

Continental Aerospace Technologies Holding Limited 大陸航空科技控股有限公司

(Incorporated in Bermuda with limited liability)
(於百慕達註冊成立之有限公司)

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

2024

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

DIRECTORS' STATEMENT

Continental Aerospace Technologies Holding Limited and its subsidiaries (the "Group") is pleased to present this environmental, social and governance ("ESG") report, which describes our ESG development and performance in 2024, to respond to stakeholders' expectations and concerns about the Group's sustainable development.

The board (the "Board") of Directors assumes the responsibility for the sustainable development of the Group, and leads the Group to undertake social responsibility. The Board consists of both male and female directors to represent diversity. The board diversity policy of the Group includes age and gender as key diversity considerations in the appointment of directors. The Board firmly believes that measures such as reducing emissions, making good use of resources, addressing climate change, improving occupational safety and health, strengthening development and training, and advocating operations with integrity will help the Group achieve its established mission and objectives. The Board is of the view that taking ESG management seriously could help build a green corporate image, promote sustainable business development, increase company revenue, facilitate community development, and give back to society. The Board considers that strengthened staff training, improved equipment and facilities as well as enhanced environmental support at the operating site will contribute to continuous progress.

The Chairman exercises leadership and supervisory responsibilities, and a dedicated ESG working group composed of senior officers organises various departments to implement ESG strategies and reviews the Group's sustainability goals and strategies, regulatory performance, ESG reports, etc. The Board will actively participate in relevant training to understand the latest developments in ESG issues, and consider inviting relevant experts to participate in board meetings, if applicable, to help the Board gain relevant experience. The Board has adopted a number of approaches to reinforce the ESG governance structure, including having the Audit Committee take on additional responsibilities. We have established working groups within our primary operating units to set ESG goals and regularly review the effectiveness of the plans. The working groups report to the Board biannually or annually. By formulating strategies, the Board gives clear guidance to the operating units on plans and goals, and regularly reviews the effectiveness of the plans. The Board regularly examines strategies and plans, and reviews the ESG report to ensure that the Group's development and disclosure standards meet the expectations of stakeholders.

董事聲明

Continental Aerospace Technologies Holding Limited大陸航空科技控股有限公司及其附屬公司（「本集團」）欣然呈交環境、社會及管治（「ESG」）報告，報告旨在闡述我們於二零二四年度在ESG各方面的發展和表現，以回應持份者對本集團的可持續發展的期望和關注。

董事會（「董事會」）肩負起本集團的可持續發展的責任，帶領集團履行社會責任。董事會成員包括男性及女性董事，以體現多元管治。本集團的董事會多樣性政策中反映了年齡及性別作為董事任命中的關鍵多元化考慮因素。董事會深信減少排放、慎用資源、應對氣候變化、提升職業安全健康、加強發展及培訓以及倡導廉潔營運等舉措皆有助於集團達成既定的使命及目標。董事會認為重視ESG管理可以建立企業綠色形象、推動企業的業務可持續發展，增加公司收入，以及促進社區發展、回饋社會。董事會認為加強員工培訓、改善設備設施以及改善營運地點的環境配套皆有助達致持續進步。

主席行使領導和監督職責，通過由高級管理人員組成的特派ESG工作小組組織各部門執行ESG戰略，審視集團的可持續發展目標及戰略、監管表現、審核集團ESG報告等。董事會積極參與相關培訓以了解ESG議題的最新發展，並在適用的情況下董事會會考慮邀請相關專家參與董事會，加強現有董事會的相關經驗。董事會已採用多個方法加強ESG治理架構，包括由審核委員會擔當額外責任。我們的主要營運單位已有工作小組制定ESG目標並定期檢討計劃的成效，工作小組會每半年至一年向董事會報告匯報。董事會通過訂立策略，讓營運單位有明確方向制定計劃及目標，並且定期檢討計劃的成效。董事會定期檢討策略及計劃，審閱ESG報告確保集團的發展方向及披露水準符合持份者的期望。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

ESG-related risk management is critical to the Board. Through communication with different stakeholders and comprehensive understanding of our business, the Board has made a basic assessment of all relevant risks and considered incorporating relevant risks into its risk management and internal control systems to promote comprehensive risk management within the Group. In particular, the Group pays great attention to risks related to occupational safety and health, employment equality and diversity, employment system and employee training, health and safety protection of products for customers, quality control of production materials, operations with integrity, and climate change adaptability. In terms of addressing climate change, the Group believes that climate change may lead to infrastructure damage caused by extreme weather events such as super typhoons. At the policy and legal level, the Group may need to allocate time and resources to deal with revised laws and regulations on climate change. At the scientific and technological level, the Group may face the challenge of accelerating technological upgrading to cope with the trend of climate change.

The Board believes that our focus on product quality, proper management of relevant supply chain risks and assurance of occupational health and safety are particularly beneficial for the Group to achieve its goal of establishing an excellent corporate image. Therefore, the Group regularly assesses our product quality and occupational safety statistics against predetermined goals, as these goals and assessments are effective indicators of production capacity and operational control.

ESG相關範疇的風險管理對董事會至關重要。董事會通過與不同利益相關者的溝通以及對業務的廣泛了解，我們已就各相關風險作出基本評估，並考慮將相關風險納入風險管理和內部控制體系，促進集團內部的綜合風險管理。集團尤為注視職業安全及健康、平等和多元化僱傭環境、僱傭制度及員工培訓、產品對客戶的健康與安全保障、生產材料的質量控制、廉潔營運、以及強化氣候變化應變能力等風險。在氣候變化應變能力方面，集團認為氣候變化可能引致極端天氣事件如超強颱風造成設施破壞。在政策與法律層面上，集團可能需要投放時間資源應對針對氣候變化而變更的法律法規。在科技層面上，集團可能面對加快技術提升以應對氣候變化趨勢帶來的挑戰。

董事會相信，專注於產品質量及妥善管理其相關的供應鏈風險，並確保職業健康與安全，特別有助於本集團實現樹立卓越企業形象的目標。因此，本集團會根據預定目標定期評估我們的產品品質和職業安全統計數據，因為這些目標和評估是反映生產能力和營運控制的有效指標。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

As the society is building a consensus on sustainable development, the Group will respond more quickly to address market changes and demands. Looking back at the past year, the Group's environmental performance was well recognised by the market, bringing opportunities to increase market share. Looking ahead, high energy prices, carbon taxes, the development of green technology, and the acceleration of digital operations and customer interaction will all affect the Group's ESG strategy and goals for the coming year. However, the Group holds a firm belief that practicing ESG management will help us achieve net-zero transition in business operations and steadily move toward an environment-friendly economy.

ABOUT THIS REPORT

The Group is pleased to present this environmental, social and governance report (the "ESG Report"), which details the Group's policies, measures, and performance on environmental, social and governance issues. By reporting to stakeholders, the Group has disclosed its measures and performance on sustainable development issues in a transparent manner and increased public confidence, helping stakeholders better understand the Group's sustainability progress and development direction at the same time.

SCOPE OF REPORTING

This ESG report specifies the Group's environmental, social and governance performance for the fiscal year 2024 (1 January 2024 to 31 December 2024), which is consistent with that of the annual report of the Group. The Group planned and prepared this report based on the materiality principle. Unless otherwise stated, this report covers the general aviation aircraft piston engine business in the United States which represents the majority of the Group's environmental and social impact.

隨著社會對邁向可持續發展有更一致的共識，本集團會更迅速地滿足市場的變化及需求。回顧過去一年，本集團的環保表現得到市場認可，帶來增加市場份額的機會。展望未來，能源價格高企、碳稅、綠色科技的發展以及數位化運營和客戶互動的加快都會影響集團來年的ESG策略及目標，然而本集團深信踐行ESG管理能有助我們對業務營運的淨零轉型，穩步向環境友好型經濟邁進。

關於本報告

本集團欣然提呈本環境、社會及管治報告（下稱「ESG報告」）。本ESG報告詳列本集團在環境、社會及管治方面的政策、措施和績效。透過與持份者匯報，讓本集團以透明及公開的方式披露本集團在可持續發展議題上的措施和表現，以增加持份者對本集團的信心，並進一步了解本集團於可持續發展議題的進程和發展方向。

報告範圍

本ESG報告的時間範圍為二零二四年財政年度（二零二四年一月一日至十二月三十一日），與本集團年報的時間一致。本集團基於重要性原則規劃和編撰此報告，除非另有說明，本報告涵蓋了位於美國之通用航空飛機活塞發動機業務，代表本集團大部分的環境和社會方面的影響。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE GUIDELINES AND REPORTING

The Group's environmental, social and governance guidelines are designed to continually improve the transparency and responsibility of information disclosure. Therefore, the ESG Report is released annually by the Group for public review. In addition, the Group is committed to creating long-term value for stakeholders in line with the interest of the environment in which it operates, while driving the business growth and sustainable development of the Group. As such, the Group has formulated its sustainable development policies which cover the Group's activities in the environmental, employment, business integrity, and social aspects. The Group will strive to incorporate such principles into its practice and governance, and is committed to contributing to the sustainable development of society and the environment.

The Board is responsible for reviewing and assessing the Group's environmental, social and governance risks. The Board strives to contribute to sustainability. By formulating well-defined environmental, social and governance policies, the Board can identify and mitigate relevant risks, and ensure the solid implementation of relevant policies and guidelines.

環境、社會及管治方針與報告

本集團以持續地提升有關披露透明度和責任作為環境、社會及管治方針，因而每年發佈ESG報告供各界隨時查閱。此外，本集團矢志為持份者締造符合所在環境利益的長遠價值，推動本集團業務增長及可持續發展。本集團依此訂立可持續發展政策，該政策涵蓋本集團於環境、僱傭、商業誠信、及社區等各個領域。本集團會努力將該等原則融合於本集團實踐及管治之中，致力為社會及環境之可持續發展作出貢獻。

董事會負責檢視及評估本集團有關環境、社會及管治的風險。董事會致力為可持續發展作出貢獻，透過制訂明確的環境、社會及管治政策，釐定及緩減有關風險，並確保所有政策和方針得以穩妥實行。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

BASIS OF PREPARATION

This report is prepared and presented with reference to the Environmental, Social and Governance (ESG) Reporting Code set out in Appendix C2 to the Listing Rules:

1. **Materiality:** the threshold at which ESG issues become sufficiently important to investors and other stakeholders that they should be reported. Accordingly, this report covers the principal business of the Group.
2. **Quantitative:** KPIs need to be measurable and meaningful comparisons shall be made where appropriate. The purpose and impact of such indicators shall be explained. Accordingly, KPIs are presented in this report pursuant to the reporting guide.
3. **Balance:** this report should provide an unbiased picture of the Group's ESG performance. The report should avoid selection, omission, or presentation format that may inappropriately influence a decision or judgment by the report reader.
4. **Consistency:** this report uses consistent methodologies to allow for meaningful comparisons of ESG data over time. Any changes to the statistical methods used should also be stated in the report.

編製基準

本報告根據上市規則附錄C2對《環境、社會及管治報告守則》的要求編撰及呈列相關資料：

1. **重要性：**當環境、社會及管治的相關事宜會對投資者及其他關聯方產生重要影響時，本報告須作出匯報，本報告因而涵蓋本集團的主要業務作為報告範圍。
2. **量化：**如有訂立關鍵績效指標，該指標須可予以計量並於適當情況下作出有效對比，而所訂立的指標亦須闡述其目的及影響。本報告因而依據報告指引呈列各項關鍵績效指標。
3. **平衡：**本報告須不偏不倚地呈報本集團在環境、社會及管治方面的表現，以及避免不恰當地誤導讀者決策或判斷的選擇、遺漏或呈報格式。
4. **一致性：**本報告使用一致的披露統計方法，使相關數據日後可作有意義的比較。若統計方法於日後有所變更，亦須在報告中注明。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

STAKEHOLDERS PARTICIPATION AND MATERIALITY ASSESSMENT

Feedback from stakeholders not only helps the Group comprehensively and impartially evaluate its ESG performance, but also enables the Group to continuously improve its performance based on the feedback. As such, the Group regularly communicates with stakeholders in an open, honest and proactive manner through a variety of channels, including interim reports, annual reports, announcements and circulars. During the reporting period, the Group continued to maintain an open dialogue with stakeholders to review and update the areas identified as important to the Group's business operations. This can help the Group develop sustainability plans in line with its business strategy.

Stakeholder engagement and materiality assessment are among the key reporting principles for preparing a quality ESG report. Therefore, the Group determines the topics of business importance through stakeholder engagement and materiality assessment, and accordingly gives them priority in the relevant section of the report.

The Group conducted an online stakeholder survey and invited external stakeholders such as customers, regulators, distributors and suppliers as well as internal stakeholders including the Group's directors and employees spanning from senior management, middle management and general employees to participate in the survey to rate the reporting issues set out in the Environmental, Social and Governance Reporting Guide according to their perceived materiality to the Group or the stakeholder groups they represent.

The materiality of each reporting issue was then determined by consolidating the materiality levels rated by all the participants. The materiality rating for each stakeholder category is the average of all respondents within that stakeholder category. The overall materiality rating across multiple stakeholder categories is the average of the materiality ratings for each category. As there are no updated responses from customers, regulators and distributors in this year's survey, the valid responses from the previous survey are retained.

持份者參與及重要性評估

持份者的反饋不僅有助本集團全面和中肯地評估自身的ESG表現，同時亦讓本集團以此為依據，持續改善表現。本集團因此通過不同渠道並以公開、誠實及積極的態度與持份者進行開放及定期的溝通，當中包括中期報告及年報、公告以及通函等。報告期內，本集團繼續與持份者保持開放的對話，以檢視及更新已識別為對本集團業務而言屬重要的範疇，有助於制定切合業務策略的可持續發展工作。

持份者參與及重要性評估是準備高質量環境、社會和治理(ESG)報告的主要報告原則之一。因此，集團通過持份者參與和重要性評估確定哪些議題對其業務具有重要意義，並相應地在報告中對相關內容進行優先處理。

集團開展了持份者參與在線調查，邀請了客戶、監管單位、分銷商、供應商等外部持份者，以及集團董事、員工包括高級管理人員、中級管理人員和普通員工等內部持份者參與調查，根據他們認為這些議題對集團或他們所代表的持份者群體的重要性，對環境、社會及管治指引中規定的報告議題進行評級。

然後通過匯總所有參與者給出的重要性程度來確定每個報告議題的重要性。每個持份者類別的重要性等級是該持份者類別內所有受訪者的平均值。橫跨多個持份者類別的整體重要性等級則是每個類別重要性等級的平均值。由於今年的調查客戶、監管單位及分銷商未有更新的回應，因此保留了上一次調查的有效回覆。

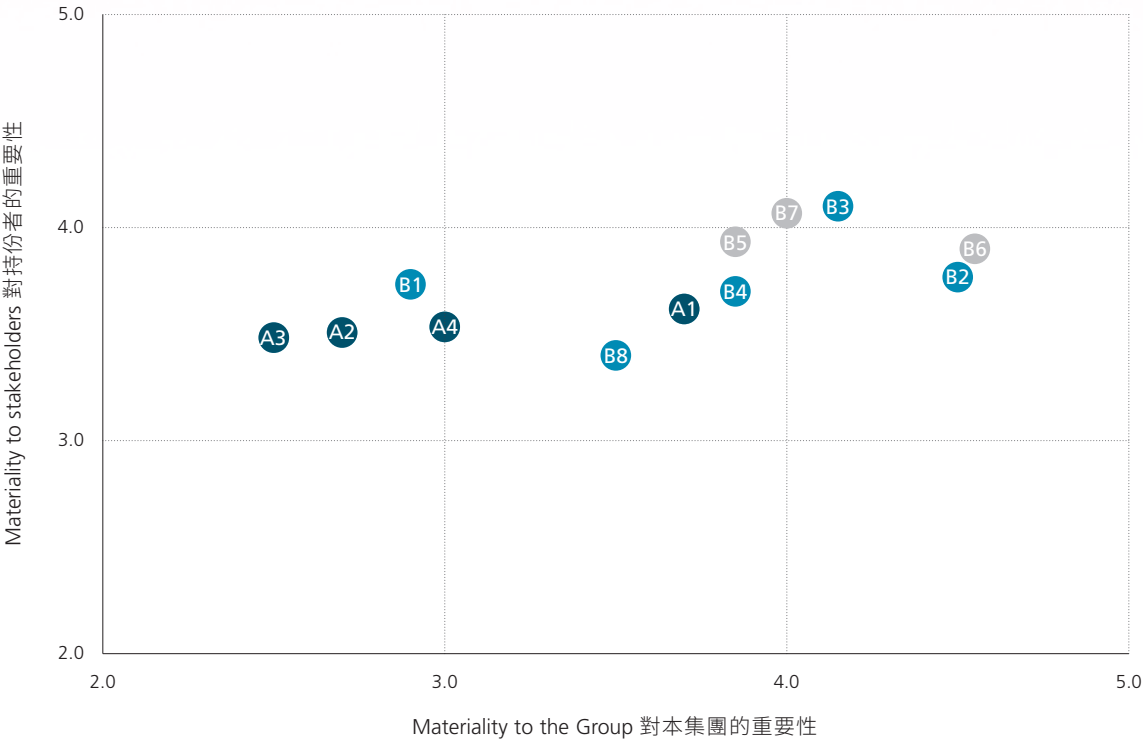
ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

To clearly illustrate the results, a materiality matrix containing the materiality ratings on each issue as rated by the Group's directors and other stakeholders, including employees and external stakeholders, is shown below. The materiality matrix clearly illustrates the results by classifying the materiality ratings (from 1 to 5) of the Group's directors and other stakeholders on each issue. The issues at the top right of the materiality matrix are considered as important by the Group's directors and other stakeholders.

為清楚地說明結果，下文會以一個重要性矩陣來將集團董事和其他持份者（包括員工和外部持份者）對各個議題所給予的重要性等級放在其中。重要性矩陣通過將每個議題的重要性等級（從1到5）對集團董事和所有其他持份者進行劃分，以清楚地說明結果。位於重要性矩陣右上角的議題被本集團董事和其他持份者視為重要。

Materiality matrix 重要性矩陣



Note: Since all survey results for materiality are above 2.0, in order to present the relative distribution of issues more clearly, the blank part below 2.0 is not shown in the above figure.

註：因調查結果全數位處2分以上，為更清晰呈現各議題的相對分佈，上圖不呈現2分以下的空白部份。

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Indicator 標示:

● A1 Emissions
排放物

● A2 Use of Resources
資源使用

● B1 Employment
僱傭

● B2 Health and Safety
健康和安全

● B3 Development and Training
發展與培訓

● B4 Labour Standards
勞工準則

● A3 The Environment and Natural Resources
環境和自然資源

● A4 Climate Change
氣候變化

● B5 Supply Chain Management
供應鏈管理

● B6 Product Responsibility
產品責任

● B7 Anti-corruption
反貪污

● B8 Community Investment
社區投資

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We received feedback from all stakeholder categories participating in our survey. B6 Product responsibility was determined as the most important issue in both stakeholder engagement and materiality assessment. All ESG issues were rated as important, while A3 The Environment and Natural Resource was rated as slightly important.

我們在調查邀請中的所有持份者類別都收到了答覆。B6產品責任在持份者參與和重要性評估中被確定為最重要的議題，所有ESG議題皆被評估為重要，當中而A3環境和自然資源被評估為輕微重要。

The table below outlines the most important ESG issues identified by different stakeholders.

下表總結了不同持份者所表達的最重要的環境、社會及管治議題。

Stakeholder group 持份者類別	Most important issues 最重要議題
Senior management 高級管理人員	B6 Product responsibility B6 產品責任
Middle management 中級管理人員	B2 Health and safety B2 健康和安全 B3 Development and training B3 發展與培訓
General employees 一般員工	B6 Product responsibility B6 產品責任 B7 Anti-corruption B7 反貪污
Regulators 監管單位	Most issues are of similar importance 大部分議題重要性等級大致相同
Customers 客戶	B3 Development and training B3 發展與培訓 B5 Supply chain management B5 供應鏈管理

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

Stakeholder group 持份者類別	Most important issues 最重要議題
Distributors 分銷商	A4 Climate change A4 氣候變化 B1 Employment B1 僱傭 B2 Health and safety B2 健康和安全 B3 Development and training B3 發展與培訓 B4 Labour standards B4 勞工準則 B7 Anti-corruption B7 反貪污
Suppliers 供應商	B5 Supply chain management B5 供應鏈管理

To address the concerns of relevant stakeholders, the Group has disclosed the policies and measures implemented for relevant stakeholders in the corresponding sections of the report.

為回應相關持份者的訴求，報告的相應章節已披露集團為相關持份者所施行的政策及措施。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

A. ENVIRONMENTAL

The Group is committed to implementing a series of environmental management methods to control waste gas and greenhouse gas emissions, discharge into water and land, and generation of hazardous and non-hazardous waste. By implementing targeted management regulations and reducing the impact of daily business activities on the environment, the Group strives to achieve a green production model with low emissions and low pollution, and aligns its business model with the development trend of low-carbon economy, thus paving the way for the Group's transition to low-carbon economy in the future.

1. GAS EMISSIONS AND WASTE

(a) GREENHOUSE GAS AND AIR MANAGEMENT

Based on its established environmental protection policies, the Group has formulated internal environmental guidelines to systematically integrate emission management into daily operations. To promote the implementation of environmental protection guidelines, the Group has established the environmental management committee which comprises the human resources director, plant facility manager, environment and occupational safety and health manager, environmental engineer and relevant stakeholders, in order to balance different opinions and maintain close communication.

A. 環境

本集團致力於實踐一系列環境管理方法，以控制廢氣及溫室氣體排放、水及土地排污、有害及無害廢棄物的產生。透過實施針對性的管理規定，減少日常經營活動對環境的影響，致力於實現低排放低污染的綠色生產模式，將營運模式與低碳經濟的發展趨勢相結合，引領本集團未來邁向低碳經濟的願景。

1. 氣體排放及廢棄物

(a) 溫室氣體及廢氣管理

本集團遵循既定的環保政策，制定了內部環保指引，將排放物管理系統化地融入日常營運中。為了推動環保指引的實施，本集團成立了環境管理委員會，該委員會由人力資源部總監、工廠設施經理、環境職安健經理、環境工程師和相關利益相關人士組成，以平衡各方意見並保持緊密的溝通。

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The Group takes active and effective measures to comply with government laws and regulations and its business units have obtained emission permits issued by the relevant authorities. The Group sets emission targets for its core production processes in accordance with the terms of these emission permits and strives to apply appropriate reprocessing equipment to various facilities and machinery. The Group has installed pollutant control devices in factory painting rooms, sand spray mills, sand blasting machines and treatment tanks to effectively control and reduce the emission of carbon monoxide, volatile organic compounds, particulate matters and other harmful air pollutants, and regularly monitors air quality.

The Group's air emissions mainly come from its general aviation aircraft piston engine business, which involves air pollutants from transportation and testing of engines. The air emissions include nitrogen oxides (NO_x), sulphur oxides (SO_x) and particulate matters.

本集團積極有效地採取措施，以符合政府法規的要求，業務單位已獲得相關當局發出的排放許可。根據這些排放許可的條款，本集團為其核心生產流程設定了廢氣排放目標，並致力於在各種設備和機械中使用適當的後處理設備。工廠的油漆間、砂粒噴磨機、噴砂機和處理罐等均已安裝了污染物控制裝置，有效控制和減少一氧化碳、揮發性有機化合物、顆粒物等有害空氣污染物的排放，並定期監測空氣質量。

本集團的廢氣排放主要來自通用航空飛機活塞發動機業務，涉及運輸和測試引擎所產生的空氣污染物，例如氮氧化物(NO_x)、硫氧化物(SO_x)和顆粒物。

Emission 排放物		Unit (kg) 排放量 (千克)	
		2024 二零二四年	2023 二零二三年
Nitrogen oxides (NO _x)	氮氧化物(NO _x)	1,938.76	2,260.00
Sulphur oxides (SO _x)	硫氧化物(SO _x)	48.25	60.00
Particulate matters	顆粒物	1,830.56	2,620.00

Table 1 – Total Emissions during the Reporting Period

表1 — 報告期內的排放物總量

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The Group also seeks to reduce greenhouse gas and exhaust emissions by incorporating greenhouse gas and exhaust management as part of its operational decision-making by setting carbon emission targets for its core production processes in accordance with the terms of emission permits issued by the relevant authorities. The Group's environmental management system guides the review of any new equipment or equipment changes that may be a source of carbon emissions to ensure that potential carbon emissions do not exceed the stated target. The Group's greenhouse gas emissions mainly come from aircraft plant operations, including fuel consumption in the testing of aircraft engines. The business units have taken multiple measures to reduce greenhouse gas emissions and air pollutants, one of which is to cut greenhouse gas emissions by reducing electricity consumption. To conserve electricity in the office, the Group prioritises using low-power electrical appliances or products, and avoids using unnecessary high-power equipment. For example, the Group preferably chooses LED or low-wattage, high-luminance lighting systems. The Group also reviews its internal policies and practices regularly, updates them appropriately to keep pace with international environmental protection trends, and implements environmental protection initiatives in a timely manner.

本集團同樣根據有關當局發出的排放許可內容為核心生產流程制定碳排放目標，將溫室氣體和廢氣管理納入營運決策的一部分，力求減少溫室氣體和廢氣的排放。本集團的環境管理體系指導審查所有可能成為碳排放源的新設備或設備變更，以確保潛在的碳排放不會超過既定目標。本集團的溫室氣體排放主要來自飛機工廠的運營，包括測試航空發動機所消耗的燃油。業務單位還採取了多項措施來減少溫室氣體排放和空氣污染物，其中一項措施是通過減少電力消耗來減少溫室氣體排放。本集團在辦公室節電方面優先選用低能耗的電器或產品，避免使用不必要的高耗能設備，例如優先選用LED照明或低功率、高亮度的照明系統。本集團定期檢視內部政策和措施，及時更新以順應國際環保趨勢，與時俱進地實踐環境保護工作。

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Scope of greenhouse gas emission		Emissions (Tonnes of carbon dioxide equivalent)		Intensity (Emissions per employee)	
溫室氣體排放範圍		排放量 (以噸二氧化碳當量計)		密度 (排放量／員工)	
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
Scope 1	範圍1				
Direct emissions	直接排放	3,223.87	2,757.38	8.91	7.29
Scope 2	範圍2				
Energy indirect emissions	能源間接排放	4.51	5.94	0.01	0.02
Scope 3	範圍3				
Other indirect emissions	其它間接排放	36.75	82.98	0.10	0.22
Total	總計	3,265.13	2,846.30	9.02	7.53

Note: The calculations were based on the Reporting Guidance on Environmental KPIs issued by the Stock Exchange, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, IPCC Sixth Assessment Report, and latest grid emission factors. Scope 1 includes consumption of aviation fuel, unleaded petrol, liquefied petroleum gas, kerosene, diesel, natural gas, acetylene, and carbon dioxide extinguisher, and fugitive emission of refrigerants. Scope 2 includes electricity power purchased from power companies. Scope 3 includes air mileage of employees. The aviation gas data for 2023 is amended; thus, GHG Scope 1 and Total data are updated.

附註：計算乃基於聯交所所發佈的環境關鍵績效指標報告指引、二零零六年IPCC國家溫室氣體清單指南、IPCC第六次評估報告、最新電網排放因子。範圍1包括航空燃油、無鉛汽油、航空燃氣、液化石油氣、煤油、柴油、天然氣、乙炔及二氧化碳滅火器的消耗，以及製冷劑的逃逸排放。範圍2包括從電力公司購買電力。範圍3包括員工飛行里數。二零二三年的航空燃氣數據有所更新，其溫室氣體範圍1及總計會因而更改。

Table 2 – Total Greenhouse Gas Emissions during the Reporting Period

表2 – 報告期內的溫室氣體排放總量

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(b) Waste Management

The Group conducts a waste assessment process to assess the discharge status of newly added machinery or processes by assessing their exhaust gas, water, solid waste, special waste, non-hazardous waste and hazardous waste. The Group adheres to the 4R waste management principle and strives to properly treat and dispose of waste generated from its business activities through use reduction, waste reuse, recycling and alternative use. For example, the Group reuses crates wrapped around the engine to reduce wood waste disposal, and uses recyclable folding plastic crates and foam padding for crankshaft, camshaft, crankcase and connecting rod parts to reduce cardboard and wood waste. The Group aims to reduce waste by 1% on the basis of the waste data of the past two years and follows up the waste data quarterly.

The Group classifies hazardous and non-hazardous waste for disposal in the factory, and the hazardous waste is handed over to qualified hazardous waste collectors for disposal so as to meet the requirements of local laws and regulations. The hazardous waste collectors commissioned by the Group have all obtained hazardous waste transportation permit from the U.S. Department of Transportation. The Group increases its downstream recycling potential by classifying waste where feasible and disposes of non-recyclable waste in accordance with laws and regulations to reduce the impact on the environment.

(b) 廢棄物管理

本集團透過實施廢棄物評估程序對新添加之機器或工序進行廢氣、水、固體廢棄物、特殊廢棄物、無害廢棄物和有害廢棄物評估，以判斷其排放情況。本集團堅持4R廢棄物管理原則，致力通過減少使用、廢物重用、循環再用及替代使用妥善處理及處置來自業務活動所產生的廢棄物。例如重複使用包裹引擎的板條箱以減少木材廢物處理，以及利用用於曲軸、凸輪軸、曲軸箱和連桿零件的可收回重用的折疊式塑膠板條箱及泡沫墊料，以減少紙板和木材浪費。本集團以過往兩年的廢物數據基礎上減少1%作為減廢目標，並每季度跟進廢物數據。

工廠將對有害和無害廢棄物進行分類處理，並按照當地法規要求，將有害廢棄物交由合格的有害廢棄物收集商處理。本集團所委託的有害廢棄物收集商均獲得美國運輸部的運輸有害廢棄物許可證明。在可行的情況下，本集團將進行廢棄物分類回收，提高下游再利用的潛力，並依法遵守相關規定處理無法回收再利用的廢棄物，以減少對環境的影響。

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Waste 廢棄物		Consumption (Tonnes) 消耗量 (噸)		Intensity (Emissions per employee) 密度 (排放量／員工)	
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
Total hazardous waste	有害廢棄物總量	20.67	25.88	0.06	0.07
Total non-hazardous waste	無害廢棄物總量	207.4	222.52	0.57	0.59

Table 3 – Waste Generated during the Reporting Period

表3 — 報告期內所產生廢棄物

During the reporting period, the Group strictly complied with the relevant environmental laws such as Resource Conservation and Recovery Act and there was no case of prosecution against the Group for violation of environmental laws.

於報告期內，本集團嚴格遵行相關的環保法例如資源保護與恢復法，未有因為違反與環保相關法例而被檢控的個案。

2. USE OF RESOURCES

The Group follows the principles of green production, energy conservation and emission reduction, and systematically incorporate resource management into its internal environmental guidelines in daily operations. In order to enhance energy efficiency and reduce paper and water consumption for practicing environmental philosophy, the Group monitors and manages the efficiency of resource use by actively implementing a number of measures to conserve resources and achieve low carbon production, emission reduction and energy saving. Details of energy and water consumption are discussed in the sections below.

2. 資源使用

本集團遵循綠色生產和節能減排的原則，將資源管理系統地融入日常營運中的內部環保指引中。為了提高能源效益、減少用紙和用水量以實踐環保理念，本集團積極實施多項措施，監控和管理資源使用效率，致力於節約資源，實現低碳生產和減排節能。有關能源和水資源消耗的詳細信息將在後續章節中討論。

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(a) Resources

The Group attaches great importance to energy management and has set the goal of reducing total electricity consumption by 1% every year to make effective use of power resources. To achieve this goal, the Group integrated old facilities into new buildings to reduce power consumption. Meanwhile, the Group prefers using equipment with higher energy efficiency, including energy-saving lighting fixtures, in an effort to reduce energy consumption in the long run. For the sake of conducting lean management and waste reduction management, the Group encourages employees to redesign products and materials from various aspects, effectively reuse them, prolong the life cycle of resources, and reduce resource consumption and waste generation, with a view to achieving the long-term goal of zero emissions. Meanwhile, the Group implements the 「5S+Safety」 Scheme for workspace management, where the core model covers five areas (sort, set, shine, standardise, and sustain) plus safety to improve operational efficiency.

(a) 資源

本集團也高度關注能源管理，設定每年減少總用電量1%的目標，以有效利用電力資源。為實現這一目標，本集團將舊有建築物整合到新建築中，以減少電力消耗。同時，優先選用能源效益更高的設備，包括節能照明系統，以長期減少能源消耗。本集團實施精益管理和減廢管理，鼓勵員工從多個方面重新設計產品或物料，有效地實現再利用，延長資源的生命週期，減少資源消耗和廢棄物產生，以實現長期的「零排放」目標。本集團同時推行「五常法+安全」管理方案管理工作空間，以整理、存放、清潔、標準和修養五個範疇再加入安全作為核心模式，提升運作效能。

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(b) *Water Consumption*

Sustainable and responsible use of water resources is a major global issue, and excessive demand and overuse of water can cause serious regional water shortage. In view of this, the Group's operation units have in place wastewater treatment equipment. Through wastewater minimisation plans and neutralisation, chromate reduction, and alkaline chlorination of cyanide, the Group ensures that the emissions meet relevant standards and that water is reused. It aims to reduce the amount of treatable wastewater by 1% per year, and 20% reduction was achieved during the reporting period. The Group has no problem in obtaining water sources fit for use.

(b) *用水*

可持續及負責任地使用水資源是一項全球關鍵議題，而過度需求及耗用則可引致嚴重地區性的缺水問題。本集團有見及此，營運單位設有廢水處理設備，透過減少廢水計劃、中和、減少鉻酸鹽以及利用鹼性氯化處理氰化物，確保排放符合標準，令水源得以再生使用，並每年目標減少1%的可處理廢水，而本報告期內更達到超過20%減幅。本集團在取得適合用途的水源方面並未有問題。

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During the reporting period, the resources directly consumed by the Group for operations are as follows:

於報告期內，本集團用於營運的直接消耗資源如下：

Resources 資源	Unit 單位	Consumption 消耗量		Intensity (Consumption per employee) 密度 (消耗量／員工)	
		2024	2023	2024	2023
		二零二四年	二零二三年	二零二四年	二零二三年
Energy 能源					
Electricity 電力	'000 kWh 千個千瓦時	12.56	15.23	0.03	0.04
Fuel oil 燃油	'000 kWh 千個千瓦時	11.06	120.41	0.03	0.32
Fuel gas 燃氣	'000 kWh 千個千瓦時	14,698.54	11,855.35	40.60	31.36
Total energy 能源總計	'000 kWh 千個千瓦時	14,722.16	11,990.99	40.66	31.72
Other resources 其他資源					
Water 水	cubic metre 立方米	31,567.00	41,105.22	87.20	108.74

Note: The unit of energy figures is converted into kWh based on the lower heat value. Fuel oil includes aviation fuel, unleaded gasoline, kerosene, and diesel. Fuel gas includes liquefied petroleum gas, aviation gas and natural gas. The aviation gas data for 2023 is amended and its total energy is revised accordingly.

附註：能源數據參考較低熱值換算為千瓦時。燃油包括航空燃油、無鉛汽油、煤油及柴油。燃氣包括液化石油氣、航空燃氣及天然氣。二零二三年的航空燃氣數據有所更新，其能源總計會因而更改。

Table 4 – Total Consumption of Resources during the Reporting Period

表4 — 報告期內的資源消耗總量

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Packaging material used for finished products 製成品包裝材料		Consumption 使用量	
		2024 二零二四年	2023 二零二三年
Packaging material used for finished products 製成品包裝材料	tonne 噸	162.09	198.06

Table 5 – Total Consumption of Packaging Material
Used for Finished Products during the
Reporting Period

表5 – 報告期內的製成品包
裝材料使用總量

3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group is dedicated to implementing a series of effective measures to mitigate the impact of noise, emissions and indoor air pollution on the environment and surrounding areas. Meanwhile, the Group has engaged qualified environmental consultants to review its environmental projects regularly. For example, the Group ensures that the factory is in compliance with the Resource Conservation and Recycling Act (RCRA), the Air Emissions Permit, and the National Pollutant Discharge Elimination System (NPDES) permit.

During the reporting period, the Group did not have any major environmental accidents.

3. 環境及自然資源

本集團努力實施一系列有效的措施，以減少噪音、排放和室內空氣污染等對環境和周邊地區的影響。同時，本集團已經委託合格的環保顧問定期審查環保項目，例如確保工廠符合當地的資源保護與回收法(RCRA)、空氣排放許可和國家污水排放控制系統(NPDES)的許可要求。

於報告期內本集團未有出現重大環境事故。

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4. CLIMATE CHANGE

The Group is principally engaged in the general aviation aircraft piston engine business, with its main place of business located in Alabama, USA. To address the physical risks of climate change, the Group has identified and assessed such risks and taken measures to ensure that its infrastructure can effectively cope with extreme weather, thus mitigating the impact on business operations. Meanwhile, the Group strictly abides by the extreme weather guidelines issued by the government to ensure the safety of employees. The Group regularly reviews its climate change policies to keep up with the times and ensure the effectiveness of the measures taken.

B. SOCIAL

1. EMPLOYMENT AND LABOUR PRACTICES

The Group deeply believes that employees have an important impact on the quality of its products and services. Employees are the driving force for the sustainable development of a company and the foundation of a successful enterprise. The Group strives to maintain a diverse, inclusive, fair, healthy and safe working environment, actively builds a harmonious relationship with employees to gather talents and jointly promote the long-term sustainable development of the Group's business.

4. 氣候轉變

本集團主要從事通用航空飛機活塞發動機業務，主要營運地點位於美國阿拉巴馬州。為了應對氣候變化帶來的物理風險，本集團已識別並評估相關風險，並採取措施確保基礎設施能有效應對極端天氣，以減少對業務運作的影響。同時，本集團嚴格遵守政府公佈的極端天氣指引，以確保員工的安全。本集團定期檢討應對氣候變化的政策，力求與時俱進，確保所採取的措施的有效性。

B. 社會

1. 僱傭與勞工常規

本集團堅信員工對於產品和服務質量的影響至關重要。員工是推動企業持續發展的動力，也是成功企業的基石。本集團致力於維持一個多元、融洽、公平、健康和安全的工作環境，積極建立與員工的和諧關係，以凝聚人才並共同推動本集團業務的長期可持續發展。

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(a) *Equal Opportunities Policy*

The Group is convinced that providing employees with equal opportunities can improve their satisfaction, stimulate their motivation, attract outstanding talents, and expedite the Group's business development. To ensure fairness, the Group formulates relevant recruitment and promotion procedures to make sure that no discrimination whatsoever exists in the hiring and promotion process. Human resources decisions are made based on the capabilities, knowledge and experience related to the open positions of job applicants and employees irrespective of factors such as gender, age, race, family status, religious belief and disability.

(b) *Compensation System*

The Group has a set of comprehensive human resources management policies to serve as the basis of human resources management. The policies include compensation and benefits, working hours and holidays, recruitment and selection, performance management, promotion, employment termination, training and development, and other related areas. The Group regularly reviews remuneration packages to ensure it provides a fair and competitive remuneration package incorporating basic salary, social security insurance and other fringe benefits, and to attract and retain top talent. When evaluating and setting remuneration levels, the Group takes into account a number of factors, including employees' work ability, the Group's performance, and compensation levels in the market. Furthermore, the Group shares with employees the value they have created with due consideration to its performance growth, with a view to maintaining its attractiveness in the labour market.

(a) *平等機會政策*

本集團深信提供平等機會給予員工將提高其滿意度，激發其動力，同時也有助於吸引優秀人才，加快本集團業務的發展。為確保公平，本集團制定了相關的招聘和晉升程序，以確保在招聘和晉升過程中不存在任何形式的歧視。人事決策基於應聘者和員工的能力、知識和與職位相關的經驗，排除性別、年齡、種族、家庭崗位、宗教信仰或殘疾等因素的影響。

(b) *薪酬福利體系*

本集團擁有一套全面的人力資源管理政策，作為人力資源管理的基礎。該政策涵蓋薪酬和福利、工作時間和假期、招聘和選擇、績效管理、晉升、僱傭終止、培訓和發展等相關範疇。本集團定期審查薪酬待遇，以確保提供公平且具有競爭力的薪酬方案，包括基本薪資、社會保障和其他附加福利，以吸引和保留優秀人才。在評估和制定薪酬水平時，本集團考慮多種因素，包括員工的工作能力、企業效益和市場薪酬水平等。同時，本集團充分考慮到業績增長，公平地與員工分享創造的價值，以維持在人力市場上的吸引力。

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During the reporting period, the Group did not have any cases of violation of relevant employment laws and regulations, including labour laws, nor did it receive any complaints related to recruitment.

於報告期內，本集團並無違反包括勞動法在內的相關僱傭法律及法規的個案，亦無與招聘相關的投訴個案。

		Number of employees 員工人數	
		2024 二零二四年	2023 二零二三年
By gender 性別	Male 男性	273	289
	Female 女性	89	89
	Total 總計	362	378
By employee category 僱傭類型	Full-time 全職	361	375
	Part-time 兼職	1	3
	Total 總計	362	378
By age group 年齡組別	18-30 18-30歲	69	72
	31-45 31-45歲	99	108
	46-60 46-60歲	121	127
	Over 61 61歲以上	73	71
	Total 總計	362	378
By region 地區	United States 美國	362	378
	Total 總計	362	378

Table 6 – Breakdown of Total Employees by Gender, Employee Category, Age Group, and Region during the Reporting Period

表6 — 報告期內按性別、僱傭類型、年齡組別及地區劃分的僱員總數明細

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		Turnover rate 流失比率	
		2024 二零二四年	2023 二零二三年
By gender	性別		
Male	男性	16%	9%
Female	女性	15%	15%
By age group	年齡組別		
18-30	18-30歲	25%	22%
31-45	31-45歲	21%	11%
46-60	46-60歲	9%	6%
Over 61	61歲以上	10%	6%
By region	地區		
United States	美國	15%	11%
Overall	整體	15%	11%

Table 7 – Breakdown of Employee Turnover Rate by Gender, Age Group, and Region during the Reporting Period

表7 — 報告期內按性別、年齡組別及地區劃分的僱員流失比率明細

2. OCCUPATIONAL HEALTH AND SAFETY

The occupational health and safety of employees is of paramount importance to the Group. A Safety Committee, comprising personnel director, safety manager and workshop routine officers, has been established by the Group and is responsible for the occupational health and safety affairs of the Group. The committee is responsible for developing safety management measures in compliance with laws, making recommendations to internal departments in accordance with government standards and regulations, and holding regular meetings to review occupational health and safety issues raised by members. The Group requires all employees to attend monthly safety meetings covering the latest information on occupational health and safety, internal safety policies and safety incident reviews.

2. 職業健康與安全

員工的職業健康與安全對本集團至為重要，集團設有安全委員會，該委員會由人事部總監、安全經理及車間常規人員組成，專責本集團的職業健康及安全事務。委員會負責制定合規的安全管理措施、依據政府標準及規例向內部部門提供建議，以及定期舉行會議檢視各成員提出的職業健康及安全事宜。本集團要求所有員工出席每月舉行之安全會議，涵蓋職業健康及安全的最新資訊、內部安全政策，及安全事故檢討。

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The Group has established a risk assessment mechanism that consists of a series of measures including risk identification, analysis, evaluation, treatment, monitoring and reviewing to reduce risks to an acceptable level. The Group has identified high-risk positions and implemented occupational health and safety measures accordingly to protect the safety of employees. The Group formulates safety policies and guidelines, and requires employees to comply with the workflows, various safety measures and guidance and take responsibilities for their health and safety in the workplace. In addition, the Group incorporates safety performance into its annual performance evaluation, striving to effectively promote occupational health and safety. The Group has also developed measures for drug abuse prevention. Through the Employee Assistance Plan, local employees are provided with training, diagnosis and consultation, and receive professional advice and guidance from professionals for drug and alcohol abuse prevention.

No work-related fatalities occurred in the past three years including the reporting period, and the total number of lost days due to work injury during the reporting period is 2 days. During the reporting period, the Group has no cases of violation of laws and regulations related to occupational safety and health, including the Occupational Safety and Health Act.

本集團已制定風險評估機制，包括一系列的風險識別、分析、評估、處理、監管和檢討等措施，以降低風險達到可接受的程度。同時，本集團已識別出高風險的工作崗位，並實施相應的職業健康與安全措施，確保員工的安全。本集團制定了安全政策和指引，要求僱員遵守工作流程、各項安全措施和指引，並擔起工作場所的健康與安全責任。此外，本集團將安全表現納入年度績效評估，以有效推動職業健康與安全。另外，本集團還建立了預防藥物濫用制度，當地員工可以通過「員工支援計劃」接受專業人員培訓、診斷諮詢，並獲得專業建議和指導，以預防藥物和酒精濫用問題。

包括報告期內過往三年未有因工亡故事件，而報告期內因工傷損失工作日數則共有2天。於報告期內，本集團並無發現違反包括職業安全與健康法在內的職業安全健康相關的法例和法規。

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3. DEVELOPMENT AND TRAINING

The future success of the Group depends on professional and efficient employees. To lead its employees to develop their potential and meet its objectives, the Group provides employees with development and training opportunities to ensure the growth of its business. The Group formulates the employee training policies and encourages employees to participate in personal development and job-related training courses. The Group has also established the Educational Assistance Plan which provides eligible employees with subsidies for internal and external training. The Group believes such arrangement can effectively facilitate communication and team spirit, improve technical skills and managerial capability, as well as encourage employees to learn and grow in all aspects.

The Group has a complete training system, which sets out the management responsibilities of the training directors of each department, and provides corresponding learning and training courses for staff to continuously enhance their work-related knowledge and skills. The Group provides induction training for new employees in daily operations, and assigns experienced employees as their mentors to provide guidance and support. The Group follows up policy training progress of new employees through the UltiPro human resources system to ensure that they have a thorough understanding of the Group's policies. In addition, the Group also provided sustainable development training, such as ISO14001:2015 – Environmental Management System, ISO50001:2018 – Energy Management System, Detection and Reporting of Forced Labor, etc., to enhance employees' professional capabilities in environment, society and management, and promote the sustainable development of the Group.

3. 發展及培訓

本集團的未來成功取決於專業高效的員工。為引領員工發展潛能並支持本集團的目標，本集團提供員工發展和培訓機會，以確保業務的增長。本集團制定了員工培訓政策，鼓勵員工參與個人發展和與工作相關的培訓課程。此外，本集團還建立了教育援助計劃，為合格員工提供內部和外部培訓資助。本集團相信這些安排能有效促進溝通和團隊合作精神，提升技術技能和管理能力，並鼓勵員工在各個層面上學習和發展。

本集團擁有一個完整的培訓體系，其中明確規定各部門培訓負責人的管理職責，為員工提供相應的學習和培訓課程，以持續提升員工的工作知識和技能。在日常運營中，本集團為新入職員工提供入職培訓，並指派有經驗的員工擔任他們的導師，提供指導和支持。本集團還利用UltiPro人力資源系統追蹤新員工接受政策培訓的進度，確保他們對集團政策有充分的了解。此外，本集團亦提供可持續發展培訓，例如關於ISO14001：2015 — 環境管理系統、ISO50001：2018 — 能源管理系統、偵測與報告強迫勞動等範疇，以提升員工對環境、社會及管理的專業能力，推動本集團的可持續發展。

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Training rate and average training hours of employees during the reporting period by gender and employee category are as follows:

於報告期內，按性別及員工類別劃分的員工培訓率及受訓的平均時數如下：

		Training rate 培訓率	
		2024 二零二四年	2023 二零二三年
Gender ratio among employees trained	參加培訓的員工總數中按 性別劃分的員工比例		
	Male 男性	75%	76%
	Female 女性	25%	24%
Employee category ratio among employees trained	參加培訓的員工總數中按 員工類別劃分的比例		
	Senior management 高級管理層	5%	5%
	Middle management 中級管理層	8%	8%
	General employees 一般員工	87%	87%
Percentage of employees trained to all employees		100%	100%

Note: The percentage of employees trained is calculated by using the total number of employees trained as the denominator.

附註：受訓僱員百分比的計算以參加培訓的員工總數作為分母計算。

Table 8 – Training Rate of Employees by Gender and Employee Category during the Reporting Period

表8 — 報告期內按性別及員工類別劃分的員工培訓率

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		Average training hours completed per employee 每名僱員完成受訓的平均時數	
		2024 二零二四年	2023 二零二三年
By gender	性別		
Male	男性	2.0	5.0
Female	女性	2.0	4.6
By employee category	員工類別		
Senior management	高級管理層	2.0	5.0
Middle management	中級管理層	2.0	5.0
General employees	一般員工	2.0	5.0
All employees	所有僱員	2.0	5.0

Table 9 – Average Training Hours of Employees by Gender and Employee Category during the Reporting Period

表9 — 報告期內按性別及員工類別劃分的員工培訓平均時數

4. LABOUR STANDARDS

(a) Prohibition of Child Labour and Forced Labour

The Group is firmly against child labour and forced labour, and prohibits the employment of any child labour and forced labour in any operations and services. Before hiring any candidates, the Group will check the age-related documents to verify their age. All employees of the Group must reach the statutory minimum working age.

4. 勞工準則

(a) 禁止使用童工和強迫勞工

本集團堅定恪守反對童工及強迫勞工現的原則，禁止於任何營運及服務中聘用童工或強制勞工。本集團在聘用任何應徵者之前均會檢查與年齡相關的檔案，有效核實其年齡，而所有員工均須符合法定工作年齡。

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The Group adheres to the principle of fair and voluntary recruitment, strictly forbids forced or fraudulent recruitment, ensures that all employees work on a voluntary basis, and prohibits coercive means including withholding of documents and other undesirable methods. Where employees are required to work overtime in the production process, the Group will formulate overtime arrangements with the employee representatives and employees, and the working hours will not exceed the maximum legal limits. Moreover, management personnel will not force employees to carry out work with significant safety and health risks or illicit work.

During the reporting period, the Group found neither cases of incompliance with relevant laws and regulations on employment, including labour laws, nor incidents in violation of the laws and regulations on labour standards.

本集團秉持公正自願原則進行招聘，嚴禁以強逼或欺詐手段招募，又確保所有員工都在自願的基礎上勞動或工作，禁止包括扣留證件等任何不良手法的脅迫手段。本集團在生產過程中需要加班亦會與員工代表和員工協商，並且不會超過法定時間，而管理人員亦不得自恃職務強迫員工進行具有顯著安全衛生風險或違規的工作。

於報告期內，本集團並無違反包括勞動法在內的相關僱傭法律及法規的個案，並無發現與有關勞工準則法例及規例的不合規事件。

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5. SUPPLY CHAIN MANAGEMENT

The Group maintains the quality and safety of products and services through cooperation with business partners, and places emphasis on the promotion of communication and partnership with business partners on a continuous basis. During the reporting period, the Group had a total of 297 active suppliers, of which 277 are located in the United States and 20 in other regions. The Group carries out supplier selection and evaluation process based on quality and price with reference to internal guidance and comprehensive supplier management on all the active suppliers to regulate the engagement of suppliers. The Group also conducts regular assessments on suppliers' overall capabilities, asset position, nature of business, industry reputation, product quality, delivery of goods and compliance with laws and regulations. The Group only selects high-quality suppliers that meet regulatory requirements, and will require suppliers to obtain third-party certification to promote the improvement and promotion of suppliers. The Group further uses the Solumina Supplier Rating System Software to manage and certify suppliers to achieve the best product quality and management.

5. 供應鏈管理

本集團通過業務夥伴的配合以達致維護產品與服務的質量和安全，強調持續促進與業務夥伴溝通與合作。於報告期內，本集團的活躍供應商共297家，當中277家位於美國，而20家位於其他地區。本集團依據內部指引，根據品質和價格進行篩選和評估供應商的程序，對所有活躍供應商實施完善的供應商管理以規管供應商的委聘。本集團亦對供應商的整體能力、資產狀況、業務性質、行業聲譽、產品質量、貨物交付及遵守法律及法規情況進行定期評估。本集團只選擇符合監管要求的高質量供應商供貨，並會要求供應商取得第三方認證，以推動供應商的改進和提升。為了達至最佳產品質素和管理，本集團又利用Solumina供應商評級軟件管理及驗證供應商。

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In order to review the environmental protection and process certification of suppliers, the Group will arrange inspectors to conduct on-site visits to evaluate the production capacity and quality of suppliers. Inspectors will evaluate the production capacity, technical level, quality assurance ability and supply capacity of suppliers according to the actual needs, and review the safety and environmental management qualifications, so as to ensure that suppliers meet the relevant requirements in terms of quality assurance, safety and environmental responsibility. Furthermore, in order to promote the procurement of more eco-friendly products, the Group regularly reviews the solid and hazardous waste performance indicators of suppliers to understand the environmental impact of their products, and develops more environmental indicators to identify more eco-friendly products in the procurement process.

6. PRODUCT RESPONSIBILITY

(a) *Quality Assurance, Advertising and Labelling*

In order to ensure that the products meet the quality and safety requirements, the Group implements strict control over quality management. The Group develops different policies and guidelines at the design, planning and production stages, covering every step of the product production and delivery process. Before delivering products to customers, the products must go through internal quality control procedures stipulated by the Group to ensure that their quality standards comply with laws and regulations including the requirements of the Federal Aviation Administration and meet the quality requirements of the Group.

為了評估供應商的環保和流程認證情況，本集團會安排審核人員到現場進行考察，以評估供應商的生產能力和品質。根據實際需求，評估供應商的生產能力、技術水平、品質保證能力和供應能力，同時審查其安全和環境管理資格，確保供應商在品質保證、安全和環境責任等方面符合相關要求。此外，為促進採購更環保的產品，本集團會定期檢視供應商的固體和危險廢物績效指標，以了解其產品的環保表現，從而提供更多環保指標，以便在採購過程中辨識出更環保的產品。

6. 產品責任

(a) *質量保證、廣告及標籤*

為確保產品符合質量和 safety 要求，本集團實施嚴格的質量管理控制措施。在產品的設計、計劃和生產階段，本集團制定了不同的政策和指引，包括產品生產和交付過程中的每個環節。在將產品交付給客戶之前，必須按照本集團內部制定的質量控制程序進行審查，以確保質量水平符合法律法規要求，包括美國聯邦航空局的要求，並滿足本集團的質量要求。

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The Group will continuously strive to ensure that its products meet regulatory requirements and customer expectations, regularly assess its internal production processes to ensure customer satisfaction and compliance with the requirements of the Federal Aviation Administration, and ensure that its advertising and labels are accurate. If a product is found to have any quality problems or other safety hazards, the Group will immediately stop selling it, announce product recall, notify relevant companies and institutions to stop selling and using it, and recall sold items. If necessary, the Group will immediately stop production, and report the product recall and its management to the local regulatory authority.

During the reporting period, the Group is not aware of any recalls due to safety and health reasons among the total number of products sold or shipped.

本集團將持續致力於確保產品符合監管要求和客戶期望，定期評估內部生產流程，並確保符合客戶滿意度和美國聯邦航空管理局等要求，同時確保廣告和標籤的準確性。如果發現產品存在質量問題或其他安全隱患，本集團將立即停止銷售並發布召回資訊，通知相關企業和機構停止銷售和使用，召回已售出的產品。在必要時，本集團將立即停止生產，並向當地監督管理部門報告召回和處理情況。

本報告期內，我們沒有發現已售或已運送產品總數中因安全與健康理由而須回收。

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(b) *Protection of Intellectual Property Rights and Customer Information*

In terms of safeguarding and protecting intellectual property rights, the Group will only select products provided by legitimate manufacturers or suppliers to prevent pirated goods from using its sales channels to enter the market. Furthermore, the Information Management Department of the Group monitors the use of software to ensure all software used is licensed, and conducts regular inspections to ensure that no unlicensed software is being used in the computers of the Group.

To ensure the security of customer information, the Group takes measures to ensure that customer orders and information are handled and properly stored by dedicated personnel, and unauthorised employees are strictly prohibited from accessing them. By doing so, it is guaranteed that customers' sensitive information is properly protected.

The Group abided by relevant product liability laws, such as the Consumer Data Privacy and Security Act, and there was no case of prosecution against the Group for violation of laws related to product responsibility and privacy protection.

(b) *保障知識產權及客戶資料*

在維護和保障知識產權方面，本集團只會選擇銷售來自合法生產商或供應商的產品，以避免盜版貨品透過本集團的銷售渠道進入市場。同時，本集團的資訊管理部門監控軟體的使用，確保所使用的軟體均為合法授權的正版軟體，並定期進行檢查，以確保本集團的電腦設備沒有未經授權使用的軟體。

為保障客戶資料的安全，本集團採取措施確保顧客訂單和資料由專人處理並妥善保存，嚴禁未經授權的員工查閱。這樣可以確保顧客的敏感資料得到適當的保護。

本集團遵行相關的產品責任法例，例如消費者數據隱私和安全法，期內未有因為違反與產品責任或私隱相關法例而被檢控的個案。

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7. INTEGRITY

The Group is committed to promoting honest business and fair competition, and has developed comprehensive risk management code and internal control code, including setting out relevant policies in the employee handbook and guiding employees to comply with the code of conduct. The code of conduct clearly defines how to deal with conflicts of interest and interests such as gifts, so as to ensure that all staff uphold the highest ethical, personal and professional integrity.

To strengthen the integrity of employees in governance practices, the Group has established and implemented an internal integrity system, set up the audit committee with independent directors, and engaged a third-party agency to audit its financial statements each year. The Group has clearly defined misconduct such as bribery, corruption, embezzlement, insider trading and theft of the Group's assets in the employee handbook. The Group is entitled to terminate the employment contract with any employee who is bribed with money, gifts or commission, and reserves the right to take further actions against such person, in order to avoid corruption, fraud and other criminal offences.

7. 維護廉潔

本集團致力提倡誠實經營及公平競爭，並已制定完備的風險管理守則及內部控制守則，包括於僱員手冊中載列相關政策並引導僱員遵守操守準則。操守準則明確界定了如何處理利益衝突及饋贈等利益，務求令所有員工恪守最高的道德、個人及專業操守。

為加強員工清正廉潔的管治操守，本集團已制定並實施內部廉政制度，與獨立董事設立審核委員會，並每年聘請第三方機構審核內部財務。員工手冊中明確界定賄賂、貪污舞弊、挪用、內幕交易、盜竊本集團資產等不當行為，如果員工收受金錢、禮物或回佣等賄賂，本集團有權與該員工終止僱傭合約並保留權利對該人士作出進一步追究行動以避免出現例如貪污，欺詐等犯罪行為。

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The Group has formulated an effective whistle-blowing procedure for employees, management personnel and directors to report any misconduct and dishonest conduct, and ensured that employees can report matters of concern through various channels in an absolutely confidential manner. Where a case is substantiated after investigation, the Group will take appropriate corrective measures and disciplinary actions against any persons involved. If it involves any criminal offence, the Group will hand over the case to the competent authority.

All new employees are required to complete ethics training, while directors have to regularly attend corruption prevention training to refresh their knowledge. Directors and employees received nearly 362 hours of corruption prevention training during the reporting period. The training materials include the latest anti-fraud information and summaries of major fraud cases and responses in various industries, and are compiled in view of the Group's conditions.

During the reporting period, the Group found neither corruption incidents nor violations of relevant laws and regulations, including the Foreign Corrupt Practices Act.

本集團並已建立有效舉報程序作為員工、管理人員和董事舉報任何不當行為和不誠實活動的正式渠道，並確保其員工可以絕對保密的方式透過不同渠道就其關注的事項進行通報。如調查個案屬實，本集團將會採取合適的糾正措施和對涉事人作出紀律處分，倘若事件涉及刑事成分，本集團會轉交有關當局處理。

所有新入職員工都必須完成道德操守培訓，而董事亦會定期接受防貪培訓以溫故知新。於報告期內，董事及員工共接受近362小時的防貪培訓。培訓內容包含最新相關反舞弊的資訊，匯總各行業發生的重大舞弊事件、處理措施等，結合本集團的特點分析並編製培訓資料。

於報告期內，本集團未發現貪腐事件，或任何違反包括反海外腐敗法在內的相關法律及規例。

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8. COMMUNITY ENGAGEMENT

An enterprise and the community are inseparable as a whole and an enterprise's development is also inseparable from the support and recognition of the community. The Group deeply understands the importance of making positive contributions to the community where it operates and considers community benefits as one of its social responsibilities. The Group encourages its employees to participate in charity and social services, aiming to become a good corporate citizen, better undertake its social responsibilities and contribute to the community.

The Group's social responsibility policy is to support local non-profit community organisations by providing financial donations, in-kind services and volunteer support, and we have set up a Corporate Citizenship Committee which is responsible for compiling an annual list of corporate citizenship activities, coordinating charitable activities, and establishing a central point of contact for internal and external needs. The Committee aims to establish and strengthen ties with the communities where the Group operates through various charitable activities as well as financial assistance, in-kind services and volunteer services.

The Group will continue to regularly review its objectives and orientation for community investment, and supervise community investment, sponsorship and donation activities and the relevant approval policies.

8. 社區參與

企業和社區是不可分割的整體，企業發展同時也離不開社區的支持與認可。本集團深明對經營所在社區作出積極貢獻的重要，將社區的利益視為其社會責任之一。本集團鼓勵員工參與慈善及社會服務，以期承擔良好企業公民的角色，更充份履行社會責任，致力為社區作出貢獻。

本集團的社會責任政策是透過提供財政捐助、實物服務和義工支援來支持當地非營利社區組織，並成立了團隊成員企業公民委員會，負責編製年度企業公民活動清單、協調慈善活動，並針對內部及外部需求建立中心聯絡點。委員會旨在透過各種慈善活動以及提供財務援助、實物服務和義工回饋，建立和加強與業務所在社區的聯繫。

本集團將繼續定期檢討社區投資的目標和方向，並監督社區投資、贊助和捐贈活動及批核政策。

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During the reporting period, the Group engaged in 383 hours of volunteer work and over US\$42,700 in various community volunteer activities, including sponsoring sports games and medical organisations, donating blood and materials, and supporting food banks to help the disadvantaged.

於報告期內，本集團投放383小時義工時數及超過42,700美元於各項社區義務活動當中，其中包括贊助體育活動及醫學組織、捐血、捐贈物資及支援食物銀行以協助弱勢社群。

OUTLOOK

Going forward, the Group will, where appropriate, conduct reviews on and make amendments to its disclosure aspects in response to the needs of various laws, the Listing Rules and internal management. The Group will also continue to carry out more measures beneficial to the environment, society and governance in its business operations to live up to its commitment to the environment and society.

展望

本集團未來會因應各項法例、上市規則和內部管理的需要在披露層面上作出必要的檢討和修訂。本集團亦會繼續在營運上進行更多有利環境、社會以及管治的措施，以反映本集團對環境及社會的承擔。

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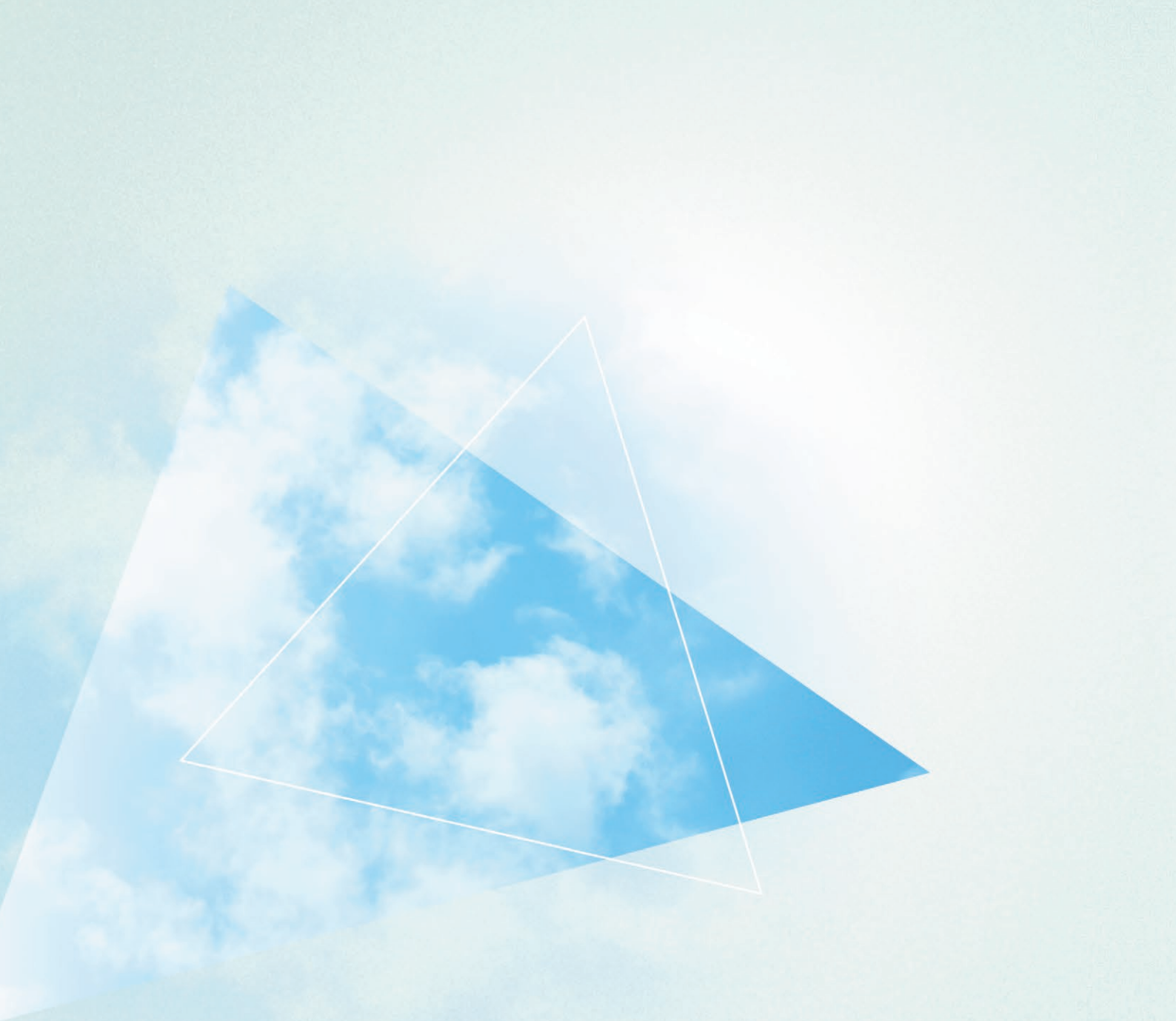
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