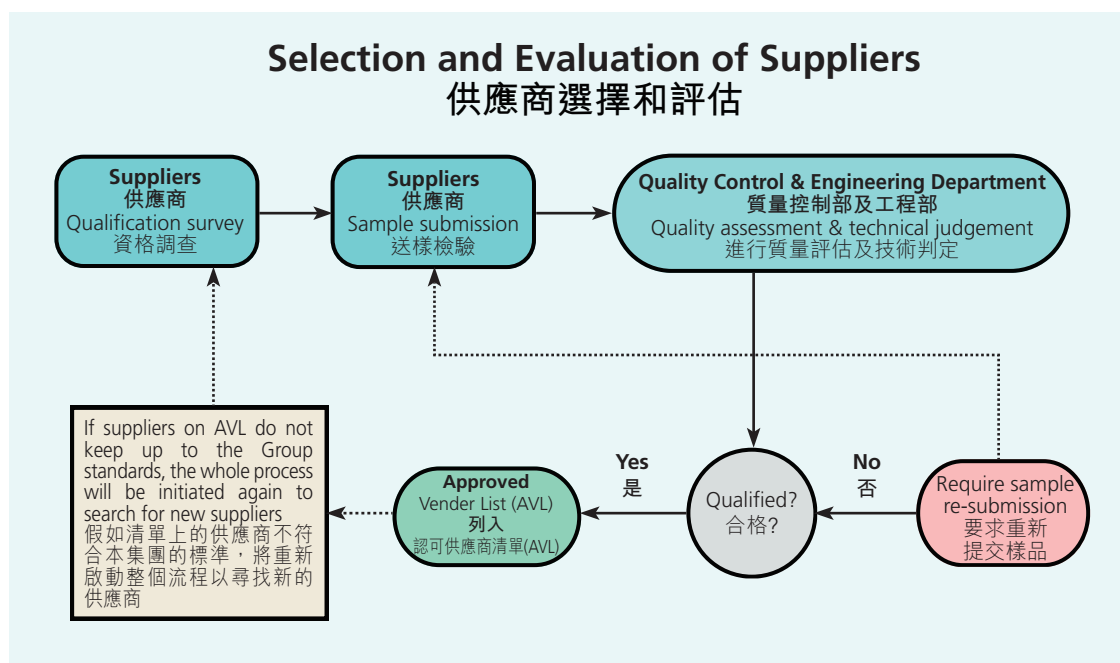
Supplier Engagement and Supply Chain Risk Management (continued)

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)



To ensure the quality of raw materials, the Group has implemented the "Incoming Material Inspection Control Procedures". It outlines the responsibilities of various departments to ensure suppliers' delivery meet the required standards before production. The Warehouse Department and Quality Control Department jointly inspect, receive and store the incoming materials.

為確保原材料質量，本集團實施了《來樣檢驗程序》。該程序概述了各部門的職責，以確保供應商交付的貨品符合規定標準才正式生產。倉庫部和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)

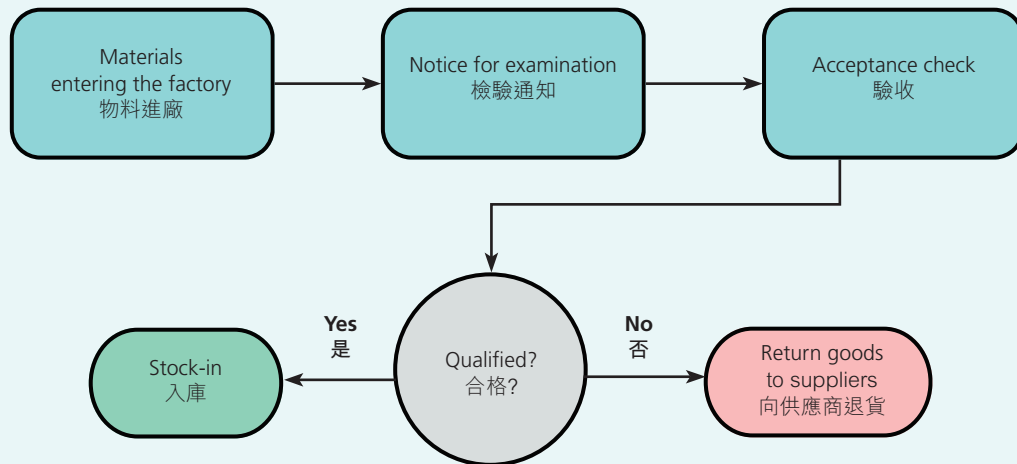
VII. 社會可持續性 (續)

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)

Illustration of Incoming Materials Inspection Process 來料檢驗流程示意圖



The Group values consistent communication with suppliers to maintain reliable and trustworthy relationships. The Department of Procurement frequently interacts with suppliers through phone discussions and on-site visits. Suppliers are categorised based on various factors to tailor its management approach.

Attributed to the robust and stable relationship with suppliers, the Group has not experienced material delays, values conflicts, or other significant environmental and social issues with suppliers in recent years. The Group believes that mutual understanding and shared responsibility are crucial for maintaining cooperative relationships and aligning suppliers' values with its own.

本集團重視與供應商的持續溝通，以維持可靠和值得信賴的關係。採購部通過電話討論和實地考察與供應商積極交流。本集團亦會根據各種因素對供應商進行分類，以制定相應的管理方針。

由於已與供應商建立了穩固的關係，本集團的供應鏈近年來未有遇到重大延誤、價值觀衝突或其他重大環境和社會問題。本集團認為，相互理解和共同承擔責任對維持合作關係和使供應商的價值觀與自身保持一致至關重要。

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 FY2024, the Group followed its “Counter-measures to Address Risks and Opportunities Control Policy” for managing suppliers’ environmental and social risks. A structured process for supply chain management has been set up, covering 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. The Group strives to identify and mitigate potential environmental and social risks across the supply chain by ensuring the ethical sourcing of materials.

The Group is committed to adopting environmentally friendly materials to enhance supply chain resilience against climate change and support a green transition. To achieve this, the Group enforces its Green Procurement policy across all suppliers, requiring them to provide raw materials that 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)

於二零二四財年，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。本集團已建立結構化的供應鏈管理流程，當中涵蓋風險識別、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

建立和維護可持續的價值鏈是本集團的核心目標。本集團通過確保以符合道德規範的方式採購材料，致力於識別和減輕供應鏈中潛在的環境和社會風險。

本集團致力於採用環保材料，以提升供應鏈應對氣候變化的韌性，並促進綠色轉型。為此，本集團對所有供應商執行綠色採購政策，要求他們提供符合《有害物質限用指令》(RoHS)和《化學品的註冊、評估、授權和限制》(REACH)標準的原材料。作為本集團供應鏈管理方針的延伸部分，其綠色採購政策的執行和監控方與前述章節所述一致。

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

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

Regulatory and legal compliance

In FY2024, 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.

VII. 社會可持續性 (續)

營運慣例 (續)

B.6. 產品責任

監管與法律合規

在二零二四財年，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

The Group places great importance on earning clients' trust and satisfaction. To ensure the consistent delivery of high-quality products, the Group has implemented a Quality Management System that adheres to ISO 9001 standards.

To meet customers' diverse needs and consistently produce high quality products, 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. The Group has also formulated 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 pivotal in helping the Group obtain CE marking, a certification that ensures products conform to health, safety, and environmental protection standards within the European Economic Area.

Through the effective implementation of these policies, in FY2024, 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

本集團高度重視贏取顧客的信任和滿意。為確保能夠持續供應高品質產品，本集團已實施符合ISO 9001標準的品質管理系統。

本集團制定了《內部審核控制程序》和《顧客產品要求評審控制程式》，以滿足顧客多樣化的需求並持續生產高品質產品。這些政策對產品從製造到交付的整個生命週期進行監督、調查和管理。本集團亦制定了一系列品質管制政策，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》和《質量與環境管理手冊》。

同時，本集團執行其《限制使用物質保證協議書》，要求所有進料必須符合REACH、RoHS和Sony SS-00259標準中規定的受管制物質要求。這些內部指引對本集團獲取CE標誌至關重要，該認證確保產品符合在歐洲經濟區內銷售的健康、安全和環境保護標準。

透過有效執行這些政策，本集團於二零二四財年沒有已銷售或發貨的產品因安全和健康原因而被召回。

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 values customer feedback as a critical tool for identifying areas for improvement. To address complaints and inquiries effectively, the Group has implemented standardised procedures, including the “Customer Service Management Procedures”, which outlines the process for handling customer complaints.

Upon receiving a complaint, the Group promptly acts to resolve the issue. Following the complaint-resolving procedure and guided by the 8D Report (Eight Discipline Problem Solving), a problem-solving methodology widely used in quality control, the Group follows up with customers timely while reviewing, analysing and adjusting its products and services to meet customers’ expectations and sustain a positive brand image.

In FY2024, the Group received 0 complaints from its customers.

VII. 社會可持續性 (續)

營運慣例 (續)

B.6. 產品責任 (續)

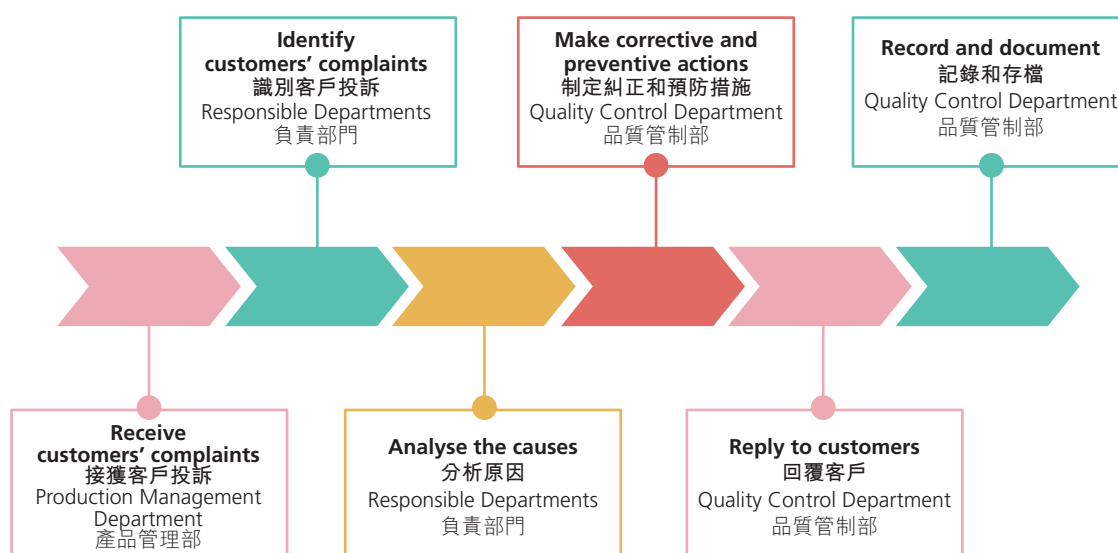
客戶反饋與投訴

本集團視客戶反饋為識別改善空間的重要工具。為有效處理投訴和查詢，本集團已實施標準化程序，包括《客戶服務管理程序》，當中概述了處理客戶投訴的流程。

本集團在收到投訴後會迅速採取行動以解決問題。本集團遵循投訴處理程序，並透過在品質管制中廣泛應用的8D報告（八大問題解決方法）的形式及時跟進客戶反饋，同時檢討、分析和調整其產品和服務，以滿足客戶期望並維持良好品牌形象。

在二零二四財年，本集團接獲0宗客戶投訴。

Complaint Resolving Process 投訴處理流程



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 of customer complaints involves collaboration across departments. The Quality Control Department is responsible for the back-inspection and corrective actions, and the relevant Production Department reviews production procedures to address deficiency. Meanwhile, the Marketing Department is responsible for communicating with customers to understand their needs and ensure their concerns are addressed.

The Group learns from each complaint and adopts corrective measures to prevent similar issues in the future. For example, in response to past complaints about unsatisfactory product appearances, the Group provided staff training, displayed visual reminders of defective products on-site, and upgraded packing materials to improve product protection.

For product recalls, the Group has implemented policies such as the "Control Procedure of Nonconforming Products" and "Control Procedure of Returned Products". Upon receiving returned products, the Group will start the comprehensive inspection process immediately, and the Group conducts a thorough inspection and takes full responsibility for recalling 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. Internal guidelines have been established 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。同時，市場部負責與客戶溝通，了解其需求並確保其關注得到處理。

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，本集團針對過往關於產品外觀不理想的投訴提供了員工培訓，在現場展示產品表面破損圖片作提醒，並升級包裝材料以加強產品保護性。

有關產品召回，本集團已實施《不合格品管控制程序》和《退貨管控制程序》等政策。本集團收到退回的產品後將立即啟動全面檢查程序，並對任何需要召回的不合格產品進行徹底檢查並承擔全部責任。

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》。本集團已制定內部指引，防止發布虛假或誇大的廣告。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

The Group acknowledges the growing importance of data security and privacy and has implemented robust policies to manage sensitive information. According to the Employee Handbook, employees are prohibited from disclosing confidential business information or sensitive personal data.

The Group considers customer data highly confidential and restricts access to authorised personnel only. The Administrative Department is responsible for safeguarding customer information, ensuring limited access, and preventing unauthorised disclosures to external parties. Meanwhile, the Information Technology Department is tasked with monitoring and maintaining cybersecurity 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 FY2024, 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

本集團明白資料安全和私隱的重要性日益提升，並已實施嚴謹的政策來管理敏感資料。根據《員工手冊》規定，員工禁止披露商業機密資訊或敏感個人資料。

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和維護網絡安全，防止資料外洩。於回顧年度內，本集團並無接獲任何關於侵犯客戶私隱或遺失客戶資料的實質投訴。

於二零二四財年，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 FY2024, 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 committed to fair competition and fostering a work environment that promotes ethical behaviour and high performance. To uphold this commitment, the Group has developed comprehensive internal anti-corruption policies. Regulations stipulated in the Employee Handbook explicitly prohibit all forms of bribery and corruption, requiring employees to adhere to professional ethics in alignment with the Group's code of conduct. The Administrative Director is responsible 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

於二零二四財年，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，致力於營造一個促進道德行為和高績效的工作環境。為履行這一承諾，本集團制定了全面的內部反貪污政策。《員工手冊》中明確禁止任何形式的賄賂和貪污行為，並要求員工遵守與本集團行為準則相符的職業道德。行政總監負責監督本集團的道德表現、執行反貪污政策並處理已證實的個案。

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 whistleblowing mechanism. Whistle-blowers can provide detailed accounts and supporting evidence verbally or in writing to the Audit Committee or the HR Department. To ensure fairness, the Group protects whistle-blowers from unfair dismissal or victimisation. In case where criminality is suspected after a thorough investigation, the Group promptly reports to relevant regulators or law enforcement authorities when the management considers it necessary.

In FY2024, although the Group did not organise any trainings related to anti-corruption, the Group will continue to uphold its commitment to combating commercial bribery and reinforcing anti-corruption awareness.

Supplier Integrity

The Group also places great emphasis on the integrity of its suppliers. When entering business partnerships, all suppliers are required to sign an Integrity and Confidentiality Agreement (供應商廉潔承諾書), committing to ethical practices and confidentiality.

In FY2024, 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

本集團鼓勵員工通過明確的舉報機制舉告任何涉嫌不當行為。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資料和支持證據。為確保公平，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有必要時及時向相關監管機構或執法部門報告。

於二零二四財年，儘管本集團未有舉辦任何與反貪污相關的培訓，本集團將繼續堅持打擊商業賄賂的承諾，加強反貪污意識。

供應商誠信

本集團亦非常重視供應商的誠信。在建立業務合作關係時，所有供應商都必須簽署《供應商廉潔承諾書》，承諾遵守道德規範和保密義務。

於二零二四財年，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 improving the living standards and quality of life within the communities where it operates, while safeguarding the interests of its stakeholders. Recognising the importance of utilising its resources for the betterment of society, the Group actively arranged and taken part in various charitable activities, including fundraising and community cleaning activities.

Although the Group did not organise or participate in community activities in the year under review, its commitment to creating positive societal impacts has remained steadfast. The Group's volunteer team continues to be prepared and motivated to contribute to building a better 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和生活質素，同時維護持份者的利益。本集團深明善用資源以造福社會的重要性，因此積極安排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舉辦或參與社區活動，其為社會帶來正面影響的決心依然堅定不移。本集團的義工團隊繼續做好準備並保持熱誠，為社區建設更美好的環境作出貢獻。本集團承諾將恢復其對社區的貢獻，並致力培育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

Table E1. The Group's Total Emissions by Category in FY2024

VIII. 附錄－績效表

表E1. 二零二四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	Amount in FY2024 二零二四財年用量 (單位/每百萬港元)	Intensity ¹ (Unit/HK\$ million) in FY2024 二零二四財年 密度 ¹ (單位/每百萬港元)	Amount in FY2023 二零二三財年 用量	Intensity ² (Unit/HK\$ million) in FY2023 二零二三財年 密度 ² (單位/每百萬港元)	Amount in FY2022 二零二二財年 的用量	Intensity ² (Unit/HK\$ million) In FY2022 二零二二財年 密度 ² (單位/每百萬港元)
Air Emissions ³ 廢氣排放 ³	SO ₂ 硫氧化物	Kg 公斤	0.30	–	0.46	–	0.30	–
	NO _x 氮氧化物	Kg 公斤	80.86	–	161.79	–	81.27	–
	PM 顆粒物	Kg 公斤	7.61	–	14.93	–	7.44	–
GHG Emissions ⁴ 溫室氣體排放 ⁴	Scope 1 ⁵ (Direct Emissions) 範圍一 ⁵ (直接排放)	Tonnes of CO ₂ e 噸二氧化碳當量	52.57	0.30	80.03	0.43	51.29	0.19
	Scope 2 ⁶ (Energy Indirect Emissions) 範圍二 ⁶ (能源間接排放)	Tonnes of CO ₂ e 噸二氧化碳當量	4,964.29	28.14	5,116.38	27.54	5,668.75	20.84
	Scope 3 ⁷ (Other Indirect Emissions) 範圍三 ⁷ (其他間接排放)	Tonnes of CO ₂ e 噸二氧化碳當量	45.45	0.26	30.24	0.16	20.93	0.08
	Tree removal 樹木抵消	Tonnes of CO ₂ e 噸二氧化碳當量	1.75	–	1.75	–	1.24	–
	Total (Scope 1 & 2 & 3) ⁸ 總數(範圍一、二及三) ⁸	Tonnes of CO ₂ e 噸二氧化碳當量	5,060.56	28.68	5,224.90	28.12	5,739.73	21.10
Hazardous Waste 有害廢棄物	Solid Waste ⁹ 固體廢棄物 ⁹	Tonnes 噸	13.57	0.08	9.36	0.05	29.70	0.11
	Wastewater 廢水	Tonnes 噸	–	–	–	–	14.4	0.05
Non-hazardous Waste 無害廢棄物	Solid Waste ⁹ 固體廢棄物 ⁹	Tonnes 噸	156.00	0.88	199.20	1.07	252.24	0.93
	Wastewater ¹⁰ 廢水 ¹⁰	Tonnes 噸	35,816.00	203.01	39,215.60	211.08	21,116.20	77.63
Recycled Waste ¹¹ 回收廢棄物 ¹¹	Plastic 塑料	Tonnes 噸	73.70	–	123.60	–	1.44	–
	Metal 金屬	Tonnes 噸	0.37	–	33.60	–	–	–
	Paper Box 紙箱	Tonnes 噸	–	–	0.84	–	–	–

環境、社會及管治報告

Environmental, Social and Governance Report

VIII. APPENDIX – PERFORMANCE TABLE (continued)

1. Intensity for FY2024 was calculated by dividing the amount of air, GHG and other emissions respectively by the Group's revenue of HK\$176.43 million in FY2024;
2. The amount and intensity in FY2022 and FY2023 were extracted from the data in the ESG Report FY2022 and FY2023 of the Group;
3. The Group's air emissions only included the air pollutants from fuel consumption of motor vehicles;
4. 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;
5. The Group's Scope 1 (Direct Emissions) included only the emissions arose from the consumption of liquid fuels in motor vehicles;
6. The Group's Scope 2 (Energy Indirect Emissions) included only the emissions arose from the consumption of purchased electricity;
7. 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;
8. 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 CO₂e;
9. The amount of solid waste only covered production and domestic wastes from the Group's manufacturing business in the PRC;
10. 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
11. Recycled waste only includes the data of the Group's manufacturing business in the PRC.

VIII. 附錄－績效表 (續)

1. 二零二四財年密度乃按廢氣、溫室氣體及其他排放物數量分別除以本集團二零二四年財年總收入176.43百萬港元而得；
2. 二零二二及二零二三財年的密度分別從本集團二零二二財年及二零二三財年ESG報告中的數據提取；
3. 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；
4. 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》及《2006年IPCC國家溫室氣體清單指南》；
5. 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；
6. 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；
7. 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；
8. 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；
9. 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；
10. 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
11. 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 FY2024

Use of Resources 資源類別	Key Performance Indicator (KPI) 關鍵績效指標	Unit 單位	Amount in FY2024 二零二四財年用量	Intensity ¹ (Unit/ HK\$ million) in FY2024 二零二四財年 密度 ¹ (單位/每百萬港元)	Amount in FY2023 二零二三財年 用量	Intensity ² (Unit/HK\$ million) in FY2023 二零二三財年 密度 ² (單位/每百萬港元)	Amount in FY2022 二零二二財年 的用量	Intensity ² (Unit/HK\$ million) in FY2022 二零二二財年 密度 ² (單位/每百萬港元)
Energy ³ 能源 ³	Electricity 電力	000'kWh 千個千瓦時	8,184.37	46.39	8,461.84	45.55	9,797.15	36.02
	Petrol 汽油	000'kWh 千個千瓦時	124.62	0.71	160.83	0.79	69.78	0.26
	Diesel 柴油	000'kWh 千個千瓦時	74.05	0.42	146.70	0.87	135.16	0.50
	Total Energy Consumption 總能源消耗	000'kWh 千個千瓦時	8,383.04	47.52	8,769.37	47.20	10,002.09	36.77
Water 水	Water ⁴ 水 ⁴	m ³ 立方米	39,616.00	224.54	42,782.80	230.28	67,519.00	248.23
Paper 紙張	Paper 紙張	Kg 公斤	2,181.00	12.36	2,144.00	11.54	2,643.00	9.72
Raw materials 原材料	Plastic 塑料	Tonnes 噸	691.00	3.92	600.29	3.23	1,522.80	5.60
	Paper ⁵ 紙張 ⁵	Tonnes 噸	21.00	0.12	21.70	0.12	1.20	0.0044
Packaging materials 包裝材料	Plastic ⁶ 塑料 ⁶	Tonnes 噸	18.00	0.10	7.30	0.04	1.2	0.0044
	Paper 紙張	Tonnes 噸	27.20	0.15	3.70	0.02	3.63	0.0134

- Intensity for FY2024 was calculated by dividing the amount of resources that the Group consumed in FY2024 by the Group's revenue of HK\$176.43 million in FY2024;
- The amount and intensity in FY2022 and FY2023 were extracted from the data in the ESG Report FY2022 and FY2023 of the Group;
- 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;
- The amount and intensity of water consumption in FY2023 have been restated;
- The unit of paper consumption in FY2022 has been amended to tonnes; and
- The amount and intensity of plastic-made packaging materials in FY2023 have been restated.

VIII. 附錄—績效表 (續)

表E2.二零二四財年資源總使用量

- 二零二四財年密度乃按資源總量除以本集團二零二四財年的收入176.43百萬港元計算而得；
- 二零二二及二零二三財年的密度分別從本集團二零二二財年及二零二三財年ESG報告中的數據提取；
- 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；
- 二零二三財年用水量及密度已經修訂；
- 二零二二財年用紙量的單位已更改為噸；及
- 二零二三財年包裝材料(塑料)消耗量及密度已經修訂。

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 FY2024¹

VIII. 附錄－績效表 (續)

表S3.本集團二零二四財年按年齡、性別、職位、僱傭類型和地域劃分的員工總數¹

Unit: Number of employees 單位：員工人數		Age group 年齡			
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	Total 總數
Male 男性	25	48	89	83	245
Female 女性	18	128	292	15	453
Total 總數	43	176	381	98	698

Unit: Number of employees 單位：員工人數		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
Male 男性	229	10	6	245
Female 女性	451	1	1	453
Total 總數	680	11	7	698

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 FY2024¹

VIII. 附錄－績效表（續）

表S3.本集團二零二四財年按年齡、性別、職位、僱傭類型和地域劃分的員工總數¹

Employment type 僱傭類型		
Full time 全職 698	Part time 兼職 0	Total 總數 698
Geographical location 地域		
Locations 地區	Number of employees 員工人數	
PRC 中國	667	
Hong Kong 香港	31	
Total: 總數：	698	

- 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.

- 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)

Table S4. Employee Turnover Rate by Age Group, Gender and Geographical Location in FY2024 ¹

Unit : Number of employees 單位：員工人數		Age group 年齡			
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	Total 總數
Male 男性	29	16	3	3	51
Employee turnover rate 員工流失率	116.00%	33.33%	3.37%	3.61%	20.82%
Female 女性	20	27	1	1	49
Employee turnover rate 員工流失率	111.11%	21.09%	0.34%	6.67%	10.82%
Total 總數	49	43	4	4	100
Total employee turnover rate 總員工流失率	113.95%	24.43%	1.05%	4.08%	14.33%

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	125	18.74%
Hong Kong 香港	1	3.23%

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 FY2024 by the number of employees as of the end of FY2024. 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.

VIII. 附錄－績效表 (續)

表S4.本集團二零二四財年按年齡、性別和地域劃分的員工流失率¹

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二零二四財年離職的員工人數除以二零二四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

Environmental, Social and Governance Report

VIII. APPENDIX – PERFORMANCE TABLE (continued)

Table S5. Number and Percentage of Employees Trained in the Group by Gender and Position in FY2024 ¹

Total number of employees trained 受訓員工總數	620
Total number of employees at financial year end 財政年度結束時員工總數	698
% of employees trained 受訓員工的百分比	88.83%

VIII. 附錄－績效表 (續)

表S5. 本集團二零二四財年按員工性別和職位劃分的受訓人數和百分比¹

Unit: Number of employees 單位：員工人數		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
Male 男性	181	12	0	193
% of employees trained 員工受訓百分比	29.19%	1.94%	0%	31.13%
Female 女性	424	3	0	427
% of employees trained 員工受訓百分比	68.39%	0.48%	0%	68.87%
Total 總數	605	15	0	
% of employees trained 員工受訓百分比	97.58%	2.42%	0%	

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 FY2024. 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二零二四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

Environmental, Social and Governance Report

VIII. APPENDIX – PERFORMANCE TABLE (continued)

Table S6. Training Hours Received by the Employees of the Group by Gender and Position in FY2024¹

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
Male 男性	870	207	0	1,077
Average training hours 平均培訓時數	3.80	20.70	0	4.40
Female 女性	1,319	42	0	1,361
Average training hours 平均培訓時數	2.92	42.00	0	3.00
Total 總數	2,189	249	0	2,438
Average training hours 平均培訓時數	3.22	22.64	0	3.49

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.

VIII. 附錄－績效表（續）

表S6.本集團二零二四財年按員工性別及職位劃分的培訓時數¹

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

Environmental, Social and Governance Report

IX. REPORT DISCLOSURE INDEX

IX. 報告披露索引

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
A1: Emissions A1: 排放物	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. <i>Note: Air emissions include NO_x, SO_x, 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> 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。 <i>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、氫氟碳化物、全氟化碳及六氟化硫。 有害廢棄物指國家規例所界定者。</i>	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。	63
	KPI A1.2 關鍵績效指標A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	63

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)

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)。	63
	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)。	63
	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。	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。	24-26, 36
A2: Use of Resources A2: 資源使用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. <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。 註：資源可用於生產、儲存、運輸、樓宇、電子設備等。	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)。	65

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)

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)。	65
	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。	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。	65
A3: The Environment and Natural Resources A3: 環境及天然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	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
A4: Climate Change A4: 氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	39

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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	KPI A4.1 關鍵績效指標A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	40
B1: Employment B1: 僱傭	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、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。	42
	KPI B1.1 關鍵績效指標B1.1	Total workforce by gender, employment type (for example, full- or parttime), 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。	66-67
	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。	68

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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
B2: Health and Safety B2: 健康與安全	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例 的資料。	46
	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。	46
	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。	46
	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。	47-48
B3: Development and Training B3: 發展及培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. <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。 註： 培訓指職業培訓，可包括由僱主付費的內外部課程。	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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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。	69
	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。	70
B4: Labour Standards B4: 勞工準則	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	50
	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。	50
	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。	50
B5: Supply Chain Management B5: 供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	51
	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。	51

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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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。	51-53
	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。	51-54
	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。	54
B6: Product Responsibility B6: 產品責任	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	55
	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。	56

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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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。	57-58
	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。	59
	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。	56, 58
	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。	59
B7: Anti-corruption B7: 反貪污	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	60
	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。	61

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)

Aspects 層面	ESG Indicators 關鍵績效指標	Description 說明	Page 頁碼
	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。	60-61
	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。	61
B8: Community Investment B8: 社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	62
	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)。	62
	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)。	62



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