WS-SK TARGET GROUP LIMITED
萬順瑞強集團有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code 股份代號 : 8427

2026
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

INTRODUCTION, ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG") POLICIES

This is the Environmental, Social and Governance ("**ESG**") Report (the "**ESG Report**") of WS-SK Target Group Limited (the "**Company**") and its subsidiaries (collectively the "Group" or "We"). The ESG Report summarises the efforts and achievement made by the Group in sustainability and social responsibility. Please refer to the "Corporate Governance Report" on pages 37 to 58 of the Annual Report of 2026 for the information of corporate governance. In order to follow the key trends and pursue a successful and sustainable business model, the Group recognises the importance of integrating ESG aspects into its risk management system and has taken corresponding measures in its daily operation and governance perspective.

This Environmental, Social and Governance Report (the "**ESG Report**") summarises the ESG initiatives, plans and performances of the Group and demonstrates its commitment to sustainability development.

The ESG Governance Structure

The board (the "**Board**") of directors (the "**Director(s)**") of the Group set the tone at the top for the ESG strategies and are responsible for ensuring effective risk management and internal controls. The Group has set up an ESG working taskforce (the "**Taskforce**"), composed of staff from relevant departments in this year, in which, full-time staff has been assigned to collect the data relevant to ESG and compile the ESG Report. The Taskforce would periodically report to the directors, assist in the assessment and identify the risk management of the Group on ESG aspects to evaluate, prioritise and manage material ESG-related issues and whether its internal control system is appropriate and effective. The Taskforce reviews the ESG performance of the Group, including environmental, labour practices, and other ESG aspects to reviews progress made against ESG-related goals and targets.

序言及環境、社會及管治(「ESG」)政策

此為萬順瑞強集團有限公司(「**本公司**」)及其附屬公司(統稱「本集團」或「我們」)環境、社會及管治(「**ESG**」)報告(「**本報告**」)。本報告概述本集團於可持續發展及社會責任方面所作出的努力及成果。有關企業管治的資料，請參閱二零二六年年報第37至58頁「企業管治報告」。為了配合主要趨勢並追求成功及可持續的商業模式，本集團深明將ESG層面融入其風險管理系統的重要性，並已在日常經營及管治方面採取相應措施。

本環境、社會及管治報告(「**ESG報告**」)概述本集團的ESG措施、計劃及成果以及展示其對可持續發展的承擔。

ESG治理結構

本集團董事(「**董事**」)會(「**董事會**」)為ESG策略定下基調，並負責確保有效的風險管理及內部監控。本集團已於本年度成立由相關部門員工組成的ESG專責工作小組(「**專責小組**」)，並指派全職員工收集與ESG相關的數據及編製ESG報告。專責小組將定期向董事匯報，協助評估及識別本集團於ESG層面的風險管理，以評估、區分優先次序及管理重要ESG相關事宜，以及其內部監控系統是否合適及有效。專責小組檢討本集團的ESG表現，包括環境、勞工待遇及其他ESG層面，以便按照ESG相關目標及目的檢討進度。

SCOPE OF REPORTING

Unless specified otherwise, the ESG Report covers the Group's headquarters, a rental hostel for our employees and two production plants in Malaysia during the Year. The scope is determined based on whether the Group has operational control over the entity, and whether the entity has a material influence on the Group's performance or assets. The Group will continue to strengthen information collection in order to enhance the environmental realm and disclosure of information on the sustainable development.

The ESG Report covers the Group's policies, compliance issues as well as key performance indicators ("**KPIs**") in Environmental and Social areas. We will continue to assess the major ESG aspects of different businesses to determine whether it needs to be included in the ESG reporting.

報告範圍

除特別列明外，於本年度，ESG報告涵蓋本集團總部、一間為僱員租賃的宿舍及兩間位於馬來西亞的生產廠房。此範圍乃根據本集團是否擁有該實體的營運控制權，以及該實體對本集團的業績或資產是否具有重大影響而釐定。本集團將繼續加強資料搜集，以提升環境領域的表現，並披露有關可持續發展的資料。

ESG報告涵蓋本集團於環境及社會方面的政策、合規事宜以及關鍵績效指標(「**關鍵績效指標**」)。我們將繼續評估不同業務的重大ESG層面以釐定是否需將其納入ESG報告。

REPORTING FRAMEWORK

This ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Guide (the "**ESG Reporting Guide**") as set out in the Appendix 20 of the GEM Listing Rules.

報告架構

本ESG報告已根據GEM上市規則附錄20所載的環境、社會及管治報告指引(「**ESG報告指引**」)編製。

REPORTING PRINCIPLES

This Report follows the reporting principles in the ESG Guide:

"**Materiality**": In defining the material ESG issues that are relevant to the Group's business and stakeholders, we maintain communication with internal and external parties to understand their expectations and suggestions. We continue to engage closely with our stakeholders, including employees, investors, customers, suppliers, local government agencies and organizations, regardless of whether they are affected by our operations or have a significant impact on our operations.

"**Quantitative**": The Group has established internal guidelines and procedures with reference to industry practices, guidelines of exchanges or relevant government departments, as well as laws and regulations, to collect environmental and social performance data from various business departments, and to keep relevant monitoring instruments records or supporting documents. Please refer to the relevant sections in the Report for the standards, methodologies and assumptions (where applicable) for the calculation of performance data.

報告原則

本報告遵循ESG指引的報告原則：

「**重要性**」：在界定與本集團業務及持份者相關的重要ESG議題時，我們與內外部各方保持聯繫，以了解彼等的期望及建議。我們會持續與其持份者(包括僱員、投資者、客戶、供應商、當地政府機構及組織)緊密聯繫，不論彼等有否受我們營運所影響或彼等有否對我們營運構成重大影響。

「**量化**」：本集團參照行業慣例、證券交易所或有關政府部門的指引以及法律法規已設立內部指引及程序，藉此從各業務部門收集環境及社會績效數據以及保存相關的監察工具記錄或支持文件。有關計算績效數據的標準、方法及假設(如適用)之資料，請參閱本報告有關章節。

"**Balance**": We aim to keep our report balanced and make fair disclosures on critical aspects of our performance, both in terms of progress made and continuing challenges that we are dealing with.

"**Consistency**": Except for the changes in the scope of this Report due to the change in operation, the disclosure and statistical methods of this Report are consistent with those of last year, and the same data statistics and conversion methods are used. Relevant historical data have been disclosed in this Report to enable stakeholders to better understand and compare the Group's sustainability performance.

REPORTING PERIOD

The ESG Report describes the ESG activities, challenges and measures taken by the Group during the year ended 31 May 2026 (the "**Year**" or "**2026**").

INFORMATION AND FEEDBACKS

For detailed information about the environmental, social and corporate governance of the Group, please refer to the official website (www.sktargetgroup.com). Your opinions will be highly valued. If you have any advice or suggestions, please email to enquiry@targetprecast.com.

ABOUT US

The Group is headquartered in Malaysia and is principally engaged in manufacturing and selling precast concrete telecommunication junction boxes and precast concrete electrical junction boxes, which are used mainly in telecommunication and electrical infrastructure upgrade and expansion works as well as construction projects in Malaysia. In comparison to traditional cast-in-situ junction boxes, a precast one can achieve higher time effectiveness, cost efficiency and structural specifications. Due to the aforementioned advantages, the Group has accumulated a wide range of customers such as infrastructure companies, construction companies, mechanical or electrical contractors and sub-contractors in Malaysia who participate in telecommunication or electrical infrastructure projects. To complement our core business, the Group also trades junction box accessories and pipes and offers mobile crane rental and ancillary services such as uplifting services for our precast concrete junction boxes. Thanks to the concerted efforts made by everyone in the Group, the Group was listed on the GEM Board of the Stock Exchange on 19 July 2017.

「**平衡**」：我們致力於保持報告平衡，並對我們的關鍵表現方面進行公平披露，包括取得的進展及我們正在應對的持續挑戰。

「**一致性**」：除因營運變動使本報告的範疇有所改變外，本報告的披露及統計方法與去年相同，同時亦採用相同的數據統計和轉換方法。本報告已披露相關歷史數據，以便持份者更了解本集團的可持續發展績效，並就此作比較。

報告期間

ESG報告說明截至二零二六年五月三十一日止年度(「**本年度**」或「**二零二六年**」)本集團的ESG活動、挑戰及所採取的措施。

資料及意見

有關本集團環境、社會及企業管治的詳盡資料，請參閱官方網站(www.sktargetgroup.com)。我們高度重視　閣下的意見。倘　閣下有任何意見或建議，請以電郵方式發送至enquiry@targetprecast.com。

關於我們

本集團總部設於馬來西亞，主要從事製造及銷售預製混凝土電信接線盒及預製混凝土電力接線盒，產品主要用於馬來西亞的電信及電力基建升級及擴張工程以及建設項目。相較傳統現澆接線盒，預製接線盒可達致較高時間效益、成本效益及結構規格。基於上述優勢，本集團已累積廣泛的客戶，如參與電信或電力基建項目的馬來西亞基建公司、建築公司、機械或電力承包商及分包商。為配合我們的核心業務，本集團亦買賣接線盒配件及管道，並提供移動式起重機租賃及配套服務，如我們的預製混凝土接線盒的起重服務。憑藉本集團全員的同心協力，本集團於二零一七年七月十九日在聯交所GEM上市。

BOARD STATEMENT

The Group believes that well-established ESG governance principles, strategies and practices are crucial to the long term development of its business, especially in increasing investment values and returns. In order to ensure the establishment of appropriate and effective ESG risk management measures and internal control systems, the Board of Directors (the "**Board**") has taken up the responsibility to govern and oversee the Group's ESG issues and its development, which the Board has had a set of well-defined duties and responsibilities to oversee the Group's ESG related measures.

The Board is responsible for monitoring the Group's ESG strategies and reporting, ensuring that the requirements from the Board are met. Furthermore, the Board monitors and reviews the Group's compliance status of ESG-related laws and regulations by external regulatory bodies, such as The Stock Exchange of Hong Kong Limited. Regular Board meetings are hosted regularly to help understanding the progress, targets and goals on ESG-related performances.

During the Year, the Board has assigned third-party ESG professionals for managing the ESG performance of the Company. The Board has identified potential and material issues to the business and its stakeholders, with the assistance from third-party ESG professionals. The Board has also taken part in the materiality assessment as one of the key stakeholders of the company in providing constructive opinions on the materiality of ESG issues. Upon the materiality assessment results being reviewed and validated, the board will set goals and targets on ESG performance with reference to the Group's most material issues to its business and stakeholders.

STAKEHOLDER ENGAGEMENT

The Group values its stakeholders and their feedback regarding its businesses and ESG aspects. In order to understand and address their key concerns, we have maintained close communication with the key stakeholders, including but not limited to shareholders and investors, customers and business partners, employees, suppliers and subcontractors as well as non-governmental organisations ("**NGOs**") and the public. We take stakeholders' expectations into consideration in formulating our business and ESG strategies by utilising diversified engagement methods and communication channels, shown as below.

董事會聲明

本集團深信完善的ESG之管治原則、策略以及實踐對業務的長遠發展至關重要，尤其是在提高投資價值和回報方面。為確保建立適當有效的ESG風險管理措施及內部監控系統，董事會(「**董事會**」)已肩負起管治及監督本集團的ESG議題及其發展情況的責任。董事會擁有一套明確的職責及責任來監管本集團的ESG相關措施。

董事會負責監控本集團ESG策略及報告，確保符合董事會的要求。此外，董事會監控及檢討本集團遵守香港聯合交易所有限公司等外部監管機構所頒佈ESG相關法律法規的情況。董事會定期舉辦董事會會議，以幫助了解ESG相關表現的進展、目標及目的。

於本年度，董事會已委派第三方ESG專業人員管理本公司的ESG表現，並在第三方ESG專業人員的協助下識別業務及其持份者的潛在重大議題。董事會作為本公司的主要持份者之一亦參與重要性評估，就ESG議題的重要性提供建設性意見。於審閱及驗證重要性評估結果後，董事會將參考本集團對其業務及持份者最重要的議題，制定ESG表現的目標及指標。

持份者參與

本集團重視持份者及彼等對其業務以及ESG方面的意見。我們與主要持份者(包括但不限於股東及投資者、客戶及業務夥伴、僱員、供應商及分包商，以及非政府組織(「**非政府組織**」)及公眾人士)維持緊密交流，從而了解並釋除彼等的主要疑慮。於制定業務及ESG策略時，我們透過運用下列不同的參與方法及溝通渠道，從而顧及不同持份者的期望。

Stakeholders 持份者	Possible issues of concern 可能關注的議題	Communication channels 溝通渠道
Shareholders and investors **股東及投資者**	• Returns 回報 • Compliant operations 合規經營 • Rise in company value 提升公司價值 • Transparency and effective communication 資訊透明度及有效的溝通	• Shareholder conferences 股東會議 • Announcements 公告 • Emails, telephone communications and company website 電子郵件、電話通訊及公司網站 • Dedicated reports 專用報告
Customers **客戶**	• Outstanding products and services 優質產品及服務 • Health and safety 健康與安全 • Operation with integrity 誠信經營	• Customer service center and hotlines 客戶服務中心及熱線 • Customer satisfaction surveys 客戶滿意度調查 • Social media platforms (e.g. email communication 社交媒體平台(如電子郵件通信)
Employees **僱員**	• Protection of rights 權益維護 • Occupational health 職業健康 • Remunerations and benefits 薪酬及福利 • Career development 職業發展 • Humanity cares 人文關懷	• Employee communication meetings 僱員溝通會議 • House journal and intranet 內部日誌及內部網 • Training and workshop 培訓及工作坊 • Employee activities 僱員活動

Stakeholders 持份者	Possible issues of concern 可能關注的議題	Communication channels 溝通渠道
Business Partner **業務合作夥伴**	• Operation with integrity 誠信經營	• Internal reviews and appraisal meetings 內部評審及評估會議
Industry **行業**	• Establishment of industrial standards 建立行業標準 • Drive industry development 促進行業發展	• Joining industry-related associations and forums 加入行業相關協會及論壇
Regulatory bodies and government authorities **監管機構及政府有關部門**	• Compliance with national policies, laws, accounting standards, and regulations 遵守國家政策、法律、會計準則及法規 • Tax payment in full and on time 按時足額納稅 • Safe production 安全生產	• Regular information reporting 日常信息披露 • Regular meetings with regulators and relevant bodies 定期與監管機構及相關方舉行會議 • Examination and inspection 檢查及檢驗
Media, community and the public **媒體、社區及公眾**	• Enhancement of community environment 改善社區環境 • Participation in charity 參與慈善 • Information transparency 資訊透明度	• Company website 公司網站 • Announcements 公告 • Social media platforms 社交媒體平台

We aim to collaborate with our stakeholders to improve our ESG performance and create greater value for a wider community on a continuous basis.

我們旨在與持份者共同努力以改善我們的ESG表現，並持續為更廣泛的社區創造更大的價值。

MATERIALITY ASSESSMENT

The management and staff of the Group's respective major operations have participated in the preparation of the ESG Report and assisted the Group in reviewing our operations, identifying relevant ESG issues and assessing the importance of related matters to our business and stakeholders. Based on the assessed significant ESG issues, a data collection questionnaire was prepared to collect information from relevant departments and business units of the Group.

重要性評估

管理層及本集團各主要業務的員工均有參與編製ESG報告，並協助本集團檢討其營運狀況及識別相關ESG議題，以及評估相關事宜對其業務及持份者的重要性。根據經評估的重要ESG議題，我們編製資料收集問卷，以向本集團相關部門及業務單位收集資料。

In hopes of understanding the views and expectations of stakeholders on the Group's ESG performance, the Group has conducted an annual materiality assessment which specifically engaged members of the board of directors, senior management, frontline staff, and suppliers to gain further insights on ESG material aspects and challenges. They are invited to participate in the materiality survey and rate the potentially material issues.

為了解持份者對本集團ESG表現的意見及期望，本集團已進行年度重要性評估，特別邀請董事會成員、高級管理層、前線員工及供應商參與，以深入了解ESG的重大方面及挑戰。彼等獲邀參與重要性調查，並對潛在重要議題進行評分。

The following table is a summary of the Group's material ESG issues included in this ESG Report:

下表概述本ESG報告所載本集團的重大ESG議題：

The ESG Reporting Guide **ESG報告指引**		**Material ESG aspects of the Group** **本集團的重大ESG層面**
A.	**Environment** **環境**	
A1.	Emissions 排放物	Greenhouse Gas ("**GHG**") Emissions 溫室氣體(「**溫室氣體**」)排放 Waste Management 廢棄物管理
A2.	Use of Resources 資源使用	Energy Consumption 能源消耗
A3.	The Environment and Natural Resources 環境及天然資源	Environmentally Friendly Measures 環保措施
A4.	Climate Change 氣候變化	Responsibility to Climate Impacts 對氣候影響負責

The ESG Reporting Guide ESG報告指引		Material ESG aspects of the Group 本集團的重大ESG層面
B.	**Social** **社會**	
B1.	Employment 僱傭	Recruitment, Remuneration and Promotion 招聘、薪酬及晉升 Communication Channels Diversity, Equal Opportunities and Anti-discrimination 溝通渠道多元化、平等機會及反歧視
B2.	Health and Safety 健康與安全	Safety Plans and Trainings 安全計劃及培訓
B3.	Development and Training 發展及培訓	Training and Development Management 培訓與發展管理
B4.	Labour Standards 勞工準則	Prevention of Child and Forced Labour 防止童工及強制勞工
B5.	Supply Chain Management 供應鏈管理	Supply Chain Management Structure Environmental and Social Risk Management of Suppliers 供應鏈管理架構 供應商的環境及社會風險管理 Fair and Open Procurement 公平及公開採購
B6.	Product Responsibility 產品責任	Quality and Safety of Products and Services Customer Service and Privacy Protection Intellectual Property Management 產品及服務的品質與安全 客戶服務及保障私隱 知識產權管理
B7.	Anti-corruption 反貪污	Anti-corruption 反貪污
B8.	Community Investment 社區投資	Community Participation 社區參與

During the Year, the Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues and confirmed that the disclosed contents are in compliance with the requirements of the ESG Reporting Guide.

本年度，本集團確認已就ESG議題設立合適及有效的管理政策與內部監控系統，且確認所披露的內容符合ESG報告指引的規定。

A. ENVIRONMENTAL

A1. Emissions

Environmental protection is beyond dispute a collective responsibility of all businesses given the stern environmental circumstances nowadays. As a responsible corporate and manufacturer, the Group has exerted itself to control emission from the production process, in spite of the fact that manufacturing precast concrete junction boxes generates very little air pollution. We comply strictly with the laws and regulations related to emission, such as the Environmental Quality Act 1974. During the Year, the Group was not aware of any incidents of non- compliance with relevant laws and regulations relating to environmental issues.

To enhance our environmental governance practice and mitigate the environmental impacts produced in operations, we have implemented relevant environmental protection policies and communicated such policies to our employees. These policies encourage our staff to contribute towards sustainability by adopting environmentally friendly fit out methods and planning their works to efficiently eliminate waste to the maximum extent with the view of achieving long-term cost savings. The Group also aims to minimize energy consumption and carbon emissions and has been exploring ways to adopt operation model which incurs less adverse impact on the environment. In the long run, we will continue to enhance our environmental management strategies in monitoring and minimizing the environmental impacts brought by our businesses regularly.

A. 環境

A1. 排放物

面對現時嚴峻的環境狀況，環境保護無疑是各行各業的共同責任。雖然製造預製混凝土接線盒只會產生極少空氣污染，但作為一家負責任的公司及製造商，本集團仍不遺餘力地控制生產過程中的排放量。我們嚴格遵守《一九七四年環境質量法案》等有關排放的法例及規例。於本年度，本集團並不知悉任何違反有關環境問題的相關法律法規的事宜。

為加強我們的環境管治常規及減輕營運對環境產生的影響，我們已實施相關環保政策，並將有關政策傳達予僱員。該等政策鼓勵我們的員工採用環保裝修方法及規劃工程以有效地盡量減少廢物，達致長期節省成本，實現可持續發展。本集團亦以減低能源消耗及碳排放為目標並一直探索如何應用對環境較少不利影響的營運方式。長遠而言，我們將繼續定期加強我們的環境管理策略以監察及減低業務帶來的環境影響。

Exhaust Gas Emissions

The Group's major sources of exhaust gas emissions were originated from petrol and diesel consumed by vehicles. Thus, the Group has developed clear guidelines in relation to daily vehicular operation. The Group periodically records and monitors the fuel consumed, educates employees to turn off engines for idling vehicles, and conducts regular vehicle inspections and maintenance to enhance vehicle efficiency. The air emissions performances were as follows:

廢氣排放

本集團的主要廢氣排放物來源為汽車消耗的汽油和柴油。因此，本集團已就每日汽車運作制定出一套清晰的指引。本集團定期記錄及監測燃料消耗情況，教育員工關閉空轉車輛的引擎，並定期進行車輛檢查和維護，以提高車輛效率。廢氣排放的表現如下：

Types of exhaust gas	**廢氣類別**	**Unit單位**	**2025–26**	2024–25
Nitrogen oxides (NOx)	氮氧化物(NOx)	kg千克	**387**	679
Particulate Matter (PM)	顆粒物(PM)	kg千克	**33**	55
Sulphur oxides (SOx)	硫氧化物(SOx)	kg千克	**0.70**	0.69

GHG Emissions

Since the Group's business products and operations mainly focus on the manufacturing and selling of precast concrete telecommunication junction boxes and precast concrete electrical junction boxes, it is undeniable that the Group is a contributor to greenhouse gases ("**GHG**") emissions, both directly and indirectly, through business activities including logistics and transportations, energy and fuel consumption, and paper usage and disposals. As climate change has become a greater issue discussed worldwide, which requires the world's attention to combat with, the Group is also obligated to reduce the GHG emission through practicing and improving green operations. The total emission and emission intensity of GHG of the Year are shown as below:

溫室氣體排放

由於本集團的業務產品和營運主要集中於製造及銷售預製混凝土電信接線盒及預製混凝土電力接線盒，本集團毫無疑問地為溫室氣體(「**溫室氣體**」)排放的直接和間接貢獻者，通過包括物流和運輸、能源和燃料消耗以及紙張使用和處置在內的業務活動。隨著氣候變化成為全球討論的更大議題，需要全世界的關注以共同應對，本集團亦有義務通過實踐和改進綠色營運來減少溫室氣體排放。本年度溫室氣體的排放總量及排放密度載列如下：

GHG Emission[1]	**溫室氣體排放[1]**	**2025–26**	2024–25
Total emission (tonne of CO_2e)	排放總量（噸二氧化碳當量）	**249**	198
Direct emission (Scope 1)[2] (tonne of CO_2e)	直接排放(範圍1)[2]（噸二氧化碳當量）	**122**	119
Indirect emission (Scope 2)[3] (tonne of CO_2e)	間接排放(範圍2)[3]（噸二氧化碳當量）	**81**	77
Indirect emission (Scope 3)[4] (tonne of CO_2e)	間接排放(範圍3)[4]（噸二氧化碳當量）	**47**	3
Emission intensity (tonne of CO_2e/million RM of revenue)	排放密度(噸二氧化碳當量／百萬令吉收益）	**7.98**	6.35

The intensity of GHG emissions is decreased 25.7% compared to 2024-25. The increase in carbon emission intensity was primarily driven by flight operations associated with business expansion and the establishment of new regional markets during the reporting period. The Group has established the emission target to maintain the total GHG emission intensity level in 2026-27 as in 2025-26. In order to achieve this emission target, the Group has implemented a number of energy-saving measures. For measures on energy conservation and emission reduction.

溫室氣體排放密度相比2024–25年下降25.7%。碳排放強度上升主要受報告期內業務擴展及開拓新區域市場相關的飛行營運所帶動。本集團已確立排放目標，將2026–27年的溫室氣體總排放密度水平保持在2025–26年的水平。為達成此排放目標，本集團已實施多項節能措施。有關節能減排的措施。

Note:

1. GHG emission data is presented in terms of carbon dioxide equivalent and are based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business Council for Sustainable Development, the latest released emission factors of Hong Kong Electric Investments, "MYCarbon GHG Reporting Guidelines" issued by National Corporate GHG Reporting Programme for Malaysia, "EMEP&EEA air pollutant emission inventory guidebook 2019" issued by the European Monitoring and Evaluation Programme & European Environment Agency and "How to prepare an ESG Report? — Appendix II: Reporting Guidance on Environmental KPIs" issued by the HKEX.

2. Scope 1 includes direct emissions from the consumption of vehicle fuels of the Group. The calculation is based on the "Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX. The emission factors used for calculating emission is based on the "MYCarbon GHG Reporting Guidelines" issued by National Corporate GHG Reporting Programme for Malaysia and "EMEP&EEA air pollutant emission inventory guidebook 2019" issued by the European Monitoring and Evaluation Programme & European Environment Agency.

3. Scope 2 includes indirect emissions from purchased electricity of the Group. The calculation is based on the "Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX. The emission factors used for calculating emission is based on the "MYCarbon GHG Reporting Guidelines" issued by National Corporate GHG Reporting Programme for Malaysia.

4. Scope 3 includes other indirect emissions from waste paper disposal, water usage and business air travel. The Group starts to disclose indirect emissions from business air travel in the Year. The calculation and emission factors used for calculating emission from waste paper disposal are based on the "Appendix 2: Reporting Guidance on Environmental KPIs" issued by HKEX. The calculation of emissions from business air travel is based on the International Civil Aviation Organization (ICAO) Carbon Emissions Calculator.

附註：

1. 溫室氣體排放數據以二氧化碳當量呈列，並基於(包括但不限於)世界資源研究所及世界可持續發展工商理事會發佈的《溫室氣體盤查議定書：企業會計與報告標準》、香港電力投資最新發佈的排放因子、馬來西亞國家企業溫室氣體報告項目發佈的「MYCarbon溫室氣體報告指引」、歐盟監測和評估計劃／歐洲環境署發佈的《EMEP/EEA大氣污染物排放清單指南(二零一九年版)》及聯交所刊發的《如何編備環境、社會及管治報告？— 附錄二：環境關鍵績效指標匯報指引》。

2. 範圍1包括由本集團車用燃料消耗的直接排放。該計算乃基於聯交所刊發的「附錄二：環境關鍵績效指標匯報指引」。用於計算排放量的排放系數乃基於馬來西亞國家企業溫室氣體報告項目發佈的「MYCarbon溫室氣體報告指引」及歐盟監測和評估計劃／歐洲環境署發佈的《EMEP/EEA大氣污染物排放清單指南(二零一九年版)》。

3. 範圍2包括本集團外購電力的間接排放。該計算乃基於聯交所刊發的「附錄二：環境關鍵績效指標匯報指引」。用於計算排放量的排放系數乃基於馬來西亞國家企業溫室氣體報告項目發佈的「MYCarbon溫室氣體報告指引」。

4. 範圍3包括處理廢紙、用水及商務航空旅行的其他間接排放。本集團於本年度開始披露商務航空旅行的間接排放量。用於計算處理廢紙排放量的計算及排放系數乃基於聯交所刊發的「附錄二：環境關鍵績效指標匯報指引」。商務航空旅行排放量乃基於國際民航組織(ICAO)碳排放計算器計算所得。

We have adopted the following measures to mitigate the direct GHG emissions from gasoline consumption during the operations:

- Selected the shortest route from the Group and targeted venue;
- Switched off engine whenever the vehicle is idled;
- Provided maintenance service to the vehicles on a regular basis to ensure engine performance and efficient use of fuel; and
- Implemented flex-working hour policy to allow the employees to avoid heavy traffic commutes.

Consumption of electricity is accounted for the most significant source of indirect GHG emissions. The Group has implemented measures stated in "Energy Consumption" of Aspect A2 below in order to reduce energy consumption, and thereby minimising carbon footprint. Also, the paper-saving measures are described in the section "Waste Management".

Through these GHG emissions mitigating measures, the employees' awareness on GHG emissions mitigation has been enhanced.

Sewage Discharge

We do not consume significant volume of water through our business activities, and therefore our business activities did not generate material portion of sewage discharge. The majority of the water supply and discharge facilities are provided and managed by property management company.

我們已採取下列措施以減少營運期間汽油消耗所產生的直接溫室氣體排放：

- 從本集團和目標場地中選擇最短路線；
- 在車輛閒置時關掉引擎；
- 定期為汽車提供維修服務，以確保引擎性能及燃料的高效使用；及
- 實施彈性工作時間政策，使員工避免高峰交通通勤。

電力消耗是間接溫室氣體排放最主要來源。本集團已實施下文A2層面「能源消耗」所述措施，以減少能源消耗，從而減少碳足跡。此外，節紙措施亦載於「廢棄物管理」一節。

透過該等減少溫室氣體排放措施，僱員對減少溫室氣體排放的意識得以提升。

污水排放

我們的業務活動並不消耗大量的水，因此，我們的業務活動並未產生大量的污水排放。大部分供水和排水設施均由物業管理公司提供及管理。

Waste Management

The Group strives to handle the waste with the highest degree of care and compliance with relevant laws, such as the Environmental Quality Act and the Environmental Quality (Scheduled Wastes) Regulations. The Group generates both non-hazardous and hazardous wastes from the production process and office operation. For non-hazardous waste, the main source of waste are hand gloves generated from the production process. Hazardous waste mainly includes bottle spray and lead from production processes, and toner cartridges from office operations. The weights and intensity of waste produced are shown in the following table:

廢棄物管理

本集團致力以最嚴謹的方式處理廢棄物，並嚴格遵守《環境質量法案》(Environmental Quality Act)及《環境質量(計劃內廢棄物)規例》(Environmental Quality (Scheduled Wastes) Regulations)等相關法例。本集團於生產過程及辦公室營運中產生無害及有害廢棄物。就無害廢棄物而言，廢棄物的主要來源為生產過程中產生的手套。有害廢棄物主要包括生產過程中產生的瓶裝噴劑及鉛以及辦公室營運產生的碳粉盒。產生廢棄物的重量及密度載列於下表：

Waste	**廢棄物**	**2025–26**	2024–25
Total hazardous waste produced (kg)	產生的有害廢棄物總量（千克）	**227**	449
Bottle Spray (kg)	瓶裝噴劑(千克)	**78**	153
Lead (kg)	鉛(千克)	**150**	295
Toner (kg)	墨盒(千克)	**1**	1
Intensity of hazardous waste (kg/million RM of revenue)	有害廢棄物密度（千克／百萬令吉收益）	**6.6**	9.9
Total non-hazardous waste produced (kg)	產生的無害廢棄物總量（千克）	**3,395**	2,369
Intensity of non-hazardous waste (kg/million RM of revenue)	無害廢棄物密度（千克／百萬令吉收益）	**98.6**	75.8

Notes:

5. The general waste is estimated based on the Group's daily office operation situation. The conversion factors used for calculation are from "Monitoring of Solid Waste in Hong Kong (2021 statistics)" provided by the Hong Kong Environmental Protection Department and the solid waste conversion factor provided by the United States Environmental Protection Agency.

附註：

5. 一般廢棄物根據本集團日常辦公運營情況進行估算。用於計算的轉換系數來自香港環境保護署提供的「香港都市固體廢物監察報告(二零二一年統計數字)」及美國環境保護署提供的固體廢棄物轉換系數。

The Group have fulfilled the target for the total paper disposal intensity level in 2025-26, which was lower than 2024-25(2025-26: approximately 0.36kg per employee). In 2026-27, the Group has set a target for waste disposal to maintain the total paper disposal intensity level as of 2025-26. In order to achieve this waste disposal target, the Group has adopted green office practices to reduce paper consumption. The Group has implemented an electronic office system to encourage the use of electronic forms for internal communication, such as business trip application and expense reimbursement application. In addition, the Group has set duplex printing as the default mode for printers.

本集團已達致2025–26年紙張棄置總密度水平的目標，該目標低於2024–25年（2025–26年：約每名員工0.36千克）。於2026–27年，本集團已制定廢棄物處置目標，以維持2025–26年的紙張棄置總密度水平。為達致此廢棄物處置目標，本集團已採取綠色辦公室常規以減少紙張消耗。本集團已實施電子辦公系統，鼓勵使用電子形式進行內部溝通，如出差申請及費用報銷申請。此外，本集團已將雙面列印設置為打印機的預設模式。

A2. Use of Resources

The Group strives to optimise resource usage in our business operations and takes initiatives to introduce measures on promoting resource efficiency and adopting eco-friendly approaches in our operations. During the operations, fuel, electricity and water are frequently consumed, and the Group has established relevant policies and procedures in governing the efficient use of resources, in reference to the objective of achieving higher energy efficiency and reducing the unnecessary use of materials. Internal memos are circulated to staff, encouraging the environmentally friendly practices. We have also encouraged our subcontractors to adopt similar principles.

A2. 資源使用

本集團致力於優化業務營運的資源運用，並主動推行措施以於營運中提高資源效率及採用環保方式。我們的營運經常使用燃料、電力及水，而本集團已根據達致更高能源效率及減少非必要材料使用的目標，制定相關政策及程序以有效利用資源。我們向員工傳閱內部備忘錄，以鼓勵實行環保做法。我們亦鼓勵分包商採納相若原則。

Energy and water are the two major resources consumed by the Group. As water is a basic building block for concrete, a vast majority of water consumption is used in the production plants of precast concrete. The Group does not encounter any issue in obtaining suitable water source. During the Year, the energy consumption and water consumption, together with their corresponding intensities are shown in the following table:

能源及水是本集團所消耗的兩大重要資源。由於水是混凝土的基本組成元素，本集團大部分用水都消耗於預製混凝土的生產廠房。本集團並沒有求取適用水源的問題。於本年度，能源及水消耗連同相應密度載於下表：

		2025–26	2024–25
Energy	**能源**		
Total consumption (MWh)	消耗總量（兆瓦時）	**611**	594
Fuel combustion for vehicles (MWh)	汽車燃料燃燒（兆瓦時）	**467**	457
Electricity purchased (MWh)	外購電力（兆瓦時）	**144**	137
Consumption intensity (MWh/million RM of revenue)	消耗密度（兆瓦時／百萬令吉收益）	**17.74**	19.00
Water	**水**		
Total consumption (m^3)	消耗總量（立方米）	**6,856**	6,537
Consumption intensity (m^3/million RM of revenue)	消耗密度（立方米／百萬令吉收益）	**199.07**	209.33

the Year, the water consumption intensity in 2025-26 is slightly decreased by 4.9% compared to 2024-25. The Group has set a target for water consumption to maintain the water consumption intensity level in 2026-27 as of 2025-26.

本年度，2025–26年的水消耗密度較2024–25年輕微減少4.9%。本集團設定其2026–27年的水消耗目標，將水消耗密度水平維持於2025–26年的水平。

Due to our business nature, we do not consume significant amount of water through our business activities. The majority of the water supply facilities are provided and managed by property management company, so the issue in sourcing water is not relevant to the Group.

由於我們的業務性質，我們的業務活動並無大量用水。大部分供水設施由物業管理公司提供及管理，故獲得水源一事與本集團並不相關。

Use of Packaging Material

Due to our business nature, the Group does not consume significant amount of package materials for product packaging as we have no industrial production or any factory facilities.

包裝材料的使用

由於我們的業務性質，本集團不會消耗大量用於產品包裝的包裝材料，原因為我們並無工業生產或任何工廠設施。

A3. The Environment and Natural Resources

General Disclosure and KPIs

To show the Group's determination in alleviating environmental burden and promote environmental protection and sustainability, the Group has established the environmental policy and the environmental management system to stipulate guidelines and prospective goals for the Group to aim at. The central purpose of the goals is to prevent pollution and minimise environmental impacts, through reducing emissions and resource consumptions. The Group's environmental management system is established in accordance to the Group's business context, and is certified in attaining the internationally-recognised standard of ISO 14001:2015.

In addition to local environmental laws and regulations compliance, the Group has also implemented various emission controlling measures and practices, which have demonstrated the Group's determination in cutting down carbon footprint as well as eliminating air pollution during business operations. To avoid the spreading of dust while vehicles enter and exit the production plant, vehicles are sprayed with water to settle dust. Drivers are also educated to avoid idling engines when vehicles are not in use, and company fleet are kept properly tuned and with regular inspections on tyre pressure to minimise air pollutant emissions. Additionally, vehicle transportation and product logistic routes are carefully planned to optimise vehicles' mileage and fuel efficiency. Besides, hybrid automobiles, which operate with less polluting and higher efficiency fuel than the diesel fuel vehicles, are also adopted to relieve the dependency on heavy polluting vehicles. Other than managing the fleet operations, the Group has also encouraged staff members to conduct phone or video conferences online to substitute business travel. In case of necessary business trip, we always prefer direct flights than transit flight to reduce carbon footprint from travelling as much as possible.

A3. 環境及天然資源

一般披露及關鍵績效指標

為體現本集團減輕環境負擔以及促進環境保護及可持續發展的決心，本集團已訂立環境政策及環境管理系統，從而為本集團制定了指導方針及前瞻性目標。目標的主要目的是通過減少排放及資源消耗來防止污染及將對環境的影響減至最低。本集團的環境管理系統乃根據本集團的業務環境建立，並符合國際公認標準ISO 14001:2015。

除遵守當地環境法律及法規外，本集團亦已實施多項排放控制措施及實踐，從而體現本集團在業務營運過程中減低碳足跡及消除空氣污染的決心。為避免車輛進出生產廠房時灰塵擴散，本集團對車輛灑水讓塵埃得以沉降。本集團亦提醒駕駛員在不使用車輛時避免空轉引擎，並妥善保養公司車隊，以及定期檢查輪胎壓力，將空氣污染物排放降至最低。此外，本集團精心規劃車輛運輸及產品物流路線，以優化車輛的里程及燃油效率。此外，本集團亦採用相較於柴油汽車而言更少污染及更高燃料效率的混合動力汽車，從而減輕對重污染汽車的依賴。除管理車隊營運外，本集團亦鼓勵員工進行在線電話或視頻會議，以替代商務旅行。如無法避免商務旅行，我們會選擇直航而非轉機，以盡可能減少旅行的碳足跡。

Handling waste, both hazardous and non-hazardous waste, is also another key focus of the Group to ensure that the Group's production only put minimal pressure to the environment. Various measures have been conducted by us to prevent adverse environmental impacts. Non- hazardous waste such as hand gloves are collected and recycled by suppliers to promote recycling. In addition, hazardous waste such as toner cartridges, bottle sprays and lead are collected and handled by qualified companies and suppliers, to avoid direct disposal at landfills and pollution instead.

處理廢棄物(有害及無害廢棄物)亦是本集團的另一個重點,以確保本集團的生產僅對環境造成極小的壓力。我們已採取各種措施來防止對環境不利的影響。手套等無害廢棄物由供應商收集及回收以循環利用。此外,碳粉盒、瓶裝噴劑及鉛等有害廢棄物均由合資格公司及供應商收集並處理,避免直接於填埋區域處置從而造成污染。

In order to minimise the electricity usage and enhance the efficiency of the lighting system, lighting are switched off when rooms are not in use and separate switches are set up for different light zones. Additionally, we utilise most of the natural light, as practicable as possible, and adopt energy efficient lighting fixtures such as T5 fluorescent lamps and LED lamps to enhance energy efficiency. Other than focusing on improving the energy efficiency of lighting system, we also look into the air conditioning system to look for areas of better energy efficiency. For example, we clean the air conditioning filters and fan coil units regularly to ensure efficient delivery of cool air, and variable refrigerant volume are used to optimise refrigerant flow, which promotes optimal energy efficiency. Air conditioning are switched off when rooms are not in use. Staff members are also encouraged to dress more casual to reduce the need for air conditioning.

為盡量減少用電量及提高照明系統的效能,我們不使用房間時關閉照明,並為不同的照明區域設置獨立開關。此外,我們盡可能大部分地利用自然光,並採用T5熒光燈及LED燈等節能照明燈具,以提高能源效率。除專注於提高照明系統的能效外,我們亦研究空調系統以尋找能效更高的領域。例如,我們定期清潔空調過濾器及風機盤管,以確保有效輸送冷空氣,並採用可變製冷劑流量以優化製冷劑流量,從而促進最佳能源效率。我們不使用房間時關掉空調。本集團亦鼓勵其員工穿著較休閒衣著以減少對空調的需求。

Our environmental commitment also encompasses an array of water-saving measures. For example, we reduce water pressure of pipes to the lowest practical level to avoid excessive consumption of water. We also put up water saving labels in toilets, carry out regular leakage checks on concealed piping, check for overflowing tanks, and fix dripping taps immediately to prevent water wastage.

我們的環保承諾亦包括一系列節水措施。例如，我們將喉管水壓減至最低可用水平，以避免過度消耗水。我們亦在洗手間貼上節水標誌，定期檢查隱蔽水管的漏水情況，檢查滿溢的水箱，並立即修理滴水的水龍頭，以防止水資源浪費。

The use of paper has been a significant source of carbon emission in modern society, thus we endeavor to reduce paper consumption in our office with pragmatism. We support the use of electronic means, rather than paper- based methods, to disseminate information wherever possible. Apart from setting our computers and printers as default duplex modes, notices are also placed next to printers to remind employees to use and print on both sides of paper as well as to reuse paper wherever possible. We also set print quota for users and monitor the printing volume regularly to encourage reduction in paper usage. In addition, we purchase printing paper, toilet paper and paper towels with recycled content. All discarded paper except those with confidential information are sent to waste paper recycling companies for recycling.

紙張使用是現代社會的主要碳排放來源。因此，我們致力以務實方式降低辦公室的紙張消耗。我們支持盡可能使用電子方式而非紙本方式發佈消息。除將電腦及打印機預設為雙面打印模式外，我們亦會在打印機旁張貼告示，提醒僱員盡可能雙面使用及列印紙張以及重複使用紙張。我們亦為使用者設置打印配額並定期監控打印量，以鼓勵減少紙張使用量。此外，我們購買的是具有循環再造成分的印刷紙、衛生紙及紙巾。所有廢棄紙張(有機密資料除外)將送往廢紙回收公司進行回收。

We spend efforts in mitigating the potential environmental impacts through adopting industry best practices targeted at reducing natural resources consumption and effective environmental management. We regularly assess the environmental risks of our businesses, adopt preventive measures to reduce potential risks and ensure the compliance with relevant laws and regulations.

我們通過採用針對減少天然資源消耗及有效實施環境管理的行業最佳實踐，努力減輕我們對環境的潛在影響。我們定期評估我們業務的環境風險，採納防範措施以減少潛在風險並確保遵守相關法律及法規。

The Group believes that it is essential for us to act as an environmentally responsible corporation to meet the customers' demands in environmental protection and the expectation of the community for a healthy living environment.

本集團相信我們須成為對環境負責的企業，以達到客戶對環保的要求及滿足社區對健康生活環境的期望。

A4. Climate Change

The Group recognises that climate change has been affecting our stakeholders, business operations and communities in different aspects. The Group strive to enhance its ability to respond to climate impacts and mitigate the risks and impacts of climate change on the Group, thereby helping the Group to adapt to and resist climate change. During the Reporting Period, the Group has been paying close attention to the impact of climate change as described below.

A4. 氣候變化

本集團深明氣候變化已在不同層面影響我們的持份者、業務營運及社區。本集團致力提升應對氣候影響的能力，減輕氣候變化的風險及對本集團的影響，進而幫助本集團適應及應對氣候變化。於報告期內，本集團一直密切關注氣候變化的影響，詳情如下。

PHYSICAL RISKS

Extreme weather caused by climate change such as typhoons and rainstorms may disrupt business operations. In order to minimise disruptions to our business operations, the Group has put in place a set of contingency measures for adverse weather conditions as well as appropriate back-up of important information to minimise the negative impact on our business.

實體風險

颱風及暴雨等氣候變化導致的極端天氣或會中斷業務營運。為盡量減少對我們業務營運的干擾，本集團已制定一套針對惡劣天氣情況的應急措施，並對重要資料進行適當備份，以盡量減少對我們業務的負面影響。

In addition to the above, the Group is also fully aware that extreme weather conditions may endanger the health and safety of employees. Therefore, we have formulated comprehensive typhoon and rainstorm arrangements to protect the health and safety of employees in extreme weather conditions. The Group also takes into account the different situations faced by individual employees under extreme weather conditions as far as possible, such as residence, nearby roads and traffic conditions, and adopts flexible treatment methods depending on the actual difficulties and needs of employees. For example, the Group implements a flexible off-duty day schedule for employees. At the same time, under extreme weather conditions, the human resources department will remind and notify employees of the latest weather conditions through communication software or emails.

除上述者外，本集團亦充分意識到極端天氣狀況可能危及僱員的健康及安全。因此，我們已制定全面的颱風及暴雨應急安排，保障僱員在極端天氣情況下的健康及安全。本集團亦盡可能考慮個別僱員在極端天氣狀況下所面臨的不同情況，如居住地、附近道路及交通等情況，並根據僱員的實際困難及需要採取靈活的處理方式。例如，本集團對僱員實行靈活的下班時間安排。同時，在極端天氣情況下，人力資源部門會通過通訊軟件或電子郵件提醒及通知僱員最新天氣情況。

TRANSITION RISK

In terms of legal risks, the Group expects that the laws and regulations related to climate change will become more stringent, such as the possibility that local governments adopt carbon tax to manage national GHG emissions. As a result, the Group may be exposed to legal risks and may have to incur higher operating costs to comply with regulatory changes. The Group has adopted a series of measures against possible legal risks. Firstly, the Group continuously monitors any changes in laws or regulations. Secondly, the Group has sought compliance advisory services to reduce legal risks. Thirdly, the Group has been taking comprehensive measures to protect the environment, including measures aimed at reducing greenhouse gas emissions. As we do more than meet the compliance requirements, we can quickly adapt to the more stringent regulations that may arise.

過渡風險

就法律風險而言，本集團預期與氣候變化相關的法律及法規將會更加嚴格，例如地方政府可能會採取碳稅來管理國家的溫室氣體排放。因此，本集團可能面臨法律風險，並可能需要承擔更高的運營成本以遵守監管變動。本集團已採取一系列措施以應對可能的法律風險。首先，本集團持續監察任何法律或法規的變動。其次，本集團已尋求合規顧問服務以降低法律風險。第三，本集團一直採取全面措施保護環境，包括旨在減少溫室氣體排放的措施。由於我們採取的行動不僅僅是滿足合規要求，因此我們能夠快速適應可能實行的更嚴格法規。

B. SOCIAL

B1. Employment

General Disclosure

In order to protect the rights of our employees and provide them with the best working environment, the Group strictly conforms to relevant laws and regulations, such as the Employment Act, Employees Provident Fund Act, Employees' Social Security Act and Minimum Wages Order. Adhering to the principle of fairness, our applicants are assessed on the basis of merits and criteria regardless of their gender, race or religion. To avoid child labor in workplace, age verification is mandatory in our recruitment process, which takes an essential step requiring newly employed staff to provide identification documents. Once such practice is discovered, the Group would investigate the case thoroughly and dismiss relevant employees immediately. To prevent any form of forced labor, a job description outlining the principal accountabilities of the employee is attached in the letter of employment of every employee, which also covers matters such as wages, working hours, probation period, and requirement for notice of termination.

The Group seeks to build an elite workforce by recruiting and promoting outstanding employees. We offer an appealing remuneration package to our staff including salary, bonuses, allowances and medical benefits. The salary of each employee is determined according to his/her experience, qualifications, capability and the prevailing market remuneration rate. Staff performance review is also conducted annually so as to form the basis of the management decision with regards to salary adjustment, bonuses and promotions. We also take our staff's quality and adequacy of work output, punctuality, initiative, attitude and teamwork into account when considering rewards like salary increment and provision of bonuses. For employees who have decided to resign, exit interviews will also be conducted in order to collect their precious opinions for any possible improvement of the Group's policies.

B. 社會

B1. 僱傭

一般披露

本集團嚴格遵守相關法例及規定，如《僱傭法例》、《僱員公積金法案》、《僱員社會保障法案》及《最低工資法令》，以保障僱員權益及提供最佳工作環境。本公司恪守公平原則，按申請人的優勢和公司準則對其進行評估，而不論性別、種族或宗教。為避免聘請童工，我們的招聘程序當中亦包括強制年齡核證的重要步驟，要求新聘員工提供身份證明文件。一旦發現違規情況，本集團將徹底調查該情況並即時解僱相關僱員。為避免任何形式的強制勞工，每名僱員的聘書中均會附有一份列明僱員主要職責的工作描述，當中亦會涵蓋工資、工作時間、試用期及終止聘任通知規定等事宜。

本集團透過招聘及提拔傑出僱員，致力建立優秀的工作團隊。我們向員工提供具吸引力的薪酬方案，當中包括工資、花紅、津貼及醫療福利。各僱員的工資乃根據其經驗、資歷、能力及現行市場的薪酬水平釐定。本公司每年檢討員工表現，為管理層作出有關薪酬調整、花紅及晉升的決定提供依據。於考慮加薪及派付花紅等獎勵時，我們亦會考慮員工產出的質素及數量、出勤情況、主動性、態度及團隊合作精神。如僱員決定呈辭，我們亦會進行離職面談，以收集他們的任何可改進本集團政策的寶貴意見。

The Group actively complied with labour laws and regulations in Hong Kong, including but not limited to, the "Employment Ordinance", the "Companies Ordinance", the "Mandatory Provident Fund Schemes Ordinance", the "Minimum Wage Ordinance", the "Personal Data (Privacy) Ordinance" and other relevant laws and regulations.

本集團積極遵守香港的勞工法律及法規，包括但不限於《僱傭條例》、《公司條例》、《強制性公積金計劃條例》、《最低工資條例》、《個人資料（私隱）條例》及其他相關法律及規例。

During the Year, the Group was not aware of any material non-compliance of laws and regulations relating to employment and labour practices.

於本年度，本集團並不知悉任何有關僱傭及勞動常規的法律及法規的重大違規情況。

Recruitment, Remuneration and Promotion

We adopt formal and transparent recruitment processes based on merit selection against the job criteria is applied, which follows the Human Resources Policy distributed to the employees. It contains policies in regards to recruitment, promotion, discipline, working hours and leave.

招聘、薪酬及晉升

我們根據所申請職位的擇優遴選標準採用正式及透明的招聘流程，其乃跟從向僱員派發的人力資源政策。其包含有關招聘、晉升、紀律、工時及離職的政策。

Recruitment of individuals are based on their suitability for the position and potential to fulfil the Group's current and future needs. We ensure the employees and applicants are treated and evaluated in a fair way.

我們根據對職位的適合性及潛力招聘人員，以滿足本集團目前及未來需要。我們確保僱員及求職者獲公平對待及評估。

The basis for compensation and promotion are job-related skills, qualifications and performances. Employee promotion of the Group is subject to annual appraisal. The management regularly reviews the Group's remuneration and benefits policies in reference to the market standards and is committed to safeguarding the rights and interests of the staff. Remuneration and benefits have been adjusted on an annual basis in accordance with the employees' individual performance, contribution and market condition. The Group has established objective performance indicators for annual performance evaluation. The Group's remuneration packages include holidays, annual leave, discretionary bonuses and allowance, etc. We review the performance of our employees from time to time in order to determine salary adjustments and promotion appraisals.

待遇及晉升考慮工作相關的技能、資格及表現。本集團每年對僱員的晉升進行審核。管理層參考市場標準，定期檢討本集團的薪酬及福利政策，並致力保障員工的權利及利益。薪酬及福利會根據僱員的個人表現、貢獻及市況按年進行調整。本集團已制定年度業績評估的客觀表現指標。本集團的薪酬待遇包括假期、年假、酌情花紅及津貼等。我們不時審閱僱員表現以釐定薪金調整及晉升評核。

Communication Channels

We recognise the importance to maintain close and open communication with our employees. Employees are encouraged to exchange information, ideas and views about matters of mutual interest and concern through both formal and informal channels. We have established various communication channels with our employees, including mailbox for recommendation and performance review meeting. Management reviews the employees' feedback and implements corresponding improvement actions.

溝通渠道

我們深明與僱員維持緊密及公開溝通的重要性。我們鼓勵僱員透過正式及非正式渠道就關乎共同利益之事宜及關注事項交流資料、想法及意見。我們為僱員設立不同溝通渠道，包括建議郵箱及績效審核會議。管理層審閱僱員反饋並實施相應改進行動。

Diversity, Equal Opportunities and Anti-discrimination

A diverse and professional workforce is crucial for our business. The Group is committed to creating and maintaining an inclusive and collaborative workplace culture. We are dedicated to providing equal opportunities in all aspects of employment and maintaining workplace that are free from discrimination, physical or verbal harassment against any individual on the basis of race, religion, colour, gender, physical or mental disability, age, place of origin, marital status, sexual orientation. We also strive to ensure that complaints, grievances and concerns, including whistle blowing, are dealt with promptly and confidentially. We have zero tolerance on sexual harassment or abuse in the workplace in any form.

多元化、平等機會及反歧視

多元化及專業人才對我們業務至關重要。本集團致力於創造及維護一個包容及協作的工作場所文化。我們致力在僱傭各方面提供平等機會，並確保任何人士在工作場所內均不會因種族、宗教、膚色、性別、身體或精神殘疾、年齡、出生地、婚姻狀況、性取向而遭受歧視、身體或言語上的騷擾。我們會努力確保投訴、申訴及疑慮(包括舉報)都能得到及時及保密地處理。我們對工作場所內任何形式的性騷擾或欺凌採取零容忍。

As at 31 May 2026, The Group has employed a total of 72 employees. The distributions of the Group's employees by different categories are as follows:

於二零二六年五月三十一日，本集團共僱用72名員工。本集團按不同類別劃分的僱員分佈如下：

Gender **性別**	**No. of employees** **僱員數目**	**% of Total Employee** **佔僱員總數的百分比**	**Turnover rate[6]** **流失率[6]**
Male 男性	53	73%	14%
Female 女性	19	27%	5%

Age Group **年齡組別**	**No. of employees** **僱員數目**	**% of Total Employee** **佔僱員總數的百分比**	**Turnover rate** **流失率**
30 or below 30歲或以下	24	34%	0%
31-50 31–50歲	40	55%	16%
51 or above 51歲或以上	8	11%	22%

Employment Type **僱傭類型**	**No. of employees** **僱員數目**	**% of Total Employee** **佔僱員總數的百分比**	**Turnover rate** **流失率**
Full-time 全職	72	100%	11%
Part-time 兼職	0	0%	0%

Geographical Region **地區**	**No. of employees** **僱員數目**	**% of Total Employee** **佔僱員總數的百分比**	**Turnover rate** **流失率**
Malaysia 馬來西亞	71	100%	12%
Hong Kong 香港	1	0%	75%

Notes:

6. Turnover rate (%) = Total number of employee turnover in the category/Total number of employee in the category at the end of the reporting period x 100%

附註：

6. 流失率(%)=該類別的僱員流失總人數／於報告期末該類別的僱員總人數x100%

During the Year, the Group continued to comply with all the applicable labor laws and regulations in Malaysia and Hong Kong and did not face any disciplinary action with respect to the labor protection issues.

B2. Health and Safety

General Disclosure

In view of the paramount importance of employees' health and safety, we strictly abide by the laws and regulations that are relevant to occupational health and safety which include the Factory and Machinery Act, Fire Service Act, Electricity Supply Act, Occupational Safety and Health Act and the Workmen's Compensation Act. To better ensure the safety and health of our staff, we have also formed a health and safety management team constituted with supervisors and managers which aims at providing and maintaining a safe working environment, safe systems of work and facilities for the welfare of all workers. To emphasise the importance of workplace safety and health, internal policy is in place and ensures our working environment is in line with requirements of relevant environmental law. With well-established occupational health and safety ("**OH&S**") policies, the Group has successfully obtained the certificate of ISO 45001:2018 Occupational Health and Safety Management System. We will continue to invest sufficient resources and devote efforts to maintain and enhance safety management so as to reduce the risks involved in health and safety.

於本年度，本集團繼續遵守馬來西亞及香港的所有適用勞動法律法規，且並未遭遇任何有關勞動保障問題的懲戒處分。

B2. 健康與安全

一般披露

鑒於僱員健康與安全的高度重要性，我們嚴格遵守有關職業健康與安全的法律法規，包括《工廠及機械法案》、《消防法案》、《電力供應法案》、《職業安全與健康法案》及《勞工賠償法案》。為了更好地確保我們員工的安全和健康，我們亦組建了由監事和管理人員組成的健康和安全管理團隊，旨在提供和維護安全的工作環境、安全的工作系統及設施，以保障所有工人的福利。為強調工作場所安全與健康的重要性，我們已制定內部政策確保我們的工作環境符合相關環境法的要求。憑藉完善的職業健康與安全(「**職業健康與安全**」)政策，本集團已成功取得ISO 45001:2018職業健康安全管理體系證書。我們將繼續投放足夠資源，致力維護及提升安全管理，以減低涉及對健康及安全的風險。

Safety Plans and Trainings

The Group carries out a safety plan which consists of four areas. To minimise the risk of injury, we provide personal protection equipment such as safety shoes, gloves, spectacles, face shield and earplugs, which cater for the needs of workers from different departments. Safety training, which is conducted by external parties, is given to our employees before using any machine or equipment and handling dangerous chemicals. An array of programs such as toolbox talks, induction programs, industrial practices, lectures and seminars are also provided for our staff to ensure the equipment is safely used. Apart from training and equipment provision, we also carry out job hazard analysis on an ongoing basis in an attempt to set down potential hazards preventive measures for our employees to follow. Lastly, safety and health inspections are conducted regularly to ensure all health and safety measures are duly implemented.

安全計劃及培訓

本集團實施由四個範疇組成的安全計劃。為盡量降低受傷風險，我們提供切合不同部門工人需要的個人防護裝備，如安全鞋、手套、護目鏡、面罩及耳塞。僱員在使用任何機器或設備及處理危險化學品前，均會接受由外界機構向彼等提供的安全培訓。我們亦會向員工提供工地座談會、入職課程、工業實踐、講座及研討會等不同課程，以確保設備的安全使用。除提供培訓及設備外，我們亦持續進行職業危害分析，以制定要求僱員遵守的預防潛在危害的措施。最後，我們亦會定期進行安全及健康檢查，確保所有健康和安全措施得到妥善執行。

In pursuit of an injury-free business environment, fire drills and training on the use of fire extinguisher and chemicals & spillage (mould oil & diesel) handling, are also arranged annually to enhance our employees' ability in dealing with different emergent situations. In addition, basic occupational first aid, CPR and AED trainings, which are conducted by internal and external parties, are also provided for our staff to equip them with safety knowledge as well as skills to handle emergencies. The Group will continue to review the OH&S objectives, policy and management system at a periodic basis for suitability, and improve its effectiveness. In 2025-26, the Group participated in "SOLVE 4 SME" organized by the Malaysian Occupational Safety and Health Department. "SOLVE 4 SME" is a systematic program aims to improve occupational safety and health in the SME sector. During the Year, the number of work injuries and the number of loss days due to work injuries recorded by the Group was 0. There were no work- related fatalities in the past three years.

為追求無工傷的業務環境，我們亦每年安排消防演習以及滅火器使用及化學品及洩漏物(滑模油及柴油)的處理的培訓，以加強僱員處理各種緊急情況的能力。此外，我們通過內部及外界機構亦為員工提供基本職業急救、心肺復甦法(CPR)及自動體外心臟去纖維性顫動法(AED)培訓，旨在讓員工具備安全知識以及處理緊急情況的技能。本集團將繼續定期檢討職業健康與安全目標、政策及管理體系的適用性，並提高其成效。於2025–26年，本集團參與由馬來西亞職業安全與健康部舉辦的「SOLVE 4 SME」計劃。「SOLVE 4 SME」是一個系統化計劃，旨在改善中小企業的職業安全與健康。於本年度，本集團錄得工傷數及因工傷損失工作日數為零。於過去三年，並無因工亡故情況。

Mental Health

We also consider the health of employees not only as physical health, but also mental health. We value the mental health of employees at a high position. We believe having relax and comfortable environment is beneficial to the creativity and productivity of employees.

心理健康

我們關注僱員的身體及心理健康。我們非常重視僱員心理健康。我們相信，放鬆及舒適的環境有利於僱員的創造力及生產力。

B3. Development and Training

General Disclosure

Training and Development Management

Fostering our employees' knowledge and skills hence their career development has long been seen as a core strategy of the Group. With the provision of specific training tailored to respective types of employees' goals and needs, we strive to create an intellectually-stimulating environment within which employees can develop all-rounded skills and knowledge.

In order to raise the level of effectiveness of employees and improve their working performance, it is one of our policies that all employees are given the opportunity to attend approved training programs either locally or internally in technical or management fields. For instance, courses regarding essential knowledge on concrete and concrete technology were arranged for our staff in an effort to deepen their understanding of concrete and our operation flow. On the other hand, in the aspect of information technology, trainings on AutoCAD were provided to the Quality Control department to enhance the IT application and quality control of the Group. Training on indoor sales, product, and customer services were also arranged to strengthen employees' marketing and customer service skills. We also offer workplace health and safety trainings in a bid to enhance staff members' knowledge towards occupational health and safety. As a way to encourage employees to take the initiative in learning, we offer reimbursements to our staff who have received relevant training and completed development programs that pertain to their respective work positions and skills.

B3. 發展及培訓

一般披露

培訓及發展管理

培養僱員的知識與技能，從而協助其事業發展，一直以來都是本集團的核心策略。透過提供切合不同類型僱員的目標和需要的特別培訓，我們致力營造可激發僱員智慧的環境，令僱員能夠發展全面的技能與知識。

為提高僱員的效率水平並改善彼等的工作績效，令全體僱員有機會參加技術或管理領域內的本地或集團內部批准培訓項目，乃我們的政策之一。例如，我們為員工安排有關混凝土及混凝土技術必備知識的課程，以加深彼等對混凝土以及我們營運流程的理解。另一方面，就信息技術而言，我們向質量監控部門提供AutoCAD的培訓，以提升本集團的資訊科技應用及質量監控水平。我們亦安排了室內銷售、產品及客戶服務培訓，以提高員工的營銷及客戶服務技能。我們亦進行工作場所健康及安全培訓以增強員工對職業健康及安全的認知。為鼓勵僱員主動學習，曾接受相關培訓及完成與其工作崗位及技能有關的發展計劃的員工均可報銷所支付的費用。

Our employee development strategy is more than mere provision of training as the Group is also devoted to paving a path for employees' career development. As mentioned, we carry out staff performance review regularly in an attempt to provide promotion opportunities for employees with outstanding performance. Recommendations on training are also given to staff so as to help them step further in their future career path.

我們的僱員發展策略不單為僱員提供培訓，本集團還致力為僱員的事業發展鋪路。如上文所述，我們定期檢討僱員表現，為表現出色的僱員提供晉升機會。我們亦會向員工提供培訓建議，以協助彼等未來的事業更上一層樓。

As at 31 May 2026, there is 66 employee trained. The average training hours per employees and percentage of trained employees were as follows:

於二零二六年五月三十一日，有66名員工接受培訓。每位僱員平均培訓時數及接受培訓的僱員百分比如下：

		2025–26
Average hours of training per employee (Percentage of Trained Employees)	**每名僱員平均培訓時數（受訓僱員百分比）**	
By Gender	**按性別劃分**	
Male	男性	**10.0 (92%)**
Female	女性	**22.4 (95%)**
By Employee Category	**按僱員類別劃分**	
Senior management	高級管理層	**9.9 (63%)**
Middle management	中級管理層	**20.2 (100%)**
General	一般僱員	**14.7 (95%)**

B4. Labour Standards

General Disclosure

Prevention of Child and Forced Labour

Child and forced labour are strictly prohibited during the recruitment process as defined by laws and regulations. The Group strictly complies with local laws and conducts recruitment based on the Hong Kong "Employment Ordinance".

The Group highly concerns about the prevention of child labour and believes that this is not an ethical action that would happen in a socially responsible company. Personal data are collected during the process to assist in the selection of suitable candidates and to verify candidates' personal data. The data collected are used to access the background of applicants. The Human Resources Department also ensures identity documents are carefully checked, especially the age. If violation is involved, it will be dealt with in the light of the circumstances. Besides, the Group also avoids engaging vendors and contractors which are already known to employ child labor or forced labor in their operations.

During the Year, the Group was not aware of any material non-compliance with child and forced labour-related laws and regulations, including but not limited to the "Employment Ordinance" that would have a significant impact on the Group.

B4. 勞工準則

一般披露

防止童工及強制勞工

據法律及法規所規定，於招聘過程中嚴禁僱用童工及強制勞工。本集團嚴格遵守本地法律，並根據香港《僱傭條例》進行招聘。

本集團高度關注防止童工的情況及相信其為一家具社會責任的公司不應存在的道德行為。於過程中我們為挑選合適的候選人及核實候選人的個人資料而收集個人資料。所收集的資料只用作了解申請人的背景。人力資源部門亦須確保已仔細檢查身份證明文件，尤其核實年齡。倘涉及違規情況，其將根據情況處理。此外，本集團避免委聘已知於經營中僱用童工或強制勞工的供應商及承建商。

於本年度，本集團並不知悉任何重大違反童工及強制勞工相關法律及法規(包括但不限於《僱傭條例》)且對本集團有重大影響的事宜。

B5. Supply Chain Management

General Disclosure

Supply Chain Management Structure

To comprehensively fulfill our environmental and social responsibility, the Group also puts effort in managing our business operation including the supply chain. We purchase raw materials and accessories for the manufacturing of our precast concrete junction boxes. When selecting suppliers, we take into account a range of criteria including product pricing, product quality, supply capability, business track record and the services provided by the suppliers. Suppliers to the company must comply with all relevant local and national laws and regulations in relation to unethical behavior, bribery, corruption and other prohibited business practices. Suppliers must also comply with laws and regulations related to local and national health and safety. Environmental performance of the suppliers is also an essential factor affecting the Group's decision. For example, we focus on the chemical constituent of raw materials and consider if they are detrimental to the health and safety of our employees or customers.

B5. 供應鏈管理

一般披露

供應鏈管理架構

為全面履行環境及社會責任，本集團亦致力管理其業務營運(包括供應鏈)。我們就製造預製混凝土接線盒採購原材料及配件。在挑選供應商時，我們考慮包括產品定價、產品質素、供應能力、業務往績以及供應商所提供的服務等多項標準。本公司的供應商必須遵守有關不道德行為、賄賂、腐敗及其他禁止的商業行為的所有相關當地及國家法律法規。供應商亦必須遵守與當地及國家健康與安全有關的法律法規。供應商的環境表現亦為影響本集團決定的一項重要因素。舉例而言，我們著重原材料的化學成份，並考慮有關成份會否損害僱員或客戶的健康與安全。

After collecting the relevant information during the selection process, we have compiled a list of approved suppliers to facilitate periodic review. The Group works closely and regularly with our suppliers in order to review their backgrounds and performance as well as their business licenses and requisite certifications. Besides, product quality, ease of contacting and response to enquiries and complaints are also parts of our consideration. To enhance the reliability of the results of performance review, site visits to our main suppliers are also conducted to better evaluate their business performance. In general, we aim to maintain a good relationship with suppliers with remarkable environmental and social performance while suppliers who was found to be inconsistent with the Company's policy or contractual requirements, the Company will terminate future cooperation until the situation has been improved. During the Year, the Group has a total of 76 major suppliers with 75 of them from Malaysia and 1 of them from China.

在挑選過程中收集相關的資料後，我們已編製一份認可供應商名單，以便定期審閱。本集團與供應商緊密且定期合作，以審查彼等的背景和表現以及其業務牌照及所需認證。此外，產品質素、聯繫的方便程度以及對查詢及投訴的回應速度亦為我們考慮因素的一部分。為提高表現審查結果的可靠性，我們亦會實地造訪主要供應商，以更佳地評估其業務表現。一般而言，我們旨在與在環境及社會方面表現卓越的供應商維持良好關係，而發現與本公司政策或合約要求不一致的供應商，本公司將終止未來的合作，直到情況有所改善。於本年度，本集團共有76名主要供應商，其中75名來自馬來西亞，1名來自中國。

During the Year, the Group was not aware of any key suppliers that had any actions or practices which have a significant negative impact on business ethics, environmental protection, human rights and labour practices.

於本年度，本集團並不知悉任何主要供應商有對商業道德、環境保護、人權及勞工常規造成重大負面影響的任何行為或慣例。

Currently we procured from 17 suppliers, 16 suppliers are from Malaysia and 1 suppliers are from the PRC.

我們目前向17名供應商進行採購，其中16名來自馬來西亞，1名來自中國。

Environmental and Social Risk Management of Suppliers

The Group has established and implemented the Supplier Management Policy. In order to strengthen the selection of suppliers, the Group welcomes qualified, competent and high-quality suppliers to join. The Group's Procurement Department and Marketing Department have specially formulated this policy in order to standardize the supplier management and improve the operational standard. To promote environmental friendly practice, the Group encourages engagement with local suppliers.

供應商的環境及社會風險管理

本集團已制定及實施供應商管理政策。為加強對供應商的甄選，本集團歡迎合資格、有能力及優質的供應商參與。本集團採購部門及營銷部門專責制定此等政策，以標準化供應商的管理及改善經營標準。為推廣環保實務，本集團鼓勵與本地供應商合作。

In the selection of new suppliers, the Group has compared at least three different companies, taken account of their operational and compliance records as well as their commitment level on top of cost consideration. Prior to conducting business with suppliers, we carry out annual reviews and evaluations in various aspects including occupational health and safety, employee rights protection, environmental protection and corporate social responsibility; ensures the operations comply with national standards or relevant regulations and have no child or forced labor issues. The assessment results will be used as a benchmark for the consideration on whether or not to continue cooperation in the future.

於挑選新供應商時，本集團最少比較三家不同的公司，除成本的考量外，更考慮彼等經營及合規記錄以及承諾水平。與供應商進行業務前，我們在多方面進行年度檢討及評估，包括職業健康與安全、保障僱員權利、環境保護及企業社會責任，確保營運符合國家標準或相關的規例及並無童工或強制勞工的問題。評估結果將用作未來考慮是否繼續合作的基準。

The Group maintains close liaison with our suppliers to monitor their performance to ensure that it is consistent with our service commitment.

本集團與供應商維持緊密的聯繫以監察其表現，確保符合我們的服務承諾。

Fair and Open Procurement

Rules are formulated to ensure that suppliers could participate in competitions in an open and fair way. The Group should not have differentiated or discriminated treatment on certain suppliers; strictly monitor and prevent all kinds of business bribery; and employee or personnel who has any interest relationship with the supplier should not be involved in the related business activity.

公平及公開採購

本集團已制定規則以確保供應商能公開公平參與競爭。本集團不應對若干供應商有任何差異或歧視的待遇，並嚴格監管及預防各種商業賄賂，而與供應商有任何利益關係的僱員或人士不應參與相關的業務活動。

B6. Product Responsibility

Quality and Safety of Products and Services

As a manufacturer, we never spare ourselves in the pursuit of excellence in product quality and we always adopt stringent and high-standard quality control for our products and services so as to achieve a continued success. The Group has established a quality management system which is designed and implemented according to requirements of the ISO 9001:2015 Quality Management System. While our top management is fully responsible and dedicated to the development, implementation and continual improvement of the quality management system, a quality control team is assigned to oversee the quality control measures for our products and raw materials.

B6. 產品責任

產品及服務的品質與安全

作為製造商，我們在追求卓越產品質素方面從不怠懈，並一直對產品及服務採用嚴格且高標準的質量監控，務求取得持續成功。本集團已建立一套質量管理系統，乃根據ISO 9001:2015質量管理系統的要求設計及推行。我們的高級管理層全面負責及致力發展、推行及持續改善質量管理系統，而質量監控團隊則負責監察產品及原材料質量的監控措施。

Generally, our quality management measures are carried out in several steps. Before commencing the manufacturing of products for our customers, the Sales Department is responsible for ensuring all customer requirements are clearly defined so that products specifications as required by our customers can be met. After that, a physical inspection will be arranged for all incoming raw materials and equipment to avoid any non- compliance with the specifications. Upon completion of manufacturing, our products are subject to various quality examinations such as measuring product dimensions, loading test and concrete hardness test by well-trained quality control assurance inspectors. We also arrange product training to equip our employees with necessary knowledge of qualified products. To better improve our product quality, customers' perception as to whether or not we meet their requirements is determined through customer satisfaction surveys, regular meetings or visits to customers. We monitor and collect consumer feedback to address potential product quality or safety issues. The results of the aforementioned procedures will be properly documented.

一般而言，我們的質量管理措施按多個步驟進行。為客戶製造產品前，銷售部門負責確保已明確界定客戶的所有要求，從而令產品規格符合客戶要求。之後，我們將會安排對所有進貨原材料及設備進行實質檢查，以避免任何不符合規格的情況。製造完成後，產品須接受經專業培訓質控保證檢驗員進行的多項質量測試，例如量度產品尺寸、載荷測試以及混凝土硬度測試。我們亦安排產品培訓，令僱員具備必需的合格產品知識。為進一步改善產品質量，我們透過進行客戶滿意度調查、定期會面或客戶探訪，瞭解我們能否符合他們的要求。我們監視並收集消費者的反饋意見，以解決潛在的產品質量或安全問題。上述程序的結果均會以文件妥善記錄。

In case of any non-conformance of our products, either to the prescribed standards or the customers' requirements, we will carry out remedial and preventive action in response to the complaints from our clients. Reports will also be prepared to summarise the cases and suggest corrective actions. As a responsible manufacturer, we always strive for zero-complaints. During the Year, the Group received eleven complaints related to product quality. The issues have been resolved through product replacement and re-delivery, and the issues are duly investigated to avoid recurrence. During the Year, the Group did not record any products sold or shipped that are subject to recalls for safety and health reasons.

如有任何不合格產品(不論是未能符合規定標準或客戶要求)，我們將會應客戶的投訴採取補救及預防行動。我們亦會編製報告，概述有關事件並建議糾正措施。作為負責任的製造商，我們一直致力以零投訴作為目標。於本年度，本集團接獲十一宗有關產品質量的投訴。有關問題已通過產品更換及重新發貨解決，而就該等問題已正式調查，以避免再次發生。於本年度，本集團並無錄得任何已售或已運送產品因安全與健康理由而須召回。

As recognition of our effort in achieving high product quality, the Group has obtained registrations from the Standard and Industrial Research Institute of Malaysia ("**SIRIM**") for certain models of our standard precast concrete junction boxes in relation to product quality since 2005. We have also successfully obtained the certificate of ISO 9001:2015 for our quality management system applicable to our precast concrete manholes and accessories.

本集團已自二零零五年起就若干型號的標準預製混凝土接線盒取得由馬來西亞標準與工業研究協會(「**馬來西亞標準與工業研究協會**」)發出的產品質量認證，表彰我們在達成高產品質量方面所付出的努力。我們亦成功就適用於預製混凝土沙井及配件的質量管理系統取得ISO 9001:2015認證。

Customer Service and Privacy Protection

Regarding customer information and data, the Group always handles it with the highest degree of confidentiality. Instruction with respect to confidentiality is clearly stated in the letter of employment of our employees. In other words, employees are well noted about the importance of protecting the privacy of our customers and the Group even before their commencement of work. Our employees are prohibited to reveal or capitalise on any confidential matters or information related to their work and the Group no matter under employment or after termination of their employment. To emphasise the significance of privacy protection, divulging confidential information to any third parties or outsiders without authorisation is regarded as a major misconduct and could result in disciplinary actions. The Group also provides employees with privacy training to promote their privacy awareness.

客戶服務及保障私隱

本集團一直以高度保密方式處理客戶資料及數據。有關保密方面的指示已於僱員的聘書中清楚列明。換言之，僱員在展開工作前已清楚瞭解保障客戶及本集團私隱的重要性。不論在受聘期間或在終止受聘後，僱員不得透露或利用任何與其工作及本集團有關的機密事宜或資料。為強調保障私隱的重要性，未經授權向任何第三方或外界人士洩露機密資料被視為重大不當行為，可導致紀律處分。本集團亦為僱員提供私隱培訓，以提高其私隱意識。

Intellectual Property Management

The Group spares no effort to protect intellectual property rights by conforming to relevant laws and regulations such as the Trade Marks Act and Common Law Protection towards Unregistered Trade Marks. We have registered our trademark in Malaysia and all our precast concrete junction boxes are labeled with the registered trademark to prevent any infringement of our intellectual property rights by any parties. We respect intellectual property rights and do not tolerate any breach of third parties' copyrights. We also require absolute accuracy of all information on our website and forbid any false, misleading or inaccurate statement in any form of our marketing activities. During the Year, we did not engage in, and were not aware of, any litigation or legal proceedings for the violation of intellectual property rights or any material violation.

知識產權管理

本集團透過遵守相關法例及規例(如《商標法》及《普通法對非註冊商標的保障》),致力保障知識產權。我們已於馬來西亞註冊商標,且所有預製混凝土接線盒上均已印有註冊商標,以避免任何人士侵犯我們的知識產權。我們尊重知識產權,不會容忍任何違反第三方版權的情況。我們亦要求載於本集團網站的所有資料絕對準確,並禁止在市場推廣活動中作出任何形式的虛假、誤導或失實陳述。於本年度,我們並無涉及且並不知悉任何有關違反知識產權或任何重大違規事宜的訴訟或法律程序。

B7. Anti-corruption

Anti-corruption

The Group has zero toleration on any corruptions, frauds and all other behaviours violating work ethics. We value and uphold integrity, honesty and fairness in the way we conduct businesses. The Group has complied with "Prevention of Bribery Ordinance" of Hong Kong Special Administrative Region and other laws and regulations, conforms to an ethical business practice with the aim of maintaining the integrity and reputation of the Group. Corruption could be a source of risk that weakens a business's stability and hampers its development. Thus, the Group has made its greatest effort to adhere strictly to a high standard of business conduct. We truly believe that the business conduct of the Group highly hinges on every employee's conduct hence we have formulated a code of ethics and make sure it is well communicated to all employees in the Group.

B7. 反貪污

反貪污

本集團不會容忍任何貪腐、欺詐及所有其他違反職業道德的行為。我們重視並堅持以誠信、誠實及公平的方式開展業務。本集團遵守香港特別行政區的《防止賄賂條例》及其他法律及法規,並合乎商業道德慣例以維持本集團的誠信及聲譽。貪污有可能成為削弱業務穩定性及阻礙發展的風險來源。因此,本集團盡最大努力恪守高標準的商業操守。我們確信,本集團的商業操守高度取決於每位僱員的操守,因此我們已制定道德守則,並確保已有效地向本集團全體僱員傳達有關守則。

Following the code of ethics, our employees are forbidden to undertake any activity from which a conflict of interest of the Group could arise. Any employee found to be in a position of conflict must declare his interest and abstain from taking part in any decision making process concerning that activity. Besides, we also have clear regulations governing the receipt of gifts by employees from customers, clients or suppliers, to deter any form of bribery. Excessive and lavish entertainment without a clear business purpose is strictly prohibited. For easier and clearer communication of the meaning of the code of ethics, a list of major misconduct is also included. For example, failure to declare interests by an employee is deemed to have committed a major misconduct and subject to a disciplinary action. The Group has also set up a whistle-blowing policy, where clear communications channels and guidelines are provided to employees to report on suspected malpractice or misconduct. The Group will investigate the reported cases and take corresponding actions required. Whistleblowers are assured of protection against unfair dismissals, victimisations, or unwarranted disciplinary actions. The Group has including anti-corruption training in employee training during 2025-26.

根據道德守則，僱員不得進行任何可能對本集團造成利益衝突的活動。任何僱員如被發現出現利益衝突，必須申報其利益並避免參與有關活動的任何決策過程。此外，我們亦已就僱員收取客戶、顧客或供應商的餽贈制訂明確規則，以防止任何形式的賄賂。我們嚴格禁止在沒有明確商業目的的情況下，作出過度鋪張的宴請。為更方便及清晰地傳達道德守則的涵義，守則內亦載列了一份重大不當行為的清單。舉例而言，沒有申報利益的僱員會被視為干犯重大不當行為，並須受到紀律處分。本集團亦已制定舉報政策，為僱員提供清晰的溝通渠道及指引，以便他們舉報可疑的舞弊或不當行為。本集團將調查舉報個案，並採取所需的相應行動。舉報人會受到保護，免受不公平解僱、迫害或不必要的紀律處分。本集團已於2025–26年將反貪腐培訓納入員工培訓課程。

During the Year, we were not aware of any breach of laws and regulations in relation to bribery, extortion, fraud and money laundering, such as the Anti-Corruption Commission Act 2009 of Malaysia and the Prevention of Bribery Ordinance of Hong Kong that had a significant impact on the Group. Also, there is no concluded legal cases regarding corrupt practices brought against the Group or its employees during the Year.

於本年度，我們並不知悉任何違反有關賄賂、勒索、欺詐及洗錢的法律及法規（例如馬來西亞的《二零零九年反貪污法案》及香港的《防止賄賂條例》）而對本集團造成重大影響的情況。此外，於本年度並無對本集團或其僱員提出並已審結的貪污訴訟案件。

Whistleblowing Mechanism

The mechanism includes the establishment of an inspection team and a channel for evaluation and reporting. It is strictly forbidden to use the business opportunities or powers to obtain personal interests or benefits. If there is a conflict of interest, it needs to be reported to the management of the Group on a timely basis. The Group also encourages employees and all persons with whom the Group does business, including customers and suppliers, to report the suspected wrongdoing within the Group voluntarily.

舉報機制

機制包括成立調查團隊及設立評估及舉報渠道。本集團嚴格禁止利用業務機會或權力取得個人利益或好處。倘存在利益衝突，則須即時向本集團的管理層作出舉報。本集團亦鼓勵僱員及所有與本集團有業務往來的人士（包括客戶及供應商）主動舉報本集團內的疑似不當行為。

B8. Community Investment

Apart from the pursuit of business development, the Group also exerts itself to attain its philanthropic goal through participating in various charitable activities. Our endeavor in caring the underprivileged group is exemplified by our charity work with the Malaysia Children Downs Syndrome Association, in hopes of bracing the group as well as raising public awareness on the needy people.

B8. 社區投資

除了追求業務發展，本集團亦透過參與各種慈善活動，實現其慈善目標。我們與馬來西亞兒童唐氏綜合症協會聯合參與的慈善工作展現了我們對弱勢群體的關懷，以鼓勵這一群體及呼籲人們關愛弱勢群體。

WS-SK TARGET GROUP LIMITED
萬順瑞強集團有限公司