

億仕登控股有限公司

ISDN HOLDINGS LIMITED



億仕登控股
ISDN Holdings
LIMITED



2019年環境, 社會與管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2019

Incorporated in Singapore with limited liability
(Singapore Stock code: 107.SI) (Hong Kong Stock code: 1656)

於新加坡註冊成立的有限公司
(新加坡股份代號: 107.SI) (香港股份代號: 1656)

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I. PREAMBLE

Industrial automation is fast taking shape in Southeast Asia as companies are increasingly striving for innovation and greater production efficiency. Singapore is placing a stronger emphasis on technology acquisition and advancement with SG\$2.3 billion set aside under the fifth tranche of Enterprise Development Fund to support the Industry Transformation Programme. Meanwhile, the National Development and Reform Commission and the Ministry of Industry and Information Technology of the People's Republic of China (the "PRC") have urged for cleaner production and the improvement of energy efficiency. As a leading integrated engineering solution provider, ISDN Holdings Limited (the "Company") and its subsidiaries (collectively, the "Group") help drive efficiency to save energy and reduce environmental impacts of a multitude of industries including medical, aerospace, oil & gas, transportation, infrastructure, machine builders, mining, power and utilities, and wastewater management. Sustainability is grounded at the core value of the Group, who has built a robust relationship with its suppliers and recommended and offered a variety of products as a solution to serve a wide range of engineering needs of its customers. In addition to its core business segment on motion control, industrial computing and other specialised engineering solutions businesses, the Group has put continuous efforts in diversifying its operations into renewable energy, primarily in developing hydropower plants in Indonesia and solar power production in China.

Headquartered in Singapore, the Company is a fast-growing multi-industry corporation mainly engaged in the motion control segment including energy infrastructure projects, motion control systems for industries such as aerospace, medical and defence as well as the production of high-yielding food crops using proprietary niche technology. The Group provides the full spectrum of integrated precision engineering services from conceptualisation, design & development to prototyping, production, sales & marketing and after-sales engineering support.

Not only has the Group made solid progress in its business expansion and widened its global footprints, the Group has also paid great attention to environmental protection and social welfare. In line with ISDN's core value and vision in providing sustainable and innovative solutions, the Group is committed to forging an eco-friendly, resilient and

一、前言

隨著各企業越來越追求創新和更高的生產效率，工業自動化正在東南亞迅速成形。新加坡更加重視技術引進和進步，從企業發展基金第五期中撥出23億新加坡元，用於支持產業轉型計畫。與此同時，中華人民共和國（以下簡稱“中國”）國家發展和改革委員會和工業和資訊化部已敦促進行清潔生產和提高能源效率。作為領先的集成工程解決方案供應商，億仕登控股有限公司（以下簡稱“公司”）及其子公司（以下統稱“集團”）幫助提高效率，以節約能源並減少眾多行業的環境影響，包括醫療、航空航天、石油和天然氣、運輸、基礎設施、機器製造、採礦、電力和公用工程以及廢水管理。可持續性基於本集團的核心價值。本集團已與其供應商建立了穩固的關係，並推薦和提供了多種產品作為解決方案，以滿足客戶廣泛的工程需求。除了在運動控制、工業計算和其他專業工程解決方案業務方面的核心業務外，本集團還持續致力於將其業務多元化，延伸至可再生能源領域，主要是在印尼開發水電站和在中國開發太陽能發電。

公司總部位於新加坡，是一家快速發展的跨行業公司，主要從事運動控制領域，包括能源基礎設施項目、航空航天、醫療和國防等行業的運動控制系統，以及利用專有利基技術生產高產糧食作物。本集團提供從概念設計、設計和開發到原型製作、生產、銷售和行銷以及售後工程支援的全方位集成精密工程服務。

本集團不僅在業務拓展方面取得了長足進步，擴大了其全球足跡，同時也非常重視環境保護和社會福利。根據ISDN在提供可持續和創新解決方案方面的核心價值和願景，本集團致力於打造一個環保、堅韌和可靠的企業，通過探索更高效的商業模式和追求可持續的運營實踐，在行業中率先實現可持續發展。

ISDN's vision is "To be the engineering solution provider of choice focused on delivering innovative and quality solutions to both its customers and stakeholders".

LEADERSHIP

To be recognised as the leader in all the markets it serves

STAKEHOLDERS

To be recognised as the leader in all the markets it serves

EXCELLENCE

To be an employer of choice that inspires and rewards performance excellence

SHARED VALUE

To create value for shareholders through measured growth strategies in earnings and distributions

ENVIRONMENTAL STEWARDSHIP

To preserve natural resources and protect the environment through the use of technology for better resource management

reliable enterprise that pioneers in sustainable development in the industry by improving through the exploration of more efficient business models and the pursuit of sustainable operating practices.

II. ABOUT THIS REPORT

The Group is pleased to present Environmental, Social and Governance ("ESG") Report ("ESG Report") for the financial year ended on 31 December 2019 ("FY2019") from 1 January 2019 to 31 December 2019, to demonstrate the Group's approach and performance in terms of ESG management and corporate sustainable development for FY2019. The information in this ESG Report was gathered through a wide range of channels to ensure data richness, including the internal policies from different subsidiaries of the Group, the factual evidence of the ESG implementation in the Group, the quantitative data of the Group's annual performance in business operations and ESG management under the key performance indicators ("KPIs") of the ESG Guide released by the HKEx.

Through this Environmental, Social and Governance ("ESG") report, the Group has demonstrated its progressive performance and commitment to sustainable development during the reporting period. This report complies with the Rules and Guidance Governing the Listing of Securities on The Stock

二、關於本報告

本集團在此提交截至2019年12月31日（以下簡稱“2019財政年度”，從2019年1月1日至2019年12月31日）的財政年度的環境、社會和治理報告（以下簡稱“ESG報告”），以展示本集團在2019財政年度在ESG管理和企業可持續發展方面的歷程和業績。本ESG報告中的資訊是通過各種管道收集的，以確保資料的豐富性，包括本集團不同子公司的內部政策、本集團實施ESG的事實證據、本集團根據HKEx《ESG指南》關鍵績效指標的業務運營和ESG管理年度績效的量化資料。

通過這份環境、社會和治理（以下簡稱“ESG”）報告，本集團展示了其在報告所述期間在可持續發展方面的進步表現和承諾。本報告符合香港聯合交易所有限公司（“HKEx”）證券上市規則和指南及新加坡交易所（“SGX”）可持續發展報告指南中主要組成部分的披露要求，並在披露本集團的可持續性績效時參考了全球報告倡議組織（以下簡稱“GRI”）標準。為了提交一份正式的、國際相容的ESG報告，並為2020年HKEx的新要求做準備，本集團參考了氣候相關金融資訊披露工作組（“TCFD”）的建議。ESG報告末尾列有一份完整的內容索引和GRI連結表，方便讀者檢查其完整性。

億仕登的願景是“成為工程解決方案的首選供應商，專注于為其客戶和利益相關者提供創新和高品質的解決方案”。

領導

成為所服務的所有市場中公認的領導者

利益相關者

成為所服務的所有市場中公認的領導者

卓越

成為激勵和獎勵卓越表現的首選雇主

共同價值觀

通過慎重的收益和分配的增長戰略為股東創造價值

環境管理

通過使用更好的資源管理技術來保存自然資源和保護環境

Exchange of Hong Kong Limited (“HKEx”) and the disclosure requirements on Primary Components in Sustainability Reporting Guide of Singapore Exchange Limited (“SGX”), and has referenced Global Reporting Initiatives (“GRI”) Standards in disclosing the Group’s sustainability performance. To deliver a formalised and internationally compatible ESG report and in preparation for the 2020 HKEx’s new requirements, the Group referenced recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”). A complete content index and a GRI linkage table are available at the end of the ESG report for readers’ convenience to check its integrity.

報告範圍

本ESG報告涵蓋了本集團業務範圍內的環境和社會績效：(i) 業務運營，包括新加坡、香港、中國、馬來西亞、越南、臺灣、印尼和泰國的銷售和行政辦事處，以及(ii) 製造業務，包括中國蘇州吳江的生產工廠和倉庫。由於本集團在資料收集方面持續做出的努力，擴大了本年度報告的範圍，從本集團更多子公司收集和披露了更準確的量化資料。本集團一直致力於提高從其子公司收集的相關環境和社會資訊的披露水準。

Reporting Scope

This ESG Report covers the environmental and social performance within the operational boundaries of the Group that include the Group’s (i) business operation, which comprises sales and administration offices in Singapore, Hong Kong, the PRC, Malaysia, Vietnam, Taiwan, Indonesia, and Thailand, and (ii) manufacturing operation, which comprises manufacturing plants and warehouses in Wujiang, Suzhou, the PRC. Due to continuous efforts made by the Group on data collection, the scope of this year’s report has been expanded that more precise quantitative data from more subsidiaries of the Group was collected and disclosed. The Group has been committed to improving its level of the disclosure of relevant environmental and social information collected from its subsidiaries.

Reporting Principles

The preparation of this ESG Report strictly follows the Reporting Principles set out by the ESG Guide. The main content of this ESG Report has been determined, organised and presented under the principles of Materiality, Quantitative, Balance and Consistency, which were applied throughout the entire reporting process.

Materiality:

The Group has implemented a science-based materiality assessment by gathering the feedback of various stakeholder groups about their concerns and expectations in terms of the company's sustainable development (refer to Materiality Assessment). The outcome allows the Board of Directors of the Group (the "Board") to screen the insignificant issues and highlight the major environmental and social impacts. This informs the Board about potential impacts of different ESG topics on the Group's overall strategies so that the Group could allocate more resources and put more focus on material topics, thereby enhancing its ability to develop in a sustainable way. This ESG report discloses information with sufficient importance to the Group, notably its employee well-being including workplace health & safety and development & training and providing innovative solutions to achieving broader sustainability.

Quantitative:

The application of the reporting principle of Quantitative was primarily reflected under the sections of **Emissions, Use of Resources and Employment** in this ESG report. With the aim to transition to the compliance with the tougher 2020 HKEx ESG reporting requirements, the Group has further completed its environmental monitoring and disclosed its air mission performance since FY2019. The Group has shown efforts in qualifying the ESG targets in response to the SGX guideline (examples can be seen in Corporate applications of UN Sustainable Development Goals and Table 2 Progress and targets in environmental sustainability), so that the progress and development of the Group's ESG management could be accurately measured and efficiently assessed. A summary of the Group's performance in air and greenhouse gas emissions, consumption of various energy and natural resources, and distribution of employees in terms of age and gender was disclosed in a measurable format (refer to List of Tables).

報告原則

本ESG報告的編制嚴格遵循《ESG指南》規定的報告原則。本ESG報告的主要內容是根據重要性、定量、平衡和一致性原則確定、組織和呈現的，這些原則適用於整個報告流程。

重要性:

本集團通過收集各利益相關者團體對公司可持續發展的關注點和期望的回饋，實施了以科學為基礎的重要性評估（參見重要性評估）。該重要性評估的結果使本集團董事會（以下簡稱“董事會”）可篩選出無關緊要的問題，並強調主要的環境和社會影響。該重要性評估使董事會瞭解了不同ESG話題對本集團整體戰略的潛在影響，以便本集團能夠在重要話題上分配更多資源並給予更多關注，從而增強其以可持續方式發展的能力。本ESG報告披露了對本集團足夠重要的資訊，特別是其員工福利，包括工作場所的健康與安全以及發展與培訓，並提供創新解決方案以實現更廣泛的可持續發展。

定量:

定量報告原則的應用主要反映在本ESG報告的**排放物、資源利用和就業**部分。為了過渡到符合2020年HKEx更嚴格的ESG報告要求，本集團進一步完成了環境監測，並披露了其自2019財政年度以來的廢氣排放績效。本集團已根據SGX準則在ESG目標方面做出了努力（可在“聯合國可持續發展目標的企業應用”以及“表2環境可持續性方面的進展和目標”中看到相關例子），因此本集團在ESG管理方面的進展和發展可得到準確衡量和有效評估。以可衡量的格式披露了本集團在廢氣和溫室氣體排放、各種能源和自然資源消耗方面的業績摘要以及員工的年齡和性別分佈（參見表目錄）。

Balance:

Adhering to the principle of Balance, the disclosure and study of the drastic water consumption by the Group in FY2019 was the reflection of the Group's efforts in facing the problems, diligently analysing the root causes, and proactively developing solutions and buildings relevant targets for the management in the future.

Consistency:

Stakeholders rely on a transparent disclosure of information against different indicators based on a consistent reporting technique and standard calculation methodology. The Group has provided an adequate descriptive explanation of the calculation methods and significant changes to the reporting techniques from the previous years, in order to add the coherence to the entire reporting process and build a platform where performance comparison can be assured.

III. SUSTAINABILITY GOVERNANCE

The Group has developed its sustainability strategy intending to create values to all its stakeholders, while continuously lowering the Group's impact on the environment and natural resources. To carry out the Group's sustainability strategy, the Board takes the lead on and has ultimate responsibility for ensuring the effectiveness of the Group's ESG policies. The Board has established Risk Management Committee to oversee its risk management activities, monitor material risks relevant to the industry and the company, and manage ESG issues within each business division of the Group. The Group assigned specific staff to enforce and supervise the implementation of the relevant ESG policies on a daily basis. The Group is fully aware that the coherence of effective action with corporate sustainability goals on the Group not only requires a sustainable way companies perceive their environmental impact and social responsibility, but more important is how companies govern and manage their business practices. As such, the Group has focussed its efforts on optimising its sustainability policies and management approach through a systematic governance framework, in order to facilitate the Group in building its short-term and long-term ESG targets and moving towards sustainable development. To allow the clear communication of the regulatory requirements throughout the entire organisation, a top-down and bottom-up approach has been adopted by the Group in its daily ESG management.

平衡:

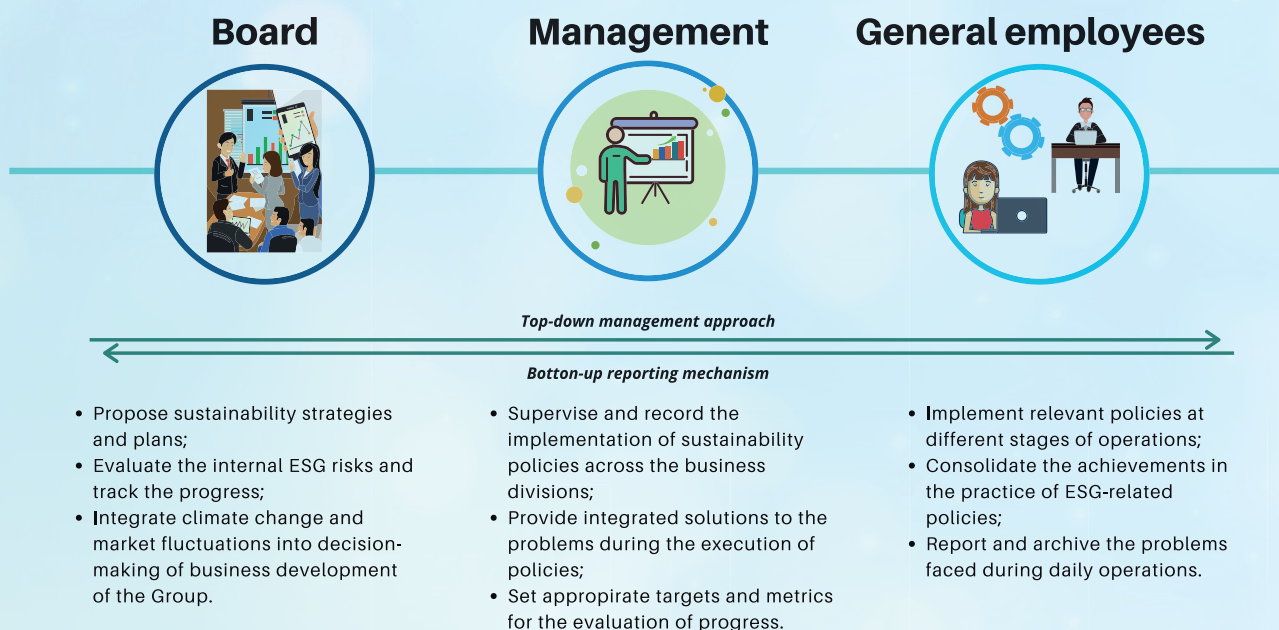
秉承平衡原則，對本集團在2019財政年度大幅耗水量的披露和研究，反映了本集團在面對問題、努力分析根本原因，以及積極開發解決方案和建立未來管理相關目標方面做出的努力。

一致性:

利益相關者依賴根據一致報告技術和標準計算方法對不同指標的透明資訊披露。本集團為計算方法和前幾年報告技術的重大變化提供了充分的描述性解釋，以提高整個報告流程的一致性，並建立一個可確保業績比較的平臺。

三、可持續性治理

本集團制定了可持續發展戰略，旨在為所有利益相關者創造價值，同時不斷降低本集團對環境和自然資源的影響。為實施本集團的可持續發展戰略，董事會牽頭並最終負責確保本集團ESG政策的有效性。董事會已成立風險管理委員會，以監督其風險管理活動，監控與行業和公司相關的重大風險，並管理本集團各業務部門的ESG問題。本集團指派特定人員每天執行和監督相關ESG政策的實施。本集團充分意識到，本集團在有效行動與公司可持續發展目標上的一致性不僅要求公司以可持續的方式看待其環境影響和社會責任，更重要的是公司如何管理其業務實踐。因此，本集團致力於通過系統的治理框架優化其可持續性政策和管理方法，以幫助本集團建立其短期和長期ESG目標，並邁向可持續發展道路。為了在整個組織內清晰傳達監管要求，本集團在其日常ESG管理中採用了自上而下和自下而上的方法。



With such a strong sustainability governance framework, the Group could effectively spot the underlying risks that come from either internal corporate changes or external market fluctuations, and capture the opportunities to adjust its sustainability policies to satisfy the ever-changing needs of its stakeholders. In response to the guidelines of SGX's third year phased approach, the Group aims to adopt a detailed management performance incentives plan to encourage and motivate its employees, especially the management level, to proactively participate in ESG implementations and to enhance corporate awareness of ESG matters with passion. Specifically, the Group plans to launch the programme that links the sustainability-related targets to the bonuses and benefits received by the management in the near future. While the Group understands that the sooner the linkage is built, the faster the Group can benefit from the incorporation of sustainability into business strategies, a detailed plan for standardising the measurements of sustainability progress with full discretion before launching the programme hastily is vital to ensuring the effective implementation, which can be proliferated and developed within the Group over years.

有了這樣一個強有力的可持續性治理框架，本集團可以有效地發現來自內部公司變化或外部市場波動的潛在風險，並抓住機會調整其可持續性政策，以滿足其利益相關者不斷變化的需求。根據SGX第三年分階段方法的指導方針，本集團的目標是採用詳細的管理績效激勵計畫，以鼓勵和激勵其員工（尤其是管理層）積極參與ESG的實施，並熱切參與提高公司ESG意識的工作中。具體而言，本集團計畫推出將可持續發展相關目標與管理層的近期獎金和福利掛鉤的計畫。雖然本集團明白，這種聯繫（可持續發展目標和獎金及福利之間的聯繫）建立得越早，本集團就能越快從將可持續發展納入業務戰略的這一措施中獲益，但在倉促啟動該計畫之前，需要制定一份詳細周到的計畫，將可持續性進展的衡量標準標準化，這一點對於確保上述計畫的有效實施來說至關重要，而這一計畫可能需要在在本集團內部經過多年的孵化和制定。



Board statement



The Board has the oversight of the Group's ESG policies and the effectiveness of the implementation of ESG practice, and assumes the overall responsibility of the ESG matters, including the ESG reporting, in the Group. With the insights, support and progress report of the Risk Management Committee, the Board is timely informed of the existing and potential risks that the Group faces in operations. The Board has laid its emphasis on the wellbeing of its employees, endeavouring to ensure that the rights and expectations of its employees can be respected, and the health can be improved. Meanwhile, considering the analysis of climate related risks posed by global warming according to the TCFD recommendations, the Board believes that uncertainty in market signals due to the ongoing trade tensions and the cyclical headwinds in the semiconductor business is one of the biggest challenges ahead of the Group, affecting the operating costs and revenues in the long-term. As such, the Group will keep exploring and learning from the smart manufacturing solutions in the market, and investing in the research of innovative technologies that adapt to the ever-changing macro-environment, to further meet the demands of its customers on a continuous basis.



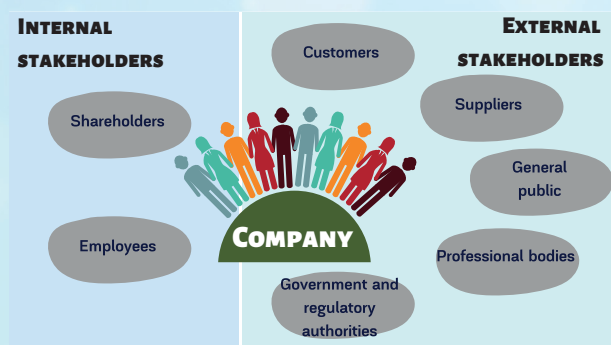
董事會聲明



董事會負責監督本集團的ESG政策和ESG實踐的實施效果，並承擔本集團對ESG事務的總體責任，包括ESG報告。通過風險管理委員會的見解，支援和進度報告，使董事會及時瞭解本集團在運營中面臨的現有和潛在風險。董事會重視員工的福祉，竭力確保員工的權利和期望得到尊重，健康狀況得到改善。同時，考慮到根據TCFD建議對全球變暖帶來的氣候相關風險進行的分析，董事會認為，由於持續的貿易緊張局勢和半導體業務的週期性逆風而導致的市場信號的不確定性是本集團面臨的最大挑戰之一。長期影響運營成本和收入。因此，本集團不斷探索和借鑒市場上的智慧能製造解決方案，並投資於創新技術的研究，以適應不斷變化的宏觀環境，持續進一步地滿足客戶的需求。



IV. STAKEHOLDER ENGAGEMENT



Fostering a sound relationship with all stakeholders has been seen as the prerequisite of effective communications and the realisation of the Group's vision of value creation for all. The Group counts on its good corporate citizenship, reputational influence and great capability in coordination to build a collaborative relationship with its stakeholders including policymakers, regulators, investors, customers, suppliers and professional bodies. Through a broad range of communication channels, the Group has garnered a deeper understanding of its stakeholders' genuine concerns and expectations (refer to Table 1 Stakeholders Expectations and Communication Channels below), which prompts the Group's business strategy to integrate significant social and environmental issues in wider business processes.

四、利益相關者參與



與所有利益相關者建立良好關係是有效溝通和實現本集團為所有人創造價值的願景的先決條件。本集團憑藉其良好的公司公民意識、聲譽影響力和出色的協調能力，與其利益相關者（包括政策制定者、監管者、投資者、客戶、供應商和專業機構）建立合作關係。通過廣泛的溝通管道，本集團對其利益相關者的真正關注和期望有了更深入的瞭解（參見下文“表1利益相關者期望和溝通管道”），這促使本集團的業務戰略將重大社會和環境問題納入更廣泛的業務流程中。

Table 1 Stakeholders Expectations and Communication Channels

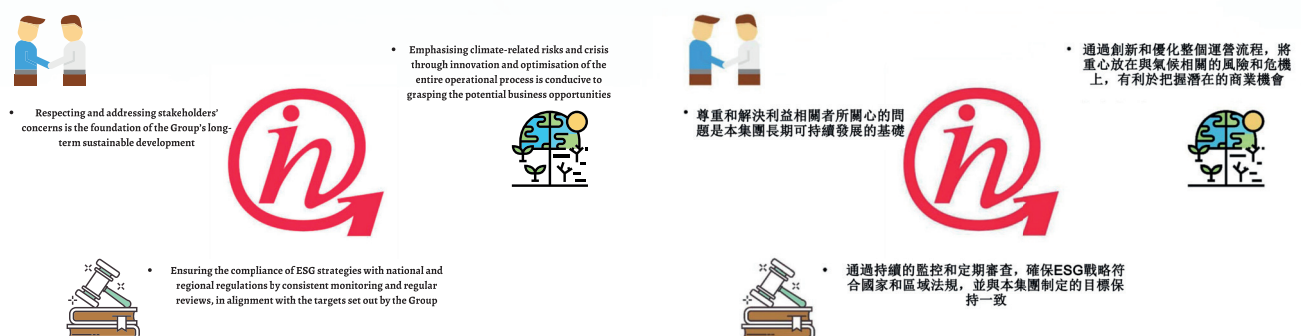
表1 利益相關者的期望和溝通管道

Stakeholders 利益相關者	Expectations and Concerns 期望和關注	Communication Channels 溝通管道
Shareholders 股東	<ul style="list-style-type: none"> - Return on investments and achieve targets - 投資回報和實現目標 - Corporate governance and communication - 公司治理和溝通 - Policy review and performance report - 政策審查和執行情況報告 - Law and regulation compliance - 遵守法律法規 	<ul style="list-style-type: none"> - Regular reports and announcements - 定期報告和公佈 - Regular general meetings - 定期召開股東大會 - Official website - 官方網站
Employees 員工	<ul style="list-style-type: none"> - Employees' compensation and benefits - 員工薪酬及福利 - Career development - 職業發展 - Health and safety in the working environment - 工作環境中的健康和 safety - Implementation of ESG strategies - ESG戰略的執行 	<ul style="list-style-type: none"> - Performance reviews - 業績評價 - Regular meetings and training - 定期會議和培訓 - Emails, notice boards, hotline, activities with management - 電子郵件、公告欄、熱線、與管理層的活動

Government and regulatory authorities 政府和監管機構	<ul style="list-style-type: none"> - Compliance with laws and regulations - 遵守法律法規 - Support economic development - 支撐經濟發展 	<ul style="list-style-type: none"> - Supervision on compliance with local laws and regulations - 監督當地法律法規的執行情況 - Routine reports - 例行報告
Customers 客戶	<ul style="list-style-type: none"> - High-quality and reliable products and services - 優質可靠的產品和服務 - Protect customers' rights - 保護客戶的權利 - Qualified products in compliance with good environmental indicators - 符合良好環境指標的合格產品 	<ul style="list-style-type: none"> - Customer satisfaction survey - 客戶滿意度調查 - Face-to-face meetings and on-site visits - 面對面會議和實地探訪 - Customer service hotline and email - 客戶服務熱線和電子郵件
Suppliers 供應商	<ul style="list-style-type: none"> - Fair and open procurement - 公平公開採購 - Win-win cooperation - 雙贏合作 - Business ethics - 商業道德 - Environmental impacts - 環境影響 	<ul style="list-style-type: none"> - Open tendering - 公開招標 - Suppliers' satisfactory assessment - 供應商滿意度評估 - Face-to-face meetings and on-site visits - 面對面會議和實地探訪 - Industry seminars - 行業研討會
Professional Bodies 專業機構	<ul style="list-style-type: none"> - Climate change awareness and inputs - 氣候變化意識和投入 - Law and regulation compliance - 遵守法律法規 - Implementation of ESG strategies - ESG戰略的執行 	<ul style="list-style-type: none"> - Routine reports - 例行報告 - Emails, hotline, enquiries - 電子郵件、熱線、問詢
General public 公眾	<ul style="list-style-type: none"> - Community involvement - 社區參與 - Law and regulation compliance - 遵守法律法規 - Environmental protection awareness - 環境保護意識 	<ul style="list-style-type: none"> - Media conferences and responses to enquiries - 媒體會議和問詢回應 - Company's website and announcements - 公司網站和公告

The Group is committed to addressing those concerns in a proper manner based on continuous, concise and effective communications. In response to the stakeholder's expectation and concerns, the Group has set the following three ESG principles from a strategic perspective:

本集團致力於在持續、簡潔和有效溝通的基礎上，以適當的方式解決這些問題。作為對利益相關者的期望和關注的回應，本集團從戰略角度制定了以下三項ESG原則：

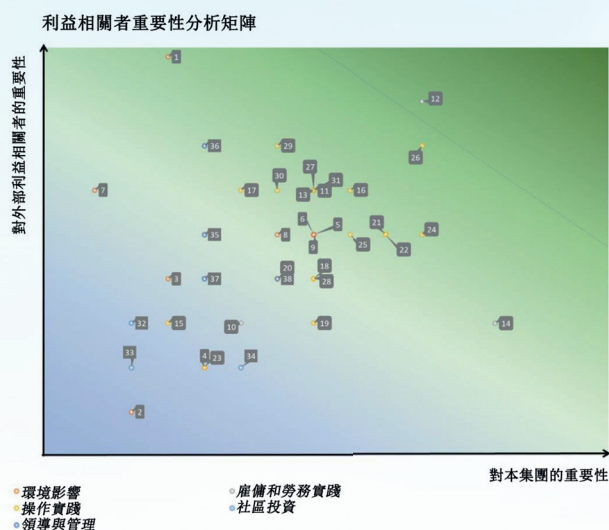
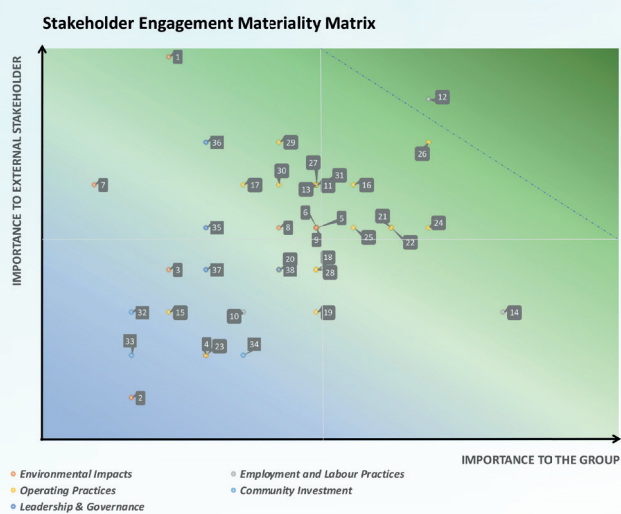


Materiality Assessment

As the ESG risk differs among industries and is decided by the detailed business model of the Company, the Group has undertaken an annual review in identifying its stakeholders' main concerns and material interests for the ESG Report. In FY2019, the Group engaged its stakeholders to conduct a materiality assessment survey and built a materiality analysis matrix with 38 sustainability issues accordingly. Specifically, internal and external stakeholders were selected based on their influence and dependence on the Group. Stakeholders with a high level of influence and dependence on the Group were chosen by the management of the Group and invited to voice their views on a list of sustainability issues via an online survey. After the prioritisation of topics, the outcome of the materiality assessment survey was mapped and presented below, which served as a powerful tool to facilitate the Board and the Group to develop its action plans for more efficient ESG management in the future.

重要性評估

由於不同行業的ESG風險不同，且此類風險是由公司的具體業務模式決定，因此本集團已進行年度審查，以確定利益相關者對ESG報告的主要關注點和相關的重大利益。在2019財政年度中，本集團邀請其利益相關者進行了一次重要性評估調查，並據此構建了一個重要性分析矩陣，其中包含38個可持續發展問題。具體而言，內部和外部利益相關者的選擇基於其對本集團的影響和依賴。本集團管理層選擇了對本集團具有高度影響力和依賴性的利益相關者，並邀請他們通過線上調查就可持續發展問題發表意見。在對話題進行優先排序後，將重要性評估調查的結果繪製成了圖表，如下所示。這是一個強有力的工具，有助於董事會和本集團制定其行動計畫，以便在未來實現更高效的ESG管理。



1	Air and greenhouse gas emissions 空氣和溫室氣體排放	14	Preventing child and forced labour 防止童工和強制勞工	27	Labelling relating to products/services 產品/服務標籤問題
2	Sewage treatment 污水處理	15	Selection of local suppliers 選擇當地供應商	28	Product design & Lifecycle management 產品設計與生命週期管理
3	Land use, pollution and restoration 土地利用、污染和恢復	16	Smooth communication and sound relationship with suppliers 與供應商進行溝通順暢、建立良好關係	29	Number of legal cases filed against the company about bribery, extortion, fraud and money laundering 針對公司的賄賂、勒索、敲詐和洗錢的法律案件數量
4	Solid waste treatment 固體廢物處理	17	Environmental risks (e.g. pollution) of the suppliers 供應商的環境風險（如污染）	30	Anti-corruption policies and whistle-blowing procedure 反腐敗政策和舉報程式
5	Energy use 能源使用	18	Social risks (e.g. monopoly) of the suppliers 供應商的社會風險（如壟斷）	31	Anti-corruption training provided to directors and staff 向主管和工作人員提供反腐敗培訓
6	Water use 用水	19	Procurement practices 採購實踐	32	Community engagement 社區參與
7	Use of other raw/packaging materials 其他原材料/包裝材料的使用	20	Environmentally preferable products and services 無害環境的產品和服務	33	Participation in charitable activities and support public welfare 參與慈善活動、支持公益事業
8	Mitigation measures to protect environment and natural resources 保護環境和自然資源的緩解措施	21	Health and safety relating to products/services 與產品/服務有關的健康和安全	34	Cultivation of local employment 培養本地就業
9	Climate-related risks 與氣候有關的風險	22	Customers satisfaction (Welfare) 顧客滿意度（福利）	35	Business model adaptation and resilience to environmental, social, political and economic risks and opportunities 商業模式對環境、社會、政治和經濟風險和機遇的適應力和復原力
10	Diversity of employees 員工多樣性	23	Marketing and promotion 行銷和推廣	36	Management of the legal & regulatory environment (regulation-compliance management) 法律法規環境管理（符合法規）
11	Employee remuneration and benefits 員工薪酬和福利	24	Observing and protecting intellectual property rights 遵守和保護智慧財產權	37	Critical incident risk responsiveness 危機事件風險回應能力
12	Occupational health and safety 職業健康與安全	25	Product quality assurance and recall percentage 產品品質保證和召回率	38	Systemic risk management 系統性風險管理
13	Employee development and training 員工發展與培訓	26	Protection of consumer information and privacy 消費者資訊及私隱保護		

According to the outcome of the materiality analysis matrix, the Group has identified "Occupational health and safety" as the important ESG issues to both the Group and its stakeholders.

With the goal to strengthen corporate sustainability management while enhancing stakeholders' awareness of ESG and global sustainability issues, the Group also engaged its stakeholders in a survey concerning the Sustainability Development Goals ("SDGs") to steer the formulation of Group's

根據重要性分析矩陣的結果，本集團已將“職業健康與安全”確定為本集團及其利益相關者的重要ESG問題。

為了加強企業可持續發展管理，同時提高利益相關者對ESG以及全球可持續發展問題的認識，本集團還讓其利益相關者參與了一項關於可持續發展目標（以下簡稱“SDG”）的調查，以指導本集團制定符合國際可持續性趨勢的ESG政策和目標。根據結果，目標3（健康和福利）、目標4（優質教育）和目標9（行業、創新和基礎設施）在利益攸關方的關

ESG policies and targets that are in line with the international sustainability trend. According to the result, Goal 3 (Good Health and Well-Being), Goal 4 (Quality Education) and Goal 9 (Industry, Innovation, and Infrastructure) topped the list of all 17 topics of SDGs in terms of the degree of stakeholders' attention and interest. In response to stakeholders' concerns on sustainable development goals, the Group has put its focus on the topics and set targets for its contribution to accomplishing the goals from within the Group. It is highlighted that the stakeholders' prioritisation of building an innovative enterprise aligns with the Group's vision and the Singapore government, which has been demonstrated and emphasised in its practices and targets throughout the report.

Corporate applications of the UN Sustainable Development Goals

3 GOOD HEALTH AND WELL-BEING

The Group has been paying great attention to the occupational health and safety-related impacts of operations and has long been committed to minimising the hazardous risks in its business operations. Physical examinations for frontline workers who are engaged in dangerous work at the operation sites are carried out regularly according to the relevant regulations. With the implementation of occupational health and safety policies and intensive training, the Group ensures that all its employees work under a safe environment during daily manufacturing operations.

Targets: Zero work-related injuries or incidence of occupational hazard in next five years.

4 QUALITY EDUCATION

Goal 4 calls for global efforts to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. As an enterprise that relies on a variety of types of innovations in its businesses, the high-quality education, especially vocational training courses, throughout the entire company is fundamental. The Group has provided a wide range of training programmes for its employees, from basic health & safety training, to continuing professional development courses on accounting, strategic sales, and other transferable and technical skills. Notably, the Group not only cares about the priorities of internal training, but also arranges the training courses held by external organisation occasionally.

Targets: Maintain 5% increase in the average hours each employee spends on training every year. Introduce post-training feedback system in the coming years.

9 INDUSTRY INNOVATION AND INFRASTRUCTURE

The Group's vision perfectly aligns with goal 9's call for providing innovative solutions to tackle development challenges. Smart and innovative development have been widely adopted in its business operations and services, from introducing the use of technology for better resource management such as ERP (Enterprise Resource Planning) online platform to manage the use of packaging materials, to offering sustainable engineering solutions to its customers.

Targets: Set up an effective rewarding system for the departments/employees with excellent ESG practices.

Stakeholders' Feedback

As the Group strives for excellence, stakeholders' feedback is always welcomed, especially on topics listed as highly important in the materiality assessment. Readers are also welcomed to share their views with the Group at info@isdnholdings.com or www.isdnholdings.com.

V. ENVIRONMENTAL SUSTAINABILITY

To seek long-term sustainability of the environment and community where it operates, the Group has made great efforts in controlling its emissions as well as its consumption of resources, and has strictly complied with relevant environmental laws and regulations in the regions where it operates, including but not limited to:

注程度和利益方面位居所有17個SDG話題之首。為回應利益相關者對可持續發展目標的關注，本集團將重點放在這些話題上，並為其在實現本集團內部目標方面的貢獻設定了目標。需要強調的是，利益相關者優先考慮建設創新型企業，這一點與本集團的願景和新加坡政府一致，並且在本報告的實踐和目標中得到了體現和強調。

聯合國可持續發展目標的企業應用

3 健康福祉

本集團一直非常重視運營中與職業健康及安全有關的影響，並一直致力於最大程度地降低業務運營中的危害風險。對作業現場從事危險工作的一線工人，按有關規定定期進行體檢。本集團通過實施職業健康和安全政策和強化培訓，確保其所有員工在日常製造作業期間在安全的環境下工作。

目標：五年零工傷或零職業危害發生率。

4 優質教育

目標4呼籲全球努力確保包容性和公平的優質教育，促進人人享有終身學習機會。作為一家依賴於各種類型的業務創新的企業，貫穿整個公司的優質教育，特別是職業培訓課程是根本。本集團為其員工提供廣泛的培訓計畫，包括基本的健康和安全教育、會計、戰略銷售及其他可轉移技能和技術技能的持續專業發展課程。值得注意的是，本集團不僅重視內部培訓的提供，還不時安排外部機構舉辦的培訓課程。

目標：保持每個員工每年用於培訓的平均時數增加5%。在未來幾年引入培訓後回饋系統。

9 產業、創新和基礎設施

本集團的願景與目標9關於提供創新解決方案以應對發展挑戰的要求完全一致。從引入更好的資源管理技術（如ERP（企業資源規劃）線上平臺管理包裝材料的使用）到為客戶提供可持續的工程解決方案，本集團在業務運營和服務中廣泛採用了智慧和創新式發展。

目標：建立一個有效的激勵機制，以激勵優秀的ESG實踐部門員工。

利益相關者回饋

本集團追求卓越，因此歡迎利益相關者提出回饋，尤其是針對重要性評估中列為十分重要的話題。也歡迎讀者通過以下方式與本集團分享您的觀點：
info@isdnholdings.com or www.isdnholdings.com.

五、環境可持續性

為尋求本集團的業務經營所在環境和社區的長期可持續發展，本集團在控制其排放和資源消耗方面做出了巨大努力，並嚴格遵守其業務經營所在區域的相關環境法律法規，包括但不限於：

- Environmental Protection Law of the People's Republic of China (中華人民共和國環境保護法);
- Law of the People's Republic of China on Prevention and Control of Water Pollution (中華人民共和國水污染防治法); *and*
- Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Wastes (中華人民共和國固體廢物污染環境防治法).

This section primarily discloses the Group's policies, practices and quantitative data on emissions, use of resources and the environment and natural resources in FY2019. In response to the guidelines of SGX's third year phased approach, the progress of the Group's environmental performance is highlighted.

A.1. Emissions

In FY2019, the Group complied with relevant national and local environmental laws in terms of emissions during its daily operations. In particular, the Group was not in violation of any laws and regulations in relation to air and greenhouse gas ("GHG") emissions, discharges into water and land, generation of hazardous and non-hazardous wastes, and noise that have a significant impact on the Group. Sticking to the principle of 'Lucid Waters and Lush Mountains Are Invaluable Assets', the Group has implemented various measures to mitigate its impacts on the environment.

In FY2019, the Group's greenhouse gas ("GHG") emissions under Scope 1 (Direct Emissions), Scope 2 (Energy Indirect Emission), and Scope 3 (Other Indirect Emission) were 924.5 tonnes carbon dioxide equivalent ("CO₂e"), 1,084.7 tonnes CO₂e, and 38.4 tonnes CO₂e respectively. The Group's total GHG emissions amounted to 2,047.6 tonnes CO₂e, and the GHG intensity for the Group was 7.04 tonnes CO₂e/SGD million overall. In addition to the GHG emissions, the Group also generated 32.4 tonnes of non-hazardous solid wastes (with an intensity of 0.11 tonnes/SGD million) in its operations. The Group's operation did not generate any hazardous waste during the year under review. The Group was dedicated to furthering its reporting scope in FY2019 by including the air pollutants from vehicles in its environmental performance. The air pollutants from the Group including sulphur oxides ("SO_x"), nitrogen oxides ("NO_x") and particulate matter ("PM") were mainly generated from vehicles for business affairs. Specifically, the Group's air emissions of SO_x, NO_x and PM amounted to 5.7 kg, 250.5 kg and 18.4 kg respectively in FY2019. The Group's total emissions are summarised in Table 2.

- 中華人民共和國環境保護法;
- 中華人民共和國水污染防治法; 以及
- 中華人民共和國固體廢物污染環境防治法。

本節主要披露本集團在2019財政年度的政策、實踐和排放物、資源利用、環境和自然資源的量化資料。作為對SGX第三年分階段方法的指導方針的回應，強調了本集團的環境績效進展。

A.1. 排放物

在2019財政年度中，本集團在其日常運營中遵守相關國家和地方環境法律。特別是，本集團並未違反任何對本集團有重大影響的有關廢氣及溫室氣體（以下簡稱“GHG”）排放、排入水及陸地的排出物、有害及無害廢物及噪音的法律及法規。本集團堅持“碧水青山是無價之寶”的原則，實施了各種措施來減輕其對環境的影響。

在2019財政年度中，本集團在範圍1（直接排放）、範圍2（能源間接排放）和範圍3（其他間接排放）中的溫室氣體（“GHG”）排放量分別為924.5噸二氧化碳當量（以下簡稱“CO₂e”）、1,084.7噸二氧化碳當量和38.4噸二氧化碳當量。本集團的溫室氣體排放總量為2,047.6噸二氧化碳當量，本集團的溫室氣體集約度總共為7.04噸二氧化碳當量/百萬新元。除了溫室氣體排放外，本集團業務還產生了32.4噸無害固體廢物（集約度為0.11噸/百萬新元）。在審核年中，本集團的經營並未產生任何有害廢物。本集團致力於擴大其2019財政年度的報告範圍，將來自車輛的廢氣納入其環境績效。來自本集團的空氣污染物包括硫氧化物（“SO_x”）、氮氧化物（“NO_x”）以及顆粒物質（“PM”），主要由商務用車產生。具體而言，在2019財政年度中，本集團的廢氣排放中的硫氧化物、氮氧化物和顆粒物分別為5.7千克、250.5千克和18.4千克。本集團的總排放量匯總於表2。

Table 2 Total Emissions by the Group in FY2019 表2 2019財政年度本集團排放總量

Emissions 排放	Key Performance Indicator (KPI) 關鍵績效指標 (KPI)	Unit 單位	Amount in FY2019 2019財政年度 排放量	*Intensity (Unit/ SGD million) in FY2019 *2019財政年度 集約度 (單位/ 百萬新元)	Amount in FY2018 2018財政年 度排放量	*Intensity (Unit/ SGD million) in FY2018 *2018財政年度 集約度 (單位/ 百萬新元)
Air emissions** 空氣排放**	SO _x	kg	5.7	-	-	-
	NO _x	kg	250.5	-	-	-
	PM	kg	18.4	-	-	-
GHG Emissions 溫室氣體排放	Scope 1 (Direct Emission) *** 範圍1 (直接排放)	tonnes CO ₂ e 總計 (範圍1 、2和3)	924.5	-	440.4	-
	Scope 2 (Energy Indirect Emission) 範圍2 (能源間接排放) ****	tonnes CO ₂ e 總計 (範圍1 、2和3)	1,084.7	-	1,570.8	-
	Scope 3 (Other Indirect Emission) 範圍3 (其他間接排放)	tonnes CO ₂ e 總計 (範圍1 、2和3)	38.4	-	52.7	-
	Total (Scope 1, 2 and 3) 總計 (範圍1、2和3)	tonnes CO ₂ e 總計 (範圍1 、2和3)	2,047.6	7.04	2,064.0	6.83
Non-hazardous Waste 無害廢物	Solid Waste 固體廢物	tonnes 噸	32.4	0.11	41.4	0.14
	Wastewater 廢水	tonnes 噸	147,047	-	29,369	9.11

*Intensity was calculated by dividing the amount of air, GHG and other emissions by revenue of the Group in FY2019 and FY2018 (the financial year ended on 31 December 2018 from 1 January 2018 to 31 December 2018) respectively, which was S\$290.99 million in FY2019 and S\$301.99 million in FY2018;

**Air emissions included the air pollutants in the exhaust gas from vehicles for transportation;

***The Group's Scope 1 (Direct Emissions) included the consumption of diesel and petrol in motor vehicles and the factories;

The Group's Scope 2 (Energy Indirect Emissions) included only electricity consumption;

The Group's Scope 3 (Other Indirect Emissions) included only paper waste disposed at landfills;

The solid waste of the Group covered waste from the factories and property buildings where the Group's employees worked and paper consumption occurred;

The wastewater of the Group was discharged directly to the municipal drainage network, of which the amount could be assumed as the same as the consumption of freshwater. Based on the assumption, the data in FY2018 was adjusted for consistency; and

The methodology adopted for reporting on GHG emissions set out above was based on "How to Prepare an ESG Report? – Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange and the IPCC Emission Factor Database. A comparison of FY2018's data is provided to display changes and progress made by the Group.

集約度的計算方法是將2019財政年度和2018財政年度（截至2018年12月31日的財政年度，即2018年1月1日至2018年12月31日）的廢氣、溫室氣體排放量和和其他排放量分別除以本集團收入，2019財政年度為2.9099億新元，2018財政年度為3.0199億新元；
廢氣排放包括運輸車輛尾氣中的空氣污染物；
本集團的範圍1（直接排放）包括汽車和工廠的柴油和汽油消耗；
本集團範圍2（能源間接排放）僅包括電力消耗；
本集團的範圍3（其他間接排放）僅包括在垃圾填埋場處置的紙張廢物；
本集團的固體廢物包括來自本集團員工工作的工廠和物業大樓的廢物和用紙產生的廢物；
本集團的廢水直接排放至市政排水網路，其水量可假設與淡水消耗量相同。基於這一假設，對2018財政年度的資料進行了一致性調整；以及
上文所述的溫室氣體排放報告所採用的方法基於“如何編制ESG報告？ – 附錄2：環境關鍵績效指標報告指南”（證券交易所和IPCC排放因數資料庫發佈）。提供2018財政年度資料的對比，以顯示本集團的變化和進展。

Business Operation

The principal emissions from the Business Operation were GHG emissions from the purchase of electricity for office lighting and administrative operations, commercial solid waste and sewage generated from the staff at offices. Despite not being a major contributor to emissions, the Business Operations of the Group has retrofitted its equipment in the offices and promoted the practice of circular economy, in order to save energy resources, lower carbon emissions and reduce daily wastes.

To create a pleasant working environment for its employees while maintaining high efficiency of energy consumption in the offices, the Group mainly focussed on the following two areas:

1. Upgrade: keep optimising the office equipment and systems, including the redesign of heating systems, upkeep of air-conditioning, instalment of automated lighting controls and replacement of electricity-intensive lighting fixtures.
2. Training: raise the awareness of employees at offices in energy conservation and through a series of internal seminars, educational courses and meaningful activities, such as the course called Environmental Policy, during which employees and experts can share and obtain the techniques and motivation in emission control and the preservation of natural resources.

Cutting down on the waste generation at source is the most efficient way the Group believes to make the best use of resources. To efficiently manage its commercial solid waste from offices, the Group has adopted various measures, such as using a centralised garbage can for the collection of waste in the offices. The sorted municipal solid waste from offices is handled by the property management of the building and disposed of at landfills by the government. Moving towards Sustainable Waste Management, the Group has taken more actions as highlighted below:

- Recycle as much solid waste as possible through the classification approach;
- Purchase microwaves in the offices to encourage employees to take lunch boxes by themselves instead of ordering takeaway food, which could largely reduce the waste of food packages;
- Advocate the reuse of office stationeries;
- Get rid of paper and cut down on printing frequencies; and
- Encourage employees to switch to hand dryers to eliminate paper towels in the washroom.

業務運營

業務運營的主要排放是購買辦公照明和行政運行用電產生的溫室氣體排放、商業固體廢物和辦公室工作人員產生的污水。儘管本集團的業務運營並不是排放的主要來源，但為了節約能源、降低碳排放和減少日常廢物，本集團已對辦公室設備進行了改造，並推廣迴圈經濟的實踐。

為了給員工創造一個舒適的工作環境，同時保持辦公室的高能源消費效率，本集團主要關注以下兩個方面：

- 1 升級：不斷優化辦公設備和系統，包括重新設計供暖系統、維護空調、安裝自動照明控制裝置和更換耗電照明設備。
- 2 培訓：通過一系列內部研討會、教育課程和有意義的活動，如名為“環境政策”的課程，提高辦公室員工對節能的認識。在此期間，員工和專家可以分享和學習控制排放和保護自然資源的技術和動力。

本集團認為，從源頭上減少廢物產生是最有效的資源利用方式。為有效管理來自辦公室的商業固體廢物，本集團已採取多項措施，例如在辦公室使用中央垃圾桶收集廢物。來自辦公室的分類城市固體廢物由大樓的物業管理部門處理，並由政府垃圾填埋場處置。為實現可持續廢物管理，本集團採取了更多措施，如下所示：

- 通過分類方法回收盡可能多的固體廢物；
- 在辦公室購買微波爐，鼓勵員工自己帶飯盒，而不是點外賣，這樣可以大大減少食品包裝的浪費；
- 提倡辦公文具的再利用；
- 少用紙張，減少印刷頻率；以及
- 鼓勵員工改用幹手器，以減少洗手間的紙巾用量。

In FY2019, the wastewater generated from offices of the Group was directly discharged into the municipal sewage network and handled by the building property management. Since the amount of wastewater highly depends on the amount of freshwater used, the Group has taken specific measures, further described in the next subsection under **Water**, to reduce its water consumption in the offices.

Manufacturing Operation

In FY2019, the major emissions from the manufacturing operation of the Group included air & greenhouse gases, wastewater, solid waste, and noise. To efficiently control the emissions from this business segment, the Group has implemented effective policies and adopted various advanced methods.

Air & GHG Emissions

Air emissions from this business segment majorly included volatile organic compound ("VOC") during the production process and pollutants of exhaust fumes from vehicles. In FY2019, the Group utilised collection ducts to collect the VOC, which was purified by the external air purification unit in the ventilation system before being released to the atmosphere. GHG emissions, a commonly known culprit causing the accelerating rate of global warming and climate change, is affecting the way people live and companies operate. The main source of GHGs in the Manufacturing Operation segment of the Group came from the use of purchased electricity and the consumption of fossil fuels. To comply with the Integrated Emission Standard for Air Pollutants (《大氣污染物綜合排放標準》), the Group has established internal policies to control its air emissions, manage energy consumption, and optimise the operational process, thereby to large extent minimising the detrimental impacts of air and GHG emissions on the environment. Due to the concerted efforts by all employees of the Group, the total GHG emissions in FY2019 of the Group dropped slightly, in which Scope 2 GHG emissions showed a substantial decline by 31% approximately as compared to the figure in FY2018, marking the magnificent success of the Group in the effective execution of internal policies in its emission control.

在2019財政年度中，本集團辦公室產生的廢水直接排入市政污水網路，並由大樓物業管理部門處理。由於廢水量在很大程度上取決於所使用的淡水量，因此本集團已採取具體措施減少辦公室的用水量，具體將在下一小節“**用水**”中詳細說明。

製造業務

在2019財政年度中，本集團製造業務的主要排放物包括廢氣和溫室氣體、廢水、固體廢物和噪音。為有效控制該業務環節的排放，本集團已實施有效政策並採用了各種先進方法。

廢氣和溫室氣體排放

營業環節的廢氣排放主要包括生產過程中的揮發性有機化合物（以下簡稱“VOC”）和車輛尾氣中的污染物。在2019財政年度中，本集團利用收集導管收集VOC，如此，VOC在釋放到大氣中之前，由通風系統中的外部空氣淨化裝置進行淨化。眾所周知，溫室氣體排放是導致全球變暖和氣候變化加速的罪魁禍首，它正在影響人們的生活方式和公司的運營方式。本集團製造業務環節的主要溫室氣體來源來自購買電力的使用及化石燃料的消耗。為符合《大氣污染物綜合排放標準》，本集團已建立內部政策來控制其廢氣排放、管理能源消耗和優化運營流程，從而在很大程度上減少廢氣和溫室氣體排放對環境的不利影響。由於本集團全體員工的共同努力，本集團2019財政年度的溫室氣體排放總量略有下降，其中範圍2溫室氣體排放與2018財政年度相比大幅下降，約31%，標誌著本集團在有效執行內部排放控制政策方面取得了巨大成功。

Wastewater

Wastewater produced in the Manufacturing Operation segment included domestic wastewater and industrial wastewater. The domestic wastewater was directly discharged into the local drainage system, while for the industrial wastewater, the Group has collaborated with qualified professional companies for its collection, transportation and treatment. The Group ensures that all its discharge of wastewater should be in strict compliance with the Integrated Emission Standard for Wastewater (《污水綜合排放標準》) and other regulations in regions where it operates.

Solid Wastes

The solid wastes generated in this business segment included domestic solid waste from employees and electronic wastes during manufacturing operations. The domestic waste was well-sorted, recycled and handled by the certified municipal department, whereas the electronic wastes should be treated scientifically. In accordance with Administrative Measures for the Prevention and Control of Environmental Pollution by Electronic Waste (電子廢物污染環境防治管理辦法), the Group has formulated internal policies for its management of electronic waste. In FY2018, the solid waste from the Group was halved as compared with the figure in FY2017 and the Group set a more ambitious target of further lowering the amount to 0.1 tonnes per SGD million. In FY2019, the Group has made solid progress by strengthening its waste management and optimising operations. Specifically, the solid waste generation in FY2019 diminished by nearly one-third, from 41.4 tonnes in FY2018 to 32.4 tonnes during the year under review, and the intensity was recorded to be 0.11 tonnes per SGD million only within one fiscal year.

Noise

The noise generated by the Group was primarily caused by the machinery operations in manufacturing processes. In strict compliance with national and local regulations in terms of noise emissions such as Emission standards for industrial enterprises noise at boundary (GB12348-2008) (工業企業廠界環境噪聲排放標準), the Group has adopted many noise-reducing facilities and measures to mitigate the impact of noise on the surroundings, including but not limited to:

廢水

製造業務環節產生的廢水包括生活廢水和工業廢水。生活廢水直接排入當地排水系統，而工業廢水則由本集團與有資質的專業公司合作進行收集、運輸和處理。本集團確保其所有廢水排放嚴格符合《污水綜合排放標準》和其他運營所在地的地方法規。

固體廢物

該營業環節產生的固體廢物包括員工產生的生活固體廢物和製造業務過程中產生的電子廢物。生活垃圾由有資質的市政部門進行分類、回收和處理，而電子垃圾應進行科學處理。根據《電子廢物污染環境防治管理辦法》，本集團已就電子廢物管理制定了內部政策。與2017財政年度相比，本集團在2018財政年度的固體廢物減少了一半。本集團設定了一個更為雄心勃勃的目標，即進一步將該數量降至0.1噸/百萬新元。在2019財政年度中，本集團通過加強廢物管理和優化運營取得了長足進步。具體而言，2019財政年度的固體廢物產生量減少了近三分之一，從2018財政年度的41.4噸減少至本審核年的32.4噸，並且僅在一個財政年度內，記錄的集約度為0.11噸/百萬新元。

噪音

本集團產生的噪音主要由製造過程中的機械操作引起。嚴格遵守國家和地方有關雜訊排放的規定，如《工業企業廠界環境雜訊排放標準》(GB12348-2008)，本集團已採取多項降噪設施及措施，以減輕噪音對周圍環境的影響，包括但不限於：

- Place noisy machinery or facilities to the areas in the absence of workers;
- Reduce the duration of noise exposure to employees with policies regulating the time limit of employees in noisy areas and job rotations; and
- Take into consideration the factor of noise in the procurement and maintenance of machinery in factories and make preference to the equipment with better performance in noise control.

A.2. Use of Resources

In FY2019, the main resources consumed by the Group were electricity, gasoline, diesel, water, paper and various packaging materials. Table 3 illustrates the amount of different resources used by the Group during the year under review.

- 將有噪音的機器或設施放置在在沒有工人的地方；
- 通過限制員工在噪音區工作的時間和執行工作輪換的政策，減少員工接觸噪音的時間；以及
- 在工廠購買和維護機器時，應考慮噪音因素，並優先選擇噪音控制性能更好的設備。

A.2. 資源利用

在2019財政年度中，本集團消耗的主要資源為電力、汽油、柴油、水、紙張及各種包裝材料。表3說明了本集團在審核年使用的不同資源的數量。

Table 3 Total Use of Resources by the Group in FY2019** 表3 2019財政年度本集團資源利用總量**

Use of Resources 資源利用	Key Performance Indicator (KPI) 關鍵績效指標 (KPI)	Unit 單位	Amount in FY2019 2019財政年度 排放量	*Intensity (Unit/ SGD million) in FY2019 *2019財政年度 集約度 (單位/ 百萬新元)	Amount in FY2018 2018財政年度 排放量	*Intensity (Unit/ SGD million) in FY2018 *2018財政年度 集約度 (單位/ 百萬新元)
Energy 能源	Electricity 電	kWh'000 千個千瓦時	2,054.6	7.1	2,293.2	7.6
	Gasoline 汽油	L	378,051	1299.2	187,522	621.0
	Diesel 柴油	L	10,404	35.8	-	-
Water 水	Water 水	m ³	147,047	505.3	29,369	97.3
Paper 紙張	Paper 紙張	tonnes 噸	8.0	0.03	11.0	0.04
Packaging Materials 包裝材料	Paper, Plastic & Wood 紙張、塑膠和木材	tonnes 噸	48.7	0.2	3.0	0.01

*Intensity was calculated by dividing the amount of natural resources by revenue of the Group in FY2019 and FY2018, respectively, which was S\$290.99 million in FY2019 and S\$301.99 million in FY2018;

**A comparison of FY2018's data is provided to display changes and progress made by the Group.

*集約度的計算是將自然資源使用量分別除以本集團2019財政年度和2018財政年度的收入，2019財政年度為2.9099億新元，2018財政年度為3.0199億新元；

**提供2018財政年度資料的對比，以顯示本集團的變化和進展。

Electricity

Electricity was purchased from utilities by the Group and consumed for regular operations in the offices and during manufacturing operations. In FY2019, the total electricity consumption of the Group was 2,054.6 kWh'000 (with an intensity of 7.1 kWh'000/SGD million), a slight drop comparing to 2,293.2 kWh'000 in FY2018 (around 10.4%). Although the Group has further expanded its reporting scope by incorporating the data of electricity consumption from 32 subsidiaries in FY2018 to 45 subsidiaries

電

電力由本集團從公用事業單位購買，用於辦公室的定期運作和製造業務過程。在2019財政年度中，本集團總電力消耗為2,054.6千個千瓦時（集約度為7.1千個千瓦時/百萬新元），與2018財政年度的2,293.2千個千瓦時（約10.4%）相比略有下降。雖然本集團進一步擴大了報告範圍，納入了電力消耗資料，從2018財政年度的32家子公司到2019財政年度的45家子公司，但鑒於其堅持不懈地監測和控制能源消耗，本集團在減少電力使用方面確實取得了可喜的進展。同時還強調，馬來西亞的業務分佈的電力消耗大幅下降了約74%。

in FY2019 given its perseverance in its monitoring and control of energy consumption, the Group has indeed shown promising progress on minimising its electricity usage. It is also highlighted that the business segments in Malaysia have experienced a staggering drop in electricity consumption by about 74%.

Both offices and manufacturing factories of the Group have stringently complied with relevant regulations and the Group's policy of saving electricity. To mitigate the consumption of electricity so as to further control its Scope 2 GHG emissions, the Group has embedded the slogan of 'Saving Electricity' into its business strategy and encouraged its employees to implement the following practices:

- Switch off all idle lights and air conditioners (e.g. most electrical equipment will be turned off during lunchtime);
- Place 'Save electricity and turn off the light when you leave please' posters to encourage workers and employees to conserve energy;
- Maintain the electrical equipment in offices (such as air conditioner and paper shredder) regularly to keep their high efficiency;
- Adjust the set temperature of air conditioners in the offices appropriately;
- Use electrical appliances with certified energy-saving labels;
- Replace the energy-intensive lamps with LED lighting fixtures in the offices; and
- Educate all employees to open curtains and utilise the natural sunlight for lighting in the office when possible.

In FY2019, the one-megawatt solar power plant that has been commissioned in Wujiang Industrial Park of Suzhou, China since the year 2018 showed an excellent performance in electricity generation, with all solar panels generating a total of 1,095,691 kWh electricity. With the goal set in FY2018 on a dramatic increase in the electricity generation by 2021, the Group has already achieved huge improvement by elevating the capacity by 8.5% in FY2019.

本集團的辦事處及製造工廠均嚴格遵守相關法規及本集團的節電政策。為減少電力消耗以進一步控制其範圍2 溫室氣體排放，本集團已將“節約用電”的口號融入其業務戰略，並鼓勵其員工實施以下措施：

- 關閉所有閒置燈和空調（例如，大多數電氣設備將在午餐時間關閉）；
- 張貼“離開時請節約用電並關燈”的海報，鼓勵員工節約能源；
- 定期維護辦公室的電氣設備（如空調和碎紙機），以保持其高效率；
- 適當調整辦公室空調的設定溫度；
- 使用帶有認證節能標籤的電器；
- 在辦公室用LED照明燈具取代高耗能燈具；以及
- 教育所有員工打開窗簾，盡可能利用自然陽光為辦公室提供照明。

在2019財政年度中，自2018年以來在中國蘇州吳江工業園區投入使用的一兆瓦太陽能發電廠在發電方面表現出色，所有太陽能電池板的總發電量為1,095,691千瓦時。本集團在2018財政年度的目標是到2021年大幅增加發電量，而2019財政年度的發電量提高了8.5%，表明本集團已經取得了巨大的進步。

Energy

The consumption of gasoline and diesel for the manufacturing process and transportation is directly linked to the Scope 1 GHG emissions and air emissions of the Group. In FY2019, the Group has consumed 378,051 tonnes of gasoline and 10,404 tonnes of diesel. This significant increase of energy usage in FY2019 was partly due to the expansion of the measurement and recording of relevant data from more subsidiaries of the Group, and more frequent vehicle use for business affairs, which have drawn the Group's attention and will be strictly managed in the future.

The Group has always been committed to optimising its operations and believes that access to secure and reliable energy sources is key to the long-term stability of the Group's business. With steady growth in business and strenuous efforts in the research and development of renewable energy in operations, the Group has spared no efforts in redesigning its machineries to be more eco-efficient and set ambitious targets for its gasoline consumption in the future, which constantly reminds the Group of taking into account the financial implications of climate-related risks and relentlessly changing toward sustainable development. While the efficacy of these measures may only be reflected a short-term due to the time lag in transition, the Group has further set up relevant policies that allow immediate actions with an aim to bring more effective benefits in the coming years, in order to address and improve the problem in a timely manner. Examples of measures to be executed to reduce energy consumption by transportation are shown below:

- Make the best use of the room to avoid unnecessary transport;
- Encourage employees to share vehicles for business affairs when appropriate;
- Plan driving routes with discretion in terms of eco-friendly transportation;
- Educate the drivers to drive at a constant speed to avoid any unnecessary brake; and
- Encourage staff to take public transportation instead of driving to work, thereby lowering their own carbon footprints.

能源

製造過程和運輸過程中汽油和柴油的消耗與本集團的範圍1溫室氣體排放和廢氣排放直接相關。在2019財政年度，本集團消耗了378,051噸汽油和10,404噸柴油。2019財政年度的能源使用量顯著增加，部分是由於本集團將更多子公司的相關資料納入計量範圍並擴大了記錄範圍，以及更頻繁的商務用車，這些都引起了本集團的關注，並將在未來得到嚴格管理。

本集團一直致力於優化運營，並相信本集團業務長期穩定的關鍵在於獲得安全可靠的能源。本集團將不遺餘力地通過推進業務穩步增長以及在運營中努力開展對可再生能源的研究和開發來進行機械的重新設計，以提高生態效益，並為未來的汽油消耗制定長遠的目標，這不斷提醒本集團要考慮到氣候相關風險對財務的影響，並堅持不懈地朝著可持續發展方向轉變。雖然由於過渡期的滯後，這些措施的效果可能只能在短期內得到體現，但本集團已進一步制定相關政策，以便立即採取行動，以期在未來幾年帶來更有效的效益，以及時解決和改善問題。為減少交通運輸的能源消耗而採取的措施示例如下：

- 充分利用空間，避免不必要的運輸；
- 鼓勵員工在適當情況下共用車輛用於商務事務；
- 在環保交通方面酌情規劃行車路線；
- 教育司機保持勻速行駛，避免不必要的剎車；以及
- 鼓勵員工乘坐公共交通工具上班，避免開車，從而降低個人的碳足跡。

Water

Water conservation has been prioritised as a critical issue in moving towards sustainability by the Group. During the year under review, the Group did not face any problem in sourcing water that was fit for its purpose. In FY2019, the Group has consumed 147,047 m³ water. The increased number of disclosed subsidiaries as the Group expanded its reporting scope has contributed to the rising amount as compared with the data in FY2018. The Group was devoted to educating and promoting the importance of water conservation among its employees. In FY2019, the subsidiaries of the Group held a multitude of meetings, seminars and training programmes delving into more advanced and effective ways of saving water in daily operations, and workers and employees of the Group were incentivised to try their best to reuse as much wastewater as possible. To ensure that all employees can strictly adhere to the principle of water conservation in their daily work, “saving water resources” posters and banners were placed at prominent places in the factories and offices, and employees were regularly reminded to turn off water taps after use through emails and notices. To improve the utilisation efficiency of water resources, the Group has further adopted the following practices focusing on its water conservation facilities:

- Fix dripping taps immediately once leakage is found;
- Run regular leakage test on water taps, joint rings and other defects in the water supplier system; and
- Turn off the water supply system on holidays.

To address the potential risks caused by the rising water consumption in FY2019, thereby diminishing the amount of wastewater from both offices and manufacturing operations as well, the Group has reviewed and assessed the water consumption among its subsidiaries. It is found that the operations in Vietnam and Malaysia were experiencing unusually high consumptions during the year under review, to which the Group will pay greater attention in enforcing water conservation practices accordingly in the coming year.

水

本集團已將節約用水列為實現可持續性的一個首要考慮的關鍵問題。本審核年內，本集團在獲取適用的水資源方面未遇到任何問題。本集團2019財政年度的耗水量為147,047立方米。由於本集團的報告範圍擴大，披露的子公司數目增加，因此金額較2018財政年度有所上升。本集團致力於在員工中教育和推廣員工節約用水的重要性。在2019財政年度中，本集團子公司舉辦多項會議、研討會及培訓計畫，探討更先進及有效的日常運作節水方法，並鼓勵本集團工作者及員工儘量重複使用廢水。為確保所有員工在日常工作中都能嚴格遵守節約用水的原則，在工廠和辦公室的顯著位置張貼了“節約水資源”的海報和橫幅，並通過電子郵件和通知定期提醒員工在使用水龍頭後關閉水龍頭。為提高水資源的使用效率，本集團針對水利設施採取了以下措施：

- 一旦發現漏水，立即固定滴水水龍頭；
- 定期對供水系統中的水龍頭、接頭密封環和其他易漏部位進行滲漏測試；以及
- 在節假日關閉供水系統。

為應對2019財政年度耗水量上升所帶來的潛在風險，從而減少辦公室及製造業務的廢水量，本集團開展了子公司耗水量的審查及評估。我們發現，在本審核年內，越南及馬來西亞的業務耗水量異常高，本集團將於來年更重視相應的節水措施的實施。

Paper

In FY2019, the paper consumption of the Group was 8.0 tonnes, which fell by nearly one-third comparing to 11.0 tonnes in FY2018, despite the expansion of the reporting scope from 39 subsidiaries in FY2018 to 53 subsidiaries in FY2019. The Group has been experiencing a sharp decline of around 30% annually in its paper consumption for two years. In FY2018, the Group set an ambitious target to lower the paper consumption and the Group has successfully achieved the goal should the same reporting scope be applied for the data organisation, which demonstrated the determination of the Group in control of natural resource consumption.

The promotion of 'Paperless Office' and 'Office Automation' is grounded in the Group's culture, and the Group has continued to make efforts to facilitate behavioural changes in minimising the use of paper, including:

- Disseminate information by electronic means (i.e. via email or e-bulletin boards) as much as possible;
- Set duplex printing as the default mode for most network printers when printouts are needed;
- Spread the idea of "Think before print" by using posters and stickers in offices to remind the staff of avoiding unnecessary printings;
- Put boxes and trays as containers beside photocopiers to collect single-sided paper for reuse; and
- Use the back of old single-sided documents for printing or draft paper.

Meanwhile, aiming to fulfil its commitments to the recycling and reuse of paper resources, the Group has been dedicated to measuring and collecting the accurate data, and evaluating the performance of each subsidiary in paper consumption. For example, the high paper consumption in the office of Beijing Bei Cheng Xin Kong Ci Fu Technology Co., Ltd. (北京北成新控伺服科技有限公司) drew the Group attention in FY2018. Through the effective implementation of the policies above, the paper consumption in Beijing Bei Cheng Xin Kong Ci Fu Technology Co., Ltd. successfully descended from 978.5kg to 330kg, a 66% drop from FY2018 to FY2019.

紙張

在2019財政年度中，儘管報告範圍由2018財政年度的39家子公司擴大至2019財政年度的53家子公司，本集團的耗紙量為8.0噸，較2018財政年度的11.0噸下降近三分之一。本集團的耗紙量已連續兩年大幅下降約30%。在2018財政年度中，本集團制定了降低耗紙量的宏偉目標，據採用相同報告範圍的資料組織顯示，這一目標順利實現，這表明了集團控制自然資源消耗的決心。

通過將推廣“無紙化辦公室”和“辦公自動化”根植於本集團的文化，本集團一直致力推動行動上的改變，儘量減少紙張的使用，包括：

- 盡可能以電子方式（即通過電子郵件或電子公告欄）傳播資訊；
- 當需要列印輸出時，將雙面列印設置為大多數聯網印表機的預設模式；
- 在辦公室張貼海報和貼紙，傳播“先思後印”的理念，提醒員工避免不必要的印刷；
- 在影印機旁放置盒及託盤作為容器，收集單面紙以供重複使用；以及
- 使用舊的單面檔的背面用於列印或草稿紙。

同時，為履行迴圈及重複使用紙資源的承諾，本集團致力於計量及收集準確資料，評估各子公司在紙張消耗方面的績效。例如，北京北成新控伺服科技有限公司辦公室的高耗紙量在2018財政年度引起了集團的關注。通過有效實施上述政策，北京北城信控辭賦科技有限公司的耗紙量成功地從978.5千克下降至330千克，較2018財政年度至2019財政年度下降了66%。

Packaging Materials

In FY2019, the Group consumed a total of 48.7 tonnes of paper-made and plastic-made packaging materials. Although the amount might appear as an increase compared to FY2018 amount (3.0 tonnes), the Group has expanded its reporting scope tremendously, with increasing inclusion of subsidiaries number from 2 in FY2018 to 16 in FY2019 by more accurate measurements, recording and disclosure, which resulted in a more comprehensive data collection that covered the paper-made, plastic-made, and wood-made packaging materials being carried out in FY2019 instead of merely integrating the paper-made packaging materials in the statistics in FY2018.

To better lower the consumption of packaging materials, the procurement process needs to be further improved and smartly controlled. The Group has been committed to taking advantage of the application of ERP (Enterprise Resource Planning) online platform further, in order to systematically manage the entire procurement process and optimise corporate resources. This practice also reflected the Group's desire to integrating innovative solutions in its business operation to achieve greater sustainability.

Benchmark

As a leading integrated engineering solutions provider, the Group has reviewed its ESG performance and in particular benchmarked its sustainability performance under the environmental subject with its peers, evaluating its progress and competitiveness in the market. According to Table 4, it is found that the Group is among the top 3 of its peers, reflecting the success of its continuous efforts and innovative solutions on reducing environmental impacts.

包裝材料

在2019財政年度中，本集團的紙制及塑膠制包裝材料的總消耗量為48.7噸。雖然此數量可能較2018財政年度的數量（3.0噸）有所增長，但本集團通過更準確的計量、記錄和披露，將子公司數量從2018財政年度的2家增加到2019財政年度的16家，使2019財政年度的資料收集更加全面，涵蓋了紙制、塑膠制、木制包裝材料，而不是同2018財政年度一樣僅將紙制包裝材料納入統計範圍，大大擴大了報告範圍。

為了更好地降低包裝材料的消耗，採購過程需要進一步改進和智慧控制。本集團一直致力進一步利用ERP（企業資源規劃）網上平臺，以系統管理整個採購過程，優化企業資源。此做法亦反映了本集團希望將創新解決方案融入其業務運營，以實現更高的可持續性。

對標

作為一家領先的綜合工程解決方案供應商，本集團對其在ESG方面的績效進行了評估，特別是在環保主題下與同行進行了可持續發展績效的對標，以評估集團在市場上的進步和競爭力。根據表4可見，本集團在同行中名列前3名，反映了集團在減少環境影響方面的持續努力和創新解決方案的成功。

Table 4 Environmental Performance Benchmark between the Group and its peers**

表4 本集團與其同行之間的环境績效對標**

Key Performance Indicator (KPI) 關鍵績效指標 (KPI)	Electricity Consumption (kWh'000) 耗電量 (千個千瓦時)	Intensity* of Electricity Consumption (Unit/Employee) 耗電集約度* (單位/員工)	Scope 1 and 2 GHG emissions (tonnes CO2e) 範圍1和2溫室氣體排放量 (噸二氧化碳當量)	Intensity* of GHG emissions (Unit/Employee) 溫室氣體排放集約度* (單位/員工)	Solid Waste (tonnes) 固體廢物 (噸)	Intensity* of Solid Waste (Unit/Employee) 固體廢物集約度* (單位/員工)
Peers 同行						
Peer 1 同行 1	3,029.4	0.01	1,281,000	3.3	439,000	1.14
Peer 2 同行 2	1,034.3	1.0	801.5	0.8	45.4	0.04
ISDN 億仕登	2,054.6	2.3	2,009.2	2.3	32.4	0.04
Peer 3 同行 3	767,353	5.6	383,125	2.8	145,391	1.06
Peer 4 同行 4	3,570,000	13.1	2,230,000	8.2	3,100	0.01
Peer 5 同行 5	5,554,000	13.6	3,259,000	8.0	16,500	0.04
Peer 6 同行 6	44,080	15.8	28,098	10.1	48	0.02
Peer 7 同行 7	4,640,646	79.0	8,828,000	150	585.2	0.001
Peer 8 同行 8	6,020,000	172.4	4,715,000	135	1,356,000	38.8

*Intensity was calculated by dividing the amount of electricity consumption, GHG emissions and solid waste by the number of the employees of the Group and the selected peers; and

**The peers were identified and selected based on the Industry Report 2016 of the Group, including leading international integrated engineering solutions providers in China, Singapore and Malaysia market. The KPIs were summarised from their latest annual/ESG reports and the data processing was conducted by an independent party - 'Greenco ESG Advisory Limited' to display the data under the same units for better comparison.

*集約度的計算方法是耗電量、溫室氣體排放量和固體廢物除以本集團和選定同行的員工人數；以及

**同行乃根據本集團2016年行業報告確定及選擇，包括中國、新加坡及馬來西亞市場領先的國際綜合工程解決方案供應商。KPI從其最近的年度/ESG報告中獲得，並進行了計算，以便在相同的單位下顯示資料，以便更好地進行比較。

A.3. 環境與自然資源

本集團致力於提高日常營運效率，以及更清潔及更節能的技術的創新、設計及應用，以減少主要環境影響，例如能源資源的開採、空氣及溫室氣體的排放，以實現環保目標。總的來說，由於本集團在控制自然資源的消耗和排放方面的不懈努力，在整個審核年度內取得了積極的進展。特別地，通過內部政策的實施，本集團已大幅減少固體廢物及紙張的使用量，有助於節省成本及減輕廢物處理的負擔。

A.3. The Environment and Natural Resources

The Group has put its emphasis on improving the efficiency of its daily operations and has been committed to innovating, designing and utilising cleaner and more energy-efficient technologies for its business operations in order to reduce their major environmental impacts such as the exploitation of energy resources and air and GHG emissions, and pursue its environmental goals. As a whole, positive progress has been seen by the Group throughout the year under review due to its unwavering efforts in controlling the consumption of natural resources and emissions. In particular, following its internal policies, the Group has significantly lowered its solid waste and paper usage, which are beneficial to both the cost-savings and the burdens of disposal. The GHG emissions, solid waste, wastewater and

noise of the Group were all in conformity to relevant environmental laws and regulations in FY2019. It is highlighted that the Group has made tremendous progress on expanding its reporting scope by including nearly 30% more subsidiaries in its data collection process, reflecting its determination in strengthening its monitoring and the assessment of environmental performance of its global business. According to the analysis and evaluation of the performance and progress made in the year under review, the Group has further set clearer and appropriate targets under its environmental stewardship as shown in Table 5 below to continuously enhance the environmental sustainability. These environmental targets were established in a measurable, achievable and accessible manner, and will guide both short-term and long-term development of the Group.

在2019財政年度中，本集團的溫室氣體排放量、固體廢物、廢水及噪音均符合相關環保法律法規。值得一提的是，本集團在擴大報告範圍方面取得了巨大的進展，在資料收集過程中納入了近30%的子公司，體現了集團加強對其全球業務環境績效監控和評估的決心。根據對審核年度的績效和進展情況的分析和評估，本集團進一步制定了更為明確和合適的環境管理目標，如表5所示，以不斷提升環境的可持續發展能力。這些環境目標可計量、可實現和可獲得，將用於指導本集團的短期和長期發展。

Table 5 Targets in Environmental Sustainability 表5 環境可持續性目標

Areas 區域	Short-term Targets 短期目標	Long-term Targets 長期目標
Solid wastes 固體廢物	The Group aims to lower its solid waste intensity to less than 0.1 tonnes per SGD million under the same reporting scope within the next three years. 本集團計畫在未來三年內，在相同的報告範圍內，將其固體廢物集約度降低到每百萬新元0.1噸以下。	To embed sustainability in its business strategies, the Group commits to formulate internal policies around Sustainable Waste Management and forge an enterprise that genuinely applies the '3Rs' principle: recycle, reuse, and reuse, in operations with the adoption of advanced technologies and employees' enhanced awareness. 為將可持續發展納入經營戰略，本集團承諾圍繞可持續發展的廢棄物管理制定內部政策，並在運營過程中，通過採用先進的技術和提升員工的意識，打造一個在真正意義上採用“3R”原則——即再迴圈、減量化、再利用的企業。
Electricity 電	The Group targets to maintain a further 3% decline in electricity consumption next year. 本集團的目標是使明年的耗電量保持3%的下降。	The Group plans to shift towards a greener and cleaner energy sources. With numbers of solar panels deployed for electricity generation in the industrial park in the PRC, which amounted to 1,095,691 kWh in FY2019, the Group will invest more in the improvement of solar panels in terms of both number and capacity, and aims to achieve a 30% increase of electricity generation by solar panels by 2025. 本集團計畫轉向更綠色和更清潔的能源。隨著中國工業園區配置的太陽能電池板數量（在2019財政年度中為1,095,691千瓦時），本集團將投入更多資金改善太陽能電池板的數量和產能，並計畫於2025年實現太陽能電池板發電量增長30%。
Energy resources 能源資源	The Group aims to maintain its increasing rate of energy consumption at 10% next year by setting up and implementing policies that allow immediate actions on reducing the energy usage by transportation (refer to Energy). 本集團計畫通過制定和實施政策，立即採取行動減少交通運輸的能源使用量（參見能源），使明年的能源消耗增長率維持在10%。	The exploration of the viability of massively adopting renewable energy resources for operations has been a long-term target of the Group. The Group aims to introduce electric vehicles (EVs) to the business gradually and replace all traditional vehicles with new energy ones in the near future. 探討在運營中大規模採用可再生能源的可行性，一直是本集團的長期目標。本集團計畫在運營中逐步引入將電動汽車（EV），並在不久的將來以新能源汽車取代所有傳統汽車。

Water 水	<p>The most urgent task is to address the rise in water consumption by targeting the subsidiaries with an unusually high amount of usage and bringing down their water consumptions. The Group aims to reduce its overall water consumption by 5% under the existing reporting boundary in the coming year, and further standardise its measurement and collection of the data of water usage.</p> <p>當務之急是通過針對耗水量異常高的子公司，降低其耗水量來解決耗水量上升的問題。本集團計畫在現有報告範圍內，將明年的總體耗水量減少5%，並進一步標準化用水資料的計量和收集。</p>	<p>The Group endeavours to lower its consumption of freshwater and plans to look for opportunities to introduce rainwater harvesting systems and innovative water recycling facilities as common ways in its business operations for water conservation.</p> <p>本集團致力降低淡水消耗量，並力圖引進雨水收集系統和創新的水迴圈利用設施，作為在業務運營中節約用水的常用方法。</p>
Paper 紙張	<p>The Group commits to keeping maintaining its consumption of paper to under 0.05 tonnes per SGD million next year.</p> <p>本集團承諾將明年的耗紙量保持在每百萬新元0.05噸以下。</p>	<p>While the pursuit of 'Paperless Office' is tough and will not be built within one day, the Group aims to advocate the strategic goal throughout all offices and continuously lower its paper consumption, thereby accomplishing the target in the future.</p> <p>雖然追求“無紙化辦公”不易且並非一日之功，但本集團仍會在所有辦公室推行“無紙化辦公”的策略目標，並不斷降低耗紙量，以達到未來的目標。</p>
Packaging materials 包裝材料	<p>The Group plans to further incorporate more packaging materials in recording and disclosure, including but not limited to the paper-, plastic- and wood-made packaging materials.</p> <p>本集團計畫進一步將更多包裝材料納入記錄及披露，包括但不限於紙制、塑膠制及木制包裝材料。</p>	<p>In the long term, the Group is committed to establishing a more comprehensive system with the weight of all various packaging materials being standardised and archived. The target can effectively help the Group to sort the materials out in terms of the property, function and weight, minimising the risks of chaotic management of packaging materials that results in environmental damage.</p> <p>就遠期而言，本集團致力於建立一個更全面的系統，以標準化和歸檔將各種包裝材料的重量。該目標可有效協助本集團根據材料的性質、功能及重量進行分類，儘量減少因包裝材料管理混亂而造成環境損害的風險。</p>

In order to achieve these short-term and long-term targets, the Group aims to adopt a detailed management plan to incentivise its employees to be involved in the implementations of ESG policies within the organisation. Such proposed awarding system will be used to reward outstanding ESG practices carried out by subsidiaries/departments/employees.

It is recognised that the consumption of electricity and fossil fuels has been the major source of the Group's impacts on the environment. As such, the Group has been in the path of transforming its operations that used to rely on the usage of traditional energy resources to the more environmentally-friendly business model. The Group's mini-hydropower plant project in Indonesia and one-megawatt solar power plant in Wujiang Industrial Park in Suzhou have been proved to be a successful way the Group offsets carbon emissions, contribute to global sustainable development and mitigate climate change. In particular, the mini-hydropower plants target the remote and rural areas in Indonesia, that is not only aligned with the

為實現上述短期及長期目標，本集團計畫採用詳細的管理計畫，以激勵員工參與本組織內的ESG政策的實施。該擬定獎勵制度將用於獎勵子公司/部門/員工的傑出ESG實踐。

我們認為，電力及化石燃料的消耗是本集團對環境造成影響的主要來源。因此，本集團一直致力於將過去依賴傳統能源資源使用的業務轉型為更環保的業務模式。本集團在印尼的小型水電廠項目及蘇州吳江工業園的一兆瓦太陽能發電廠已被證明是集團進行碳補償、為全球可持續發展作出貢獻及減緩氣候變化的成功途徑。特別地，小型水力發電廠面向印尼的偏遠和農村地區，這不僅符合本集團環境可持續性的宏大目標，而且為世界欠發達地區帶來巨大利益，包括就業機會。這一措施符合印尼能源與礦產資源部2015年發佈的第19號條例，該條例提倡更多小型水電專案的投資和開發。展望未來，本集團承諾在不久的將來加大對可再生能源的開發力度，並專注於東南亞太陽能分銷和儲存領域的研究和專案開發。

grand objective in the environmental sustainability of the Group, but also generate enormous benefits including job opportunities to the less developed regions of the world. This supports the Regulation No. 19 of 2015 by The Ministry of Energy and Mineral Resources in Indonesia that advocates more investment and development of mini Hydropower projects. Looking forward, the Group commits to put more efforts in renewable energy development in the near future and focus its efforts on the research and project development in the realm of distributing and storing solar energy in Southeast Asia.

VI. SOCIAL SUSTAINABILITY

EMPLOYMENT AND LABOUR PRACTICES

B.1. Employment

As at 31 December 2019, the total number of employees of the Group was 881. ISDN believes that its success in the engineering industry is highly dependent on its employees; therefore, it has devised a competitive compensation and benefits package to attract, retain, and motivate employees. Employees' remuneration is commensurate with their educational qualifications, industry experience and interpersonal skills. Recruitment of employees is based upon continual analysis of human resource requirement in coping with the Group's business development. Salaries and wages are reviewed annually based on performance appraisals, qualifications, experience, position and seniority. The total number of employees of the Group by gender and age in FY2019 is summarized in the table below.

Table 6 Total Workforce of the Group by Gender and Age in FY2019

表6 2019財政年度中本集團按性別和年齡分列的工總數

By age 按年齡分列	Below 25 25歲以下	Between 25 and 35 25到35歲之間	Between 35 and 45 35歲至45歲之間	Between 45 and 55 45至55歲之間	Above 56 56歲以上	Total 共計
By gender 按性別分列						
Male 男性	46	260	169	78	24	577
Female 女性	17	153	93	35	6	304
Total 共計	63	413	262	113	30	881

During the reporting period, the Group was in compliance with the following laws and regulations related to employment:

六、社會可持續性

僱傭和勞務實踐

B.1. 僱傭

截至2019年12月31日，本集團員總數為881人。億仕登認為，其在工程行業的成功在很大程度上依賴於其員工；因此，其設計出一套具有有競爭力的薪酬和福利待遇來吸引、留住並激勵員工。員工的薪酬與其學歷、行業經驗及人際交往能力相稱。基於對為適應本集團業務發展的人力資源要求的不斷分析來招聘員工。每年基於績效評估、資格、經驗、職位和資歷對薪水和工資進行審核。在2019財政年度中本集團按性別和年齡分列的員工總數匯總見下表。

報告期內，本集團符合的與僱傭相關的法律法規如下：

Table 7 Employment Laws and Regulations with Which the Group has Complied**表7 本集團符合的僱傭法律法規**

Hong Kong 香港	Employment Ordinance (Chapter 57 of the Laws of Hong Kong) 《僱傭條例》（《香港法例》第57章）
	Mandatory Provident Fund Schemes Ordinance 《強制性公積金計畫條例》
People's Republic of China 中華人民共和國	The Social Insurance Law of the PRC 《中華人民共和國社會保險法》
	The Provisional Measures for Maternity Insurance of Employees of Corporations 《企業職工生育保險暫行辦法》
	The Decisions on the Establishment of a Unified Program for Old-Aged Pension Insurance of the State Council 《國務院關於建立養老保險統一計畫的決定》
	The Decisions on the Establishment of the Medical Insurance Program for Urban Workers of the State Council 《國務院關於建立城鎮職工醫療保險計畫的決定》
	The Unemployment Insurance Measures 《失業保險辦法》
Singapore 新加坡	The Employment Act (Chapter 91) of Singapore (EA) 《新加坡僱傭法（EA）》（第91章）
	Central Provident Fund Act 《中央公積金法》
	Employment of Foreign Manpower Act (Chapter 91A) of Singapore (EFMA) 《新加坡僱傭外籍勞工法（EFMA）》（第91A章）
Malaysia 馬來西亞	Employment Act 1955 ("EA 1955") 《1955年僱傭法》（“EA 1955”）
	Industrial Relations Act 1967 ("IRA 1967") 《1967年勞資關係法》（“IRA 1967”）
	Trade Unions Act 1959 ("TUA 1959") 《1959年工會法》（“TUA 1959”）
	Employees Provident Fund Act 1991 ("EPF 1991") 《1991年員工公積金法》（“EPF 1991”）
	Employees' Social Security Act 1969 ("SOCSSO Act") 《1969年員工社會保障法》（“SOCSSO法”）
Vietnam 越南	The Labour Code 《勞動法》

Equal-opportunity and anti-discrimination

The Group provides equal opportunities for employees in respect of recruitment, training and development, job advancement, and remuneration and benefits. The employees would not be discriminated or deprived of such opportunities on the basis of gender, ethnicity, religion, colour, age, marital status, family status, pregnancy or any other discrimination prohibited by applicable laws. ISDN also appreciates cultural diversity in the development of the Group and therefore employs people in a wide range of ages and ethnicities. The Group believes that the exceptional working experience, skill-set and professional techniques brought by the cultural diversity is of paramount importance to the success of the company and makes for a friendly and harmonious workforce by building the trust among employees.

機會平等和反歧視

本集團在招聘、培訓及發展、職位晉升及薪酬福利方面為員工提供平等機會。員工不會因性別、族裔、宗教、膚色、年齡、婚姻狀況、家庭狀況、懷孕或適用法律禁止的任何其他歧視而受到歧視員工或被剝奪此類機會。億仕登同樣重視集團發展的文化多樣性，因此僱傭員工的年齡和種族範圍較為廣泛。本集團認為文化多樣性帶來的特殊的工作經驗、技能組合和專業技術對公司的成功來說至關重要，並且通過在員工間建立信任，來促進友善和諧的員工隊伍。

Other benefits and welfare

Apart from the basic package, other benefits including severance pay, mandatory/central provident fund, employment compensation insurance, medical insurance, unlimited times doctor visit reimbursement, annual leaves, sick leaves, additional remuneration and benefits to reward and recognise performing employees such as performance-based bonus, commissions and variable annual bonuses are provided discretionarily as well. Besides, based on the different job duties of employees, local travelling (parking and petrol inclusive) allowance, mobile phone allowance, overseas travelling and meals allowance, and overtime taxi claim are included in the total remuneration and benefits package for employees.

B.2. Health and Safety

The Group has established work safety policies and procedures to ensure that its operations are fully in compliance with the applicable work safety laws and regulations on both local and national levels. The Group is actively engaged in caring for the wellbeing of its employees through adopting various occupational health and safety training and measures; specific instructions and guidelines to ensure employees' health and safety are well developed and efficiently communicated to maintain a healthy and safe working environment for employees. The management of the Group is responsible for the overall health and safety performance of employees to ensure workplace safety. For instance, the management levels of the Production Department have attended the Production Safety Training (《安全生產培訓》) under PRC's Safety Supervision Bureau (安監局) in the year under review, to gain a greater understanding of safety standards and policy on maintaining a safe working environment and procedures for the staff. The Group has been providing health and safety training in internal communications and briefings in the production plants to promote safety awareness among employees.

Regular drills are held to enhance fire safety amongst the staff. Fire equipment such as automatic smoke spray system and powder fire extinguishers are in place to prevent employees from fire hazards.

其他福利和保障

除基本福利包以外，本集團也提供其他福利，包括離職金、強制性/中央公積金、員工賠償保險、醫療保險、無限次就醫報銷、年假、病假、用來獎勵和認可執行員工的額外報酬及福利（如績效獎金、佣金、可變的年終分紅）。此外，基於員工不同的工作職責，員工的總報酬和福利包包括當地差旅（包含停車費和汽油費）補貼、手機電話費補貼、海外差旅和飲食補貼及加班打車費報銷。

B.2. 健康與安全

本集團已制定安全生產政策和程式，以確保其運營完全符合適用的地方和國家級安全生產法律法規。本集團通過採取各種職業健康及安全培訓和措施積極關心員工福利；並妥善制定和高效傳達確保員工健康和安全的具體指導和方針，以為員工營造健康安全的工作環境。本集團的管理層也負責員工的整體健康及安全表現，以確保工作場所安全。例如，於本審核年內，生產部門的管理層參加了中國安監局的安全生產培訓，以加深對安全標準及政策的認識，維持員工的安全工作環境及程式。本集團一直都在生產廠房內部交流和簡報中提供健康安全培訓，以提高員工的安全意識。

定期舉行演習，以加強員工的消防安全。自動煙霧噴淋系統、粉末滅火器等消防設備到位，以保護員工，避免火災隱患。

Due to the nature of its operations, the Group has provided suitable safety protective clothing and personal protective equipment (“PPE”) to employees including helmets, safety shoes, gloves, earplugs and masks. The Group conducts annual physical examinations of relevant employees at the operation sites to ensure the risk of occupational diseases can be recognised and addressed.

The Group was in compliance with the following laws and regulation related to employees’ health and safety during the reporting period:

由於運營性質，本集團已向員工提供合適的安全防護衣物及個人防護裝備（“PPE”），包括頭盔、安全鞋、手套、耳塞及口罩。本集團每年在作業地點為相關員工進行體檢，以確保職業病風險得到識別及處理。

在報告期間，本集團符合以下與員工健康和安全的法律法規：

Table 8 Laws and Regulations related to employees’ Health and Safety with Which the Group has Complied
表8 本集團符合的與員工健康和安全的法律法規

Hong Kong 香港	Occupational Safety and Health Ordinance, Chapter 509 《職業安全及健康條例》第509章
	Employees’ Compensation Ordinance, Chapter 282 《員工補償條例》第282章
People’s Republic of China 中華人民共和國	Production Safety Law of the PRC 《中華人民共和國安全生產法》
	Regulation of Insurance for Labor Injury 《工傷保險條例》
Singapore 新加坡	Workplace Safety and Health Act, Chapter 354A (WSHA) 《工作場所安全和健康法（WSHA）》第354A章
	Work injury compensation is governed by the Work Injury Compensation Act, Chapter 354 工傷賠償遵循《工傷賠償法》第354章
Malaysia 馬來西亞	Workmen’s Compensation Act 1952 (WCA 1952) 《1952年勞工賠償法》（WCA 1952）
	Occupational Safety and Health Act 1994 (OSHA 1994) 《1994年職業安全與健康法》（OSHA 1994）
Vietnam 越南	The Labour Code 《勞動法》

During the reporting period, there was no incidence of work stoppages, labour disputes, litigation, claims, administrative action or arbitration against the Group. The Group is confident in achieving its target about zero work-related injuries or incidence of occupational hazards in the next five years.

B.3. Development and Training

The Group regards employees as the most valuable asset that allows the Group to produce products of high quality. Therefore, a series of formal training courses are provided on a regular basis to ensure employees are equipped with professional and qualified skill-set. Sticking to its performance incentive plan that encourages its employees to participate in ESG implementations and be more sustainability-conscious, the Group has introduced a systematic induction training for new employees that include understanding the Code of Conduct, Company Policy, Environmental Policy, Ethics and Safety Policy

在報告期間，未發生停工事件或就本集團提出任何勞資糾紛、訴訟、索賠、行政訴訟或仲裁。本集團有信心在未來五年實現零工傷或職業危害發生率的目標。

B.3. 發展和培訓

本集團將員工視為使集團能夠生產優質產品的最有價值的資產。因此，本集團定期提供一系列正式培訓，以確保員工具備專業且合格的技能組合。本集團堅持其績效激勵計畫，鼓勵員工參與ESG的實施並提高可持續性意識，並引入了系統的新員工入職培訓，培訓除B.2中涵蓋的健康和安全培訓相關主題外，還包括瞭解行為準則、公司政策、環境政策、道德和安全政策。健康和安全的培訓亦是本集團培訓體系的重要組成部分，在2019財政年度中安排了“企業秘書實務及道德操守實踐指導”培訓計畫。

apart from health and safety training-related topics mentioned in **B.2. Health and Safety**. The training for the management of the Group has also been a significant part of the training system in the Group, which arranged “A Practical Guide to Corporate Secretarial Practice & Ethics Integrity” training programme in FY2019.

In FY2019, middle and senior management and some outstanding employees were allowed to develop their skills and knowledge in various training courses including Financial Tools To Evaluate Project Viability, Efficient Time Management, Inter-departmental Communication and Collaboration, Strategic Sales, Workplace Success Tips, Diecasting Technology Training, 3D Modelling Training and IRIS Internal Audit, in accordance to the specific requirements of their positions. For instance, staff in the Accounting Department enrolled in the accounting-related Continuing Professional Development courses and employees in the Sales Department participated in various product-related training courses to improve knowledge at work. To maintain a 5% increase in the average hours each employee spends on training every year, the Group endeavours to improve its measurement on the overall training hours and the training time of its staff by gender and positions, to ensure transparency on providing equal opportunities amongst all the employees. The Group also aims to introduce a post-training feed system in the coming years in order to review and assess the effectiveness of the training and identifying gaps yet to be improved.

B.4. Labour Standards

In FY2019, the Group was in compliance with the related Employment Act, Labour Laws and Employment Ordinance of the countries where the Group operates in terms of employment management, and there was no child nor forced labour in the Group's operations. The recruitment mechanism of the Group is strictly in line with the guidelines of the Group's human resource department. During the process, a recruitment questionnaire is used to collect personal, educational, and employment information of job applicants. After all necessary data related to employment is verified, the qualified candidate would be hired in accordance with the job requirement and employer's expectation and provided a healthy and sustainable work environment.

在2019財政年度，中高層管理人員和部分優秀員工可根據其職位的具體要求，參加各種培訓課程，包括評估專案可行性的金融工具、高效時間管理、跨部門溝通與協作、戰略銷售、職場成功秘訣、壓鑄技術培訓、3D建模培訓和IRIS內部審計、以提升其技能和知識水準。例如，會計部門的員工參加了與會計有關的持續專業發展課程，而銷售部門的員工則參加了各種與產品有關的培訓課程，以提高工作知識。為保持5%的每位員工每年平均培訓時數的增加幅度，本集團竭力改進對員工整體培訓時數以及按性別和職位劃分的培訓時間的計量，以確保為所有員工提供平等機會的透明度。本集團還計畫在未來的幾年裡引入一個培訓後回饋系統，以便審查和瞭解培訓的有效性，並確定待改進的差距。

B.4. 勞動規範

在2019財政年度中，本集團符合其業務所在國的與僱傭管理有關的僱傭法、勞動法和僱傭條例，且本集團業務中無童工或強迫性勞工。本集團的招聘機制嚴格遵守其人力資源部門的指導。在此過程中，本集團使用招聘問卷來收集求職者的個人、教育和僱傭資訊。在核實所有與僱傭有關的必要資料後，本集團按照工作要求和僱主期望聘用合格的候選人，並為其提供健康且可持續的工作環境。

OPERATING PRACTICES

B.5. Supply Chain Management

As a socially responsible enterprise, it is critical for the Group to maintain and manage a sustainable and reliable supply chain that takes environmental and societal impact into considerations. The Group monitors the quality of its suppliers and supply chain practices on a strict and regular basis, and requires its suppliers to fully comply with the laws and regulations as well as the Group's own standards and specifications.

Procurement policy

The suppliers of the Group are mainly overseas manufacturers. The Group has established a set of clear procedures for its supply chain management. Specifically, the procurement department makes orders to suppliers according to actual needs and oversees the entire stock-in and stock-out process by strictly monitoring the quality of products that go in and out of the warehouse. Once any unqualified or defective product is found, a Non-Conformance Report needs to be filled out immediately and the following compensation or replacement will be negotiated in accordance with the terms of the agreement or contract.

The Group recognises the importance of collaborating with reputable suppliers who offer reliable, cost-effective and technologically advanced products in order to meet the engineering needs of its customers. With a broad customer base comprised of industries such as medical equipment, robots, mobile phones and transportation, the Group typically selects suppliers based on the suitability and value of components and parts and/or readily available products they supply according to the customers' specifications. The Group has formulated a standard Supplier Assessment survey with a set of strict criteria that evaluates the financial reliability of suppliers, stable supply of products, delivery time commitment, price stability and market reputation of the quality of the products. The suppliers are being assessed based on factors including their reputation, the quality of their products and their receptiveness to feedback. The selection of new suppliers is normally carried out by Sales or Sales Administration based on criteria stated in the New Supplier Qualification or historical track record. An annual assessment of suppliers is normally conducted at the end of the financial year. Suppliers fail to meet requirements will be brought for discussion in the yearly Management Review for further actions. Sourcing for supplies is generally executed by the subsidiary or branch office where

操作實踐

B.5. 供應鏈管理

作為一家負有社會責任的企業，維持並管理一條可持續且可靠的供應鏈並考慮到環境和社會影響對本集團來說至關重要。本集團嚴格並定期監控其供應商的品質和供應鏈實踐，並要求其供應商全面遵守法律法規及本集團的標準及規範。

採購政策

本集團的供應商主要為海外製造商。本集團已建立一套清晰的供應鏈管理程式。具體來說，採購部門根據實際需要向供應商下達訂單，並通過嚴格監控出入庫產品的品質來監督整個出入庫過程。一旦發現任何不合格或缺陷產品，需要立即填寫不合格報告，並根據協定或合同條款協商後續的賠償或更換。

本集團認識到，為滿足客戶的工程需求，與信譽良好的供應商合作的重要性，這類供應商可提供可靠、高性價比和技術先進的產品。由於客戶群體廣泛，包括醫療設備、機器人、手機和交通運輸等行業，本集團通常根據零部件和/或按客戶規格提供的現成產品的適用性和價值來選擇供應商。本集團制定了標準供應商評估調查程式，該程式有一套的嚴格標準，用於評估供應商的財務可靠性、產品供應穩定性、交貨期承諾，價格穩定性及產品品質的市場聲譽。根據供應商的聲譽、產品品質以及對回饋的接受程度等因素對供應商進行評估。新供應商的選擇通常由銷售部門或銷售管理部門根據新供應商資格認證中規定的標準或歷史記錄進行。供應商的年度評估通常在財政年度結束時進行。未能滿足要求的供應商將在年度管理評審中進行討論，以便採取進一步措施。供應品的採購通常由相關供應商所在的子公司或分支機構進行且通常是從中國採購。此類供應商的母公司通常位於亞洲或北美。

the related suppliers are located and it usually takes place in the PRC, while the parent companies of such suppliers are usually located in Asia or North America.

The Group maintains a close liaison with its suppliers mainly through the methods below to ensure that they comply with relevant laws and regulations and strictly stick to their corporate ethics during operations:

- Communicate with suppliers via meetings, emails and telephone calls;
- Talk to suppliers on a regular basis;
- Ensure the on-time payment;
- Build sound relations with suppliers' representatives;
- Avoid rush orders wherever possible;
- Address any issues of concern promptly from the suppliers;
- Refer damaged or faulty goods to the suppliers timely with supporting documents; and
- Be prepared to review, renegotiate and adjust the terms of trade with suppliers from time to time.

Machinery and equipment maintenance

The Group's machinery and equipment are primarily comprised of computer numerical control (CNC) machines as well as sawing and milling machines for die casting or stamping, and are generally sourced from manufacturers in the PRC and the United States. In order to maintain the performance and functionality of the machine and equipment, regular cleaning and maintenance activities are carried out to ensure the production will not be adversely affected. As a result, customers and businesses would not be impacted due to the insufficiency of machinery or equipment failure. Given the firm and stable relationship between the Group and its suppliers, the Group did not experience any major difficulty in obtaining adequate supplies for its production in FY2018.

With a strong ambition to maintain a stable and sustainable supply chain, the Group has set the following three short-term targets for its supply chain management:

- Ensure 100% on-time delivery with a lower turnover rate and increasingly higher levels of customer satisfaction;
- Enhancing the accuracy of freight billing accuracy; and
- Always keeping the inventory turnover within 90 days.

本集團主要通過以下方式與供應商保持密切聯繫，以確保供應商遵守相關法律法規，並在經營過程中嚴格遵守企業道德規範：

- 通過會議、電子郵件和電話與供應商進行溝通；
- 定期與供應商溝通；
- 確保按時付款；
- 與供應商代表建立良好的關係；
- 盡可能避免緊急訂單；
- 及時解決供應商關心的任何問題；
- 將損壞或有缺陷的貨物及時提交給供應商，並附上證明文件；以及
- 隨時準備審查、重新談判和調整與供應商的貿易條款。

機械和設備維護

本集團的機器及設備主要由電腦數控（CNC）機器以及用於壓鑄或衝壓的鋸床和銑床組成，一般來源於中國及美國的製造商。為了保持機器和設備的性能和功能，定期實施清潔和維護活動以確保生產不受負面影響。這樣一來，客戶和企業不會因為機器不足或設備故障而受影響。鑒於本集團與其供應商之間牢固穩定的關係，2018財政年度本集團並沒有遇到任何由於無法獲取生產充足的物資而導致的重大困難。

為了維持一個穩定和可持續的供應鏈，本集團就供應鏈管理設定了以下三個短期目標：

- 確保100%按時交付，降低周轉率，提高客戶滿意度；
- 提高貨運計費準確性；和
- 始終將庫存周轉率保持在90天內。

B.6. Product Responsibility

In FY2019, the Group was in compliance with the relevant rules, regulations and standards that have a significant impact on the Group relating to health and safety, advertising, labelling and privacy matters with respect to its products and services and methods of redress. The Group has long been committed to meeting its customers' present and future needs, sourcing and recommending the best products around the world to its customers, and providing the best possible after-sales services. According to ISO 9001:2008 (Quality Management Systems), the Group has developed and implemented internal quality management approaches and referred to its Quality Manual as a guidebook, to better demonstrate its ability to provide reliable and safe products and services that meet customer and applicable regulatory requirements, such as RoHS (Restriction of Hazardous Substances), while facilitating the long-term cooperation with its customers through the effective monitoring and after-sales support.

Customers' satisfaction

The engineering personnel is available to assist customers with their complaints and products related problems. Although no warranty is provided to customers in case of a product fault that is attributed to a part produced by the supplier, repair service or replacement of the part will be provided to the defective component or system. During the reporting period, there were no product returns or product quality issues or complaints from customers.

Quality control

The Group strives to provide well-suited and appropriate engineering solutions with quality service that consistently meet or exceed customers' requirements. By focusing on the needs and expectations of customers, improving operations and services, introducing the latest technology and products, developing the skills, competency and commitment of its employees, and establishing strategic relationships with its suppliers, a strict quality assurance and control system is established and in place to ensure the consistency and quality of the engineering solutions are in compliance with the standards of the International Organisation for Standardisation.

B.6. 產品責任

於2019財政年度，本集團遵守對本集團有重大影響的有關健康與安全、宣傳、商標以及涉及其產品、服務和補救方法的隱私事項的相關規則、法規和標準。集團一直致力於滿足客戶當前和未來的需求，在全球範圍內為客戶尋找和推薦最佳產品，並提供最佳的售後服務。根據ISO 9001:2008(品質管制體系)，本集團制定並實施了內部品質管制辦法，並將品質手冊作為指南，以更好地展示其提供滿足客戶和適用法規要求(如RoHS指令——關於限制在電子電器設備中使用某些有害成分的指令)的可靠、安全的產品和服務的能力，同時通過有效的監控和售後支援，促進與客戶的長期合作。

客戶滿意度

工程人員可協助客戶處理其投訴以及產品相關問題。針對供應商提供的部件導致產品出現故障的情況，雖然本集團不會給客戶提供絕對保證，但仍然會為缺陷零件或系統提供維修服務或為其更換部件。在報告期內，沒有出現產品退貨或產品品質問題或客戶投訴等問題。

品質控制

本集團致力於提供便利且合適的工程解決方案，並提供持續符合或超越客戶需求的優質服務。通過關注客戶的需求和期望、改進運營和服務、引入最新技術和產品、發展員工的技能、能力和承諾，並與供應商建立戰略合作關係，建立起了一套嚴格的品質保證和控制體系並執行到位，以確保工程解決方案的一致性和品質符合國際標準組織的標準。

Table 9 List of International Organisation Standards with Which the Group has Complied**表9 本集團遵守的國際組織標準**

Certification 認證	Recipient 接收方	Certified since 認證開始日期	Quality control area 品質控制領域	Issuing organization 簽發機構	Expiry date 到期日
ISO 9001:2015	Servo Dynamics	11 December 2000 2000年12月11日	Factory automation solutions 工廠自動化解決方案	SGS United Kingdom Ltd	18 August 2021 2021年8月18日
ISO 9001:2015	Precision Motion	11 December 2000 2000年12月11日	Factory automation Products 工廠自動化產品	SGS United Kingdom Ltd	18 August 2021 2021年8月18日
ISO 9001:2015	Portwell	11 December 2000 2000年12月11日	Industrial information technology products 工業資訊技術產品	SGS United Kingdom Ltd	18 August 2021 2021年8月18日
ISO 9001:2015	Dirak Asia	11 December 2000 2000年12月11日	Industrial hardware accessories 工業五金配件	SGS United Kingdom Ltd	18 August 2021 2021年8月18日
GB/T19001-2008 ISO9001:2008	Servo Suzhou (蘇州鈞信中控 自 動 化 有 限 公 司)	13 February 2015 2015年2月13日	Control series – mechanical and electrical equipment 控制系列-機械和電氣設備	Guardian Independent Certification Ltd	11 January 2021 2021年1月11日

The Group's procurement policy is to screen, select, and assess quality suppliers for the provision of the best available quality products for its production. During the production process, In-process quality assurance is implemented throughout the production line of the engineering solutions to ensure that defect is identified and corrected at an early stage. All prototypes must undergo a series of stress tests and simulation runs to ensure that they meet the customers' specific requirements and needs. After the engineering systems have been assembled, another quality inspection will be performed before they are packed and labelled according to strict internal packing standards and delivered to the customers. Moreover, as part of the total quality management (TQM) approach, the Group's management has implemented continuous improvement processes for its business operations. These processes are designed to improve all aspects of its operations including internal controls that incorporate preferred financial practices and procedures such as inventory and accounts receivable management.

Inventory control

Enterprise resource planning (ERP) systems are employed to track inventory levels to ensure adequate levels of products are available. The Group's products are barcoded to enhance flow tracking from the warehouses. Monthly stock count at random locations is performed to verify the accuracy of the inventory system, while a complete stock check is

本集團的採購政策是篩選、選擇和評估優質供應商，為其生產提供最優質的產品在生產過程中，對工程解決方案的整個生產線實施過程品質保證，以確保在早期階段確定缺陷並加以糾正。所有原型必須經過一系列壓力測試和模擬運行，以確保其符合客戶的特定要求和需求。工程系統組裝好後，再進行另一次品質檢驗，然後按照嚴格的內部包裝標準進行包裝和貼標籤，最後再交付給客戶。此外，作為全面品質管制（TQM）方法的一部分，本集團的管理層已經為其業務運營實施了持續改進流程。這些流程旨在改善其運營的所有方面，包括納入首選財務慣例和程式的內部控制，如存貨和應收賬款管理。

庫存管理

企業資源規劃（ERP）系統用以跟蹤庫存水準，以確保隨時存有足夠產品。本集團的產品設有條碼，以加強從倉庫的流量跟蹤。選擇隨機地點進行月度盤貨，以驗證庫存系統的準確性，同時每年進行一次完整的庫存檢查，以確保原材料和產品的穩定供應，並減少庫存中的陳舊存貨。

performed annually to ensure stable availability of raw materials and products, and to minimise obsolete stocks in the inventory.

Intellectual property

The Group owns a number of trademarks, patents and domain names in Singapore, PRC and Hong Kong. During the reporting period, there was no material infringement of intellectual property rights. The Group is confident that all effective measures have been taken to prevent any infringement of its own intellectual property rights.

Consumer data protection

In FY2019, the Group was in compliance with the Personal Data (Privacy) Ordinance of Hong Kong, the Personal Data Protection Act 2012 of Singapore and the Personal Data Protection Act 2010 ("PDPA 2010") of Malaysia. While company computers and servers are protected with access passwords, employees, in the meantime, are instructed of their responsibility to ensure that data should be collected, stored and handled properly and securely, as well as the risks involved with malpractice. The Group strictly abided by the regulation in the collection, disclosure, usage, retention, and storage of data to ensure data integrity and safety during the year under review.

Advertising

The Group has been committed to ensuring that the sales and marketing departments of the Group provide precise product descriptions and information (including the labelling of its products and services) that comply with the relevant local laws and regulations to its customers. Any misrepresentation in marketing materials or exaggeration of offerings is strictly prohibited. The Group has a legal counsel to review the sales and marketing materials before releasing them to the public. The purpose of the review by the legal counsel is to prevent violations of the relevant advertising-related laws and regulations.

B.7. Anti-corruption

To promote the highest standards of good corporate practices and to support the value of integrity and accountability, and to conduct business transparently and honestly, the Group strictly adheres to the local laws and regulations relating to anti-corruption and bribery, irrespective of the area or country where the Group conducts its business, such as the Prevention of Corruption Act (Singapore) and the Prevention of Bribery Ordinance (Chapter 201 of The Laws of Hong Kong).

本集團的採購政策是篩選、選擇和評估優質供應商，為其生產提供最優質的產品在生產過程中，對工程解決方案的整個生產線實施過程品質保證，以確保在早期階段確定缺陷並加以糾正。所有原型必須經過一系列壓力測試和模擬運行，以確保其符合客戶的特定要求和需求。工程系統組裝好後，再進行另一次品質檢驗，然後按照嚴格的內部包裝標準進行包裝和貼標籤，最後再交付給客戶。此外，作為全面品質管制（TQM）方法的一部分，本集團的管理層已經為其業務運營實施了持續改進流程。這些流程旨在改善其運營的所有方面，包括納入首選財務慣例和程式的內部控制，如存貨和應收賬款管理。

智慧財產權

本集團在新加坡、中國大陸以及香港地區擁有眾多商標、專利以及功能變數名稱。在報告期內，智慧財產權未受到任何實質性侵犯。本集團相信，已採取一切有效措施防止侵犯其所有的智慧財產權。

客戶資料保護

在2019財年，本集團遵循香港個人資料（隱私）準則，新加坡2012年個人資料保護法及馬來西亞2010年個人資料保護法（PDPA）。本集團的電腦和伺服器受到准入密碼保護。與此同時，員工既需按要求承擔確保資訊收集、儲存的責任，並將其安全得當地加以處理，也要承受怠忽職守帶來的風險。在審核年期間，本集團嚴格遵守資料收集、保密、使用、保留及存儲的準則以確保其完整性和安全性。

廣告

本集團一直致力於確保集團的銷售和市場部向客戶提供符合當地相關法律法規的準確的產品說明和資訊（包括產品和服務的標籤）。嚴禁在行銷材料中進行任何虛假宣傳或誇大其詞。本集團有法律顧問，在向公眾發佈銷售和行銷材料之前對材料進行審查。法律顧問審查的目的是防止違反與廣告相關的法律法規。

B.7. 反腐敗

為了提升良好合作實踐的最高標準，弘揚正直與問責的價值，同時以透明真誠的方式開展經營，本集團嚴格遵守與反腐敗和賄賂有關的地方法律法規，不論是否是本集團經營其業務的地區或國家，如《防止貪污法》（新加坡）和《防止賄賂條例》（香港法例第201章）。

To prevent any practice related to bribery, extortion, fraud and money laundering in the company, the Group has formulated internal policies, regulating that

- All financial transactions must be accurate, complete and fairly recorded in accordance with internal accounting controls; and
- Independent or external professional firms need to be hired to conduct the internal audit of the Group, and any weakness or potential risk area should be highlighted to the management and will be investigated and addressed promptly.

ISDN has established confidential channels for the reporting of bribery, extortion, fraud, money laundering, conflict of interest, criminal offences, illegal or injustice practices, health or safety endangerment and concealment behaviour. The whistleblower can file reports without fear of reprisals or victimisation as they will be treated with strict confidentiality. Various channels have been established for this whistleblowing policy such as direct communication to superiors, email to any of the Group's Managing Director and President, or the Chairman of the Audit Committee. What is more, the post is also available to allow a more convenient method for concerns submission or reporting. All reported cases will be investigated by the involvement of the Group's Audit Committee, and/or external or internal auditor; and/or forensic professionals; and/or the Police or Commercial Affairs Department depending on the nature of the concern raised or reported. The Group encourages the whistleblower to identify himself/herself when raising a concern or providing information to facilitate an investigation. The Group warrants that any employee who makes a genuine report will be treated fairly but mischievous or malicious allegations will conversely lead to disciplinary action in accordance with the Group Disciplinary Procedures. During the reporting period, the Group did not violate any laws or regulations regarding corruption.

COMMUNITY

B.8. Community Investment

As a socially responsible company, the Group has fulfilled its commitment to contributing to the sustainable development of communities where it operates. During the year under review, the Group highly encouraged employees to participate in charitable activities, to voluntarily help the underprivileged people, to visit the elderly who needs the care from society, and to financially support the

為防止公司內任何與賄賂、勒索、欺詐和洗錢相關的行為，本集團制定了內部政策，規定

- 所有金融交易必須根據內部會計控制進行準確、完整和公平的記錄；和
- 需要聘請獨立或外部專業公司對本集團進行內部審計，如有任何薄弱環節或潛在風險領域，應向管理層提出，並及時進行調查和處理。

億仕登設立了關於彙報詐騙、腐敗、利益衝突、犯罪行為、違法不公舉措、健康安全受到危害、以及隱瞞行為等內容的機密管道。揭發者無需擔心因提交報告而受到報復及傷害，他們將受到嚴格機密的處理。目前為揭發政策建立了多種管道，例如直接與上級溝通、向集團管理領導、董事長以及審計委員會的主席發送電子郵件。郵寄對於那些對提交郵件或當面彙報有顧慮的人來說或者也是一種更為方便的方式。彙報的所有的案件都會受到集團審計委員會的調查，和/或員警、商業事務部的參與，這要看其牽扯出的或本身的性質。集團鼓勵揭發者在促進調查時自我檢舉，揭發關係或是提供資訊。本集團保證任何真誠彙報的員工都將得到公平對待。反之，凡是按照集團紀律程式作出任何惡作劇式或惡意指控將受到紀律處分。在報告期內，本集團沒有違反任何有關腐敗的法律法規。

社區

B.8. 社區投資

作為一家對社會負責的公司，本集團已履行承諾，為其經營所在社區的可持續發展做出貢獻。在審查年內，本集團大力鼓勵員工參與慈善活動，自發說明貧困人士，看望需要社會關愛的老人，資助社區青少年接受高等教育。

youths living in the communities for the pursuit of higher education.

Not only did the employees endeavour to make contributions to the community, the Group also concentrated its corporate efforts on the cultural advancement in local communities. In particular, the Group made donations to The Red Pencil on UOB Chinese New Year Fundraising Dinner, which the Group believed could significantly improve the education and well-being of children from low-income families in the operating regions of the Group.

不僅員工們努力為社區做出貢獻，本集團也將企業的力量集中在當地社區的文化建設上。特別是，本集團在大華銀行新春籌款晚宴上向 "The Red Pencil" 捐款，本集團相信這將極大地改善集團經營區域內低收入家庭兒童的教育和福利。



VII. REPORT DISCLOSURE INDEX 七. 報告披露指數

HKEX ESG Indicators 指標	GRI Standards and Disclosures 標準和披露條款	Description 說明	Page 頁碼
Aspect A1 Emissions: General Disclosure A1方面 排放：一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 305: Emissions, and GRI 306: Effluents and Waste) GRI 305: Emissions: Management approach disclosures guidance GRI 307: Environmental Compliance: Disclosure 307-1 GRI 103: 管理方式：披露103-2 (c-i) (與GRI 305: 排放, 和GRI 306: 廢水和廢物) GRI 305: 排放：管理方式披露指南 GRI 307: 環境合規性：披露條款307-1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 包括以下內容： (a) 政策；和 (b) 遵守對有關空氣和溫室氣體排放、水土污水排放和有害及無害廢物產生的發行者有重要影響的相關法律法規。	12
KPI A1.1	GRI 305: Emissions: Disclosures 305-1, 305-2, 305-3, 305-6, and 305-7 GRI 305: 排放：披露條款305-1、305-2、305-3、305-6和305-7	The types of emissions and respective emission data. 排放類型和各類排放資料。	13
KPI A1.2	GRI 305: Emissions: Disclosures 305-1, 305-2, 305-3, 305-4 GRI 305: 排放：披露條款305-1, 305-2, 305-3, 305-4	Greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 溫室氣體排放總量（噸），以及在適當的情況下，集約度（例如，每台設備單位產量）。	13
KPI A1.3	GRI 306: Effluents and Waste: Disclosure 306-2 (a) GRI 306: 廢水和廢物：披露條款306-2 (a)	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生危險廢物總量（噸），以及在適當的情況下，集約度（例如，每台設備單位產量）。	13
KPI A1.4	GRI 306: Effluents and Waste: Disclosure 306-2 (b) GRI 306: 廢水和廢物：披露條款306-2 (b)	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生無害廢物總量（噸），以及在適當的情況下，集約度（例如，每台設備單位產量）。	13
KPI A1.5	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 305: Emissions) GRI 305: Emissions: Clause 1.2 and Disclosure 305-5 GRI 103: 管理方式：披露條款103-2 (與GRI 305: 排放) GRI 305: 排放：條款1.2和披露條款305-5	Description of measures to mitigate emissions and results achieved. 減少排放的措施說明和所獲成果。	15
KPI A1.6	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 306: Effluents and Waste) GRI 306: Effluents and Waste: Disclosures 306-2 and 306-4 GRI 103: 管理方式：披露條款103-2 (與GRI 306: 廢水和廢物) GRI 306: 廢水和廢物：披露條款306-2和306-4	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives and results achieved. 對危險和非危險廢物如何處理、減少措施和所獲成果的說明。	15
Aspect A2 Use of Resources: General Disclosure	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 301: Materials, GRI 302: Energy, and GRI 303: Water) GRI 103: 管理方式：披露條款103-2 (c-i) (與GRI 301: 材料, GRI 302: 能源, 和GRI 303: 水)	Policies on the efficient use of resources, including energy, water and other raw materials. 有效利用資源的政策，包括能源、水和其他原材料。	18

KPI A2.1	GRI 302: Energy: Disclosures 302-1 and 302-3 GRI 302: 能源: 披露條款302-1和302-3	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 分類型直接和/或間接能源消耗總量 (kWh' 000s) (例如電、氣或油) 和集約度 (如每台設施單位產量)。	18
KPI A2.2	Not covered by the GRI Standards GRI標準未包含	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 用水總量和集約度 (例如, 每台設施單位產量)。	18
KPI A2.3	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 302: Energy) GRI 302: Energy: Disclosures 302-4 and 302-5 GRI 103: 管理方式: 披露條款103-2 (與GRI 302: 能源) GRI 302: 能源: 披露條款302-4和302-5	Description of energy use efficiency initiatives and results achieved. 說明能源使用效率措施和所獲成果。	19
KPI A2.4	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 303: Water) GRI 303: Water: Disclosure 303-3 GRI 103: 管理方式: 披露103-2 (與GRI 303: 水) GRI 303: 水: 披露條款303-3	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved. 說明尋找合適水源是否存在任何問題、節水效率措施和所獲成果。	21
KPI A2.5	GRI 301: Materials: Disclosure 301-1 GRI 301: 材料: 披露301-1	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 成品總包裝材料總量 (噸), 如適用, 參考每單位產量。	23
Aspect A3 The Environment and Natural Resources: General Disclosure A3方面 環境與自然資源 一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water, GRI 304: Biodiversity, GRI 305: Emissions, and GRI 306: Effluents and Waste). GRI 103: 管理方式: 披露條款103-2 (c-i) (與GRI 301: 材料, GRI 302: 能源, GRI 303: 水, GRI 304: 生物多樣性, GRI 305: 排放物和GRI 306: 廢水和廢物)。	Policies on minimising the issuer's significant impact on the environment and natural resources. 減少發行者對環境與自然資源造成重大影響的政策。	24
KPI A3.1	GRI 103: Management Approach: Disclosures 103-1 and 103-2 (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water, GRI 304: Biodiversity, GRI 305: Emissions, and GRI 306: Effluents and Waste) GRI 303: Water: Disclosure 303-2 GRI 304: Biodiversity: Disclosure 304-2 GRI 306: Effluents and Waste: Disclosures 306-3 (c) and 306-5 GRI 103: 管理方式: 披露條款103-1和103-2 (與GRI 301: 材料, GRI 302: 能源, GRI 303: 水, GRI 304: 生物多樣性, GRI 305: 排放, 和GRI 306: 廢水和廢物) GRI 303: 水: 披露條款303-2 GRI 304: 生物多樣性: 披露條款304-2 GRI 306: 廢水和廢物: 披露條款 306-3 (c) 和 306-5	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 說明對環境與自然資源有重大影響的活動以及採取的治理行動。	24

Aspect B1 Employment: General Disclosure B1方面 雇用：一 般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 202: Market Presence, GRI 401: Employment, GRI 405: Diversity and Equal Opportunity, GRI 406: Non-discrimination) GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 202: 市場活躍度, GRI 401: 雇用, GRI 405: 機會的多樣性和均等性, GRI 406: 非歧視原則) GRI 419: 社會經濟合規：披露條款419-1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 包括以下內容： (a) 政策；和 (b) 遵守對有關賠償金和免職、招聘和晉升、工作時間、休息時間、機會均等、多樣性、反歧視以及其他利益和福利的發行者有重要影響的相關法律法規。	27
Aspect B2 Health and Safety: General Disclosure B2方面 健康和安 全：一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 403: Occupational Health and Safety) GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 403: 職業健康和 safety) GRI 419: 社會經濟合規：披露條款419-1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 包括以下內容： (a) 政策；和 (b) 遵守對有關提供安全工作環境及保護員工免受職業危害的發行者有重要影響的相關法律法規。	29
Aspect B3 Development and Training: General Disclosure B3方面 開發與培 訓：一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 404: Training and Education) GRI 404: Training and Education: Disclosure 404-2 (a) GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 404: 培訓和教育) GRI 404: 培訓和教育：披露條款404-2 (a)	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 關於提高員工在工作中履職的知識和技能的政 策。培訓活動說明。	30
Aspect B4 Labour Standards: General Disclosure B4方面 勞工標準： 一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 408: Child Labor and GRI 409: Forced or Compulsory Labor) GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方式：披露條款 103-2 (c-i) (與 GRI 408: 童工和GRI 409: 強迫或強制勞動) GRI 419: 社會經濟合規：披露條款419-1	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 包括以下內容： (a) 政策；和 (b) 遵守對有關防止童工和強迫勞動的發行者有重要影響的相關法律法規。	31
Aspect B5 Supply Chain Management: General Disclosure B5方面 供應鏈管 理：一般披露	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 308: Supplier Environmental Assessment and GRI 414: Supplier Social Assessment) GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 308: 供應商環境評估和GRI 414: 供應商環境評估)	Policies on managing environmental and social risks of the supply chain. 管理供應鏈環境和社會風險政策。	32

<p>Aspect B6 Product Responsibility: General Disclosure</p> <p>B6方面 產品責任：一般披露</p>	<p>GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 416: Customer Health and Safety, GRI 417: Marketing and Labeling, and GRI 418: Customer Privacy)</p> <p>GRI 416: Customer Health and Safety: Disclosure 416-2</p> <p>GRI 417: Marketing and Labeling: Disclosures 417-2 and 417-3</p> <p>GRI 418: Customer Privacy: Disclosure 418-1</p> <p>GRI 419: Socioeconomic Compliance: Disclosure 419-1</p> <p>GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 416: 客戶健康與安全, GRI 417: 行銷和標籤, 及 GRI 418: 客戶隱私)</p> <p>GRI 416: 顧客健康與安全：披露條款416-2</p> <p>GRI 417: 行銷和標籤：披露條款417-2和417-3</p> <p>GRI 418: 客戶隱私：披露條款418-1</p> <p>GRI 419: 社會經濟合規：披露條款419-1</p>	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.</p> <p>包括以下內容：</p> <p>(a) 政策；和</p> <p>(b) 遵守對有關健康與安全、廣告、標籤及與產品及服務有關的私隱事項及補救方法的發行者有重要影響的相關法律法規。</p>	34
<p>Aspect B7 Anti-corruption: General Disclosure</p> <p>B7方面 反腐敗：一般披露</p>	<p>GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 205: Anti-corruption)</p> <p>GRI 205 Anti-corruption: Disclosure 205-3</p> <p>GRI 419: Socioeconomic Compliance: Disclosure 419-1</p> <p>GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 205: 反腐敗)</p> <p>GRI 205反腐敗：披露條款205-3</p> <p>GRI 419: 社會經濟合規：披露條款419-1</p>	<p>Information on:</p> <p>(a) the policies; and</p> <p>(b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.</p> <p>包括以下內容：</p> <p>(a) 政策；和</p> <p>(b) 遵守對有關健康與安全、廣告、標籤及與產品及服務有關的私隱事項及補救方法的發行者有重要影響的相關法律法規</p>	36
<p>Aspect B8 Community Investment: General Disclosure</p> <p>B8方面 社會投資：一般披露</p>	<p>GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 413: Local Communities)</p> <p>GRI 103: 管理方式：披露條款103-2 (c-i) (與 GRI 413: 地方團體)</p>	<p>Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.</p> <p>有關社區參與以理解發行者所經營之處的社區需求以及確保其活動考慮到社區利益的政策。</p>	37

