



2021年環境， 社會與管治報告

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 2021



億仕登控股有限公司
ISDN HOLDINGS LIMITED

於新加坡註冊成立的有限公司（新加坡股份代號：I07.SI）（香港股份代號：1656）
Incorporated in Singapore with limited liability (Singapore Stock code: I07.SI) (Hong Kong Stock code: 1656)

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I. PREAMBLE

The trend of digitalisation has become an increasingly pivotal topic nowadays, pushing for the transition towards a dynamic industry where connectivity and innovation dominates in creating a sustainable future. Greater efficiency, substantial cost savings, easier compliance, increased productivity, more accuracy and production with intelligence, among other benefits reshaping the future of the world economy, are to be achievable simultaneously in such an era of Industry 4.0. There is no denying the fact that the COVID-19 Pandemic (the “**Pandemic**”) smashed the order of social lives and economic activities worldwide in 2020, which, however, also accelerated the world’s, especially Asia’s multi-year progression towards digitalisation, the solution which ISDN Holdings Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) have relentlessly pursued.

一、 序言

數位化趨勢已然成為當今一個越來越重要的話題，推動著朝向一個充滿活力的行業過渡；在這一充滿活力的行業中，連通與創新在開創可持續未來的過程中起著主導作用。在此工業4.0時代，除了重塑世界經濟未來所帶來的其他好處之外，我們還可以提高效率，大幅削減成本，使得各項規定更易於遵守，提高生產率，提高精確度，並實現智慧化生產。毋庸置疑的一點是，新冠肺炎疫情（以下簡稱“疫情”）在2020年打破了全球社會生活和經濟活動的秩序，但同時加快了世界邁向數位化的步伐，特別是加快了亞洲多年來邁向數位化的步伐，這正是億仕登控股有限公司（以下簡稱“公司”）及其附屬公司（以下統稱“集團”）所致力於的方向。

ISDN’s business commitment: “We are committed to sustainable industrial growth, and are helping to build Asia’s sustainable future through our dedicated clean industry solutions and our clean energy portfolio”.

ISDN’s vision: “We’re building Asia’s smart industrial future”.

Our solutions help customers unlock new industrial capability, productivity, and sustainability to support the next generation of Asia’s industrial growth.

We partner closely with customers to deliver clear business value, while growing our business sustainably for all ISDN shareholders and stakeholders.

ISDN’s values: Our values reflect a comprehensive stakeholder approach to building our vision.

We seek:

- **To be a recognised leader in all the markets we serve.**
- **To build lasting relationships with customers and partners.**
- **To be an employer of choice that inspires and rewards excellence.**
- **To build value for shareholders through business, financial and earnings growth.**
- **To grow sustainably for all business and community stakeholders.**

Embarking on a new five-year journey as envisioned in the “Outline of the 14th Five-Year Plan for National Economic and Social Development of the People's Republic of China and the Long-Range Objectives Through the Year 2035” released by the National Development and Reform Commission and the Ministry of Industry and Information Technology of the People's Republic of China (the “PRC”), the development of several key “frontier technologies” including semiconductors, artificial intelligence (“AI”), quantum computing, medicine and exploration across space, maritime and polar arenas have been set as the nation's top policy priority. As a leading integrated engineering solution provider with its core business on Industrial Automation (“IA”) and innovation, the Group embraces smart manufacturing solutions through automation and is committed to leverages advanced technological innovations and analytic techniques to make factories, electronics, semiconductor manufacturing and sectors that underpin the global digital economy leap forward.

根據中華人民共和國（以下簡稱“PRC”）國家發展和改革委員會以及工業和資訊化部發佈的《中華人民共和國國民經濟和社會發展第十四個五年計劃綱要和2035年遠景目標》的設想，開啟新的五年征程，開發多項關鍵“前沿技術”，涵蓋半導體、人工智慧（以下簡稱“AI”）、量子計算、醫學以及跨太空探索、跨海洋探索和跨極地探索領域，並將此類領域作為國家的首要政策事項。作為一家將工業自動化（以下簡稱“IA”）和創新作為核心業務的領先綜合工程解決方案供應商，本集團致力於借助自動化來制定智慧製造解決方案，並致力於利用各項先進技術創新和分析技術，使工廠、電子、半導體製造以及對全球數位經濟起著支撐作用的各個行業實現快速發展。

億仕登的業務承諾：

“億仕登致力於可持續的工業增長，並正在通過其專用的清潔行業解決方案和清潔能源產品組合幫助創造亞洲的可持續發展未來”。

億仕登的願景：

“我們正在建設亞洲的智能工業未來”。

我們的解決方案幫助客戶解鎖新的工業能力、生產力、和可持續性，以支持 下一代亞洲的工業增長。

我們與客戶密切合作，以提供明確的商業價值，

同時為所有億仕登股東和利益相關者可持續地發展我們的業務。

億仕登的價值：我們的價值觀反映了建立我們願景的綜合利益相關者方法。

我們致力於：

- 成為所有我們服務的市場所公認的領先企業。
- 繼續與我們的客戶及合作夥伴建立長期關係。
- 成為最佳雇主，激勵和獎勵卓越績效。
- 通過業務、財務和收益生長為股東創造價值。
- 為所有企業和社區利益相關者實現可持續發展。

Undoubtedly, the technology-driven Industry 4.0 era also yield co-benefits that equip us with better solutions to address sustainability challenges. With sustainability being grounded at the core of its management philosophy, the Group has incorporated various economic, environmental and social attributes into its business development and operations. By upholding the principle of using resources smartly and contributing to the global sustainable development, the Group has put continuous efforts in optimising its business model, while investing in and tapping into renewable energy development, namely the construction project of mini-hydropower plants in Indonesia.

Headquartered in Singapore, the Group has been researching on, designing and providing a full spectrum of integrated engineering solutions to its clients. While the dramatic expansion in the development software, systems, Internet of Things (“IoT”) connectivity as well as the market presence, central to its strong business momentum and broad-based market growth over these years is the Group’s fulfilment of environmental and social responsibilities to all. By leveraging its advantages in technological innovations, ISDN’s core value and vision in forging an eco-friendly, resilient, reliable and responsible enterprise to speed up global sustainable development never sways.

II. ABOUT THIS REPORT

The Group is pleased to present the Environmental, Social and Governance (“ESG”) Report (“ESG Report”) for the financial year ended on 31 December 2021 (“FY2021”) from 1 January 2021 to 31 December 2021, to demonstrate the Group’s approach and performance in terms of ESG management and corporate sustainable development for FY2021.

This report has been prepared in compliance with the Rules and Guidance Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“HKEx”) and the disclosure requirements on Primary Components in Sustainability Reporting Guide of Singapore Exchange Limited (“SGX”), and with reference to the Global Reporting Initiatives (“GRI”) Standards and Task Force on Climate-related Financial Disclosures (“TCFD”) in disclosing the Group’s sustainability performance. Some information recommended to be stated by the latest GRI 2: General Disclosures can be found in either the Group’s Annual Report 2021 or the ESG Report. 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.

毋庸置疑的一點是，得益於技術的推動，工業4.0時代使我們能夠更好地應對各項可持續性挑戰。可持續發展理念一直根植於本集團的管理過程中，各種經濟屬性、環境屬性和社會屬性也被整合到本集團的業務發展和運營中。本集團秉承合理利用資源、促進全球可持續發展的原則，不斷優化商業模式，同時投資並利用可再生能源開發項目，例如，印尼小型水電站建設專案。

本集團總部位於新加坡，始終致力於為其客戶研究、設計和提供全方位的綜合工程解決方案。儘管在軟體發展、系統開發、物聯網（以下簡稱“IoT”）連通以及市場存在方面實現了快速擴張，但是履行對各方所肩負的環境和社會責任多年來一直是本集團強勁業務勢頭和基礎廣泛市場增長的核心所在。通過發揮技術創新優勢，億仕登從未動搖其打造生態友好、彈性強、可靠負責的企業以此加快全球可持續發展的核心價值和願景。

億仕登的宗旨是“成為工程解決方案提供商，專注於向其客戶和利益相關者提供創新和高品質的解決方案”。

二、關於本報告

本集團特此提交從2021年1月1日到2021年12月31日（“2021財年”）的環境、社會和治理（“ESG”）報告（“ESG報告”），展示本集團在2021財年ESG管理和企業可持續發展方面的方法和績效。

編制本報告時，遵守《香港聯合交易所有限公司（“HKEx”）證券上市規則及指南》及《新加坡交易所有限公司（“SGX”）可持續性發展報告指南主要部分》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（“GRI”）標準和氣候相關財務資訊披露工作組（“TCFD”）提供的資訊。根據最新GRI 2的規定，建議予以說明的部分資訊：可從本集團2021年年報或ESG報告中找到一般披露內容。本ESG報告的末尾有一個完整的內容索引和一個GRI連結表，以便讀者檢查本ESG報告的完整性。

Reporting Scope

The Group has included the major operations of its subsidiaries in the reporting scope, using the operational control approach. The ESG Report covers the environmental and social performance within the operational boundaries of the Group, namely (i) business operation, which comprises sales and administration offices in Singapore, Hong Kong, the PRC, Malaysia, Vietnam, Taiwan, Indonesia, Philippines and Thailand, and (ii) manufacturing operation, which comprises manufacturing plants and warehouses in Wujiang, Suzhou, the PRC.

The reporting period of this ESG Report is for the financial year 2021, from 1 January 2021 to 31 December 2021, unless specifically stated otherwise. For the corporate governance section, please refer to the Group's Annual Report 2021 Page 25 to 70.

Reporting Principles

The preparation of the ESG Report strictly conforms to the Reporting Principles set out in the ESG Guide issued by the HKEx, and the Sustainability Reporting Guide issued by the SGX. Below is a description of where the principles have been applied throughout the ESG Report.

Materiality:

The Group recognises the significance of evaluating and prioritising its ESG impacts, thus undertaking a science-based materiality assessment by gathering the feedback from its various stakeholder groups about their concerns and expectations in terms of the company's sustainable development. Following the recommended steps by the HKEx and the SGX, the Group has identified eight sustainability issues as the most pressing ones related to its business and stakeholders through stakeholder engagement.

Quantitative:

In compliance with the quantitative Key Performance Indicators set forth in the HKEx ESG Guide and with reference to the common set of core ESG metrics in the consultation paper of the SGX, the Group has collected relevant information from reliable sources through a robust data collection process, and made a comprehensive disclosure based on an objective verification and professional computation. The quantitative information revealed by the Group includes emissions, use of various types of resources, number of employees and turnover rates, training profile and supplier distribution, among other KPIs.

報告範圍

通過運用運營控制方法，本集團將其附屬公司的主要運營事項納入到報告範圍中。本ESG報告涵蓋了本集團業務範圍內的環境和社會績效，即（i）業務運營，包括新加坡、中國香港、中國、馬來西亞、越南、中國臺灣、印尼、菲律賓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。

除非另有特別說明，否則本ESG報告的報告期為2021財年，即2021年1月1日至2021年12月31日。有關企業治理部分，請參閱本集團《2021年年度報告》第25頁至第70頁。

報告原則

ESG報告編制過程須嚴格遵循由港交所發佈的ESG指南及新交所發佈的可持續發展報告指南中規定的各項報告原則。下面描述了此類原則在整個ESG報告中的應用。

重要性:

本集團認識到評估其ESG影響並確定其優先次序的重要性，從而通過收集其各利益相關群體對其在公司可持續發展方面所持關切和期望的回饋，開展基於科學的重要性評估。根據港交所及新交所建議執行的各個步驟，本集團已透過利益相關者參與確定八個可持續發展問題是關乎其業務和利益相關者的最為緊迫問題。

定量:

根據港交所ESG指南中規定的量化關鍵績效指標，並參考SGX諮詢檔中的通用ESG核心指標，本集團通過穩健的資料收集過程從可靠來源收集相關資訊，並基於客觀核實和專業計算進行了全面披露。本集團所披露的定量資訊包括排放量、各類資源的使用、員工人數和流失率、培訓概況和供應商分佈等關鍵績效指標。

Balance:

To delineate a balanced sustainability profile, the Group has incorporated the principle of Balance in the reporting process and transparently unveiled its significant achievements in sustainable development as well as rooms for improvement in the future, in which the Group has formulated plans to close the gaps.

Consistency:

The Group believes that the adoption of a set of consistent methodology and framework for reporting on its ESG performance is of paramount important to its stakeholders. Taking the ESG Guide of the HKEx and the primary components in the Sustainability Reporting Guide of the SGX as the foundation for structuring the performance assessment and information disclosure, the Group has selected a coherent reporting framework to its previous work, on which the data against the newly added KPIs is disclosed and the reporting requirements are met.

Information disclosure

The information in the ESG Report has been gathered through numerous channels, including official documents and statistics of the Group, the integrated information of supervision, management and operation in accordance with the relevant policy, the internal quantitative and qualitative questionnaires based on the reporting framework, and sustainability practices provided by different subsidiaries of the Group. This ESG report has been written in both English and Chinese. If there is any conflict or inconsistency, the English version shall prevail.

III. SUSTAINABILITY GOVERNANCE

Since the integration of sustainability into the Group's governance model in 2020 in the response to the tightened regulatory requirements of sustainability governance, the Group has been keep modifying and maintaining a sound corporate governance system in compliance with well-accepted corporate governance principles as well as by benchmarking globally acknowledged practices.

The Board of Directors of the Group (the "Board") takes the lead on and has the ultimate responsibility for ensuring the effectiveness of the Group's ESG policies and ESG reporting. The Board, following the Integrated Approach, has established a Risk Management Committee that is responsible for overseeing its ESG risk management activities,

平衡:

為描述平衡的可持續性概況，本集團將平衡原則應用到報告過程中，並揭示了其在可持續發展方面所取得的巨大成果以及未來的改進空間，本集團特此制定了旨在縮小差距的各項計畫。

一致:

本集團認為，是否運用同一套方法和框架來報告其ESG業績對於其利益相關者而言至關重要。以香港交易所的ESG指南和SGX可持續性報告指南中的主要組成部分作為構建績效評估和資訊披露的基礎，本集團選定了一個與其先前工作相一致的報告框架，並據此披露新增KPI的資料，同時滿足各項報告要求。

資訊披露

本ESG報告中的資訊是通過多種管道收集，包括本集團的官方檔和統計資料、根據相關政策進行監督、管理和運營的綜合資訊、基於報告框架的內部定量和定性問卷以及本集團不同子公司提供的可持續性實踐。本ESG報告用英文和中文編寫。如有衝突或不一致，以英文版本為準。

三、 可持續性治理

自2020年將可持續性納入本集團的治理模式以應對有關於可持續性治理的更嚴格監管要求以來，本集團一直致力於根據公認的公司治理原則和全球公認的做法來修改並維持一個健全的公司治理體系。

本集團董事會（“董事會”）領導並最終負責確保本集團ESG政策和ESG報告的有效性。董事會遵循綜合方法，成立了風險管理委員會，以負責監督其ESG風險管理活動，監控與行業和公司相關的重大可持續性風險，並管理每個業務部門內部對本集團為

monitoring material sustainability risks relevant to the industry and the company, and managing issues within each business division that are key to the Group's capabilities of creating value to all. A dedicated and professional team of staff have been designated with duties to enforce and supervise the implementation of relevant ESG policies on a daily basis, including but not limited to ESG data collection and training arrangement.

To facilitate the timely identification and effective allocation of resources to addressing the underlying risks accordingly, the Group has long embedded a two-way approach in its governance framework, in which the Group can maximise the value of a clear communication of the regulatory requirements throughout the entire organisation and enhance the awareness of the Group's sustainability initiatives and efforts among all.

各方創造價值的能力至關重要的各項問題。已指定一個專門的專業工作人員團隊，負責監督相關ESG政策的每日執行情況，包括但不限於ESG資料收集和培訓安排。

為有助於及時識別和有效分配資源以相應地解決各項潛在風險，本集團一直致力於將一種雙向方法整合到其治理框架中，以此最大限度地發揮在整個組織中明確傳達監管要求的價值，並使各方認識到本集團可持續性舉措和努力。



- Formulate strategic directions and tones for sustainable development;
確立可持續發展的戰略方向和基調。
- Propose and set strategic ESG objectives for sustainable development;
提出並確立可持續發展的ESG戰略目標。
- Evaluate and address corporate Internal ESG risks and external market changes.
評估並應對公司內部ESG風險和外部市場變化。

- Supervise and monitor the execution of sustainability policies in various of business segments of the Group;
監督和監測本集團各業務板塊可持續發展政策的執行情況。
- Formulate relevant metrics and goals, and monitor the implementation of policies and progress of targets;
制定相關指標和目標，監測政策實施情況和目標進展情況。
- Maintain active communication to ensure alignment between functions and operations.
保持積極溝通，以確保職能與實踐相協調。

- Implement the proposed policies and missions;
實施提議的政策和任務。
- Report to the management of the Group on the barriers and experiences accumulated during the execution of policies.
向本集團管理層彙報政策執行過程中遇到的所有障礙和經驗。

As an effective policy and operational response to sustainability risks and opportunities requires performance measurement and its linkage to performance incentives, the Group has adopted the phased approach of the SGX, keeping evaluating the feasibility, effectiveness and appropriate ways for setting objectives that are linked to the Group's ESG performance. In FY2021, the Group has organised an online ESG training on the Board Meeting Agenda as an important building block of the full strategic plan for promoting sustainability from the top, in which the latest ESG requirements in Hong Kong and Singapore were introduced and repercussions on business were interpreted. Through the training programme, the Group has been equipped with better knowledge of each ESG metric and the associated indicators, allowing the Board to more efficiently work on designing and rolling out a programme that links the sustainability-related targets to the bonuses and benefits received by the management team.

IV. MESSAGE FROM THE BOARD

Dear Valued Stakeholders:

On behalf of the Board, I am pleased to present to you the ESG Report, demonstrating the Group's approach, performance and commitment to achieving corporate sustainability for the financial year ended on 31 December 2021.

Board Inclusiveness and Our Strategy in ESG

Sustainability has invariably been a key component of the Board's responsibilities in steering the Group's business development and fulfilling its commitments to the society. The Board members collectively oversee the Group's ESG issues and address the most pressing challenges that have been identified and prioritised through materiality assessment. In compliance with the requirements of the HKEx and SGX, the Board has recognised the necessity of integrating ESG concepts and management approach into its strategic decision-making, thereby allocating sufficient resources and manpower to analyse the interconnection between the Group's operations and the impacts on societal and environmental wellbeing. Further, to put ESG on the Board Agenda, external professionals have been invited to provide an in-depth training on ESG regulatory requirements to the Board in the general meeting, through which the Board has studied the latest ESG reporting rules, sustainability trends in Asia as well as been informed of the increasingly broader obligations to meet the requirements of stakeholders in driving ESG integration within the organisation.

為針對可持續性風險和機遇制定一項有效政策並作出運營回應，需要獲知績效衡量結果及其與各項績效激勵措施的聯繫，為此，本集團採用了SGX的分階段方法，持續評估與本集團ESG績效相關的目標設定的可行性、有效性和適當方法。2021財年，本集團組織了一次關於董事會議程的線上ESG培訓，作為自上而下促進可持續發展的全面戰略計畫的重要組成部分，介紹了香港和新加坡的最新ESG要求，並說明了對業務所產生的影響。通過培訓方案，本集團更好地瞭解了各項ESG指標以及相關指標，使董事會能夠更加有效地設計和推出一個將可持續性相關目標與管理團隊獲得的獎金和福利掛鉤的方案。

四、 董事會寄語

尊敬的利益相關者：

我很高興代表董事會向您提交本ESG報告，說明本集團在截至2021年12月31日止財政年度的企業可持續性方面的方法、績效和承諾。

董事會包容性以及我們的ESG策略

可持續性始終是董事會在指導本集團業務發展以及履行其對社會承諾方面的一個關鍵組成部分。董事會成員對本集團的各項ESG問題共同實施監督，並解決通過重要性評估而確定和優先考慮的最緊迫挑戰。根據HKEx和SGX的各項要求，董事會已認識到將ESG概念和管理方法納入其戰略決策的必要性，從而分配足夠的資源和人力來分析本集團運營之間的相互關係以及對社會和環境福祉所產生的影響。此外，為了將ESG列入董事會議程，已邀請外部專業人員在大會上向董事會提供關於ESG監管要求的深入培訓，通過該培訓，董事會研究了最新的ESG報告規則、亞洲的可持續發展趨勢，並瞭解了在推動組織內ESG整合方面滿足利益相關者要求的日益廣泛的各項義務。

Central to our ESG strategy is an efficient process for the Board to identify, evaluation and institutionalise the existing and/or potential risks into smaller parts that can be addressed by different business functions accordingly. In the management of ESG-related risks, the Group follows the procedures of identifying risks, assessing the likelihood and severity of risks, prioritising risks, implementing risk responses and reviewing the effectiveness and disclosure. Specifically, the risks are identified and reported by the Management to the Board, who through the materiality assessment can pinpoint the most significant ESG issues faced by the Group. By classifying the risks in terms of its nature and relevance, effective risk management strategies are adopted by the Group.

Championing Sustainability with Metrics and Goals

The Board leverages its well-defined ESG objectives as stated in the ESG Report to monitor its progress towards sustainability. Depending on its prioritisation approach and criteria, the Group has also planned to select a series of severity measures to further review the effectiveness of actions towards each objective and communicate if the risks have been avoided, mitigated or exacerbated. For instance, carbon emission nowadays is hot-button topics discussed prevalently across the world. Given that the level of carbon footprint is directly proportionate to the consumption of energy resources, the Group has set targets on its energy use and reviewed its performance on an annual basis. While the ESG issues seem not to have an easily measurable impact on market value of products and enterprise's financials in a short-term period, the Group aims to further its efforts on the monetisation of the implications of ESG actions through the robust progress monitoring system.

Climate Resilience

The COP26 summit held on November 2021 brought parties together to accelerate actions towards the goals of the Paris Agreement and the UN Framework Convention on Climate Change. With climate change gaining more attention from business side, the Group is committed to effectively identifying the potential climate-related risks and grasping the gold opportunities to make a smooth transition to a low-carbon economy. With reference to the TCFD framework, the Group has screened its operations against the inventory of the well-defined climate-related risks set forth in the framework, considering factors including the "Increased pricing of GHG emissions" as the potential risks affecting the Group's products and services, supply chain

我們的ESG策略的核心所在是一個有效過程，以使董事會識別、評估現有和/或潛在風險，並將其制度化為可以通過不同業務職能相應解決的較小部分。在ESG相關風險的管理過程中，本集團遵循識別風險、評估風險的可能性和嚴重性、優先排序風險、實施風險應對措施以及審查有效性和披露的程式。具體而言，由管理層識別各項風險並將其報告給董事會，董事會可通過重要性評估來確定本集團面臨的最重要的ESG問題。通過根據風險的性質和相關性對風險進行分類，本集團採用了有效的風險管理策略。

應用衡量標準和目標來支援可持續發展

董事會利用ESG報告中明確規定的ESG目標來監測其實現可持續性過程中所取得的進展。根據其優先順序方法和標準，本集團還計畫選擇一系列嚴重程度衡量標準，以進一步審查為實現各個目標所採取的行動的有效性，並就風險是否得到避免、緩解或加劇進行溝通。例如，碳排放話題目前是世界討論的熱點話題。鑒於碳足跡的水準與能源資源的消耗直接成比例，本集團制定了有關於能源使用的目標，並按年審查其達成情況。儘管ESG問題似乎不會在短期內對產品和企業財務狀況的市場價值產生明顯影響，但是本集團旨在通過強大的進度監控系統，進一步致力於使ESG行動所產生的影響實現貨幣化。

氣候適應性

於2021年11月舉行的COP26峰會將各方聚集在一起，旨在加快實現《巴黎協定》和《聯合國氣候變化框架公約》中的各項目標。隨著氣候變化越來越受到業務部門的關注，本集團致力於有效識別關於氣候的各項潛在風險，並抓住千載難逢的機遇，以平穩過渡到低碳經濟。關於TCFD框架，本集團根據框架中明確規定的氣候相關風險清單來篩選其業務，同時考慮了包括“溫室氣體排放定價上升”在內的各項因素，此類因素是影響本集團產品和服務、供應鏈和/或價值鏈、研發投資以及運營成本和收入的潛在風險。此外，所產生的合規成本也是本集團面臨的眾多風險之一。為抵消其碳足跡，

and/or value chain, investment in research and development and operating costs and revenues. Additionally, the incurred costs on compliance will also be one of the many risks encountered by the Group. To offset its carbon footprint, the Group has diversified its investments into green and renewable energy through the construction of mini hydropower plants and targets to build two more hydropower plants in Indonesia in the near future.

Last but not least, I would like to take this opportunity to express my sincere gratitude to our valued stakeholders, including our employees, management team, Board members as well as our business partners and clients, for their unswerving support for and dedication to our products and services.

Lim Siang Kai

Chairman & Independent Non-executive Director

26 April 2022

本集團通過建造小型水電站，並計畫在不久的將來於印尼建造兩座水電站，以此使其對綠色和可再生能源的投資實現多樣化。

最後，我想借此機會衷心感謝我們的利益相關者，包括我們的員工、管理團隊、董事會成員以及我們的業務夥伴和客戶，感謝他們對我們產品和服務所給予的堅定支援和奉獻。

Lim Siang Kai

董事長兼獨立非執行董事

2022年4月26日

V. STAKEHOLDER ENGAGEMENT

The Group keeps maintaining a good relationship with its stakeholders, including internal employees and external partners and clients. The sound management of stakeholder relationship enables the Group to efficiently understand the concerns and expectations of its stakeholders, and to formulate corresponding plans for action. The Group highly values the feedback from its stakeholders and takes the initiative to build a trustful and supporting relationship with them through their preferred communication channels, which are listed in the table below.

五、 利益相關者參與

本集團與利益相關者保持良好關係，包括內部員工及外部合作夥伴和客戶。良好的利益相關者關係管理有助於本集團有效地瞭解利益相關者的關注和期望，並制定相應的行動計畫。本集團高度重視利益相關者的回饋，並主動通過他們首選的溝通管道與他們建立信任和支援的關係，如下表所示。

Table 1 Stakeholders Expectations and Communication Channels

表1 利益相關者期望和溝通管道

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 achievement of targets - Corporate governance and communication - Policy review and performance report - Law and regulation compliance - 投資回報和目標實現 - 公司治理和溝通 - 政策審議和績效報告 - 遵守法律法規 	<ul style="list-style-type: none"> - Regular reports and announcements - Regular general meetings - Official website - 定期報告和公告 - 定期股東大會 - 官方網站

Stakeholders 利益相關者	Expectations and Concerns 期望和關注	Communication Channels 溝通管道
Employees 員工	<ul style="list-style-type: none"> - Employees' compensation and benefits - Career development - Health and safety in the working environment - Implementation of ESG strategies - Arrangement of more around ESG topics through which company-wide actions can be proposed to be taken towards relevant goals - 員工薪酬和福利 - 職業發展 - 工作環境中的健康與安全 - ESG戰略實施 - 圍繞ESG主題安排更多內容，通過這些主題可以擬定企業活動，以實現相關目標 	<ul style="list-style-type: none"> - Performance reviews - Regular meetings and training - Emails, notice boards, hotline, activities with management - 績效審查 - 定期會議和培訓 - 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 - Support economic development - 遵守法律法規 - 支持經濟發展 	<ul style="list-style-type: none"> - Supervision on compliance with local laws and regulations - Routine reports - 監督當地法律法規的遵守情況 - 例行報告
Customers 客戶	<ul style="list-style-type: none"> - High-quality and reliable products and services - Protect customers' rights - Qualified products in compliance with good environmental indicators - 優質可靠的產品和服務 - 保障客戶權利 - 符合良好環境指標的合格產品 	<ul style="list-style-type: none"> - Customer satisfaction survey - Face-to-face meetings and on-site visits - Customer service hotline and email - 客戶滿意度調查 - 面對面會議和現場考察 - 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 - Win-win cooperation - Business ethics - Environmental impacts - 公平公開採購 - 合作共贏 - 商業道德 - 環境影響 	<ul style="list-style-type: none"> - Open tendering - Suppliers' satisfactory assessment - Face-to-face meetings and on-site visits - Industry seminars - 公開招標 - 供應商滿意度評估 - 面對面會議和現場考察 - 行業研討會
Professional Bodies 專業機構	<ul style="list-style-type: none"> - Climate change awareness and inputs - Law and regulation compliance - Implementation of ESG strategies - Environmentally friendly operating model - Timely and transparent disclosure towards the alignment with financial reporting - 氣候變化意識和投入 - 遵守法律法規 - ESG戰略實施 - 環保運行模式 - 及時和透明地披露，以便與財務報告保持一致 	<ul style="list-style-type: none"> - Routine reports - Emails and phone calls - 例行報告 - 電子郵件和電話
General public 公眾	<ul style="list-style-type: none"> - Community involvement - Law and regulation compliance - Environmental protection awareness - 社區參與 - 遵守法律法規 - 環保意識 	<ul style="list-style-type: none"> - Media conferences and responses to enquiries - Company's website and announcements - 媒體會議和對詢問回復 - 公司網站和公告



Respecting and addressing stakeholders' concerns is the foundation of the Group's long-term sustainable development

重視並解決利益相關方的關切是本集團可持續發展的基礎。



Emphasising climate-related risks and crises through innovation and optimisation of the entire operational process is conducive to grasping the potential business opportunities

通過創新和優化整個運營流程，突出氣候相關風險和危機，有利於抓住潛在的商業機會。



Ensuring the compliance of ESG strategies with national and regional regulations by consistent monitoring and regular reviews, in alignment with the targets set out by the Group

通過統一監測和定期審查，確保ESG戰略符合國家和地區法規，與本集團設定的目標相符。

Materiality Assessment

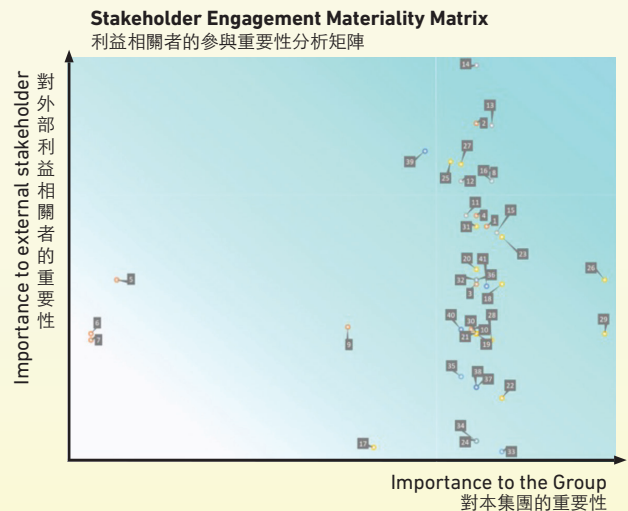
As ESG risks and opportunities for companies vary across industries and depend on different corporate backgrounds, perspectives and business models, the Group undertook an annual materiality assessment based on internal impact analysis, dialogues with external stakeholders and endorsement of the Board that reviews and approves the results that reflected the key issues on which the Group should place great emphasis.

In FY2021, the Group engaged its stakeholders to conduct a materiality assessment survey initiated by a third-party agency in order to guarantee the accuracy and objectivity of evaluation. Key internal and external stakeholder representatives were selected based on their influence and dependence on the Group. Through a science-based materiality assessment, the selected stakeholders were invited to prioritise the ESG issues from a broad universe of 41 relevant topics. With the information from stakeholders as well as internal impact analysis, the Group formulated a materiality assessment matrix as below.

重要性評估

由於企業的ESG風險和機會因行業而異，並取決於不同的企業背景、企業遠景和業務模式，本集團根據內部影響分析、與外部利益相關者的對話以及董事會背書進行了年度重要性評估，董事會負責審查和批准反映本集團應高度重視的關鍵問題的結果。

在2021財年，本集團讓其利益相關者進行由協力廠商機構發起的重要性評估調查，以保證評估的準確性和客觀性。根據對本集團的影響和依賴性，選擇內部和外部利益相關者。通過以科學為基礎的重要性評估，邀請選定的利益相關方對41個相關主題廣泛領域中的ESG問題進行優先排序。根據利益相關者提供的資料以及內部影響分析，本集團制定了重要性評估矩陣，具體如下：



- Environmental Impacts 環境影響
- Employment and Labour Practices 僱傭及勞工常規
- Operating Practice 營運慣例
- Leadership & Governance 領導力和管治
- Community Investment 社區投資

1	GHG Emissions 溫室氣體排放	15	Preventing Child and Forced Labour 防止童工和強迫勞動	29	Product Design & Lifecycle Management 產品設計和生命週期管理
2	Air Pollution 空氣污染	16	Labour Practices 勞務實踐	30	Access & Affordability 使用和可負擔性
3	Energy Management 能源管理	17	Green Procurement 綠色採購	31	Business Ethics & Anti-corruption 商業道德與反腐
4	Water & Wastewater Management 水與廢水管理	18	Communication and Engagement with Suppliers 與供應商之間的溝通與關係	32	Internal Communication & Grievance Mechanism 內部溝通和申訴機制
5	Solid Waste Stewardship 固體廢棄物管理	19	Environmental Risk (e.g. pollution) Management of Supply Chain 供應鏈環境風險(如污染)管理	33	Community Engagement 社區參與
6	Materials Management 材料管理	20	Social Risk (e.g. human rights or corruption) Management of Supply Chain 供應鏈社會風險(如人權或腐敗)管理	34	Participation in Philanthropy 參與慈善事業
7	Land Use, Ecosystem and Biodiversity 土地使用、生態系統和生物多樣性	21	Supply Chain Materials Sourcing & Efficiency 供應鏈材料採購和效率	35	Cultivation of Local Employment 發展本地就業
8	Climate Change Mitigation & Adaptation 氣候變化減緩與適應	22	Health and Safety Relating to Products/Services 產品/服務健康和安全	36	Local Environmental Protection 本地環保
9	Packaging Material Management 包裝材料管理	23	Customers Welfare 客戶福利	37	Support of Local Economic Development 支持本地經濟發展
10	Renewable and Clean Energy 可再生清潔能源	24	Marketing and Promotion 行銷和推廣	38	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性和韌性
11	Diversity & Equal Opportunity 多元化和平等機會	25	Intellectual Property Rights 智慧財產權	39	Management of the Legal & Regulatory Environment (regulation-compliance management) 法律和監管環境的管理(法律合規管理)
12	Employee Remuneration and Benefits 員工薪酬和福利	26	Product Quality 產品品質	40	Critical Incident Risk Responsiveness 危機事件風險回應能力
13	Occupational Health and Safety 職業健康與安全	27	Customer Privacy and Data Security 客戶隱私與資料安全	41	Systemic Risk Management (e.g. Financial Crisis) 系統性風險管理(如金融危機)
14	Employee Development and Training 員工發展和培訓	28	Labelling Relating to Products/Services 產品服務標籤		

According to the outcome of the materiality analysis matrix, the Group has identified “Air Pollution”, “Climate Change Mitigation & Adaptation”, “Employee Remuneration and Benefits”, “Occupational Health and Safety”, “Employee Development and Training”, “Labour Practices”, “Intellectual Property Rights” and “Customer Privacy and Data Security” as the important ESG issues to both the Group and its stakeholders.

To strengthen corporate sustainability management while enhancing stakeholders’ awareness of corporate ESG development and global sustainability issues, the Group also engaged its stakeholders in a survey concerning the United Nations Sustainable Development Goals (“SDGs”) to inform the Group’s decision-making process. According to the result, the Group further incorporated Goal 6 (Clean Water and Sanitation) and Goal 7 (Affordable and Clean Energy) into its prioritised SDGs list, namely Goal 3 (Good Health and Well-Being), Goal 4 (Quality Education), Goal 9 (Industry, Innovation, and Infrastructure) and Goal 11 (Sustainable Cities and Communities). 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.

Corporate applications of the UN Sustainable Development Goals (“SDGs”)

SDG 3: SAFE KEEPING

3 GOOD HEALTH AND WELL-BEING



Policy & Actions

- Supporting access to health care through medical coverage offered to the Group’s employees as well as company programs featuring health and well-being improvement;
- Limiting the emissions of and employees’ exposure to pollutants, chemicals and harmful substances in the environment that may aggravate the seriousness of non-communicable diseases in the workplace, etc.

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

根據重要性分析矩陣的結果，本集團已確定“空氣污染”、“氣候變化減緩及適應”、“員工薪酬及福利”、“職業健康與安全”、“員工發展與培訓”、“勞務實踐”、“智慧財產權”及“客戶私隱與資料安全”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性管理，同時提高利益相關方對企業ESG發展以及全球可持續性問題的認識，本集團還讓其利益相關方參與了一項關於聯合國可持續發展目標（“SDG”）的調查，該調查可為本集團的決策過程提供資訊。根據這一結果，本集團進一步將目標6（清潔飲水與衛生設施）和目標7（經濟適用的清潔能源）納入其優先SDG清單，即目標3（身體健康和幸福）、目標4（優質教育）、目標9（工業、創新和基礎設施）和目標11（可持續城市和社區）。針對利益相關者對可持續發展目標的關切，本集團已將重點放在主題上，並為實現本集團內目標做出貢獻設定目標。

聯合國可持續發展目標（“SDG”）的企業應用

SDG 3：安全保護

3 健康和福祉



策略和行動

- 通過向本集團員工提供的醫療保險以及以改善健康和幸福為特色的公司項目，支持獲得醫療保健；
- 限制環境中可能加劇工作場所非傳染性疾病嚴重性的污染物、化學品和有害物質的排放和員工接觸。

目標：未來五年內零工傷或職業危害事件

SDG 4: NUTURING

4 QUALITY EDUCATION



Policy & Actions

- Supporting vocational education and training through internship programmes, funding or grants for projects related to business strategy and in alignment with directions for development;
- Formulating and implementing coordinated corporate policies of the management and guidance on vocational training programmes, etc.

Target: Maintain 5% increase in the average hours each employee spends on training every year and introduce post-training feedback system in the coming years

SDG 4 : 培育

4 優質教育



策略和行動

- 通過實習專案、融資或與業務策略有關的專案撥款，並根據發展方向，支援職業教育和培訓；
- 制定和實施協調一致的職業培訓計畫的管理和指導公司政策等。

目標：保持每年每名員工在培訓上花費的平均小時數增加5%，並在未來幾年引入培訓後回饋系統

SDG 6: WATER

6 CLEAN WATER AND SANITATION



Policy & Actions

- Establishing relevant policies to promote sustainable water and wastewater management in operations;
- Reviewing the effectiveness of the implementation of relevant policies by monitoring the progress through well-defined metrics and objectives, etc.

Target: Lower the consumption of freshwater and look for opportunities that bring rainwater harvesting systems and other innovative water recycling facilities into practice

SDG 6 : 水

6 清潔飲水和衛生



策略和行動

- 制定相關政策，促進運營事項中可持續水和廢水的管理；
- 通過明確的指標和目標等來監控進度，審查相關政策的實施成效。

目標：減少淡水消耗量，並尋找機會將雨水收集系統和其他創新的水迴圈利用設施付諸實施

SDG 7: GREEN ENERGY

7 AFFORDABLE AND CLEAN ENERGY



Policy & Actions

- Investing in sustainable energy solutions, including mini hydropower plants in Indonesia with the power capacity of 168 MW;
- Monitoring and transparently reporting on the amount of energy produced, including the use of fossil fuels and electricity.

Target: Continuously invest in the construction and commercialisation of hydropower plants and achieve a double increase of electricity generation capacity by 2025

SDG 9: TECHNOLOGY AND INNOVATIONS

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



Policy & Actions

- Industrial robotics has been envisaged as a pivotal tool to keep the manufacturing industry at the leading edge. Committed to facilitating the creation of industrial products through money-saving processes that minimise negative environmental impacts, the Group embraces technological innovations in robotics to perform routine tasks with precision;
- Introducing robot courses to primary school and adult learning hub that raise the awareness of industrial robotics to the public.

Target: Explore more possibilities of the application of industrial robotics through research and development

SDG 7 : 綠色能源

7 廉價清潔能源



策略和行動

- 投資可持續能源解決方案，例如印尼發電能力為168兆瓦的小型水電站；
- 監測和透明報告能源生產量，包括礦物燃料和電力的使用情況。

目標：持續投資水電站建設和商業化，到2025年實現發電能力翻一番

SDG 9 : 技術和創新

9 產業、創新和基礎設施



策略和行動

- 工業機器人被視為是保持製造業領先地位的關鍵工具。本集團致力於通過經濟性流程，最大限度地減少對環境的負面影響，促進工業產品的創造，並在機器人技術方面進行技術創新，以精確地執行常規任務；
- 在小學和成人學習中心引入機器人課程，提高公眾對工業機器人的認識。

目標：通過研發探索工業機器人應用的更多可能性

SDG 11: SMART INFRASTRUCTURES

11 SUSTAINABLE CITIES AND COMMUNITIES



Policy & Actions

- Investing in smart solutions and technologies for infrastructure development and production process which reduce the environmental impacts and contribute to the formation of a thriving and sustainable community, etc.

Target: Collaborate with its customers to adopt smart technologies in their production

Stakeholders' Feedback

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

VI. ENVIRONMENTAL SUSTAINABILITY

In response to the requirements of governments, the Group has been committed to protecting this basis of existence and taken the creation of environmental benefits as its obligation to future generations and an act of common business sense. During the year under review, the Group strictly abided by relevant applicable environmental laws and regulations in the regions where it operated, including but not limited to:

- 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 FY2021.

SDG 11 : 智慧基礎設施

11 可持續城市和社區



策略和行動

- 投資基礎設施開發和生產過程的智慧解決方案和技術，以減少對環境的影響，並有助於形成一個繁榮、可持續的社區，等等。

目標：與客戶合作，在生產中採用智慧技術

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info@isdnholdings.com或www.isdnholdings.com與本集團分享觀點。

六、 環境可持續性

針對政府的要求，本集團一直致力於保護這一生存基礎，並將創造環境效益作為其對子孫後代的義務和商業常識行為。在審查年度，本集團嚴格遵守其運營所在地的相關適用環境法律法規，包括但不限於：

- 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；和
- 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2021財年關於排放、資源利用、環境和自然資源的政策、實踐和定量資料。

A.1 Emissions

In FY2021, 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 GHG emissions, discharges into water and land, generation of hazardous and non-hazardous wastes, and noise that have a significant impact on the Group. Adhering to the principle of 'Lucid Waters and Lush Mountains Are Invaluable Assets' and responding to the ambitious pledge to achieve carbon neutrality by 2060, the Group has implemented various measures to mitigate its impacts on the environment.

In FY2021, the Group's GHG emissions under Scope 1 (Direct Emissions), Scope 2 (Energy Indirect Emission) and Scope 3 (Other Indirect Emission) were 545.9 tonnes carbon dioxide equivalent ("CO₂e"), 2,094.5 tonnes CO₂e, and 103.9 tonnes CO₂e respectively. The Group's total GHG emissions amounted to 2,744.5 tonnes CO₂e, and the GHG intensity for the Group was 6.24 tonnes CO₂e/SGD million overall. In addition to GHG emissions, the Group also generated 62.9 tonnes of non-hazardous solid wastes (with an intensity of 0.14 tonnes/SGD million) in its operations. The Group's operations generated 0.5 tonnes of hazardous waste (with an intensity of 0.001 tonnes/SGD million) during the year under review. 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 3.3 kg, 146.8 kg and 10.8 kg respectively in FY2021. The Group's total emissions are summarised in Table 2.

A.1 排放

在2021財年，本集團在日常運營中遵守相關的國家和地方環境法。特別是，本集團未違反任何對本集團有重大影響的有關空氣污染排放物、溫室氣體（GHG）排放物、水陸排入物、有害及無害廢物產生及雜訊的法律法規。本集團秉承“綠水青山就是金山銀山”的原則，並回應到2060年實現碳中和的宏偉承諾，實施了多項措施來減輕對環境的影響。

在2021財年，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）內的GHG排放物的量分別為545.9噸二氧化碳當量（“CO₂e”）、2,094.5噸CO₂e和103.9噸CO₂e。本集團的GHG排放物總量為2,744.5噸CO₂e，本集團的GHG排放物強度為6.24噸CO₂e/百萬SGD。除GHG排放物外，本集團在其運營中還產生了62.9噸無害固體廢物（強度為0.14噸/百萬SGD）。在審查年度，本集團的經營活動產生了0.5噸有害廢棄物（強度為0.001噸/百萬新加坡元）。本集團排放的空氣污染物包括硫氧化物（“SO_x”）、氮氧化物（“NO_x”）及顆粒物（“PM”），主要來自商務車輛。具體而言，在2021財年，本集團空氣污染排放物SO_x、NO_x和PM的排放量分別為3.3kg、146.8kg和10.8kg。表2匯總了本集團的總排放量。

GHG Emission Intensity of FY2021 & FY 2022
2021財年和2022財年溫室氣體排放強度

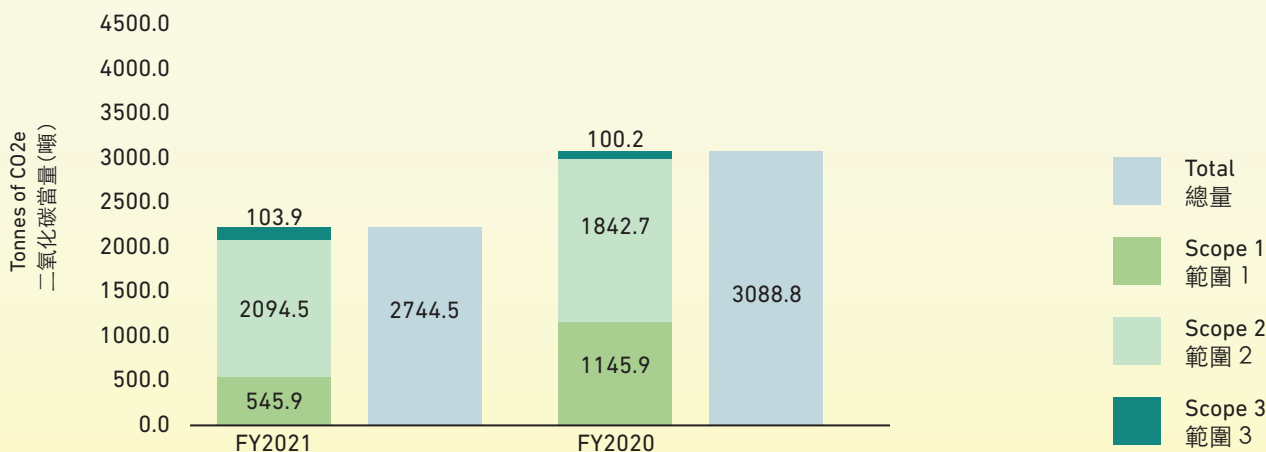


Table 2 Total Emissions by the Group in FY2021⁹
表2 2021財年本集團總排放量⁹

Emission Category 排放類別	Key Performance Indicator (KPI) 關鍵績效指標 (KPI)	Unit 單位	Amount in FY2021 2021財年的量	Intensity ¹ (Unit/SGD million) in FY2021 強度 ¹ (單位/百萬SGD) 2021財年	Amount in FY2020 2020財年的量	Intensity ¹ (Unit/SGD million) In FY2020 強度 ¹ (單位/百萬SGD) 2020財年
Air Emissions ² 空氣污染排放物 ²	SO _x	Kg	3.3	-	3.7	-
	NO _x	Kg	146.8	-	161.0	-
	PM	Kg	10.8	-	11.9	-
GHG Emissions GHG排放物	Scope 1 ³ 範圍1 ³ (Direct Emissions) (直接排放)	Tonnes of CO ₂ e 噸CO ₂ e	545.9	-	1,145.9	-
	Scope 2 ⁴ 範圍2 ⁴ (Energy Indirect Emissions) (能源間接排放)	Tonnes of CO ₂ e 噸CO ₂ e	2,094.5	-	1,842.7	-
	Scope 3 ⁵ 範圍3 ⁵ (Other Indirect Emissions) (其他間接排放)	Tonnes of CO ₂ e 噸CO ₂ e	103.9	-	100.2 ⁶	-
	Total (Scope 1 & 2 & 3) ¹⁰ 總計 (範圍1、範圍2和範圍3) ¹⁰	Tonnes of CO ₂ e 噸CO ₂ e	2,744.5	6.24	3,088.8 ⁶	8.47
Non-hazardous Waste 無害廢物	Solid Wastes ⁷ 固體廢物 ⁷	Tonnes 噸	62.9	0.14	63.2	0.17
	Wastewater ⁸ 廢水 ⁸	M ³	105,111	238.84	80,717	223.06
Hazardous Waste 有害廢物	Hazardous Waste 有害廢物	Tonnes 噸	0.5	0.001	-	-

- Intensity was calculated by dividing the amount of air, GHG and other emissions by revenue of the Group in FY2021 and FY2020 respectively, which was S\$440.1 million in FY2021 and S\$361.9 million in FY2020;
- 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, electricity used for processing fresh water and sewage by government departments and business air travel;
- The Scope 3 (Other Indirect Emissions) of FY2020 was recalculated in order to facilitate consistency in calculation method with that of FY2021;
- 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 total amount of wastewater discharged from the Group was based on the assumption that 100% of the consumed fresh water entered the municipal drainage system;
- 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 the data in FY2020 is provided to display changes and progress made by the Group.
- Individual figures may not add up to the totals due to rounding.
- 強度的計算方法是將2021財年和2020財年的空氣污染排放物、GHG排放物和其他排放物的量分別除以本集團收入（2021財年為4.401億新加坡元，2020財年為3.619億新加坡元）；
- 空氣污染排放物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）包括機動車和工廠的柴油和汽油消耗；
- 本集團的範圍2（能源間接排放）僅包括耗電；
- 本集團範圍3（其他間接排放）僅包括在垃圾填埋場處置的紙張廢物，政府部門用於處理淡水和污水的電力以及商務航空旅行；
- 對2020財年的範圍3（其他間接排放）進行了重新計算，以便與2021財年的計算方法保持一致；
- 本集團的固體廢物包括來自本集團員工工作及產生紙張消耗的工廠及物業建築的廢物；
- 本集團排放的廢水總量是基於消耗的淡水100%進入市政排水系統的假設；
- 上述GHG排放物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》（由證券交易所和IPCC排放係數資料庫發佈）。提供了2020財年的資料對比，以顯示本集團所做的變化和進展。
- 由於四捨五入，個別數字加起來可能不等於總數。

Business Operation

The principal emissions from the Business Operations were GHG emissions from the purchase and consumption of electricity for office operations, as well as the commercial solid waste and sewage. The Group has kept retrofitting its equipment and promoting 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 has implemented an Eco-Office initiative for business sites to promote activities which demonstrate a high level of environmental consciousness and produce notable results in resource conservation:

1. Upgrade:

- Keep upgrading the office equipment and systems, including the redesign of heating systems, upkeep of air-conditioning and instalment of automated lighting controls;
- Adopt high-efficiency lighting through the replacement of electricity-intensive lighting fixtures; and
- Invest in and explore the opportunity to utilise renewable energy use, such as solar energy.

2. Training:

- Raise the awareness of employees at offices in energy and resources conservation through a series of internal seminars, educational courses and meaningful activities, during which employees and experts can share and obtain the techniques and motivation in emission control and the conservation of natural resources.

Following the company-wide guideline in waste management, the Group's waste is all properly sorted, classified and handed over to professional disposal companies. 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;
- Advocate the reuse of office stationeries; and
- Promote the concept of paperless office and cut down on printing frequencies.

業務運營

經營活動的主要排放為辦公室運營所需電力的購買及消耗所產生的GHG排放物，以及商業固體廢物及污水。為了節約能源、降低碳排放和減少日常廢物，本集團不斷改造設備，推行迴圈經濟。

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耗效率，本集團在商業場所實施了一項生態辦公室計畫，以推廣展示高度環境意識並在資源節約方面產生顯著成果的活動：

1. 升級：

- 不斷升級辦公設備和系統，包括重新設計供暖系統、維護空調和安裝自動照明控制系統；
- 更換耗電密集型照明設備，採用高效照明；以及
- 投資和探索利用可再生能源的機會，如太陽能。

2. 培訓：

- 通過一系列內部研討會、教育課程和有意義的活動，提高辦公室員工對能源和資源保護的認識，在此期間，員工和專家可以分享和獲得排放控制和自然資源保護方面的技術和動力。

全公司範圍的廢物管理指導方針確保本集團的廢物都得到適當的分類和歸類，並移交給專業的處理公司。為有效管理辦公室產生的商業固體廢物，本集團已採取各種措施，例如使用集中垃圾桶收集辦公室內的廢物。辦公室產生的經分類的城市固體廢物由大廈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，本集團採取了更多行動，具體如下：

- 通過分類方法回收盡可能多的固體廢物；
- 提倡辦公文具的再利用；
- 推廣無紙化辦公概念，降低印刷頻率。

In FY2021, 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 FY2021, the major emissions from the manufacturing operation of the Group included air & greenhouse gases (“GHGs”), 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 FY2021, 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. 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.

Wastewater

Wastewater produced in the Manufacturing Operation segment included commercial wastewater and industrial wastewater. While the commercial wastewater was directly discharged into the local drainage system, the industrial wastewater was collected, transported and treated by the qualified professional companies. 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.

As the amount of wastewater discharged highly depended on the amount of water used, more measures on water conservation will be discussed in detailed in the subsection A.2. Use of Resources.

在2021財年，本集團辦公室產生的廢水直接排入市政污水管網，由大廈物業管理處理。由於廢水量在很大程度上取決於淡水的用量，本集團已採取具體措施，以減少辦公室耗水量，詳見下一小節“水”。

製造業務

在2021財年，本集團製造業務的主要排放物包括空氣污染排放物、溫室氣體（“GHG”）排放物、廢水、固體廢物和雜訊。為有效控制該業務部門的排放，本集團已實施有效政策並採用多種先進方法。

空氣污染排放物和GHG排放物

該業務部門的空氣污染排放物主要包括生產過程中的揮發性有機化合物（“VOC”）和車輛尾氣污染。2021財年，本集團利用收集管來收集VOC，VOC在排放到大氣之前由通風系統中的外部空氣淨化裝置淨化。本集團製造業務部門產生的GHG主要源於購電使用及化石燃料消耗。為達成《大氣污染物綜合排放標準》的要求，本集團制定了諸多內部政策，旨在控制廢氣排放、減少能耗並優化運營流程，從而最大程度地降低廢氣和GHG排放物對環境的不利影響。

廢水

製造業務部門產生的廢水包括商業廢水和工業廢水。商業廢水直接排入當地排水系統，工業廢水由有資質且專業的公司進行收集、運輸和處理。本集團保證，所有廢水排放均嚴格遵守《廢水綜合排放標準》以及運營區域的其他各類法規。

由於廢水排放量很大程度上取決於耗水量，因此將在A.2小節“資源利用”中詳細討論更多節水措施。

Solid Wastes

Commercial solid waste from employees and electronic wastes during manufacturing operations accounted for the majority of solid wastes from the Group in FY2021. The Group has been committed to reducing the use and waste of raw materials by applying industrial robotics and keeps recycling materials wherever possible under the guidance of ideas of shifting from the conventional linear economy to a circular economy. The commercial waste was well-sorted, recycled and handled by the certified municipal department, whereas the electronic waste was treated by the qualified professional organisations. 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 and implemented internal policies for its management of electronic waste.

As the concept of “lifecycle thinking” grows increasingly on the global state, the Group aspires to reduce its environmental impacts by closely overseeing the entire product lifecycle, from designing, manufacturing and disposal of end-of-life products, thereby working on the development of a closed-loop recycling business model through the building of a manufacturing process and solution that is oriented to resource efficiency, material reuse and recycling of end-of-life products.

Noise

The noise generated by the Group was primarily caused by the machinery operations in manufacturing processes. In 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:

- Place noisy machinery or facilities to the areas in the absence of workers;
- Minimise the employees’ exposure to occupational health risks stemming from noises with the implementation of 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 prioritise the equipment with better performance in noise control.

固體廢物

2021財年，員工產生的商業固體廢物及製造業務期間產生的電子廢物占本集團固體廢棄物的大部分。本集團一直致力於應用工業機器人來減少原材料的使用和浪費，並在從傳統線性經濟向迴圈經濟轉變的理念指導下，盡可能地回收材料。商業廢物由經認證的市政部門妥善分類、回收和處理，而電子廢物則由合格的專業機構處理。本集團根據《電子廢物污染環境防治管理辦法》，制定了電子廢物管理的內部政策。

隨著“全生命週期思維”的概念在全球範圍內日益流行，本集團希望通過密切監督整個產品生命週期（從設計、製造到報廢產品的處置），從而通過建立面向資源效率、材料再利用和報廢產品回收的製造過程和解決方案，致力於閉環型的迴圈商業模式，以減少對環境的影響。

噪音

本集團的噪音源主要出自製造過程中的機械操作。為嚴格遵守國家和地方有關雜訊排放的規定，如《工業企業廠界雜訊排放標準》(GB12348-2008)，本集團採用了多種降噪設施及多項措施，以減輕雜訊對周圍環境的影響，包括但不限於：

- 在沒有工人的地區放置有雜訊的機械或設施；
- 通過實施規定雜訊地區的員工工作時間和輪崗政策，以儘量減少員工因噪音引起的職業健康風險；以及
- 在工廠採購和維護機械時考慮雜訊因素，優先選擇雜訊控制性能較好的設備。

In FY2021, the Group did not receive any substantial complaint from nearby residents regarding its noise impacts.

A.2. Use of Resources

In FY2021, the major resources consumed by the Group were electricity, gasoline, diesel, water, paper and various types of packaging materials. Table 3 illustrates the amount of different resources used by the Group during the year under review.

在2021財年，本集團未收到附近居民關於雜訊影響的任何實質性投訴。

A.2. 資源利用

在2021財年，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度內使用的不同資源的數量。

Table 3 Total Use of Resources by the Group in FY2021

表3 2021財年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 FY2021 ² 2021 ² 財年的量	Intensity ¹ (Unit/SGD million) in FY2021 強度 ¹ 2021財年 (單位/百萬SGD)	Amount in FY2020 ² 2020 財年的量 ²	Intensity ¹ (Unit/SGD million) in FY2020 強度 ¹ 2020財年 (單位/百萬SGD)
Energy 能源	Electricity 電力	MWh	3,495.7	7.9	2,755.6	7.6
	Gasoline 汽油	L (MWh)	210,091 (2,036.1)	477.4 (4.6)	337,131 (3,267.3)	931.7 (9.0)
	Diesel 柴油	L (MWh)	16,584 (177.5)	37.7 (0.4)	120,184 (1,286.4)	332.1 (3.6)
	TOTAL 總計	GJ (MWh)	20,322 (5,709.2)	46.2 (13)	25,824 (7,309.3)	71.4 (20.2)
Water 水	Water 水	m ³	105,111	238.8	80,717	223.1
Paper 紙張	Paper 紙張	Tonnes 噸	6.5	0.01	9.8	0.03
Packaging materials ³ 包裝材料 ³	Paper, Plastic, Wood & Metal 紙制、塑膠、木制和金屬	Tonnes 噸	112.3	0.3	61.7	0.2

1. Intensity was calculated by dividing the amount of natural resources by revenue of the Group in FY2021 and FY2020, respectively, which was S\$440.1 million in FY2021 and S\$361.9 million in FY2020; and

2. The total weight of packaging materials was based on the direct weight and reasonable based on the size of certain types of materials that were hard to be accurately measured in weight.

1. 強度的計算方式為是將2021財年和2020財年的自然資源量分別除以本集團收入 (2021財年為4.401億新加坡元，2020財年為3.619億新加坡元)；以及

2. 包裝材料的總重量是基於直接重量，對於難以精確測量重量的特定種類的材料，則基於合理估算。

Electricity

In FY2021, electricity was purchased and consumed for regular operations in the offices and during manufacturing operations. Both offices and the manufacturing factories of the Group have stringently complied with relevant regulations and the Group's policy of electricity conservation. 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;
- Perform maintenance on 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
- Recommend all employees to make good use of the natural sunlight for lighting in the office when possible.

Over these years, the Group has long been engaged into the exploration and development of clean and renewable energy projects, committed to leveraging its business strength and influence to drive sustainability. In FY2021, the Group successfully commissioned its 10MW and 4.6MW Mini-Hydropower plants (the "Plants") at Anggoci and Sisira respectively in North Sumatra, Indonesia, which marked a fabulous and great milestone of the Group in advancing towards final permitting for commercial operations. By overcoming many pandemic obstacles to achieve the successful commissioning, the Group's commitment to maintaining a strong corporate sustainability credentials in clean industries furthered its transition towards a low-carbon development model. Meanwhile, the Group's subsidiaries have utilised other renewable energy sources including solar power to support its operations.

電力

在2021財年，電力購買後用於辦公室日常運營和製造業務。本集團的辦公場所和製造工廠均嚴格遵守相關規定和本集團的節電政策。為減少電力消耗，進一步控制其範圍2 GHG排放物，本集團在自身業務戰略中加入了“節約電力”的口號，並鼓勵員工實施以下做法：

- 關閉所有閒置燈和空調（例如，午餐時間關閉大部分電氣設備）；
- 張貼“節約用電，離開請關燈”海報，鼓勵工人和員工節約能源；
- 定期對辦公室的電氣設備（如空調、碎紙機等）進行維護，保持其高效運行；
- 適當調整辦公室空調的設定溫度；
- 使用貼有認證節能標籤的電器；
- 將辦公室的節能燈更換為LED照明燈具；
- 盡可能建議所有員工充分利用自然光照明辦公室。

多年來，本集團一直致力於清潔及可再生能源專案的勘探及開發，致力於利用其業務實力及影響力推動可持續發展。2021財年，本集團分別於印尼北蘇門答臘的Anggoci及Sisira社區成功投產其10MW和4.6MW小型水電站（“水電站”），標誌著本集團邁向商業營運最終許可的一個極具里程碑意義。通過克服許多疫情帶來的障礙，本集團實現成功試運營，並致力於在清潔工業領域保持強大的企業可持續發展信譽，進一步推動其向低碳發展模式的過渡。同時，本集團附屬公司已利用包括太陽能在内的其他可再生能源來支持其業務。

Other energy resources

The consumption of gasoline and diesel for the manufacturing process and transportation is a major contributor to the Group's carbon emissions. In FY2021, the consumption of gasoline and diesel decreased drastically. The consumptions of gasoline and diesel lessened 38% and 86% respectively as compared to the consumption of gasoline and diesel in FY2020.

The Group keeps pressing ahead to optimise its operations and believes that the 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 been making considerable upfront investments in redesigning and retrofitting its machinery to be more eco-efficient, as well as setting ambitious targets for its fossil fuel consumption. The Group has also set up and implemented relevant energy policies that guide effective actions that will be of benefit to the Group in the long term. Examples of measures that have been or are planned to be executed in improving the energy efficiency during transportation are shown below:

- Fully utilise the vehicle capacity to avoid unnecessary transport;
- Encourage employees to share vehicles for business affairs when appropriate;
- Plan driving routes in advance with discretion in terms of eco-friendly transportation;
- Recommend drivers to drive at a constant speed to avoid any unnecessary braking; and
- Educate staff to prioritise public transport means instead of driving to work to lower individual carbon footprints.

Water

Since water becomes an increasingly precious resource, the Group has seen a huge business case and opportunity by putting water management at the centre of its environmental strategy alongside its carbon strategy, energy targets and corporate social responsibility. During the year under review, the Group did not face any problem in sourcing water that was fit for its purpose. Taking a proactive stance, the Group has been devoted to promoting the importance of water conservation among its employees and implementing effective water policies that assist the Group to navigate through the perils related to water risks.

The subsidiaries of the Group have held a multitude of meetings, seminars and training programmes

其他能源

製造過程和運輸過程中消耗的汽油和柴油是本集團碳排放的主要來源。2021財年，汽油和柴油的消耗量大幅下降。與2020財年相比，汽油和柴油的消耗量分別減少了38%和86%。

本集團持續優化運營，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。隨著業務的穩步增長和對可再生能源研發的不懈努力，本集團一直在進行大量前期投資以重新設計和改造其機械，提高生態效率，並為其化石燃料消耗樹立一個遠大的目標。本集團還制定並實施了相關的能源政策，以指導對本集團長遠有利的有效行動。在提高運輸過程中的能源效率方面已經或計畫執行的措施示例如下：

- 充分利用車輛容量，避免不必要的運輸；
- 鼓勵員工在適當的時候共用商務車輛；
- 在環保交通方面，提前規劃行車路線；
- 建議司機保持勻速行駛，避免不必要的剎車；以及
- 教育員工優先使用公共交通工具，而不是開車上班，以減少個人碳足跡。

水

由於水資源日益寶貴，本集團將水資源管理與碳戰略、能源目標和企業社會責任一起作為其環境戰略的中心，從而看到了巨大的商業案例和機遇。在審核年度，本集團在尋找適用水方面並無任何問題。本集團持積極主動態度，致力於向員工宣傳節約用水的重要性，並實施有效的水資源政策，協助本集團應對與水資源危機相關的風險。

本集團旗下各子公司舉辦了多項會議、研討會及培訓活動，探討了在日常運營中推行更先進及更有效

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 have been placed at prominent places in the factories and offices, and employees have been 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:

- Implement leakage control by installing above-ground water pipes;
- 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;
- Install the recirculating cooling system; and
- Encourage the appropriate reuse of wastewater after scientific treatment.

Paper

In FY2021, the paper consumption of the Group was 6.5 tonnes, which drastically dropped by 33% compared to amount of paper consumption in FY2020.

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

的節水方法，並鼓勵本集團員工儘量重複使用廢水。為保證全體員工在日常工作中嚴格遵守節約用水的原則，我方在工廠、辦公室的顯著位置都張貼了“節約水資源”的海報和標語，並經常通過郵件、通知等方式提醒員工在用水後關掉水龍頭。為提高水資源利用效率，本集團就節約用水設施進一步採取以下措施：

- 安裝地上水管，進行漏水控制；
- 發現漏水立即修理滴水龍頭；
- 定期對供水系統的水龍頭、接頭環和其他缺陷進行洩漏試驗；
- 安裝迴圈冷卻系統；以及
- 鼓勵經科學處理後適當回用廢水。

紙張

於2021財年，本集團的耗紙量為6.5噸，較2020財年大幅減少了33%。

推廣“無紙化辦公”和“辦公自動化”起源於本集團的企業文化，本集團努力促進員工的行為改變，儘量減少使用紙張，包括：

- 盡可能通過電子方式（即通過電子郵件或電子公告欄）傳播資訊；
- 需要列印時，將雙面列印設置為大多數網路印表機的預設模式；
- 在辦公室張貼海報和貼紙，傳播“先想後印”的理念，提醒員工避免不必要的印刷；
- 在影印機旁放置盒子及託盤作為容器，收集單面紙張以供再用；
- 將舊單面檔背面用於列印或作為草稿紙。

此外，為了實現對紙張資源回收再利用的承諾，本集團一直致力於測量和收集準確的資料，評估各子公司在紙張消耗方面的績效。在審查年度，本集團

the accurate data, and evaluating the performance of each subsidiary in paper consumption. During the year under review, the Group eliminated 3.3 tonnes in paper consumption, while the subsidiaries located in China East significantly lessened their paper consumption by 2.2 tonnes. The Group is committed to further analysing and monitoring the performance in paper consumption among its certain subsidiaries, and implementing paper conservation measures more effectively.

Packaging Materials

In FY2021, the Group consumed a total of 112.3 tonnes of wooden, paper-made and plastic-made packaging materials. To better its management of the use of packaging materials, the Group focuses its efforts on the procurement process and innovative packaging solutions. The Group has been committed to taking advantage of the application of ERP (Enterprise Resource Planning) online platform, in order to systematically manage the entire procurement process and optimise corporate resources, which has 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 keeps reviewing and benchmarking its ESG performance against a set of criteria, so as to timely identify the potential gaps with its peers, accurately position itself in the market and correspondingly make corrective actions to consolidate its competitiveness in the industry. According to Table 4, it is found that the Group's sustainability performance against a series of criteria was consistently superior to most of its peers in FY2021, reflecting Group's continuous efforts and persistent determination in driving and leading sustainable development.

耗紙量減少了3.3噸，而位於華東的子公司大幅減少了2.2噸的耗紙量。本集團致力進一步分析及監察其特定子公司的紙張消耗績效，以便更有效地推行節約紙張措施。

包裝材料

在2021財年，本集團共消耗112.3噸木制、紙制和塑膠包裝材料。為更好管理包裝材料的使用，本集團致力於研究採購流程和創新包裝解決方案。本集團一直致力於利用企業資源規劃（ERP）線上平臺的應用，以便系統地管理整個採購流程並優化企業資源。這反映了本集團希望在業務運作中整合創新解決方案、以實現更大的可持續性的決心。

基準

作為領先的集成工程解決方案提供商，本集團不斷根據一系列標準對其ESG績效進行審查和基準測試，以便及時發現與同行的潛在差距，準確定位自己的市場定位，並採取相應的糾正措施，鞏固自己在行業中的競爭力。從表4可以看出，2021財年本集團在一系列標準下的可持續發展績效一直優於大多數同行，這反映了本集團在推動和引領可持續發展方面的持續努力和堅定決心。

Table 4 Environmental Performance Benchmark between the Group and its peers ²表4 本集團與其同行之間的环境績效基準²

KPI 同行	Water Consumption (m ³) 耗水量 (m ³)	Intensity of Water Consumption ¹ (m ³ /employee) 耗水強度 ¹ (m ³ /僱員)	Electricity Consumption (kWh'000) 耗電量 (kWh'000)	Intensity of Electricity Consumption ¹ (Unit/employee) 耗電強度 ¹ (單位/僱員)	Other Energy Consumption (GJ) 其他能耗 (GJ)
Peer 1 同行1	219,909	9.36	141,048	6.00	228,129
ISDN 億仕登	105,111	99.92	3,496	3.32	7,738
Peer 3 同行3	254,000	17.06	88,320	5.93	187,373
Peer 4 同行4	15,050,000	49.67	1,480,279	4.89	4,517,000
Peer 5 同行5	1,808,000	4.58	5,103,000	12.92	8,618,393
Peer 6 同行6	19,190,000	78.80	3,420,000	14.04	5,327,996
Peer 7 同行7	26,350,000	75.10	12,369,454	35.25	16,470,001
Peer 8 同行8	826,537	201.35	209,502	51.04	730,207
Peer 9 同行9	4,420,000	146.89	-	-	6,900,000

1. 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

2. 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 markets. The KPIs were summarised from their latest annual/ESG/sustainability reports as of December 2021 and the data processing was performed by an independent party - 'GreenCo ESG Advisory Limited' for objective and professional benchmarking.

1. 強度的計算方法是將耗電量、GHG排放物和固體廢物除以本集團和選定同行的員工人數；

2. 同行需根據本集團《2016年行業報告》進行確定和選擇，包括中國、新加坡和馬來西亞市場領先的國際集成工程解決方案提供商。KPI根據截至2021年12月的最新年度/ESG/可持續性報告總結得出，資料處理由獨立方——“勤創永續環境社會管治顧問有限公司”進行，以進行客觀和專業的基準測試。

Intensity of Other Energy Consumption ¹ (Unit/employee) 其他能耗強度 ¹ (單位/雇員)	Scope 1 and 2 GHG emissions (tonnesCO ₂ e) 範圍1和範圍2 GHG 排放物(噸CO ₂ e)	Intensity of GHG Emissions ¹ (Unit/employee) GHG排放物強度 ¹ (單位/雇員)	Solid Waste (tonnes) 固體廢物 (噸)	Intensity of Solid Waste ¹ (Unit/employee) 固體廢物強度 ¹ (單位/員工)
9.71	108,100	4.60	9,100	0.39
7.36	2,641	2.51	63	0.06
12.58	49,092	3.30	3,386	0.23
14.91	595,000	1.96	276,000	0.91
21.82	938,000	2.37	606,400	1.54
21.88	2,200,000	9.03	303,000	1.24
46.94	3,310,000	9.43	1,061,000	3.02
177.88	154,267	37.58	3,497	0.85
229.30	368,000	12.23	109,000	3.62

A.3 The Environment and Natural Resources

The Group has established and implemented a robust management system that allows it to efficiently identify the latest applicable environmental laws and regulations, to effectively manage data related to both the direct and indirect impacts of its business activities on the environment, and to transparently make disclosure on its sustainability journey to its stakeholders. Since the year 2018, the Group has monitored the progress of and advanced towards the ambitious and clear environmental goals, aiming to attain a sustainable, safe and secure future.

In FY2021, the Group has attached great importance on monitoring and controlling its emission and consumption of natural resources. In particular, the Group has significantly lowered the consumption of paper while strictly implementing its internal policies, which is beneficial to the cost savings of the Group. The relatively significant environmental impacts of the Group were concentrated on the use of energy resources and GHG emissions. To alleviate its potentially detrimental effects on the environment

A.3 環境和自然資源

本集團已建立並實施健全的管理系統，使其能夠高效確定最新適用的環境法律法規，有效管理與其業務活動對環境的直接和間接影響相關的資料，並向其利益相關者完全披露其可持續發展之路。自2018年起，本集團一直密切關注著各項宏偉清晰的環保目標的進展情況，並向目標邁進，以期實現可持續、安全和有保障的未來。

於2021財年，本集團高度重視監測及控制其自然資源的排放及消耗情況。特別是，本集團在嚴格執行內部政策的同時，大幅減少了耗紙量，有利於節約成本。本集團對環境的影響相對較大，主要集中在能源使用和GHG排放物方面。為減輕在運營期間對環境的潛在不利影響，本集團一直專注於通過設備升級、能源效率計畫和智慧創新工具發展多種解決方案，其中將連通性、電氣化、可再生能源、自動化和意識提升等方面考慮在內。通過堅持本集團

during operations, the Group has been focusing on the development of multiple solutions through the upgrade of equipment, energy efficiency initiatives and smart innovative tools which take into account the aspects of connectivity, electrification, renewables, automation and awareness enhancement. Upholding the Group's aforementioned measures to mitigate its environmental risks is the application of a circular economy strategy. The Group values a systematic approach to analysing the consumption of resources and emissions of pollutants, and steps up its efforts in standardising its data management process, tracking the performance against each material ESG KPI where the short-term and long-term targets have been set, and implementing an effective response.

的上述措施降低其環境風險是對迴圈經濟策略的應用。本集團重視用系統化的方法分析資源消耗和污染物排放，並努力加強資料管理流程的標準化，根據已設定短期和長期目標的各項重要ESG KPI跟蹤績效，並實施有效的應對措施。

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	Proposed Steps 擬定步驟
GHG emissions GHG排放物	<p>Given the strict implementation of the Group's internal policies, the GHG emissions in FY2021 of the Group decreased by 11% as compared to that in FY2020.</p> <p>The Group aims to keep lowering its GHG emissions intensity to less than 8.5 tonnes per SGD million within the next three years.</p> <p>鑑於本集團嚴格執行其內部政策，與2020財年相比，本集團於2021財年的GHG排放量下降了11%。</p> <p>未來三年內，本集團力爭將GHG排放物強度指標降低至低於8.5噸/百萬SGD。</p>	<p>Taking FY2021 as the baseline year, the Group targets to lower its GHG emissions intensity by 15% by 2030.</p> <p>本集團以2021財年為基準年，預計到2030年將GHG排放物強度降低15%。</p>	<p>The Group commits to improve its energy efficiency, transition to electrification from the reliance on fossil fuels for transportation and offset its carbon emission by expanding its investments in more renewable energy projects.</p> <p>本集團致力於提高能源效率，從依賴化石燃料運輸過渡到電氣化，並通過擴大對更多可再生能源項目的投資來抵消其碳排放。</p>
Solid wastes 固體廢物	<p>The Group strives to lower the amount of solid waste disposed to the landfills. In FY2021, the amount of solid waste recorded decreased by 0.4 tonnes as compared to that in FY2020, and remained at a relatively low level.</p> <p>The Group aims to keep lowering its solid waste intensity to less than 0.1 tonnes per SGD million within the next three years.</p> <p>本集團致力減少其棄置至堆填區的固體廢物量。在2021財年，本集團錄得的固體廢物量相較於2020財年減少0.4噸，並保持在較低水平。</p> <p>未來三年內，本集團力爭將固體廢物強度指標降低至低於0.1噸/百萬SGD。</p>	<p>Taking FY2021 as the baseline year, the Group targets to lower its solid waste intensity to 0.8 tonnes per SGD million by 2030.</p> <p>本集團以2021財年為基準年，預計到2030年將固體廢物強度降至每百萬新元0.8噸。</p>	<p>The Group commits to formulate more targeted policies around Sustainable Waste Management to embed sustainability in its business strategies.</p> <p>本集團致力於圍繞可持續廢物管理制定更有針對性的政策，將可持續發展納入其業務戰略。</p>

Areas 區域	Short-term Targets 短期目標	Long-term Targets 長期目標	Proposed Steps 擬定步驟
Electricity 電力	<p>Given the business development and inclusion of more subsidiaries, the electricity consumption increased in FY2021, with the intensity increased slightly by 4.5%. The Group aims to decrease its electricity consumption intensity next year and targets to achieve a double increase of electricity generation capacity by 2025. 鑒於業務發展和更多子公司的加入，2021財年用電量有所增加，輕微上升了4.5%。本集團計畫在明年降低用電強度，並到2025年實現發電量翻一番。</p>	<p>In line with the goals of GHG emissions reductions, the Group targets to take actions on electricity conservation to contribute to the fulfilment of decarbonisation ambitions. 根據GHG減排目標，本集團計畫採取節約用電行動，為實現脫碳目標做出貢獻。</p>	<p>Besides electricity conservation measures, the Group commits to the improvement of hydropower plants in terms of both number and capacity. 除節約用電措施外，本集團亦致力提高水電站的數量及容量。</p>
Energy resources 能源	<p>Given the strict implementation of the Group's internal energy policies and data monitoring system, the Group's total energy consumptions in FY2021 decreased by 22% as compared to that in FY2020. Meanwhile, the total energy intensity lessened by 35.77% as compared to that in FY2020. The Group aims to maintain and pursues efforts to lower its energy intensity by setting up and implementing more effective policies that allow immediate actions on reducing the energy usage for transportation. 鑒於本集團嚴格實施其內部能源政策和數據監控系統，與2020財年相比，本集團2021財年的能耗總量下降了22%。與此同時，總能源強度降低35.77%。 本集團的目標是通過制定和實施更有效政策，立即採取行動，減少運輸能源的使用，從而保持並努力降低能源強度。</p>	<p>Taking FY2021 as the baseline year, the Group targets to reduce its intensity of the consumption of fossil fuels by 10% by 2030. 本集團以2021財年為基準年，預計到2030年將化石燃料消耗強度降低10%。</p>	<p>The Group commits to introduce electric vehicles (EVs) to the business gradually and replace traditional vehicles with new energy ones in the near future. 本集團承諾在不久的將來逐步將電動車（EV）引入業務範圍內，並用新能源車取代所有傳統車。</p>
Water 水	<p>The most urgent task is to address the rise in water consumption by targeting at the subsidiaries with an unusually high amount of usage and bringing down their water consumptions. In FY2021, the water consumption of the Group increased dramatically by 30%, where the surge in water consumption was mainly due to the operation of the workshop newly established in Vietnam. However, the water intensity still remained at a similar level as compared to that in FY2020. The Group aims to reduce its overall water consumption in the coming year, and further standardise its measurement and collection of the data of water usage. 當前最為緊迫的任務是解決耗水量上升的問題，將目標對準耗水量異常高的子公司，降低其耗水量。2021財年，本集團耗水量大幅增加30%，耗水量激增主要是由於在越南新成立的車間的運營。然而，與2020財年相比，用水強度仍保持在相似水準。 因此，本集團的目標是在未來的一年降低整體耗水量，並進一步規範耗水量的計量和耗水量資料的收集。</p>	<p>Taking FY2021 as the baseline year, the Group targets to reduce its water intensity by 10% by 2030. 本集團以2021財年為基準年，預計到2030年將用水強度降低10%。</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. 本集團致力於降低淡水消耗量，並計畫尋找機會引入雨水收集系統和創新型水回收設施，作為其業務運營中節約用水的常見方式。</p>

Areas 區域	Short-term Targets 短期目標	Long-term Targets 長期目標	Proposed Steps 擬定步驟
Paper 紙張	<p>The Group strives to eliminate its paper usage and promote the concept of “Paperless Office”. In FY2021, the paper consumption of the Group dropped dramatically, and the Group successfully accomplished the goals set in FY2020.</p> <p>The Group aims to lower its consumption of paper to maintain under 0.05 tonnes per SGD million next year.</p> <p>本集團致力於將其耗紙量清零，並推廣“無紙化辦公”概念。在2021財年，本集團紙張消耗量大幅下降，本集團成功實現了2020財年的設定目標。為此，本集團的目標是明年將其紙張消耗量維持在低於0.05噸/百萬SGD。</p>	<p>Taking FY2021 as the baseline year, the Group targets to reduce its paper use intensity by 33% by 2030.</p> <p>本集團以2021財年為基準年，預計到2030年將用紙強度降低33%。</p>	<p>The Group commits to advocate the strategic goal of “paperless office” throughout all offices through training and promotion of digital technologies for operations.</p> <p>本集團致力於通過培訓和推廣運營數位技術，在所有辦公室推行“無紙化辦公”的戰略目標。</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>本集團計畫在記錄和披露事項檔中進一步採用更多包裝材料，包括但不限於紙制、塑膠和木制包裝材料等。</p>	-	<p>Starting from a more standardised data management system, the Group commits to keep optimising its information monitoring and collection process, facilitating an accurate measurement of the weight of all key types of packaging materials.</p> <p>從更標準化的資料管理系統開始，本集團致力於不斷優化其資訊監測和收集流程，以便準確測量所有關鍵類型包裝材料的重量。</p>

The Group's mini-hydropower plant project in Indonesia has been proved to be a successful way the Group offsets carbon emissions, contributes to global sustainable development and mitigates climate change. In particular, the mini-hydropower plants target at the remote and rural areas in Indonesia, that is not only aligned with the 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 renewable energy in Southeast Asia.

Climate change

Over the recent decades, a multitude of physical risks from a changing climate have already been present, growing and experienced by millions across the globe. As more governments have

事實已證明，本集團在印尼的小型水電站專案是本集團抵消碳排放影響、促進全球可持續發展和緩解氣候變化的成功方式。特別是小型水電站針對印尼偏遠農村地區，這不僅符合本集團環境可持續發展的宏偉目標，還能夠為世界欠發達地區帶來包括就業機會在內的巨大利益。這也符合和滿足印尼能源和礦產資源部2015年第19號條例的規定，該條例主張對小型水電專案進行更多投資和開發。展望未來，本集團承諾在不久的將來加大可再生能源的開發力度，並致力於東南亞地區可再生能源分配和儲存領域的研究和專案開發。

氣候變化

近幾十年來，氣候變化已經帶來了大量自然風險，風險逐漸增加，影響到了全球數百萬人。隨著越來越多的政府採取嚴厲的舉措，通過朝著淨零碳世界

taken drastic actions to curb the deterioration of our climatic system by moving towards a net-zero carbon world, businesses are increasingly exposed to the transition risks that are inherent in changing strategies, policies or investments. The Group has recognised the severity of the implications of climate-related risks on its long-term operations and business plans, and been working on building resilience and adaptation to the climate challenges.

With reference to the guidance of the TCFD framework, the Group may suffer from financial losses resulting from the increasing severity and frequency of physical climate risk drivers, including the more intense and frequent precipitation in summer that possibly will damage the facilities of the Group for operations. To safeguard the Group's assets from potential flooding risks, the Group will focus more on implementing water risk assessment in the near future and develop climate scenarios to comprehend a broader spectrum of physical risks as well as its associated impacts on the business. Second, as China has released a policy document detailing how the country intends to meet its target of reaching peak carbon emissions by 2030, transitioning to renewable energy with subsidies allocated to qualified projects may be a good business opportunity for the Group given its first-mover advantage in the renewable energy industry.

VII. SOCIAL SUSTAINABILITY

EMPLOYMENT AND LABOUR PRACTICES

B.1 EMPLOYMENT

As of 31 December 2021, the total number of employees of the Group was 1,052. ISDN believes that its success in the engineering industry is highly dependent on its employee. Thus, 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. In FY2021, the Group prepared an "annual recruitment plan" and made the use of the Internet, seminars and intermediaries to recruit qualified candidates. Salaries and wages are reviewed annually based on performance appraisals, qualifications, experience, position and seniority. The Group periodically performs regular evaluations on the capability and performance of its

目標前進來遏制氣候系統的惡化，企業越來越多地面臨不斷變化的戰略、政策或投資所固有的過渡風險。本集團已認識到氣候相關風險對其長期運營和業務計畫的嚴重影響，並致力於建設抵禦和適應氣候挑戰的能力。

參考TCFD框架的指導，自然氣候風險驅動因素的嚴重程度和頻率日益增加，包括夏季降水更加強烈和頻繁，可能會損壞本集團的運營設施，從而導致經濟損失。為保障本集團資產免受潛在洪水風險的影響，本集團將更專注於在不久的將來實施洪水風險評估，並開發氣候情景，以瞭解更廣泛的自然風險及其對業務的相關影響。其次，由於中國發佈了一份政策檔，詳細說明了中國打算如何實現到2030年達到碳排放峰值的目標，鑒於本集團在可再生能源行業的先發優勢，向可再生能源過渡，並向符合條件的項目分配補貼，對本集團來說可能是一個良好的商機。

七、 社會可持續性

雇傭和勞務實踐

B.1 就業

截至2021年12月31日，本集團的員工總數為1,052人。億仕登意識到，其在工程行業取得成功高度有賴於其員工的努力和貢獻。因此，億仕登設計了一套富有競爭力的薪酬和福利方案，以便吸引、留住和激勵員工。員工的薪酬將與其學歷、行業經驗、人際交往/溝通能力相掛鉤。對員工的招聘將基於對人力資源需求的持續分析，以符合本集團的業務發展。於2021財年，本集團編制了“年度招聘計畫”，並利用互聯網、研討會和仲介機構招聘合格候選人。每年都將根據考績、資格、經驗、職位和資歷等對薪金和工資進行審查。本集團定期對員工的能力及表現進行定期評估，並為合格員工提供晉升機會。終止雇傭合同時，必須依據合理、合法的理​​由和內部政策，以及《員工手冊》中規定的

employees and offers promotion opportunities for eligible employees. The termination of employment contract is based on reasonable, lawful grounds and internal policies including the procedures set forth in the Employee Handbook. The total number of employees by age group, gender, employment type, position type, geographical locations of the group in FY2021 and the employee turnover rate by age group, gender and geographical locations in FY2021 are summarised in the tables below.

程式。下表總結了2021財年按年齡組、性別、僱傭類型、職位類型、本集團地理位置劃分的員工總數，以及2021財年按年齡組、性別和地理位置劃分的員工流失率。

Table 6 Number of Employees by Age Group, Gender, Employment Type, Position Type, Geographical Locations of The Group in FY2021 ¹

表6 2021財年按年齡組、性別、僱傭類型、職位類型、本集團地理位置劃分的員工人數¹

Unit: Number of employees 單位：人（員工人數）	Age group 年齡組					Total 總計
Gender 性別	Aged between 18 and 25 年齡在18至25歲之間	Aged between 26 and 35 年齡在26至35歲之間	Aged between 36 and 45 年齡在36至45歲之間	Aged between 46 and 55 年齡在46至55歲之間	Aged above 55 年齡在55歲以上	Total 總計
Male 男	63	274	226	94	38	695
Female 女	20	138	142	47	10	357
Total 總計	83	412	368	141	48	1,052

Unit: Number of employees 單位：人（員工人數）	Position 職位			Total 總計
Gender 性別	General staff 一般員工	Middle managerial level 中層管理人員	Senior managerial level 高級管理層	Total 總計
Male 男	533	112	50	695
Female 女	271	69	17	357
Total 總計	804	181	67	1,052

Employment type 僱傭類型		
Full time 全職	Part time 兼職	Total 總計
1044	8	1,052

Geographical location 地理位置	
Locations 地點	Number of employees 員工人數
PRC 中國	583
Hong Kong 香港	8
Singapore 新加坡	166
Others 其他	295
Total 總計：	1,052

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

[1] 員工人數相關資料是根據本集團與員工簽訂的僱傭合同，從本集團人力資源部獲得的。該資料涵蓋人員包括根據當地相關法律與本集團有直接僱傭關係的員工，以及其工作及/或工作場所由本集團控制的員工。上述就業資料包告所採用的方法基於《如何編制ESG報告？—附錄3：社會KPI報告指南》（由證券交易所發佈）。

Table 7 Employee Turnover Rate by Age Group, Gender and Geographical Locations in FY2021¹

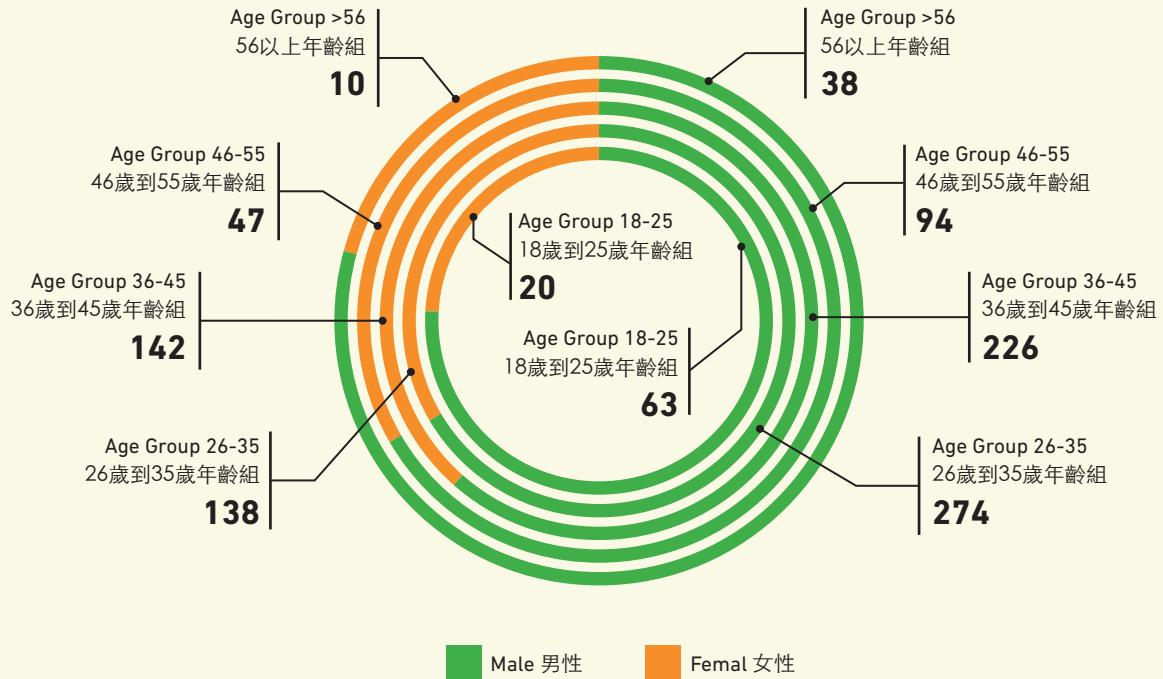
表7 2021財年按年齡組、性別和地理位置劃分的員工流失率¹

Unit: Number of employees 單位：人（員工人數）		Age group 年齡組				
Gender 性別	Aged between 18 and 25 年齡在18至25歲之間	Aged between 26 and 35 年齡在26至35歲之間	Aged between 36 and 45 年齡在36至45歲之間	Aged between 46 and 55 年齡在46至55歲之間	Aged above 55 年齡在55歲以上	Total 總計
Male 男	29	65	16	9	6	125
Employee turnover rate (%) 員工流失率 (%)	46	24	7	10	16	18
Female 女	5	26	14	5	0	50
Employee turnover rate (%) 員工流失率 (%)	25	19	10	11	0	14
Total 總計	34	91	30	14	6	175
Total employee turnover rate (%) 總員工流失率 (%)	41	22	8	10	13	17
Geographical locations 地理位置						
Locations 地點	Employee turnover 流失員工		Employee turnover rate (%) 員工流失率 (%)			
PRC 中國	72		12			
Hong Kong 香港	1		13			
Singapore 新加坡	24		14			
Others 其他	78		26			
Total: 總計:	175		17			

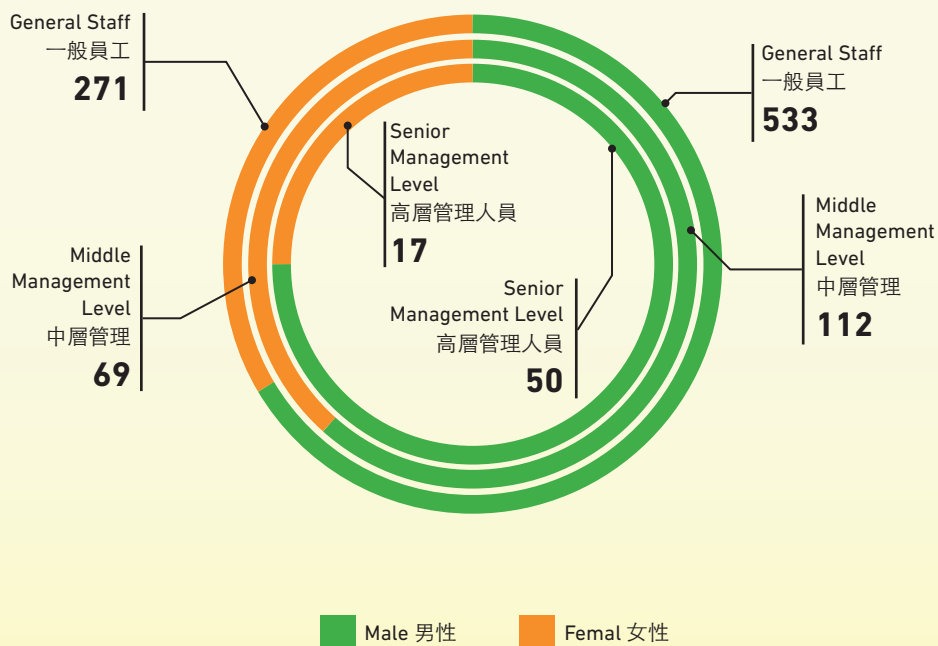
[1] The turnover data in headcount was obtained from the Group's Human Resources Department based on the employment contracts entered into between the Group and its employees. Turnover rate was calculated by dividing the number of employees who left the Group in FY2021 by the number of employees in FY2021. The methodology adopted for reporting on turnover data set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

[1] 員工流失率相關資料是根據本集團與員工簽訂的僱傭合同，從本集團人力資源部獲得的。流失率的計算方法是將2021財年離職員工人數除以2021財年員工人數。上述員工流失資料包告所採用的方法基於《如何編制ESG報告？—附錄3：社會KPI報告指南》（由證券交易所發佈）。

Number of Employees by Age Group and Gender of The Group in FY2021
 2021財年本集團員工人數（按年齡和性別劃分）



Number of Employees by Gender and Position Type of The Group in FY2021
 2021財年本集團員工人數（按性別和職位劃分）



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

在報告期內，本集團均遵守並符合以下各僱傭/就業法律法規：

Table 8 Employment Laws and Regulations with which the Group Has Complied
表8 本集團遵守的僱傭/就業法律法規

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 《企業職工生育保險試行辦法》
	The Decisions on the Establishment of a Unified Program for Old-Aged Pension Insurance of the State Council 《國務院關於建立統一養老保險制度的決定》
	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制度的決定》
	The Unemployment Insurance Measures 《失業保險辦法》
Singapore 新加坡	The Employment Act (Chapter 91) of Singapore (EA) 《新加坡就業法》（EA）（第91章）
	Central Provident Fund Act 《中央公積金法》
	Employment of Foreign Manpower Act (Chapter 91A) of Singapore (EFMA) 《新加坡外籍勞工法》（EFMA）（第91A章）
Malaysia 馬來西亞	Employment Act 1955 ("EA 1955") 《1955年就業法》（EA1955）
	Industrial Relations Act 1967 ("IRA 1967") 《1967年勞資關係法》（IRA1967）
	Trade Unions Act 1959 ("TUA 1959") 《1959年工會法》（TUA1959）
	Employees Provident Fund Act 1991 ("EPF 1991") 《1991年員工公積金法》（EPF1991）
	Employees' Social Security Act 1969 ("SOCSO Act") 《1969年員工社會保障法》（SOCSO法）
Vietnam 越南	The Labour Code 《勞動法》

WORKING HOURS AND REST PERIODS

In accordance with local employment laws where the Group operated, the Group's policy in managing the working hours and rest periods of employees have clearly been specified in the internal policies including the Employee Handbook. For instance, the internal policies regard employee attendance and punctuality as one of the criteria against which the employee's annual performance appraisal is performed. If employees need to ask for leave or arrive late due to accidents, illness or other factors, a notification should be made to the direct supervisor in advance. Employees who need to work overtime should fill out the Application Form and submit the form to the supervisors for approval before execution.

EQUAL-OPPORTUNITY AND ANTI-DISCRIMINATION

In accordance with internal policies including the Employee Handbook, 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. The Group also appreciates cultural diversity in the development and 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.

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. The Group targets to periodically review and enhance its employee remuneration and benefits

工作時間與休息時間

根據本集團經營所在地的當地僱傭法，內部政策（包括《員工手冊》）中明確規定了本集團管理員工工作時間和休息時間相關的政策。例如，內部政策將員工的出勤及準時作為員工年度績效評估的標準之一。如果員工因事故、疾病或其他因素需要請假或遲到，應提前通知直接主管。需要加班的員工應填寫申請表，並提交主管批准後執行。

平等就業機會和反歧視

根據內部政策，包括《員工手冊》，本集團在招聘、培訓及職業發展、職位晉升及薪酬及福利方面為員工提供平等機會。員工不會因性別、種族、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它歧視情況而受到歧視或被剝奪此類機會。同時，本集團重視發展多元文化，並僱傭不同年齡和種族的員工。本集團堅信，文化多樣性帶來的卓越工作經驗、技能組合和專業技術對公司的成功至關重要，並通過建立員工之間的信任，打造友好和諧的員工隊伍和氛圍。

其它待遇和福利

除基本收益和福利外，其它待遇還將包括遣散費、強制性/中央公積金、就業補償保險、醫療保險、無上限就醫報銷、年假、病假、額外薪酬以及員工績效獎勵和表彰福利（如績效獎金等），此外，可酌情發放傭金和非固定年度獎金。此外，根據員工不同的工作職責，本地交通（包括泊車及汽油）津貼、行動電話津貼、海外交通和膳食津貼以及加班打車費報銷均包括在員工的薪酬及福利總額內。本集團的目標是定期檢討及提升僱員薪酬及福利待遇，以此作為激勵及留住人才的手段之一。2021財年，本集團幾家子公司分別在同年6月及9月為員工組織了前往青海省、甘肅省及陝西省西安市的公司旅行。

packages as one of the means to motivate and retain its talents. In FY2021, a few subsidiaries of the Group organised a company trip for its employees to visit Qinghai, Gansu Province and Xi'an, Shaanxi Province in June 2021 and September 2021.

In FY2021, the Group was in compliance with relevant laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, welfare and other benefits that have a significant impact on the Group.

B.2 HEALTH AND SAFETY

The Group 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. In FY2021, the Group provided around 260 hours of health and safety training regarding occupational health and safety, safety production laws and regulations, and internal safety policies through internal communications and briefings and fire drills 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. Apart from drills, the Group also purchases health insurance and organises regular physical examinations for its employees so as to promote their wellness.

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.

2021財年，本集團遵守了對本集團有重大影響的、有關薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視、康樂和福利事宜的相關法律法規。

B.2 健康與安全

本集團制定了安全生產政策和程式，以確保運營完全符合適用的地方和國家安全生產法律法規。通過採取各種職業健康安全培訓和措施，本集團積極關心員工各方面的健康。公司制定並有效傳達確保員工健康和安全的具體指示和指導方針，以維持健康和安全的員工工作環境。同時，本集團管理層負責員工的整體健康安全績效，確保工作場所安全。比如在審核年度，生產部門管理層參加了中國安全監督局組織的安全生產培訓，進一步瞭解關於維護工作人員安全工作環境和程式的安全標準和政策。2021財年，本集團通過內部溝通及簡報會，以及生產廠消防演習，提供了約260小時有關職業健康及安全、生產安全法律法規及內部安全政策的健康及安全培訓，以提升員工的安全意識。

定期舉行演習，加強員工的消防安全。提供消防設備，如自動煙霧噴射系統和乾粉滅火器等，保護員工，遠離火災危險。除了演習以外，本集團還為僱員購買健康保險，並定期安排其體檢，以促進其身體健康。

鑒於相應作業性質，本集團還為員工提供了適當的安全防護服和個人防護設備（PPE），包括頭盔、安全鞋、手套、耳塞和口罩等。

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

在報告期內，本集團遵守下列與僱員健康及安全相關的各項法律法規：

Table 9 Laws and Regulations Related to Employees' Health and Safety with Which the Group Has Complied

表9 本集團遵守的員工健康和 safety 相關法律法規

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 Labour Injury 《工傷保險條例》
Singapore 新加坡	Workplace Safety and Health Act, Chapter 354A (WSHA) 《工作場所安全與衛生法令》(WSHA) 第354A章
	Work injury compensation is governed by the Work Injury Compensation Act, Chapter 354 工傷賠償以《工傷賠償法》第354章的規定為準。
Malaysia 馬來西亞	Workmen's Compensation Act 1952 (WCA 1952) 《1952年女工賠償法》(WCA 1952)
	Occupational Safety and Health Act 1994 (OSHA 1994) 《1994年職業安全健康法》(OSHA 1994)
Vietnam 越南	The Labour Code 《勞動法》

Since FY2018, there was zero work-related fatality under the Group's operations, while during the reporting period, there was no lost day due to work-related injuries. In FY2021, there was not any 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.

從2018財年開始，本集團運營期間皆無因工死亡事故，在報告期內，無因工傷損失工天事件。在2021財年，未發生針對本集團的任何停工、勞資糾紛、訴訟、索賠、行政訴訟或仲裁事件。本集團有信心在未來五年內實現零工傷或零職業危害發生率的目標。

Table 10 Number and Rate of work-related fatalities of the Group in past three financial years ¹

表10 過去三個財年本集團與工作有關的死亡人數及死亡率¹

Year 年份	FY2021 2021財年	FY2020 2020財年	FY2019 2019財年
Number of work-related fatalities 與工作有關的死亡人數	-	-	-
Lost days due to work injury 因工傷損失工天	-	2	-

[1] The information about injury and fatality was obtained from the Group's Human Resources Department. The methodology adopted for reporting the number and rate of work-related fatalities set out above was based on "How to Prepare an ESG Report? — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

[1] 傷亡資料來自本集團人力資源部。上文所載的與工作有關的死亡人數和死亡率的列報方法基於“如何編寫環境、社會和治理報告？—附錄3：證券交易所發佈的“社會KPI報告指南”。

ACTIONS IN THE POST-PANDEMIC ERA

2021 was the year of transition and recovery, with the roll-out of vaccines that enabled people, businesses and society to adapt to the new normal. While digitally enabled productivity gains have accelerated the Fourth Industrial Revolution during and after the Pandemic, the Group has still insisted on its commitments to and taken expeditious actions on the epidemic prevention and control in the post-pandemic era in compliance with the regulatory requirements in the operating countries and local jurisdictions. For instance, the Group requires its employees to keep social distance, maintain a good habit of hygiene and safely disposing leftover masks, waste paper, tissues and other items, and wear masks where necessary and appropriate.

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. The Group focuses on outcome-oriented approach and has introduced a systematic induction training for new employees that includes the understanding the Code of Conduct, Company Policy, Environmental Policy, Ethics and Safety Policy, and other health and safety training-related topics mentioned in **B.2. Health and Safety**.

In FY2021, the Group held numerous training workshops and programmes for its employees, which covered topics including but not limited to “Perform work at height”, “Contractor Supervisor Safety course”, “Excel Budgeting”, “Ethical issues with remote work from home”, “Crestcom Bullet Proof Manager Programme”, “Regulations on Safe Operations of Equipment”, etc.

後疫情時代的行動

2021年是過渡和復蘇的一年，疫苗的推出使人民群眾、企業和社會能夠適應新常態。雖然在疫情期間及疫情後，數字生產力的提升助推了第四次工業革命，但本集團仍堅持自身承諾，根據營商所在國及當地司法管轄區的監管要求，在後疫情時代採取迅速的疫情防控行動。例如，本集團要求員工保持社交距離，保持良好的衛生習慣，安全處置廢口罩、廢紙、紙巾和其他物品，並在必要和適當的情況下佩戴口罩。

B.3 發展和培訓

本集團視員工為其最有價值的資產，有了人員，本集團才能生產高品質產品。因此，公司定期提供一系列正式培訓課程，以確保員工具備專業和合格技能。本集團專注於面向未來，為新員工引入了系統化的入職培訓，包括讓他們瞭解行為守則、公司政策、環境政策、道德和安全政策，以及“B.2健康和 safety”中提到的其他健康和 safety 培訓相關主題。

2021財年，本集團為員工舉辦多次培訓討論會及課程，主題包括但不限於“高空作業”、“承包商主管安全課程”、“Excel預算”、“在家遠端辦公的誠信問題”、“Crestcom Bullet Proof 管理者課程”、“設備安全操作規章”等。

Table 11 Number and Percentage of Employees Trained in the Group by Gender and Position Type in FY2021¹
表11 2021財年按性別和職位類型分列的本集團受訓員工人數和占比¹

Unit: Number of employees 單位：人（員工人數）	Position 職位			
Gender 性別	General staff 一般員工	Middle managerial level 中層管理人員	Senior managerial level 高級管理層	Total 總計
Male 男	176	45	15	236
% of employees trained 受訓員工占比	54.2	13.8	4.6	72.6
Female 女	70	12	7	89
% of employees trained 受訓員工占比	21.5	3.7	2.2	27.4

Total Employees Trained:

受訓員工總數：

	General staff 一般員工	Middle managerial level 中層管理人員	Senior managerial level 高級管理層	Total 總計
Total 總計	246	57	22	325
% of employees trained 受訓員工占比	75.7	17.5	6.8	30.9

[1] The training information was obtained from the Group's Human Resources Department. Training refers to the vocational training that the Group's employees attended in FY2021. The methodology adopted for reporting on the number and percentage of employees trained set out above was based on "How to Prepare an ESG Report — Appendix 3: Reporting Guidance on Social KPIs" issued by the Stock Exchange.

[1] 培訓資料來自本集團人力資源部。培訓是指本集團員工2021財年參加的職業培訓。上文所載的受訓員工人數和比例的列報方法基於“如何編寫環境、社會和治理報告 — 附錄3: 證券交易所發佈的“社會KPI報告指南”。

Table 12 Training Hours Received by the Employees of the Group by Gender and Position Type in FY2021¹表12 2021財年按性別及職位類別分列的本集團員工培訓時數¹

Unit: Training Hours 單位: 培訓時數	Position 職位			Total
Gender	General staff	Middle managerial level	Senior managerial level	Total
Male 男	788	285	385	1,458
Average training hours 平均培訓時數	1.48	2.54	7.70	2.10
Female 女	591	154	105	850
Average training hours 平均培訓時數	2.18	2.23	6.18	2.38
Total 總計	1,379	439	490	2,308
Average training hours 平均培訓時數	1.72	2.43	7.31	2.19

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

[1] 培訓資料來自本集團人力資源部。上述培訓小時數報告所採用的方法基於《如何編制ESG報告? — 附錄3: 社會KPI報告指南》(由證券交易所發佈)。

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 access the effectiveness of the training, and identify gaps yet to be improved.

為維持每位員工每年平均培訓小時數5%的增長率，本集團努力改善其對整體培訓時數以及按性別和職位劃分的員工的培訓時間的衡量標準，以確保公開透明為所有員工提供平等機會。同時，本集團力求在未來幾年引入一項培訓後回饋系統，以審查和評估培訓的有效性，並找出待改進缺陷。

B.4 LABOUR STANDARDS

In FY2021, the Group was in compliance with the related Employment Act, Labour Laws and Employment Ordinance of the countries where the Group operated 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 with a healthy and sustainable work environment.

Once the Group identifies any case against relevant labour standards, the corresponding employment will be immediately terminated. The Group aims to maintain the zero incident rate of child labour, forced labour or any labour practices that violates the labour-related laws and regulations in the coming five years.

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. For instance, the procurement department places a Purchase Order to suppliers and provides shipping instructions for Overseas. The Group tracks shipment by liaising with forwarders/courier and ensures the timely arrival of the shipment at warehouse, in which the responsible department of the Group performs incoming inspections on the goods. Sales Administration Department generates a Delivery Order and an outgoing inspection process is launched. Once any unqualified, defective product or any environmental non-compliance risk is found in the supply chain, a Non-Conformance Report

B.4 勞動標準

2021財年，本集團在僱傭管理方面符合本集團經營所在國家的相關僱傭法、勞動法及僱傭條例，且本集團作業未採用童工或強迫勞動。本集團的招聘機制嚴格按照本集團人力資源部的指導方針執行。在此過程中，採用招聘問卷來收集求職者的個人資訊、教育資訊和就業資訊。在核實所有必要的就業資料後，將根據工作要求和雇主期望，雇用合格的候選人，並為其提供健康和可持續的工作環境。

本集團一旦發現任何違反相關勞務標準的情況，將立即相應解僱有關人員。本集團的目標是在未來五年內維持童工、強迫勞動或任何違反勞工相關法律法規的勞工行為的發生率為零。

運營實踐

B.5 供應鏈管理

作為一家負責任的社會企業，本集團應維持和管理一條兼顧環境和社會影響的可持續且可靠的供應鏈。本集團嚴格定期監控其供應商的品質和供應鏈實踐，並要求其供應商完全遵循法律法規以及本集團的標準和規範。

採購政策

本集團供應商主要為海外製造商。目前，本集團已建立起一套清晰明確的供應鏈管理程式。例如，採購部門向供應商下採購訂單，並下達海外裝運指示。本集團通過聯絡貨運代理/快遞公司來跟蹤貨物，確保貨物及時到達倉庫，本集團負責部門屆時對貨物進行來料檢驗。銷售管理部門生成交貨訂單，啟動出貨檢驗流程。一旦在供應鏈中發現任何不合格、缺陷產品或任何環境不合格風險，需要立即填寫不符合項報告，並由銷售管理部門在其他技術部門的支援下，根據協定條款或合同條款協商後續的賠償或更換事宜。供應鏈偶爾出現中斷情況不可避免地對本集團構成挑戰，主要體現在原材料短

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 by the Sales Administration Department with support from other technical departments. Occasional disruptions to the supply chain inevitably poses the challenge to the Group, which mainly concentrate on raw material shortages and flight cancellations. The Group keeps adjusting its procurement process and enhancing resilience capacity to better adapt to potential social and environmental risks in the supply chain.

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 products. The suppliers are 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 track record. An annual assessment of suppliers is normally conducted at the end of the financial year. Suppliers who 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 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 partnership with its 2,286 suppliers, which 1,051 of them located in Mainland China, 21 in Hong Kong, 360 in Singapore, the remaining 854 suppliers are in the USA, the UK, Thailand, Vietnam, Israel, Switzerland, Germany, Taiwan, Indonesia, Malaysia, Japan, etc. Aiming to ensure that the suppliers of the Group comply with relevant laws and regulations and strictly stick to their corporate ethics during operations,

缺和航班取消上。本集團不斷調整採購流程，增強應變能力，以更好地適應供應鏈中潛在的社會和環境風險。

本集團意識到需與信譽良好的供應商合作，他們將提供可靠、經濟高效和技術先進的產品，滿足客戶的工程需求。本集團擁有廣大的客戶群，分佈於醫療設備、機器人、行動電話和運輸等各個行業，通常根據客戶的規格要求，按照其供應的零部件和/或現成產品的適用性和價值來選擇供應商。本集團制定了一套標準的供應商評估調查程式，在調查中採用一套嚴格的標準來評估供應商的財務可靠性、產品供應的穩定性、交貨時間承諾、價格穩定性和產品的市場聲譽等。評估供應商的聲譽、產品品質和對回饋的接受程度等。新供應商選擇通常由銷售部或銷售管理部根據新供應商資格規定的標準或跟蹤記錄進行。供應商年度評估通常在一個財年結束時進行。將在年度管理評審中，討論對不符合要求的供應商接下來要採取的行動。物資採購通常由相關供應商所在的子公司或分公司執行，通常在中國進行，而此類供應商的母公司通常位於亞洲或北美洲。

本集團與自身2,286家供應商保持緊密的合作關係，其中1,051家位於中國大陸，21家位於香港，360家位於新加坡，其餘854家位於美國、英國、泰國、越南、以色列、瑞士、德國、臺灣、印尼、馬來西亞、日本等。為確保本集團供應商在經營中遵守相

the Group manages its suppliers mainly through the methods below:

- 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.

In FY2021, the Group was in stable collaboration and had established firm and steady relationships with its major suppliers. Given the sound connections between the Group and its suppliers, the Group did not experience any major difficulty in obtaining adequate supplies for its production during the year under review.

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;
- Enhance the accuracy of freight billing accuracy; and
- Always keep the inventory turnover within 90 days.

關法律法規及嚴格遵守企業道德，本集團主要對供應商採取以下管理辦法：

- 通過會議、電子郵件和電話與供應商溝通；
- 定期與供應商商談；
- 保證按時付款；
- 與供應商代表建立良好關係；
- 盡可能避免緊急訂單；
- 及時解決供應商關切的任何問題；
- 及時向供應商移交損壞或有缺陷的貨物及證明文件；以及
- 準備不定期審查、重新談判和調整與供應商的貿易條款。

機械和設備維護

本集團的機械和設備主要由電腦數控機床（CNC）以及模鑄或衝壓用鋸床和銑床組成，通常來自中國和美國製造商。為了保持機械和設備的性能和功能，將定期清潔和維護，以確保生產不會受到不利影響。從而，使客戶和企業不會因機械不足或設備故障而受到影響。

2021財年，本集團保持穩定的合作關係，與本集團的主要供應商建立了穩固、堅實的關係。鑒於本集團與其供應商之間的良好關係，本集團在審核年度內，並未遇到任何重大阻礙就獲得了足夠的生產供應。

為了維持穩定和可持續的供應鏈，本集團設定了以下三項短期供應鏈管理目標：

- 確保100%準時交付，同時降低周轉率，提高客戶滿意度；
- 提高貨運計費準確性；以及
- 始終保證90天內的庫存周轉。

Green procurement

As materials come through the supply chain may influence and have a substantial impact on the Group's sustainability performance as well as the ecosystem of the planet, the Group defines environmentally preferable products as the ones that the suppliers have produced by considering energy efficiency, strictly abiding by applicable environmental standards and causing minimal adverse environmental impacts. The Group normally prioritises eco-friendlier products during procurement and has incorporated environmental compliance and eligibility of suppliers into its procurement process that is implemented and monitored by the Procurement Department.

B.6 PRODUCT RESPONSIBILITY

In FY2021, 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 9001:2015 (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 responsible for assisting 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 recalls or product quality issues or any complaint from customers.

綠色採購

由於來自供應鏈的材料可能會影響本集團的可持續性績效以及地球生態系統，對其產生重大影響，本集團將環保產品定義為供應商在考慮到能效、嚴格遵守適用環境標準並儘量降低不利環境影響的情況下生產的產品。本集團在採購期間通常優先考慮環保產品，已在採購流程中加入了供應商的環保合規及資質等內容，具體由採購部執行及監督。

B.6 產品責任

在2021財年，本集團始終遵守對本集團產生重大影響的、關於其產品和服務的健康和安全、廣告、標籤和隱私事項以及補救方法的各項規則、法規和標準。本集團長期致力於滿足客戶當前和未來的各種需求，在全球範圍內為客戶採購和推薦最佳產品，並提供盡可能好的售後服務。根據ISO 9001:2015（品質管制體系）的要求，本集團制定並實施了內部相關品質管制方法，並將其品質手冊作為指南，以更好地證明其能提供滿足客戶和適用監管要求（如有害物質限制管控）的可靠、安全產品和服務，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

工程人員負責處理客戶投訴和說明客戶解決產品相關問題。如果產品故障是由供應商生產的零件造成的，則不向客戶提供保修，但將對有缺陷的部件或系統提供維修服務或更換零件。在報告期內，公司無任何產品退貨，無任何產品品質問題，也無任何客戶投訴。

Innovation

Stepping to the new Industrial 4.0 era, with emerging technologies in the clean energy and robotic business, the demand of automatic business solutions has been developing dramatically. The Group has been proactively researching and designing new products and solutions which suit and lead the market. Dedicated to providing the best solutions to its clients, the Group spares no effort in the exploration and innovation of new solutions.

Quality control

The Group strives to provide well-suited and appropriate engineering solutions with quality service that consistently meet and even 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 has been established and implemented by the Quality Control Department of the Group to ensure the consistency and quality of the engineering solutions are in compliance with the standards of the International Organisation for Standardisation.

創新

今天，已步入新的工業4.0時代，隨著清潔能源和機器人業務技術的興起，自動業務方案需求也急劇增加。本集團一直在積極研究和設計適合並引領市場的新產品和解決方案。本集團始終致力於為客戶提供最佳解決方案，且不遺餘力地探索和創新新型解決方案。

品質控制

本集團致力於提供各種恰當的工程解決方案，並提供持續滿足甚至超越客戶要求的優質服務。通過不斷關注客戶的需求和期望，改進運營和服務，引進最新技術和產品，培養員工技能、能力和承諾，並與供應商建立戰略關係，公司建立了嚴格的品質保證和控制體系，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 13 List of International Organisation for Standardisation with Which the Group Has Complied

表13 本集團遵守的國際標準組織標準清單

Certification 認證	Recipient 接收方	Certified since 認證生效日期	Quality control area 品質控制領域	Issuing organisation 簽發組織	Expiry date 到期日期
ISO 9001:2015	Servo Dynamics Pte Ltd	11 December 2000	Factory automation solutions 工廠自動化解決方案	SGS United Kingdom Ltd	18 August 2024 2024年8月18日
ISO 9001:2015	Precision Motion Control Pte Ltd	11 December 2000	Factory automation Products 工廠自動化產品	SGS United Kingdom Ltd	18 August 2024 2024年8月18日
ISO 9001:2015	Portwell Singapore Pte Ltd	11 December 2000	Industrial information technology products 工業資訊技術產品	SGS United Kingdom Ltd	18 August 2024 2024年8月18日
ISO 9001:2015	Dirak Asia Pte Ltd	11 December 2000	Industrial hardware accessories 工業五金配件	SGS United Kingdom Ltd	18 August 2024 2024年8月18日
GB/T19001-2016 ISO9001:2015	Su Zhou Servo Dynamics Co., Ltd 蘇州鈞信自動控制有限公司	13 February 2015	Control series – mechanical and electrical equipment 控制系列—機械和電氣設備	Guardian Independent Certification Ltd	10 January 2024 2024年1月10日

The Group's procurement policy that guides the screening, selection and assessment of quality suppliers for the provision of the best available quality products for its production is the foundation of the quality of final products and services provided to its clients. 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 according to internal policies. 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. Should there be any material defect after shipment, immediate corrective actions including recalls will be launched according to internal procedures. For instance, the recall procedures include phases of fostering recognition of the significance of recall readiness, determining cause of defect if any, quickly communicating awareness of problem and proposed responses to stakeholders, and identifying glitches in development and operation process that led to product defect.

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 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 effective policies have been set up to guide the measures taken to prevent any infringement of its own intellectual property rights. The Group aims to protect its own interest and maintain zero infringement of its own intellectual property rights in the coming five years.

本集團的採購政策將指導優質供應商的篩選、遴選及評估事宜，為本集團的生產取得最佳品質的產品，這為向客戶提供有品質的最終產品及服務奠定基礎。在生產過程中，在工程解決方案的整個生產線上，落實過程中品質保證，以確保根據內部政策，在早期階段識別和糾正任何可能的缺陷。所有原型必須經過一系列的壓力測試和模擬運行，以確保其均可滿足客戶的特定要求和需要。在工程系統組裝完成後，在按照嚴格的內部包裝標準包裝和貼標籤並交付到客戶之前，還將進行一次品質檢查。此外，作為全面品質管制（TQM）方法中的一部分，本集團管理層對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各個方面，包括內部控制，其中涵蓋首選財務做法和程式（如庫存和應收賬款管理）。如果出貨後有任何材料缺陷，將根據內部程式立即採取整改行動，包括召回。例如，召回程式包括以下幾個階段：促進對召回準備的重要性的認識、確定出現缺陷的原因（如有）、迅速向利益相關方傳達對問題的認識和擬採取的應對措施，識別導致產品缺陷的開發和運營流程中的小瑕疵。

庫存控制

企業資源規劃（ERP）系統用於跟蹤庫存量，以確保隨時皆可提供足量產品。本集團產品均貼有條碼，以加強倉庫的物流跟蹤管理。每月在隨機地點進行庫存盤點，以驗證庫存系統的準確性，同時每年還要進行一次全面的庫存檢查，以確保原材料和產品的穩定可用性，並最大限度地減少庫存中的陳舊存貨。

智慧財產權

本集團在新加坡、中國和香港地區均擁有多項商標、專利和功能變數名稱。在報告期內，公司未發生任何重大智慧財產權侵權事件。本集團保證，其已採取了一切有效措施，防止本集團的智慧財產權遭到任何侵權。本集團的目標是在未來五年內保護自身利益，保持對自身知識產權的零侵犯。

Consumer data protection

In FY2021, 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 are instructed of and must fulfil their responsibility to ensure that data should be collected, stored and handled properly and securely, as well as the risks involved with malpractice, which are monitored by the Information Technology and Human Resource Departments of the Group. 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. The Group targets to maintain its zero incident rate of customer privacy breaches or sensitive data leakage in the coming five years.

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). 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.

客戶資料保護

2021財年，本集團遵守香港《個人資料（私隱）條例》、新加坡2012年《個人資料保護法令》及馬來西亞2010年《個人資料保護法令》（“PDPA 2010”）。雖然公司電腦及伺服器均受存取密碼保護，但員工已經獲知並須履行其責任，確保妥善安全地採集、儲存及處理資料，以及防範不端行為所涉及的風險，這點將由本集團資訊技術部及人力資源部進行監督。在審查年度，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。本集團的目標是在未來五年內保持客戶隱私洩露或敏感數據洩露的事件發生率為零。

廣告宣傳

本集團一直致力於確保本集團的銷售和行銷部門向其客戶提供符合相關當地法律法規的準確產品描述和資訊（包括其產品和服務標籤）。嚴禁行銷材料中進行任何虛假宣傳或誇大其詞。本集團現設法律顧問，負責在向公眾發佈銷售和行銷材料之前對有關情況進行審查。法律顧問審查的目的是防止出現違反與廣告相關任何法律法規的情況。

B.7 反腐敗

為促進良好企業行為最高標準的實施，重視廉潔和問責制的價值，並以透明和誠實的方式開展業務，本集團嚴格遵守與反腐敗和反賄賂有關的當地法律法規，無論本集團在哪個地區或國家開展業務，例如《防止貪污法令》（新加坡）和《防止賄賂條例》（香港法第201章）等。為防止公司發生任何賄賂、勒索、欺詐和洗錢相關的行為，本集團特制定了相關內部政策，作出以下規定：

- 所有財務交易必須按照內部會計控制準確、完整和公正地進行記錄；和
- 應聘請獨立的，或外部專業公司對本集團進行內部審計，同時，任何薄弱環節或潛在風險領域都應向管理層強調提出，並立即進行調查和處理。

ISDN has established confidential whistleblowing channels for the reporting on bribery, extortion, fraud, money laundering, conflict of interest, criminal offences, illegal or injustice practices, health or safety endangerment and concealment behaviour. The whistle-blower 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. 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 whistle-blower 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. In addition, the Group has organised two (2) hours trainings related to anti-corruption for 40 general employees and 22 management level staff in FY2021. While the Group plans to explore the opportunity of collaborating with professional experts and organisations that are competent to provide relevant programmes to its management and employees in the near future. During the reporting period, there were zero legal cases regarding corrupt practices brought or concluded against the Group or its employees.

COMMUNITY

B.8 Community Investment

As a socially responsible company, the Group constantly bears in mind and has fulfilled its commitment to creating and maintain the healthy and sustainable development of the communities where it operates. Of top priority of the Group's focus on community investment is to develop outreach programmes that can effectively reach and help those marginalised groups and individuals in the society. During the year under review, the Group encouraged its 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 youths living in the communities for the pursuit of higher education. In FY2021, the Group made a donation of 7,000.

億仕登為舉報賄賂、勒索、欺詐、洗錢、利益衝突、刑事犯罪、非法或不公正行為、危害健康或安全以及隱瞞行為等建立了保密舉報管道。舉報人可提交相關報告而無需擔心會遭遇報復或受害，因為將對有關舉報進行嚴格的保密處理。本集團為此專門建立了各種管道，例如直接與上級溝通、向本集團任何總經理兼總裁或審計委員會主席發送電子郵件，等等。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。所有報告的案件均將視所提出或報告的問題性質而定，由本集團審計委員會和/或外部或內部審計師，和/或法醫專業人員，和/或員警或商務部參與調查。本集團鼓勵舉報人在提出關注事項或提供有助調查的資訊時表明身份。本集團保證，作出真實報告的任何員工都將受到公平對待，但惡意或蓄意虛假指控將根據本集團紀律程式受到紀律處分。此外，本集團2021財年為40名普通員工及22名管理層人員舉辦了兩次為期2小時的反腐敗培訓。同時，本集團計畫將在近期探索與有能力的專業專家及機構合作為管理層及員工提供相關課程的機會。在本報告期限內，本集團或本集團員工蒙受的腐敗行為法律案件為零。

社區

B.8 社區投資

作為一家對社會負責任的企業，本集團始終牢記並履行自身的承諾，致力於創造和維護營商所在社區的健康可持續發展。本集團在社區投資上的首要重點是發展外宣計畫，有效接觸和幫助社會中被邊緣化的群體和個人。在審查年度，本集團大力鼓勵員工參與慈善活動、自願幫助弱勢社群、探訪需要社會關懷的長者，同時還資助社區青少年接受高等教育。2021財年，本集團捐贈約7,000新元。

VIII. REPORT DISCLOSURE INDEX

八、報告披露指數

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
A. Environmental A.環境				
A1: Emissions A1: 排放	General Disclosure 一般披露	<p>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.</p> <p>Note: Air emissions include NO_x, SO_x, and other pollutants regulated under national laws and regulations. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. Hazardous wastes are those defined by national regulations</p> <p>以下資訊： (a) 政策；和 (b) 遵守對發佈方有著重大影響的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相關法律法規。</p> <p>注：空氣排放物包括NO_x、SO_x和國家法律法規監管的其他污染物。溫室氣體包括二氧化碳、甲烷、氧化亞氮、氫氟烴、全氟化碳和六氟化硫。危險廢物是指國家法規規定的危險廢物。</p>	<p>GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 305: Emissions, and GRI 306: Effluents and Waste)</p> <p>GRI 305: Emissions: Management approach disclosures guidance</p> <p>GRI 307: Environmental Compliance: Disclosure 307-1</p> <p>GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 305: 排放, 與GRI 306: 廢水和廢物一同使用)</p> <p>GRI 305: 排放: 管理方法披露指南</p> <p>GRI 307: 環保合規: 披露事項307-1</p>	17
	KPI A1.1	The types of emissions and respective emissions data. 排放類型和各類排放資料。	GRI 305: Emissions: Disclosures 305-1, 305-2, 305-3, 305-6, and 305-7 GRI 305: 排放: 披露事項305-1、305-2、305-3、305-6和305-7	18
	KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接溫室氣體排放 (範圍1) 和能源間接溫室氣體排放 (範圍2) (單位: 噸), 並酌情包括排放強度 (例如每單位生產量、每設施的排放量)。	GRI 305: Emissions: Disclosures 305-1, 305-2, 305-4 GRI 305: 排放: 披露事項305-1、305-2和305-4	19

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
A1: Emissions A1: 排放	KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的有害廢物總量（單位：噸），以及適當情況下，強度（例如，每台設備單位產量）。	GRI 306: Waste: Disclosure 306-3 (a) GRI 306: 廢物: 披露事項306-3 (a)	19
	KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 產生的無害廢物總量（單位：噸），以及適當情況下，強度（例如，每台設備單位產量）。	GRI 306: Waste: Disclosure 306-3 (a) GRI 306: 廢物: 披露事項306-3 (a)	19
	KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 關於設定的排放目標及其實現步驟的說明。	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: 管理方法: 披露事項103-2 (與GRI 305: 排放一同使用) GRI 305: 排放: 第1.2條和披露事項305-5	30
	KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 關於如何處理危險廢物和非危險廢物以及所設定的減排目標及其實現步驟的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 306: Waste) GRI 306: Waste: Disclosures 306-4 and 306-5 GRI 103: 管理方法: 披露事項103-2 (與GRI 306: 廢物一同使用) GRI 306: 廢物: 披露事項306-4和306-5	22, 30
A2: Use of Resources A2: 資源利用	General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc. 關於高效利用資源的政策，包括能源、水和其他原材料。注：資源可用到生產、儲存、運輸、建築、電子設備等之上。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 301: Materials, GRI 302: Energy, and GRI 303: Water and Effluents) GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 301: 材料, GRI 302: 能源, 和GRI 303: 水和廢水一同使用)	23
	KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接和/或間接的能源消耗總量 (kWh '000s) (例如：電、氣或油) 和強度 (例如，每台設備單位產量)。	GRI 302: Energy: Disclosures 302-1 and 302-3 GRI 302: 能源: 披露事項302-1和302-3	23
	KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 用水總量和強度 (例如，每台設備單位產量)。	GRI 303: Water and Effluents: Disclosure 303-5 GRI 303: 水和廢水: 披露事項303-5	23

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
A2: Use of Resources A2: 資源利用	KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 關於設定的能耗效率目標及其實現步驟的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 302: Energy) GRI 302: Energy: Disclosures 302-4 and 302-5 GRI 103: 管理方法: 披露事項103-2 (與GRI 302: 能源一同使用) GRI 302: 能源: 披露事項302-4和302-5	31
	KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 關於在尋找適合既定用途的供水上是否有任何問題、設定的用水效率目標及其實現步驟的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 303: Water and Effluents) GRI 303: Water and Effluents: Disclosure 303-1 GRI 103: 管理方法: 披露事項103-2 (與GRI 303: 水和廢水一同使用) GRI 303: 水和廢水: 披露事項303-1	25, 31
	KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 成品包裝材料總量 (單位: 噸) 以及, 參考單位產量 (如適用)。	GRI 301: Materials: Disclosure 301-1 GRI 301: 材料: 披露事項301-1	23
A3: The Environment and Natural Resources A3: 環境和自然資源	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 儘量減少發佈方對環境和自然資源造成重大影響的政策。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water and Effluents, GRI 304: Biodiversity, GRI 305: Emissions, and GRI 306: Waste) GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 301: 材料, GRI 302: 能源, GRI 303: 水和廢水, GRI 304: 生物多樣性, GRI 305: 排放, 與GRI 306: 廢物一同使用)	29
	KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 說明對環境和自然資源有重要影響的活動以及採取的治理行動。	GRI 103: Management Approach: Disclosures 103-1 and 103-2 (used together with GRI 301: Materials, GRI 302: Energy, GRI 303: Water and Effluents, GRI 304: Biodiversity, GRI 305: Emissions, and GRI 306: Waste) GRI 303: Water and Effluents: Disclosure 303-1 GRI 304: Biodiversity: Disclosure 304-2 GRI 306: Waste: Disclosures 306-1 and 306-2 GRI 103: 管理方法: 披露事項103-1和103-2 (與GRI 301: 材料, GRI 302: 能源, GRI 303: 水和廢水, GRI 304: 生物多樣性, GRI 305: 排放, 與GRI 306: 廢物一同使用) GRI 303: 水和廢水: 披露事項303-1 GRI 304: 生物多樣性: 披露事項304-2 GRI 306: 廢物: 披露事項306-1和306-2	29

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
Aspect A4: Climate Change 方面A4: 氣候變化	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 關於識別和緩解已影響和可能影響發佈方的重大氣候相關問題的政策。	GRI 103: management approach: Disclosure 103-2 (c-i) (used together with GRI 201: Economic Performance) GRI 102: General Disclosures: Disclosure 102-29 GRI 103: 管理辦法: 披露事項103-2 (c-i) (與GRI 201: 經濟效益一同使用) GRI 102: 一般披露: 披露事項102-29	32
	KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 關於已影響和可能影響發佈方的氣候相關重大問題及其管理舉措的說明。	GRI 201: Economic Performance: Disclosure 201-2 GRI 201: 經濟績效: 披露事項201-2	33
B. Social 社會				
Employment and Labour Practices 僱傭和勞務實踐				
B1: Employment B1: 僱傭	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 以下資訊: (a) 政策; 和 (b) 遵守對發佈方有重大影響的、有關薪酬及解僱、招聘及晉升、工作時間、休息時間、平等機會、多元化、反歧視以及其他康樂和福利事宜的相關法律法規。	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: 管理方法: 披露事項103-2 (c-i) (與GRI 202: 市場表現, GRI 401: 僱傭, GRI 405: 多元化和平等機會, GRI 406: 非歧視原則一同使用) GRI 419: 社會經濟合規: 披露事項419-1	33, 37
	KPI B1.1	Total workforce by gender, employment type (for example, full- or parttime), age group and geographical region. 按性別、就業類型(如, 全職或兼職)、年齡組和地理區域分列的員工總數。	GRI 102: General Disclosures: Disclosures 102-8 (a), 102-8 (b), and 102-8 (c) GRI 405: Diversity and Equal Opportunity: Disclosure 405-1(b) GRI 102: 一般披露: 披露事項102-8 (a)、102-8 (b)和102-8 (c) GRI 405: 多元化和平等機會披露事項405-1 (b)	34
	KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組和地理區域分列的員工流失率。	GRI 401: Employment: Disclosure 401-1 (b) GRI 401: 僱傭披露事項401-1 (b)	35

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
B2: Health and Safety B2: 健康和安	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 以下資訊： (a) 政策；和 (b) 遵守對發佈方有重大影響 的、有關提供安全工作環境和保護 員工免受職業危害的相關法律法 規。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 403: Occupational Health and Safety) GRI 403: Occupational Health and Safety: Disclosure 403-1 GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方法：披露事項103-2 (c-i) (與GRI 403: 職業健康和安 全一同使用) GRI 403: 職業健康和安：披露事項 403-1 GRI 419: 社會經濟合規：披露事項419-1	39
	KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year 過去三年（包括報告年度）內每年 發生的因工死亡人數和因工死亡 率。	GRI 403: Occupational Health and Safety: Disclosure 403-9, 403-10 GRI 403: 職業健康和安：披露事項 403-9和403-10	40
	KPI B2.2	Lost days due to work injury. 因工傷損失工天。	N/A 無	40
	KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 關於所採取的職業健康和安措施 及其實施和監測方式的說明。	GRI 103: Management Approach: Disclosure 103-2 and 103-3 (a-i) (used together with GRI 403: Occupational Health and Safety) GRI 403: Occupational Health and Safety: Disclosures 403-1, 403-3, 403-5, 403-7 GRI 103: 管理方法：披露事項103-2和 103-3 (a-i) (與GRI 403: 職業健康和 安全一同使用) GRI 403: 職業健康和安：披露事項 403-1、403-3、403-5和403-7	39

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
B3: Development and Training B3: 發展和培訓	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. Note: Training refers to vocational training. It may include internal and external courses paid by the employer 關於提升員工在工作中履行職責的知識和技能的政策。培訓活動說明。注：培訓指職業培訓，可能包括由雇主付費的內部課程和外部課程。	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: 管理方法：披露事項103-2 (c-i) (與GRI 404: 培訓和教育一同使用) GRI 404: 培訓和教育：披露事項404-2 (a)	41
	KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別和員工類別（如高層管理人員、中層管理人員）分列的受訓員工百分比。	N/A 無	41
	KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別和員工類別分列的各員工完成的平均培訓小時數。	GRI 404: Training and Education: Disclosure 404-1 GRI 404: 培訓和教育：披露事項404-1	42
B4: Labour Standards B4: 勞動標準	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 以下資訊： (a) 政策；和 (b) 遵守對發佈方有重大影響的、有關防止童工和強迫勞動的相關法律法規。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 408: Child Labour and GRI 409: Forced or Compulsory Labour) GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方法：披露事項103-2 (c-i) (與GRI 408: 童工和GRI 409: 強迫或強制勞動一同使用) GRI 419: 社會經濟合規：披露事項419-1	43
	KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 關於為避免童工和強迫勞動所採取的審查僱傭做法的措施的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 408: Child Labour and GRI 409: Forced or Compulsory Labour) GRI 408: Child Labour: Disclosure 408-1(c) GRI 409: Forced or Compulsory Labour: Disclosure 409-1(b) GRI 103: 管理方法：披露事項103-2 (與GRI 408: 童工和GRI 409: 強迫或強制勞動一同使用) GRI 408: 童工：披露事項408-1(c) GRI 409: 強迫或強制勞動：披露事項409-1 (b)	43

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
B4: Labour Standards B4: 勞動標準	KPI B4.2	Description of steps taken to eliminate such practices when discovered 關於在發現此種做法時所採取的消除步驟的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 408: Child Labour and GRI 409: Forced or Compulsory Labour) GRI 408: Child Labour: Disclosure 408-1(c) GRI 409: Forced or Compulsory Labour: Disclosure 409-1(b) GRI 103: 管理方法: 披露事項103-2 (與GRI 408: 童工和GRI 409: 強迫或強制勞動一同使用) GRI 408: 童工: 披露事項408-1(c) GRI 409: 強迫或強制勞動: 披露事項409-1 (b)	43
Operating Practices 運營實踐				
B5: Supply Chain Management B5: 供應鏈管理	General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈環境和社會風險的政策。	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: 管理方法: 披露事項103-2 (c-i) (與GRI 308: 供應商環境評估和GRI 414: 供應商社會評估一同使用)	43
	KPI B5.1	Number of suppliers by geographical region. 按地理區域分列的供應商數量。	GRI 102: General Disclosures: Disclosure 102-9 GRI 102: 一般披露: 披露事項102-9	44
	KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 關於聘用供應商的做法、採取此類做法聘用的供應商的數量以及此類做法的實施和監測方式的說明。	GRI 102: General Disclosures: Disclosure 102-9 GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 303: Water and Effluents, GRI 308: Supplier Environmental Assessment and GRI 414: Supplier Social Assessment) GRI 303: Water and Effluents: Disclosure 303-1 (c) GRI 308: Supplier Environmental Assessment: Disclosures 308-1 and 308-2 GRI 414: Supplier Social Assessment: Disclosures 414-1 and 414-2 GRI 102: 一般披露: 披露事項102-9 GRI 103: 管理方法: 披露事項103-2 (與GRI 303: 水和廢水, GRI 308: 供應商環境評估和GRI 414: 供應商社會評估一同使用) GRI 303: 水和廢水: 披露事項303-1 (c) GRI 308: 供應商環境評估: 披露事項308-1和308-2 GRI 414: 供應商社會評估: 披露事項414-1和414-2	44

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
B5: Supply Chain Management B5: 供應鏈管理	KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 關於識別供應鏈中的環境風險和社會風險所用的做法及其實施和監測方式的說明。	GRI 102: General Disclosures: Disclosure 102-9 GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 303: Water and Effluents, GRI 308: Supplier Environmental Assessment and GRI 414: Supplier Social Assessment) GRI 303: Water and Effluents: Disclosure 303-1 (c) GRI 308: Supplier Environmental Assessment: Disclosures 308-1 and 308-2 GRI 414: Supplier Social Assessment: Disclosures 414-1 and 414-2 GRI 102: 一般披露: 披露事項102-9 GRI 103: 管理方法: 披露事項103-2 (與GRI 303: 水和廢水, GRI 308: 供應商環境評估和GRI 414: 供應商社會評估一同使用) GRI 303: 水和廢水: 披露事項303-1 (c) GRI 308: 供應商環境評估: 披露事項308-1和308-2 GRI 414: 供應商社會評估: 披露事項414-1和414-2	44
	KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 關於在選擇供應商時推廣環保產品和服務的做法及其實施和監測方式的說明。	GRI 103: Management Approach: Disclosure 103-2 (used together with GRI 306: Waste and GRI 308: Supplier Environmental Assessment) GRI 103: 管理方法: 披露事項103-2 (與GRI 306: 廢物和GRI 308: 供應商環境評估一同使用)	46
B6: Product Responsibility B6: 產品責任	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 以下資訊: (a) 政策; 和 (b) 遵守對發佈人有重大影響的、關於其產品和服務的健康和安全、廣告、標籤和隱私事項以及補救方法的相關法律法規。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 416: Customer Health and Safety, GRI 417: Marketing and Labelling, and GRI 418: Customer Privacy) GRI 416: Customer Health and Safety: Disclosure 416-2 GRI 417: Marketing and Labelling: Disclosures 417-2 and 417-3 GRI 418: Customer Privacy: Disclosure 418-1 GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 416: 客戶健康和安安全, GRI 417: 行銷和標籤, 和GRI 418: 客戶隱私一同使用) GRI 416: 客戶健康和安安全: 披露事項416-2 GRI 417: 行銷和標籤: 披露事項417-2和417-3 GRI 418: 客戶隱私: 披露事項418-1 GRI 419: 社會經濟合規: 披露事項419-1	46

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
B6: Product Responsibility B6: 產品責任	KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 因安全和健康原因被召回的產品占售出或運輸產品總數的百分比。	N/A 無	46
	KPI B6.2	Number of products and service related complaints received and how they are dealt with. 收到的產品和服務相關投訴數量以及投訴處理方式。	GRI 102: General Disclosures: Disclosures 102-43 and 102-44 GRI 103: Management Approach: Disclosure 103-2 (c-vi) GRI 418: Customer Privacy: Disclosure 418-1 GRI 102: 一般披露: 披露事項102-43和102-44 GRI 103: 管理方法: 披露事項103-2 (c-vi) GRI 418: 客戶隱私: 披露事項418-1	46
	KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 關於遵守和保護智慧財產權的做法的說明。	N/A 無	48
	KPI B6.4	Description of quality assurance process and recall procedures 關於質保過程和召回程式的說明。	N/A 無	47
	KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 關於消費者資料保護和隱私政策及其實施和監測方式的說明。	GRI 103: Management Approach: Disclosures 103-2 and 103-3 (a-i) (used together with GRI 418: Customer Privacy) GRI 103: 管理方法: 披露事項103-2和103-3 (a-i) (與GRI 418: 客戶隱私一同使用)	49
B7: Anti-corruption B7: 反腐敗	General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering 以下資訊: (a) 政策; 和 (b) 遵守對發佈方有重大影響的、有關賄賂、勒索、欺詐和洗錢的相關法律法規。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 205: Anti-corruption) GRI 205 Anti-corruption: Disclosure 205-3 GRI 419: Socioeconomic Compliance: Disclosure 419-1 GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 205: 反腐敗一同使用) GRI 205反腐敗: 披露事項205-3 GRI 419: 社會經濟合規: 披露事項419-1	49
	KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases 在報告期間針對發佈方或其員工的腐敗行為的審結法律案件的數量和案件的結果。	GRI 205: Anti-corruption: Disclosure 205-3 GRI 205: 反腐敗: 披露事項205-3	50

Aspects 方面	ESG Indicators ESG指標	Description 說明	GRI Standards and Disclosures* GRI標準及披露	Page 頁碼
	KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 關於預防措施和舉報程式及兩者的實施和監測方式的說明。	GRI 102: General Disclosures: Disclosure 102-17 GRI 103: Management Approach: Disclosures 103-2 and 103-3 (a-i) (used together with GRI 205: Anti-corruption) GRI 205: Anti-corruption: Clause 1.2 GRI 102: 一般披露: 披露事項102-17 GRI 103: 管理方法: 披露事項103-2和103-3 (a-i) (與GRI 205: 反腐敗一同使用) GRI 205: 反腐敗: 第1.2條	49
	KPI B7.3	Description of anti-corruption training provided to directors and staff. 向董事和員工提供反腐敗培訓說明。	GRI 205: Anti-corruption: Disclosure: 205-2: Communication and training about anti-corruption policies and procedures GRI 205: 反腐敗: 披露事205-2: 關於反腐敗政策和程式的溝通與培訓	50
Community 社區				
B8: Community Investment B8: 社區投資	General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關社區參與以理解發佈方經營場所所在社區的需求以及確保其活動考慮到社區利益的政策。	GRI 103: Management Approach: Disclosure 103-2 (c-i) (used together with GRI 413: Local Communities) GRI 103: 管理方法: 披露事項103-2 (c-i) (與GRI 413: 當地社區一同使用)	50
	KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 重點投資領域 (如教育、環境問題、勞工需求、衛生、文化、體育等)。	GRI 203: Indirect Economic Impacts: Disclosure 203-1(a) GRI 203: 間接經濟影響: 披露事項203-1(a)	50
	KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 為重點領域提供的資源 (如金錢或時間等)。	GRI 201: Economic Performance: Disclosure 201-1(a-ii) GRI 201: 經濟績效: 披露事項201-1(a-ii)	50

*The report disclosure index refers to the HKEx ESG Reporting Guide, SGX Sustainability Reporting Guide and the relevant GRI standards.

*此報告披露索引參照自港交所 ESG 報告指引、新交所可持續發展報告指南以及相關的 GRI 標準。

