



Yan Tat Group Holdings Limited 恩達集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1480

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

2022



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Environmental, Social and Governance Report

環境、社會及管治報告

1. ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

This is the Environmental, Social and Governance (“ESG”) Report of Yan Tat Group Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group” or “we”). The ESG Report has elaborated on the corporate social responsibilities, principles and actions of the Group carried out during the business operation over the previous year. As for the content of corporate governance, please refer to the Corporate Governance Report of the 2022 Annual Report.

1.1 Reporting Scope

The ESG Report covers the performance of environmental management and social responsibilities in our principal business in the People’s Republic of China (“China”) and the Hong Kong Special Administrative Region (“Hong Kong”) during the period from 1 January 2022 to 31 December 2022 (the “Year”). The key performance indicators for the environmental aspect as disclosed in the ESG Report mainly focus on Yan Tat Printed Circuits (Shenzhen) Co., Ltd. (“Yan Tat Printed Circuits”), a subsidiary of the Group in Shenzhen, which is the existing and only production base of the Group.

1.2 Reporting Basis

The ESG Report was prepared in accordance with Appendix 27 Environmental, Social and Governance Reporting Guide to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“Stock Exchange”). The ESG Report follows the reporting principles set out in the ESG Reporting Guide.

1. 關於環境、社會及管治報告

本報告是恩達集團控股有限公司(「本公司」)及其附屬公司(合稱「本集團」或「我們」)發佈的環境、社會及管治(「ESG」)報告，闡述過去一年本集團在業務營運中所履行的企業社會責任、秉持的原則及開展的工作。有關企業管治的內容，請參閱二零二二年年報內的《企業管治報告》。

1.1 報告範圍

ESG 報告涵蓋本集團在中華人民共和國(「中國」)及香港特別行政區(「香港」)的主營業務於二零二二年一月一日至二零二二年十二月三十一日(「本年度」)期間在環境管理及社會責任方面的表現。ESG 報告披露的環境範疇關鍵績效指標聚焦於本集團位於深圳市的附屬公司恩達電路(深圳)有限公司(「恩達電路」)，即本集團目前唯一的生產基地。

1.2 報告準則

ESG 報告依照香港聯合交易所有限公司(「聯交所」)證券上市規則附錄二十七《環境、社會及管治報告指引》所編寫。ESG 報告遵照《環境、社會及管治報告指引》載列的匯報原則編制。

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Materiality: The content of the ESG Report is determined based on stakeholder engagement and materiality assessment, which includes identifying ESG-related issues, collecting and reviewing the opinions of internal management and different stakeholders, assessing the relevance and materiality of the issues, and compiling and verifying the information reported. The ESG Report has comprehensively covered the major ESG issues concerned by stakeholders.

Quantitative: The Group has disclosed the quantified Environmental and Social key performance indicators in the ESG Report, and listed the standards, methods and references used to calculate the key performance indicators, as well as the conversion factors used in these key performance indicators, so that stakeholders can fully understand the Group's ESG performance.

Consistency: The Group adopts consistent reporting and calculation methods as far as reasonably practicable, and details material changes in information or methods in relevant sections to facilitate comparisons of ESG performance from year to year.

重要性： ESG報告的內容乃根據持份者參與及重要性評估而釐定，當中包括識別與ESG相關的議題、收集及審視內部管理層及不同持份者的意見、評估議題的相關及重要程度，以及編制及核實所報告的資料。ESG報告已全面涵蓋持份者所關注的主要ESG議題。

量化： 本集團已於ESG報告中披露經量化的環境及社會關鍵績效指標，並列出了用於計算關鍵績效指標的標準、方法及參考資料，以及該等關鍵績效指標所用的轉換因數，讓持份者能全面瞭解本集團的ESG表現。

一致性： 本集團在合理可行的情況下採用一致的報告及計算方法，並於相關章節中詳細說明資料或方法的重大變化，以方便比較不同年度之ESG表現。

1.3 Information and Feedback

For details of the Group's environmental, social and corporate governance, please refer to our official website (www.yantat.com). We value your opinion on the ESG Report. For any enquiry or advice, please feel free to send email to ir@yantat.com.

1.3 信息及回饋

有關本集團環境、社會及企業管治的詳細資訊，請參閱本集團官方網站 (www.yantat.com)。本集團重視您對ESG報告的看法，如有任何意見或建議，歡迎以電郵形式發送至以下地址：ir@yantat.com。

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2. CORPORATE PROFILE

Printed circuit board (“PCB”) is a basic component necessary for electronic products and electrical parts, known as the “mother of the electronic industry”. The Group is an original equipment manufacturer (“OEM”) provider of PCBs, principally engaging in the manufacturing of quality PCBs. Our headquarters are located in Hong Kong and our factories are located in Shenzhen, China. Under the management and leadership of Mr. Chan Wing Yin, our Executive Director and Chairman, the Group was listed on the Main Board of the Stock Exchange in 2014.

Since the establishment of the Group, we have been leveraging our industry experience, core technologies and products, high-end operation management and technical talents and modernized scientific management methodologies. We established brand products and received numerous accolades including the “National Excellent Enterprise with Foreign Investment — Tax Payment and Turnover”, “High and New Technology Enterprise”, “Advanced Technology Foreign Investment Enterprise”, “Landscape and Garden-like Factory” etc. As each of our process and production technique becomes more mature, our clients also include some renowned enterprises in Europe, the US, Japan and China. Since 2012, we have been a member of the Responsible Business Alliance (“RBA”) (formerly known as the Electronic Industry Citizenship Coalition), and committed to ensuring a safe working environment, respected and dignified workers, environment-friendly business operations, and ethical compliance. At the same time, the Group has met a number of international quality standards and systems and passed IATF16949, ISO 14001, ISO 50001, ISO 9001, AS9100D, UL and other certifications.

2. 企業簡介

印刷電路板(「PCB」)是電子及電器件中不可或缺的零件，稱為「電子工業之母」。本集團為PCB原設備製造(「OEM」)供貨商，主要從事製造高品質PCB。本集團總部設於香港，廠房設於中國深圳市，在執行董事兼主席陳榮賢先生的管理及帶領下，於二零一四年在聯交所主板上市。

本集團發展至今，憑藉行業經驗、核心技術產品、高層次的經營管理和技術人才及現代化科學管理方法，樹立了品牌產品，先後榮獲「外商投資雙優企業」、「高新技術企業」、「外商投資先進技術企業」、「園林和花園式工廠」等榮譽稱號，各項工藝和生產技術日漸成熟，客戶包括歐洲、美國、日本和中國國內一些知名企業。自二零一二年起，我們成為責任商業聯盟(「RBA」)(前稱電子行業公民聯盟)的成員，致力確保工作環境的安全、工人受到尊重並富有尊嚴、商業營運合乎環保性質，以及遵守道德操守。同時，本集團符合多項國際品質標準及系統，已通過IATF16949、ISO 14001、ISO 50001、ISO 9001、AS9100D、UL安規等認證。

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3. ESG GOVERNANCE

3.1 ESG Statement of the Board of Directors

The Group believes that sound ESG governance can enhance the corporate investment value and bring long-term returns to stakeholders. To formulate effective ESG risk management measures and the internal control system, the board of directors is responsible for overseeing the Group's matters related to sustainable development of strategies, such as regularly reviewing the Group's overall ESG performance and assessing whether the Company's ESG performance meets the Group's ESG prospect and strategies. In addition, the board of directors will supervise, guide and review the annual ESG reporting to ensure that the content and quality of the annual ESG report meet the requirements of the board of directors. In the meantime, the board of directors reviews and revises our sustainable development strategies from time to time to ensure the strategies can effectively respond to and meet the expectations and demands of stakeholders. The Group also conducts regular internal reviews such as separate evaluations and analysis to improve ESG management.

The board of directors fully understands that stakeholders are requisite to the long-term development of the Group. Therefore, the board of directors has established different communication channels for the Group and stakeholders, so that the board of directors and the Group can effectively analyze the views of each stakeholder on different ESG issues and ensure that the long-term development of strategies specified by the Group can meet the expectations of stakeholders to the Group.

The board of directors understands that different ESG issues are important to the long-term development of the Group. Therefore, the board of directors has appointed a third-party ESG professional to conduct a materiality assessment on the Group's ESG issues. The Group identifies material ESG issues through stakeholder surveys, materiality maps and professional opinion analysis. The board of directors has also participated in stakeholder questionnaires and provided opinions when identifying material ESG issues.

In order to ensure the management of ESG issues is on the right track, the board of directors oversees the coordination among various departments within the Group in terms of their respective goals and will look for opportunities to set more specific ESG goals and targets for the Group in the future.

3. ESG 管治

3.1 董事會 ESG 聲明

本集團相信良好的 ESG 管治能提升企業的投資價值，為持份者帶來長期回報。為建立有效的 ESG 風險管理措施及內部控制系統，董事會負責監督本集團的可持續發展策略的相關事宜，例如定期檢討本集團的 ESG 整體表現、評估本公司的 ESG 表現是否符合本集團的 ESG 願景及策略等。另外，董事會將對年度 ESG 匯報工作進行監督、指導及檢視，以確保年度 ESG 報告之內容及質量符合董事會的要求。同時，董事會不時對本集團的可持續發展策略進行檢討及修訂，以確保策略能有效的對應及達到持份者的期望與需求。本集團亦定期進行內部檢討，如獨立評估及分析，以改善 ESG 管理工作。

董事會充分了解持份者對本集團的長遠發展極其重要，因此董事會為本集團與持份者建立不同溝通渠道，以便董事會和本集團能有效分析各持份者對不同 ESG 議題的看法，確保本集團所指定的長遠發展策略能滿足持份者對本集團的期望。

董事會明白不同 ESG 議題對本集團的長遠發展十分重要，因此，董事會已委派第三方 ESG 專業人士就本集團的 ESG 議題進行重要性評估。本集團通過持份者問卷調查、重要性圖譜及專業意見分析以識別重要 ESG 議題。董事會亦已參與持份者問卷，並於識別重要 ESG 議題時提供意見。

為確保 ESG 議題管理步入正軌，董事會監督本集團內各部門之間在彼等各自目標方面的協調，並將日後尋找機會為本集團制定更明確的 ESG 目的及目標。

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3.2 Stakeholder Engagement

The Group understands that stakeholders are closely connected to the Group's business development. Opinions from stakeholders help us to continue enhancing our ESG performance. The Group communicates with the key stakeholders via various channels to collect and understand the demands of stakeholders. Meanwhile, the preparation of the ESG Report was also attended by our colleagues from each department, which laid a solid foundation for the formulation and implementation of the Group's short-term and long-term development strategies. The Group maintains regular communication with the major stakeholders through various channels illustrated in the following table:

3.2 持份者參與

本集團深明持份者與本集團業務發展的緊密聯繫。持份者的意見有助促使我們持續提升 ESG 表現。本集團通過各種渠道與重要持份者溝通，以收集及了解持份者的要求。同時，本集團的 ESG 報告的編寫得到各部門同事的共同參與，為本集團制定和實施短期及長期發展策略奠定穩固根基。本集團透過下表所示之各種渠道與主要持份者保持定期溝通：

Stakeholders 持份者	Expectation and demand 期望與要求	Communication and response approaches 溝通與回應方式
The government and regulatory authorities 政府與監管機構	<ul style="list-style-type: none"> Compliance with national policies and laws and regulations 遵守國家政策及法律法規 Promotion of local economic development 促進地方經濟發展 Contribution in local employment 帶動地方就業 Payment of taxes in full and on time 按時足額納稅 Safety production 安全生產 	<ul style="list-style-type: none"> Regular information reporting 定期資訊報告 Regular communication with regulatory authorities 定期與監管機構溝通 Dedicated reports 專題彙報 Inspection and supervision 檢查及督查
Shareholders 股東	<ul style="list-style-type: none"> Income and returns 收益回報 Compliance operation 合規運營 Increase in company value 提升公司價值 Information transparency and effective communication 資訊透明及高效溝通 	<ul style="list-style-type: none"> General meetings of shareholders 股東大會 Company announcements 公司公告 Emails, telephone communications and company website 電郵、電話通訊及公司網站
Business partners 合作夥伴	<ul style="list-style-type: none"> Operation with integrity 誠信經營 Fair competition 公平競爭 Performing contracts according to law 依法履約 Mutual benefits 互利共贏 	<ul style="list-style-type: none"> Review and evaluation meetings 審查與評估會 Business communications 商務溝通 Communication and discussion 交流研討 Discussion for cooperation 洽談合作

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Stakeholders 持份者	Expectation and demand 期望與要求	Communication and response approaches 溝通與回應方式
Customers 客戶	<ul style="list-style-type: none"> High-quality products and services 優質產品與服務 Health and safety 健康與安全 Performing contracts according to the law 依法履約 Operation with integrity 誠信經營 Customer's information and privacy protection 客戶資訊及私隱保護 	<ul style="list-style-type: none"> Customer service centre and hotline 客戶服務中心和熱線 Customer feedback surveys 客戶意見調查 Customer communication meetings 客戶溝通會議
Environment 環境	<ul style="list-style-type: none"> Compliance with emission regulations 達標排放 Energy conservation and emission reduction 節能減排 Ecological protection 保護生態 	<ul style="list-style-type: none"> Communicating with local environmental departments 與當地環境部門交流 Submission of reports 提交報告 Survey, Research and inspection 調研檢查
Industry 行業	<ul style="list-style-type: none"> Formulation of industrial standards 行業標準制定 Promotion of industrial developments 促進行業發展 	<ul style="list-style-type: none"> Participation in industry forums 參與行業論壇
Staff 員工	<ul style="list-style-type: none"> Safeguarding rights and interests 權益維護 Occupational health 職業健康 Remuneration and benefits 薪酬福利 Career development 職業發展 Humanistic care 人文關懷 	<ul style="list-style-type: none"> Staff communication meetings 員工溝通會 Company internal journal and intranet 公司內刊和內聯網 Employee mailbox 員工信箱 Trainings and workshops 培訓與工作坊 Employee activities 員工活動
Community and the public 社區及公眾	<ul style="list-style-type: none"> Promoting community development 促進社區發展 Participation in public welfare 參與公益事業 Open and transparent information 資訊公開透明 	<ul style="list-style-type: none"> Company website 公司網站 Company announcements 公司公告

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3.3 Materiality Assessment

In order to clearly formulate the directions for ESG management and development, the Group has engaged an independent consulting firm to help us collect and analyze stakeholders' opinions about the Group's ESG issues. With the result of questionnaire survey, the Group works out ratings and rankings for each ESG issue based on the degree of concern of stakeholders. Meanwhile, in order to review the ESG issues that is material to the business of the Group in a more comprehensive way, the consulting firm also helps us review internal and external documents and information with reference to the materiality map provided by the external authoritative organization¹ so as to identify the ESG issues which are the key concerns for the industry. In conclusion, based on the above ratings and the selection result, together with the professional opinions of the management and the consulting firm, the Group has identified 10 material ESG issues to be focused and discussed in this report.

3.3 重要性評估

為清晰制定ESG管理及發展之路向，本集團已委聘獨立顧問公司協助收集及分析持份者對本集團ESG議題的意見。透過問卷調查，本集團就持份者對各項ESG議題的關注程度進行評分及排序。同時，為更全面審視與本集團業務有重大關連之ESG議題，顧問公司亦協助審閱內外文件與資訊，以及參考由外部權威機構提供的重要性圖譜¹，識別行業重點關注的ESG議題。綜觀以上的評分和篩選結果，配合管理層和顧問公司的專業意見，本集團識別出10項重大ESG議題，將於本報告中重點討論。

Aspects 層面	Material issues 重要議題
Environmental 環境	Clean technology development 潔淨技術發展 Water and sewage management 水和廢水管理 Waste and hazardous material management 廢物和有害物質管理
Employment and labor practices 僱傭及勞工常規	Labor management 勞動管理 Chemical safety 化學品安全 Labor practice 勞動實踐 Employee health and safety 員工健康與安全
Operating practices 營運慣例	Product design and life cycle management 產品設計和生命週期管理 Material procurement and efficiency 材料採購和效率 Supply chain management 供應鏈管理

¹ Reference for materiality assessment includes the ESG Industry Materiality Map and SASB Materiality Map respectively prepared by Morgan Stanley Capital International ("MSCI") and Sustainability Accounting Standards Board ("SASB").

¹ 重要性評估中所參考的重要性圖譜包括摩根士丹利資本國際 (「MSCI」) 及可持續發展會計準則委員會 (「SASB」) 分別編製的 ESG 行業重要性圖譜及 SASB 重要性圖譜。

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4. ENVIRONMENTAL PROTECTION

4.1 Emissions

The Group adheres to the ideas of environmental protection and clean production. The Group strives to enhance the efficiency of environmental protection in the production process and reduce environmental pollution and energy consumption in order to take up the responsibility of environmental protection amidst corporate development. During the Year, we strictly abide by the laws and regulations related to pollutant discharge and environmental protection promulgated by the national and local governments, including but not limited to the Environmental Protection Law of the People's Republic of China, the Cleaner Production Promotion Law of the People's Republic of China, the Law of the People's Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste, the Law of the People's Republic of China on the Prevention and Control of Water Pollution and the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution. Meanwhile, we continuously exercised comprehensive management and control over each type of emission during the production process in accordance with the Cleaner Production Standard: Printed Circuit Board Manufacturing and other industry requirements issued by the Ministry of Ecology and Environment of China. The Group actively reviews its policies on environmental protection and makes efforts to improve the Group's environmental performance.

4. 環境保護

4.1 排放物

環境保護與清潔生產是本集團一直堅持的理念。本集團致力於提升生產過程中的環保效能，減少環境污染與能源消耗，努力在企業發展的同時肩負環境保護的責任。本年度，我們嚴格遵守國家及地方政府頒佈有關污染物排放和環境保護的法律和法規，包括但不限於《中華人民共和國環境保護法》、《中國人民共和國清潔生產促進法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國水污染防治法》及《中華人民共和國大氣污染防治法》。同時，我們繼續依照中國生態環境部《清潔生產標準：印刷電路板製造業》等行業要求，對生產過程中的各類排放物實施全面管控。本集團積極檢討在環保方面的政策，努力改善本集團的環保表現。

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Waste Disposal

The non-hazardous wastes generated by the Group mainly consist of daily garbage disposed of at landfills, and scissel, steel barrel, plastics and waste paper which are collected for recycling. The hazardous wastes mainly consist of copper sludge, stripping wastes, nickel-containing effluent and ink residue. Stripping wastes are recycled and are not discharged. The total amount and intensity of non-hazardous wastes and hazardous wastes from Yan Tat Printed Circuits during the Year are set out in the table below:

Table 1: Data of Waste Disposal

Wastes	廢棄物	2022 二零二二年	2021 二零二一年
Total non-hazardous wastes (tonnes)	無害廢棄物總量(噸)	384.05	424
Wastes disposed of at landfills (tonnes)	棄置於堆填區的廢物(噸)	179	180
Wastes collected for recycling (tonnes)	回收作循環再造的廢料(噸)	205	244
Intensity of non-hazardous wastes (kg/square meter of products)	無害廢棄物密度 (千克/每平方米產品)	0.77	0.81
Total hazardous wastes (tonnes)	有害廢棄物總量(噸)	1,359.14	1,784
Intensity of hazardous wastes (kg/square meter of products)	有害廢棄物密度 (千克/每平方米產品)	2.72	3.40

The Group collects and stores non-hazardous wastes by categories of "Recyclable Wastes", "To-be-recycled Plastic Barrels of Chemicals" and "Non-recyclable Wastes". The "Recyclable Wastes" are divided further into scissel, steel barrel, carton and plastics and the disposal venue of which should be cleared at least once a month, while "To-be-recycled Plastic Barrels of Chemicals" are classified by dealers and collected and recycled by qualified dealers monthly and "Non-recyclable Wastes" are cleared every day by refuse collectors. To ensure safe storage of wastes, every department is required to dispose their wastes by designated staffs at specified places.

廢棄物處置

本集團產生的無害廢棄物主要包括棄置於堆填區的生活垃圾，以及回收作循環再造的金屬邊料、鐵桶、塑膠及廢紙。有害廢棄物主要為含銅污泥、退錫廢液、含鎳廢水和油墨渣；退錫廢液循環利用，並無外排。本年度，恩達電路的無害廢棄物及有害廢棄物的產生總量和密度載於下表：

表一：廢棄物處置的數據

對於無害廢棄物，本集團以「可回收廢棄物」、「待回收化學品膠桶」及「不可回收廢棄物」進行分類收集和存放。我們將「可回收廢棄物」按金屬邊料、鐵桶、紙箱及塑膠等分類，每月至少處理一次；「待回收化學品膠桶」按處理商分類，每月聯繫合資格的處理商回收處理；「不可回收廢棄物」由清運人員每天清理。為確保廢棄物安全存放，我們要求各部門指派專人棄置廢棄物，不得將其亂丟亂放。

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Meanwhile, we handle hazardous wastes in accordance with the Regulations on the Safety Management of Hazardous Chemicals and the Management Plan of Hazardous Waste, and other relevant regulations and internal policies and collect and temporarily store hazardous wastes in accordance with the Administrative Measures on Collection and Transport of Hazardous Waste to avoid soil or water pollution. We engage an organization that is qualified for handling industrial waste to collect and handle hazardous wastes, so as to implement effective treatment and track its disposal method of the waste. In addition, the Group has set targets to reuse and recycle materials as much as possible, and to reduce the Group's waste emissions as much as possible by passing various emission reduction measures.

The Group has implemented the following management plans to reduce the generation of solid wastes and other non-hazardous wastes:

- Solid wastes are classified and recycled by process;
- Control and manage the use of paper;
- Reasonable use of raw materials to increase utilization;
- Regular training for employees to promote environmental protection awareness.

In respect of reducing hazardous chemicals and its wastes, the Group has gradually reduced the use and proportion of hazardous chemicals with an aim to replace hazardous chemicals with environmentally friendly products with low pollution and toxicity, and the following management plans are formulated:

- Require that all chemicals must carry safety labels provided by the supplier;
- Promote green lead-free printing boards to reduce the amount of lead;
- To implement "Directive on the Restriction of the Use of Certain Hazardous Substances in Electrical and Electronic Equipment" ("RoHS") management system to prevent harmful substances from mixing into the product.

同時，我們按照《危險化學品安全管理條例》等法規和《危險廢物管理計劃》等內部制度處理有害廢棄物，並根據危險廢棄物收運管理規範收集及暫存有害廢物，避免造成土壤或水污染。我們聘請合資格的工業廢物處理機構收集及處理有害廢物，以進行有效處理並對其處理方式進行跟蹤。此外，本集團訂立了盡量重複使用及回收物料的目標，並通過各種減排措施，盡可能減少本集團的廢棄物排放。

為減少固體廢物及其他無害廢棄物的產生量，本集團實行了以下管理方案：

- 固體廢物按工序分類回收；
- 控制及管理紙張使用；
- 合理使用原材料，提高利用率；
- 定期對員工進行環保意識培訓。

在減少危險化學品及其廢棄物方面，本集團以逐步減少危險化學品的用量和使用比例，採用輕污染、毒性小等環保產品替代危險化學品為目標，訂立以下管理方案：

- 規定所有化學品必須附有供應商提供的安全標籤；
- 推行綠色無鉛印製板，減少鉛的用量；
- 推行《關於限制在電子電氣設備中使用某些有害成分的指令》(「RoHS」)管理系統，防止有害物質混入產品之中。

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Sewage Treatment

As a PCB manufacturing enterprise, every production process of our PCB involves high consumption of water, and various complicated water pollutants. The Group has established an environment management system according to ISO14001 international standards to set up an automated sewage treatment station with a treatment capacity of 3,000 tonnes per day with reference to the characteristics of various wastewater pollutants. Corresponding treatment methods were formulated for various types of wastewater and some wastewater will be reused after treatment. Respective treatment tanks such as regulating tank, sedimentation tank and reacting tank are set up in the sewage treatment station. The wastewater can be reused or discharged after effectively reducing the concentration of wastewater pollution. The Group keeps record of the reuse of wastewater and analyses and improves on non-compliance cases.

Meanwhile, we strictly monitor wastewater discharge. A third-party testing institute is engaged to complete quarterly checks and monitor the water quality at the discharge outlets in order to ensure the discharged water meets the recycling standard and is in compliance with the related requirements set out in the Discharge Limits of Water Pollutants of Guangdong Province and the Emission Standard of Water Pollutants for Electroplating. The Group arranges the physics and chemistry laboratory and the laboratory of the Environmental Department to collect samples from the discharge outlets for further analysis on schedule and to compare them against the data of monitoring report to ensure the emission standards are met. All discharge outlets in the factory area are subject to supervision by online monitoring devices. We are required to report and register the sewage discharge information with local environmental departments. Test results of sewage discharge of Yan Tat Printed Circuits have met the standards required by the relevant regulations during the Year. Data of emissions is set out in the following table:

Table 2: Data of Sewage Treatment

Emission Intensity ¹	排放濃度 ¹	Emission Standard ² 排放標準 ²	2022	2021
			二零二二年	二零二一年
Chemical oxygen demand (mg/liter)	化學需氧量(毫克/公升)	80	46.33	42.35
Ammonia nitrogen (mg/liter)	氨氮(毫克/公升)	10	1.38	1.35

污水處理

作為PCB生產企業，本集團的各道生產工序涉及龐大用水量，廢水污染物種類繁多，成份複雜。本集團依據ISO14001國際標準建立了環境管理體系，針對各種廢水污染物的特質建立了處理能力達到每天3,000噸的自動化廢水處理站，制定了各種廢水相應的工藝，部份廢水於處理後會進行回用。廢水處理站中設有相應的處理池，如調節池、沉澱池、反應池等，在有效降低廢水污染濃度後方可回用或排放廢水。本集團會對廢水回用情況進行記錄，並對不達標情況進行分析及改善。

同時，我們對廢水排放實施嚴密監控，每季聘請第三方檢測機構對排放口水質進行監測，確保出水水質達到廣東省地方標準《水污染物排放限值》及《電鍍水污染物排放標準》中的相關規定。本集團安排理化室及環保部化驗室按時到排放口取樣分析，與監測報告數據對比，以保證排放達標。廠區所有排放口均接受線上監測儀器的監測，並按規定向當地環保部門彙報及登記排污情況。本年度，恩達電路的污水排放檢測結果均達到相關法規要求的標準，排放數據載於下表：

表二：污水處理的數據

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Note:

- 1 Emission concentration is the unit of sewage test and no statistics data for the weight of pollutants can be calculated.
- 2 Guangdong Province Discharge Standard of Water Pollutants for Electroplating (DB44/1597-2015) and Guangdong Province Discharge Limits of Water Pollutants (DB44/26-2001), both of which are local standards, are used as the emission standards of chemical oxygen demand and ammonia nitrogen respectively.

In order to improve the operation and management standard of sewage treatment station to reduce water consumption and emission, the Group has implemented a number of management plans, including:

- To arrange regular project maintenance conducted by the Environmental Department and Power Equipment Department;
- To provide regular training to employees on sewage knowledge, and the staff of the Sewage Department must hold relevant papers to work;
- To reduce sewage discharge, our scrubbing machine is equipped with copper powder recycling devices and cleaning system for recycling purpose;
- To reset the amount of acidic chemicals used in production lines and to strengthen consumption management and control to reduce emissions at source.

Moreover, we formulated emergency measures to deal with incidents, including incidents of discharging high concentration wastewater at the early stage and incidents of treating excessive wastewater at the last stage, as well as emergency measures for using standby pump for sewage treatment in order to effectively address incidents and reduce the risk of losses to the company.

註解：

- 1 污水檢測以排放濃度作單位，無法統計污染物重量。
- 2 化學需氧量及氨氮的排放標準分別為廣東省地方標準《電鍍水污染物排放標準》(DB44/1597-2015)及《水污染物排放限值 一 廣東省地方標準》(DB44/26-2001)

為提升廢水處理站的操作及管理水平，達至節水減排的效果，本集團實行了多項管理方案，包括：

- 安排環保部及設備動力部定期對項目進行保養；
- 定期對員工進行廢水知識培訓，而廢水部工作人員必須持有相關證件才可工作；
- 磨板機均採用銅粉回收裝置及磨板清洗水過濾循環回用等節水措施，以減少廢水外排；
- 重新制定生產線酸性藥水的使用量及加強用量管控，源頭降低排放量。

此外，我們制定事故應急措施，包括前端高濃度廢水進水事故應急措施、末端廢水處理超標事故應急措施及廢水處理備用泵應急使用措施，以有效應對事故，減少對企業造成損失的風險。

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Greenhouse Gas and Exhaust Emissions

The greenhouse gas (“GHG”) emission of the Group during operations mainly comes from (i) direct GHG emission generated from stationary fuel combustion, fuel consumption of vehicles and manufacturing processes, etc.; (ii) energy indirect GHG emission generated from purchased electricity. In order to effectively collect and audit the data of GHG, the Group has established a team for GHG data management, which is comprised of representatives from different departments. Representatives from those departments that are directly involved in emission of GHG are responsible for identifying the emission sources of their departments and collecting data. Representatives from the Financial Department are responsible for verifying the information and data while the management is responsible for supervision and organization of the data collection process. The GHG emissions data of Yan Tat Printed Circuits during the Year is set out in the table below:

溫室氣體及廢氣排放

本集團於營運期間排放的溫室氣體主要來自(i)固定燃料燃燒、車輛燃油消耗和製程等造成的直接溫室氣體排放；(ii)外購電力造成的能源間接溫室氣體排放。為有效收集及核算溫室氣體數據，本集團設有由不同部門代表組成的溫室氣體盤查推行小組，當中直接涉及溫室氣體排放的部門代表負責識別其部門的排放源及收集數據，財務部代表負責核查資料及數據，管理人員則負責監督及統籌盤查工作。本年度，恩達電路的溫室氣體排放數據載於下表：

Table 3: Data of Greenhouse Gas Emission

表三：溫室氣體排放的數據

GHG ¹	溫室氣體 ¹	2022 二零二二年	2021 二零二一年
Total GHG emissions (tonnes CO ₂ e)	溫室氣體總排量 (噸二氧化碳當量)	39,124.9	38,842
Scope 1 — Direct GHG emissions (tonnes CO ₂ e)	範圍1 — 直接溫室氣體排放 (噸二氧化碳當量)	602.45	581
Scope 2 — Energy indirect GHG emissions (tonnes CO ₂ e)	範圍2 — 能源間接溫室氣體 排放(噸二氧化碳當量)	38,522.45	38,261
GHG emission intensity (tonnes CO ₂ e/ square meter of products)	溫室氣體排放密度(噸二氧化碳 當量/平方米產品)	0.07	0.07

Note:

1 The GHG emission data is extracted from The Greenhouse Gas Verification Report of Yan Tat Printed Circuits 2022. Data included in such report is calculated based on the Specification with Guidance for Verification of the Organization’s Greenhouse Gas Emissions published by the Shenzhen Administration For Market Regulation.

註解：

1 溫室氣體的排放數據來自《恩達電路溫室氣體量化報告2022》，當中所載的數據乃根據深圳市市場監督管理局出版的《組織的溫室氣體排放量化和報告指南》計算。

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Exhaust gas is generated during the production process of PCBs. In view of this, the Group uses special equipment for exhaust gas treatment to remove the hazardous substance of the exhaust gas of production workshop by the process of scrubbing towers. Exhaust gas will be emitted if statutory standards are met. We strictly observe the related requirements of regulations, including but not limited to Emission Standard of Pollutants for Electroplating, and the Emission Limits for Air Pollutants. We regularly engage environmental protection institutes to check and monitor the emission of controlled emission, fugitive emission and cooking fume of the canteens in the factory area. Monitoring results of exhaust gas emissions of Yan Tat Printed Circuits have met the standards of relevant regulations during the Year. Data of emissions is set in the following table:

PCB生產過程中會產生廢氣，故此本集團利用廢氣處理專用設備，使生產車間廢氣經過洗滌塔除去有害成份，達到法定標準後進行排放。我們嚴格遵守法規的相應要求，包括但不限於《電鍍污染物排放標準》及《大氣污染物排放限值》，定期聘請環保機構監測廠區有組織廢氣、無組織廢氣以及食堂油煙排放情況。本年度，恩達電路的廢氣排放監測結果均達到相關法規標準，排放數據載於下表：

Table 4: Data of Exhaust Gas Emissions

表四：廢氣排放的數據

Emission Concentration ¹	排放濃度 ¹	Emission Standard ² 排放標準 ²	2022	2021
			二零二二年	二零二一年
Sulfuric acid mist (mg/m ³)	硫酸霧(毫克/立方米)	30	16.00	4.32
Hydrogen chloride (mg/m ³)	氯化氫(毫克/立方米)	30	3.60	8.50
Nitrogen oxides (mg/m ³)	氮氧化物(毫克/立方米)	120	35.0	0.90
Particulate matter (mg/m ³)	顆粒物(毫克/立方米)	120	26.4	10.0

Note:

註解：

- 1 Emission concentration is the unit of exhaust gas monitoring and there is no statistics data for the weight of pollutants.
- 2 Emission Standard of Pollutants for Electroplating (GB21900-2008), the national standard of the PRC, is used as the emission standard of sulfuric acid mist, hydrogen chloride and nitrogen oxides; and Guangdong Province Emission Limits of Air Pollutants (DB44/27-2001), the local standard, is used as the emission standard of particulate matter.

- 1 廢氣監測以排放濃度作單位，無統計污染物重量。
- 2 硫酸霧、氯化氫及氮氧化物的排放標準為中國國家標準《電鍍污染物排放標準》(GB21900-2008)，顆粒物的排放標準為廣東省地方標準《大氣污染物排放限值》(DB44/27-2001)。

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In addition, air pollutants including nitrogen oxides, sulfur oxides and particulate matters are emitted by the vehicles during operations of Yan Tat Printed Circuits and the emission data is set out in the table below:

Table 5: Data of Air Pollutant Emissions

Emissions ¹	排放物 ¹	2022 二零二二年	2021 二零二一年
Nitrogen oxides (kg)	氮氧化物(千克)	2.52	3.00
Sulfur oxides (kg)	硫氧化物(千克)	0.04	0.10
Particulate matter (kg)	顆粒物(千克)	0.19	0.20

Note:

1 The emission factor used is based on the Appendix 2 of Reporting Guidance on Environmental KPIs published by the Stock Exchange.

The Group strives to minimize exhaust emission during the production process and make reduce the waste of resources, so as to reduce emissions as its goal of exhaust gas emissions. To ensure the effectiveness of exhaust gas treatment and improve the management system of exhaust gas emissions, the Group has implemented a number of management plans, including:

- Check and maintain the equipment regularly;
- Use qualified fuel in power stations and carry out regular maintenance;
- Use purchased electricity for normal production to reduce unnecessary use of power generators.

In addition, we have formulated emergency handling procedures as well as corresponding measures for emergencies including fire incidents, leakage of chemicals in a small amount, leakage of chemicals in a large amount and malfunction of automatic dosing system, in order to effectively address the incidents and reduce the risk of losses to the company and the risk of environmental pollution.

此外，恩達電路營運期間的車輛使用亦會排放氮氧化物、硫氧化物和顆粒物等空氣污染物，排放數據載於下表：

表五：空氣污染物排放的數據

Emissions ¹	排放物 ¹	2022 二零二二年	2021 二零二一年
Nitrogen oxides (kg)	氮氧化物(千克)	2.52	3.00
Sulfur oxides (kg)	硫氧化物(千克)	0.04	0.10
Particulate matter (kg)	顆粒物(千克)	0.19	0.20

註解：

1 所使用的排放系數來自聯交所發行的附錄二《環境關鍵績效指標匯報指引》。

本集團致力將生產過程中的廢氣排放減至最低，並以減少浪費資源，從而減低排放作為其廢氣排放目標。為了保證廢氣處理的有效性及完善廢氣排放管理制度，本集團實行了多項管理方案，包括：

- 定期對設備進行檢查及保養；
- 發電房採用合格燃油及定期維修保養；
- 正常生產運行使用外購電力，減少發電機非必要的使用。

此外，我們制定了緊急情況處理程序，包括火災事故、少量化學品洩漏、大量化學品洩漏及自動加藥系統故障等緊急情況的相應處理方法，以有效應對事故，減少對企業造成損失或對環境造成污染的風險。

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4.2 Use of Resources

Resources are the foundation of enterprise production and the Group places its emphasis on energy-saving and reduction of resources consumption. In the production and daily operations of PCBs, the resources that the Group needs to use include (i) direct consumption arising from the consumption of fixed fuel and vehicle fuel; (ii) indirect consumption arising from purchased electricity; (iii) water consumption; and (iv) packaging materials. The Group's development goal of continuously improving the effectiveness of resource use gradually enhances the resources utilization efficiency. The below table sets out the data on the use of resources by Yan Tat Printed Circuits during the Year:

Table 6: Data of Resources Consumption

Resources Consumption	資源耗用	2022 二零二二年	2021 二零二一年
Total energy consumption (MWh)	能源總耗量(兆瓦時)	43,253	42,747
Direct energy consumption (MWh) ¹	直接能源耗量(兆瓦時) ¹	2,656	2,426
Indirect energy consumption (MWh)	間接能源耗量(兆瓦時)	40,597	40,321
Energy consumption intensity (MWh/square meter of products)	能源耗用密度 (兆瓦時/平方米產品)	0.09	0.08
Total water consumption (m ³)	總耗水量(立方米)	429,850	443,625
Water consumption intensity (m ³ /square meter of products)	耗水密度(立方米/平方米產品)	0.86	0.85
Total weight of packaging materials (tonnes)	包裝材料總重量(噸)	145	154
Packaging material consumption intensity (kg/square meter of products)	包裝材料耗用密度 (千克/平方米產品)	0.29	0.29

Note:

- 1 The conversion factor for fuel and energy is based on Gasoline for Motor Vehicles (GB17930-2016), the national standard, published by the General Administration of Quality Supervision, Inspection and Quarantine of China and the Standardization Administration of China and the Requirements of the Greenhouse Gas Emissions Accounting and Reporting issued by the NDRC.

4.2 資源使用

資源是企業生產的根基，而本集團注重節約能源，減少資源的消耗。於PCB生產及日常運營中，本集團需使用的資源包括(i)固定燃料和車輛燃料消耗所造成的直接能耗；(ii)外購電力所造成的間接能耗；(iii)水耗；及(iv)包裝材料。本集團持續改善資源使用效益的發展目標，逐步提高資源利用效率。本年度恩達電路的資源使用數據載於下表：

表六：資源使用的數據

Resources Consumption	資源耗用	2022 二零二二年	2021 二零二一年
Total energy consumption (MWh)	能源總耗量(兆瓦時)	43,253	42,747
Direct energy consumption (MWh) ¹	直接能源耗量(兆瓦時) ¹	2,656	2,426
Indirect energy consumption (MWh)	間接能源耗量(兆瓦時)	40,597	40,321
Energy consumption intensity (MWh/square meter of products)	能源耗用密度 (兆瓦時/平方米產品)	0.09	0.08
Total water consumption (m ³)	總耗水量(立方米)	429,850	443,625
Water consumption intensity (m ³ /square meter of products)	耗水密度(立方米/平方米產品)	0.86	0.85
Total weight of packaging materials (tonnes)	包裝材料總重量(噸)	145	154
Packaging material consumption intensity (kg/square meter of products)	包裝材料耗用密度 (千克/平方米產品)	0.29	0.29

註解：

- 1 所使用的燃料和能量單位轉換系數來自中國國家質量監督檢驗檢疫總局及中國國家標準化管理委員會發佈的國家標準《車用汽油》(GB17930-2016)及國家發改委發佈的有關溫室氣體排放核算方法與報告的指南。

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Energy Management

As energy consumption is closely linked to global warming, the Group has been striving to improve energy management and has set targets to optimize resource efficiency and reduce waste. To this end, we have established a comprehensive energy management system in order to continuously manage the use of energy, actively reduce energy consumption intensity and improve energy use efficiency. The Group has passed the ISO 14001 Environmental Management System Certification and the ISO 50001 Energy Management System Certification while implementing the internal energy management system project. Aiming to reduce energy consumption and raise the awareness of all our employees on environmental protection and energy-saving, Yan Tat Printed Circuits implemented the following management initiatives during the Year:

- Provide trainings on energy-saving for our employees;
- Establish electricity consumption indicators to review the consumption of electricity monthly;
- Adopt the enterprise resource planning (the "ERP") system to record and manage the consumption of electricity;
- Reasonably arrange its production plan;
- Enhance management and control over electricity consumption for production;
- Regularly maintain equipment, including regular cleaning of the central chiller to keep it in a good chilling condition;
- Implement a recycling scheme on production lines to reuse the heat instead of using electricity for heating.

Water Conservation

The Group is committed to reducing unnecessary production and domestic water consumption, and has set targets to optimize resource efficiency and reduce waste, and proactively carries out water conservation measures. During the Year, Yan Tat Printed Circuits had no issues in sourcing water and implemented the following water conservation initiatives:

- Establish water consumption indicators and break down the indicators into each process;
- Adopt the ERP system to record and manage the consumption of water;
- Put more efforts on inspection and maintenance to reduce the phenomena of evaporating, emitting, dripping or leaking and prevent any waste of water resources.

能源管理

能源耗用與全球暖化息息相關，本集團一直致力改善能源管理，並已訂立優化資源效率及減少浪費的目標。為此我們建立了健全的能源管理系統，以持續管理能源使用，積極降低能源消耗密度及提高用能效益。本集團通過了ISO 14001環境管理體系認證及ISO 50001能源管理體系認證，並實施內部能源管理體系項目。為了降低能源消耗，提高全體員工的環保節能意識，本年度恩達電路實行了以下管理方案：

- 對員工進行節能培訓；
- 設立用電指標，每月檢討用電情況；
- 採用企業資源計劃(「ERP」)系統記錄及管理用電情況；
- 安排合理生產計劃；
- 加強生產用電管控；
- 對設備進行保養，如定期清洗中央冷水機以保持製冷狀態良好；
- 在生產線上實行回用方案，回用熱能代替用電加熱。

節約用水

本集團致力減少不必要的生產及生活用水，並已訂立優化資源效率及減少浪費的目標，積極實施節水措施。本年度，恩達電路在求取適用水源上沒有問題，並實施了以下節約用水的方案：

- 設立用水量指標，並把指標分解到每項工序；
- 採用ERP系統記錄及管理用水情況；
- 加強檢查及維修，減少跑、冒、滴、漏的情況，避免浪費水資源。

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Green Office

In addition to production, the Group also actively promotes green office and integrates the concept of environmental protection into the daily office of the Group. The Group promotes paperless office and adopts the ERP system to electronically manage production, sales, supply chain and human resources processes to save paper. The Group has strengthened its energy-saving management of lighting systems, air-conditioning systems and office equipment to enhance energy use efficiency in offices. At the same time, the Group also pays attention to vehicle warranty and maintenance while reinforcing the supervision of vehicle fuel use and emissions to reduce the impact on the environment.

Technological Improvements

Technological improvements and equipment upgrade help enterprises to improve their energy use efficiency and reduce their costs. The Group values the research, development and application of new technologies and equipment. It has arranged relevant departments to prepare an annual energy management proposal.

Promotion and Training

Staff support and participation are the key to implementation of environmental protection policies. By ways of announcement, internal email and training, the Group promotes the knowledge of energy-saving, emission reduction and environmental protection to our employees. The Group incorporates the concept of environmental protection into all of its operational decision-making processes in manufacturing and sales, keeps encouraging and leading its employees to take part in the continuous improvement of the environment, and integrates the concept of energy-saving and emission reduction into its daily operations.

綠色辦公

除了生產方面，本集團亦積極推行綠色辦公，把環保理念融入本集團的日常辦公當中。本集團推行無紙化辦公，採用ERP系統對生產、銷售、供應鏈和人力資源等流程進行電子化管理，以節省紙張。本集團加強照明系統、空調系統和辦公設備節能管理，以增強辦公室用能效益。同時，本集團亦注重車輛保養及維護，加強對車輛燃料使用及排放的監管，以減少對環境造成影響。

技術改造

技術改造及設備更新有助於企業提升用能效益及降低成本。本集團重視新技術與新設備的研發和應用，安排相關部門編製年度能源管理方案計劃。

宣傳與培訓

員工的支持與參與是實行環保政策的關鍵。本集團通過廣播、內部郵件及培訓等途徑向員工宣傳節能減排及環保知識。本集團將環境保護理念納入到製造、銷售的所有經營決策過程中，不斷鼓勵和帶領員工參與持續改善環境的行動，把節能減排的理念融入日常營運當中。

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4.3 Protecting the Environment, Making Good Use of Natural Resources

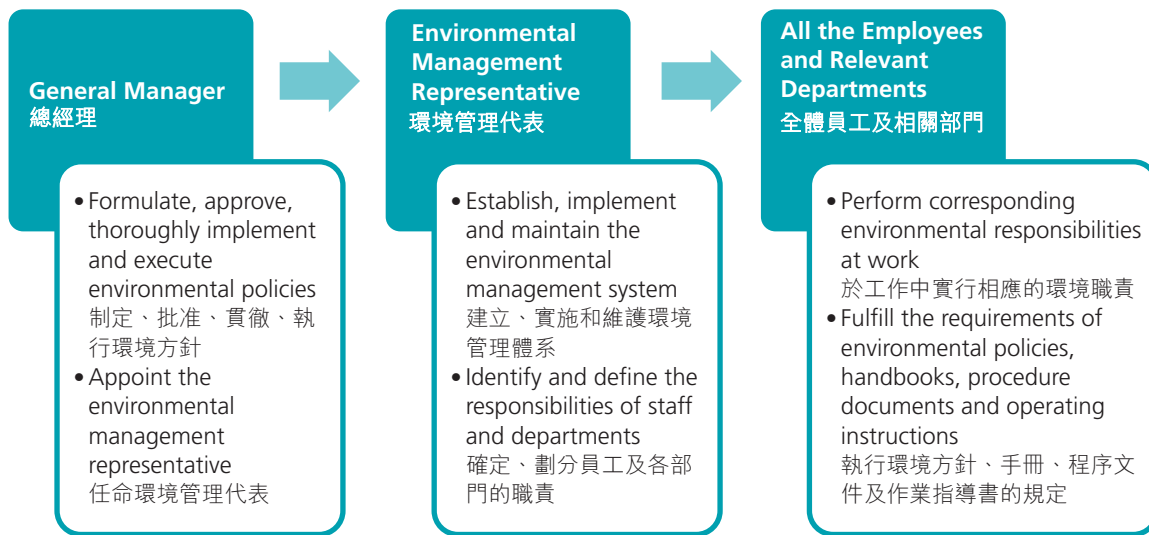
Environmental protection has always been an indispensable part in the PCB industry. The Group continues to improve its environmental performance in the manufacturing process and undertakes to develop a cyclic economy for sustainable development, transforming the Group into a modern electronic circuit industrial park with a bluer sky, greener land, clearer water and cleaner air.

The Group has a comprehensive environmental protection management system in place, which sets out the responsibilities and duties of its general manager, management personnel and all employees to conduct environmental protection work in a systematic manner. We endeavor to reduce the impact of our businesses on the environment by adopting sound environmental protection policies and effective implementation methods.

4.3 保護環境、善用天然資源

環境保護一直是PCB行業不能忽視的一環，本集團持續改善生產過程的環保表現，並承諾致力發展循環經濟，走向可持續發展道路，將本集團建設成為天更藍、地更綠、水更清和空氣更潔淨的現代化電子電路工業園。

本集團設有全面的環保管理體系，當中列明總經理、管理人員到全體員工的責任及工作，以系統化的方式進行環保工作。我們透過健全的環保政策及有效的實行方式致力減低業務對環境的影響。



To ensure the effectiveness of the environmental management system and environmental compliance, the Group conducts an internal audit at least once a year to review the Group's environmental compliance in accordance with applicable laws and regulations as well as other requirements. If the assessment results fail to meet the laws and regulations as well as other requirements, we will implement the Rectification, Prevention and Control Procedures on Non-compliance to eliminate the non-compliance issues.

為確保環境管理體系的有效性及環境合規性，本集團每年最少安排進行一次內部審核，根據適用的法律法規和其他要求審核本集團的環境合規情況。若評價的結果未能滿足法律法規和其他要求時，我們會執行《不符合、糾正與預防控制程序》，以消除不合規的情況。

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In addition, the Group recognises that climate change may have a profound impact on the environment, society and economy, and the risks faced by different industries and solutions vary. The Group will continue to monitor the impact of climate change and its risks on the Group by conducting ESG materiality assessment and climate change-related risk assessment, and formulate various countermeasures in a timely manner.

4.4 Addressing Climate Change

The Group understands the impact of climate change on the PCB industry and has established a GHG management team. The duties of the members of the GHG data management team include monitoring and inspecting GHG data, providing human resources support, calculating GHG by GHG quantitative method and emission factors and managing data quality. Supporting evidence of data truthfulness and accuracy should be investigated and collected to ensure data reliability. Relevant material should be kept in the responsible unit as a reference for subsequent inspection and tracking. The retention period is 10 years.

The Group understands the physical risks of climate change and has adopted corresponding measures. Physical risks of climate change include typhoon, heavy rain and water shortage. The Group has adopted special work arrangement during typhoon and heavy rain to safeguard employees' health and safety and will ensure supply chain management to minimize the impact of physical risks brought by climate change on product supply. The Group will continue to review measures in relation to physical risks of climate change, understand climate-related policies and issues and adopt corresponding measures.

此外，本集團認同氣候變化有可能對環境、社會及經濟均帶來深遠影響，而不同產業所面對的風險及應對方案各有不同。本集團將通過進行ESG重要性評估及氣候變化相關風險評估，持續監察氣候變化及其風險對本集團的影響，並適時制定各種應對措施。

4.4 應對氣候變化

本集團瞭解了氣候變化對印刷電路板行業的影響，成立了溫室氣體管理小組。溫室氣體盤查推行小組工作人員的職責包括監督、審查溫室氣體盤查工作，並提供人力資源支援及推行溫室氣體量化方法學及排放因數計算溫室氣體，並進行資料品質管理。凡能證明資料真實性和準確性的佐證資料都應調查收集，以確保資料的可信度，並將相關材料保留在權責單位，以作為後續查核追蹤的依據。保存年限為10年。

本集團瞭解氣候變化帶來的實體風險並採取相應措施應對。氣候變化帶來的實體風險包括颱風、暴雨、水資源短缺等。本集團已採納颱風和暴雨期間的特別工作來保障員工的安全和健康，亦會確保供應鏈管理並把氣候變化帶來的實體風險在貨品供應的影響減到最低。本集團會繼續檢討集團氣候變化的實體風險措施，了解氣候變化相關的政策和議題，並採取相應措施應對。

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In addition, the Group has taken action to address the transition risks of climate change. For instance, the Group has adopted an ESG management structure in response to updated regulatory requirements and conducted internal assessment to quantify the costs in relation to ESG matters which are considered material to our Group. We acknowledge the emission peak and carbon neutrality commitments of the PRC. As the regulatory requirements and standards of ESG and climate-related issues are evolving, it is expected that new regulatory requirements in relation to ESG matters will lead to an increase in our operational and compliance costs. In addition, customers prefer products which are more environmentally friendly and enterprises with sustainable business development and operations, leading to an increase in operational costs and green technology research and development costs. Accordingly, sustainable development will be achieved in our operations and relevant investment will be increased to maintain our competitive advantage.

此外，本集團為氣候變化帶來的轉型風險作出了行動，如採用了ESG管治結構來處理更新的監管要求，並進行了內部評估以量化與對我們集團重要的ESG事項相關的費用。我們了解中國的峰值碳排放承諾和碳中和承諾，而ESG和氣候相關問題的監管要求標準不斷變化，我們預計ESG事項相關的新監管要求將增加我們的運營和合規成本。另外，客戶偏好更環保的產品和具有可持續業務發展和運營的公司，導致運營成本和綠色技術研發支出增加。因此，我們會把業務運營達到可持續發展並擴大我們在這方面的投資，來保持我們的競爭優勢。

5. EMPLOYMENT AND LABOR PRACTICE

5.1 Employment

Staff is the foundation of enterprise development and the Group strives to provide its employees with a good working environment to enhance their sense of belonging, safeguard their rights and interests, and establish a business platform that conduces to the development of employees' talents and the realization of their values. We continue to protect the legitimate rights and interests of our employees by formulating the internal human resources management procedures in strict compliance with employment-related laws and regulations, including but not limited to the Labor Law of the People's Republic of China, the Labor Contract Law of the People's Republic of China, the Provisions on the Prohibition of Using Child Labor and the Employment Ordinance of Hong Kong. Also, we keep attracting experienced and quality talents and constantly foster the formation of a harmonious labor relationship.

5. 僱傭及勞工常規

5.1 僱傭

員工是企業發展的根基，本集團致力為員工提供良好的工作環境以增強員工歸屬感、保障員工權益及建立有利於員工發揮才能的事業平台以實現員工價值。我們繼續嚴格遵守僱傭相關的法律規定，包括但不限於《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、《禁止使用童工規定》及香港的《僱傭條例》，制定了內部人力資源管理程序，維護員工合法權益，並不斷吸納經驗豐富及高質素的人才，持續推進及構建融洽的勞資關係。

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Table 7: Data of Employee number and Employee turnover rate

During the Year, the number of employees of Yan Tat Printed Circuits of the Group is as follows:

Number of employees (percentage of employees)	員工人數(員工佔比)	2022 二零二二年	2021 二零二一年
Total	總計	674 (100%)	743 (100%)
By gender	按性別		
Male	男	398 (59%)	465 (63%)
Female	女	276 (41%)	278 (37%)
By employment type	按僱傭類型		
Full-time	全職	674 (100%)	743 (100%)
Part-time	兼職	0 (0%)	0 (0%)
By age group	按年齡組別		
<30 years old	<30 歲	98 (15%)	124 (17%)
30–50 years old	30–50 歲	459 (68%)	475 (64%)
>50 years old	>50 歲	117 (17%)	144 (19%)
By region	按地區		
The PRC	中國	674 (100%)	743 (100%)

圖七：員工人數及員工流失比率的數據

本年度，本集團恩達電路的員工人數如下：

During the Year, the employee turnover rate of Yan Tat Printed Circuits of the Group is as follows:

本年度，本集團恩達電路的員工流失比率如下：

Employee turnover rate ¹	員工流失比率 ¹	2022 二零二二年	2021 二零二一年
Total	總計	14%	36%
By gender	按性別		
Male	男	13%	32%
Female	女	16%	41%
By age group	按年齡組別		
<30 years old	<30 歲	17%	87%
30–50 years old	30–50 歲	14%	27%
>50 years old	>50 歲	11%	10%
By region	按地區		
The PRC	中國	14%	36%

Note:

註解：

1 Employee turnover rate is calculated in accordance with Appendix 3: Reporting Guidance on Social KPIs issued by the Stock Exchange. Employees who resigned during probation period are not included.

1 員工流失比率乃根據聯交所發行的附錄三《社會關鍵績效指標匯報指引》計算。於試用期間離職的員工不計算在內。

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Recruitment and Promotion

The Group seeks to recruit and nurture outstanding employees to build an elite team and provide talent reserve for enterprise development. In this regard, we identify the most suitable candidates for each position based on our internal recruitment and promotion procedures. By the end of each year, each department shall devise a plan which will be carried out by the human resources department to coordinate the recruitment process. The recruitment of the Group is divided into internal promotion and external recruitment. We will give priority to internal promotion to increase promotion opportunities. External recruitment candidates being shortlisted are required to attend two rounds of interviews to ensure that these candidates have professional competence necessary for the position.

Remuneration Management

In order to enhance enterprise management, ensure proper and effective execution of each system of the Company and maintain a normal working order, we continue to implement incentive programs to motivate our employees and cultivate their enthusiasm for work by rewarding them with bonuses, awards, merits and promotions.

The Group implements a minimum wage guarantee system, under which employees' wages shall not be lower than the local minimum wage standard. The Group has a performance appraisal system in place to review the salary and bonus system annually based on the performance and training of employees, so as to provide competitive salaries and benefits to its employees and offer incentives based on their performance.

Employee Benefits

The Group contributes to the "Five Insurances and One Fund" for its employees and provides them with marriage leave, maternity leave, sick leave, funeral leave, work injury leave and other statutory holidays in accordance with the government's regulations. Employees who have served for one year are entitled to paid leave.

The Group cares about both physical and mental health of its employees. To enhance the sense of belonging of employees to the enterprise, we provide the following benefits:

- Provide fixed meal allowances to all our employees;
- Provide free late night suppers and rest time for our night-shift employees;

招聘晉升

本集團力求聘用及培育高質素員工，打造精英團隊，為企業發展提供人才儲備。為此，我們根據內部招聘及晉升程序，為每個崗位尋找最適合的人選。各部門於每年年底作出計劃，並交由人力資源部安排招聘工作。本集團的招聘分為內部晉升及外部招聘，我們會優先考慮內部晉升以增加晉升機會。外部招聘者需經過篩選後進行兩輪面試，以確保應聘者具備崗位所需的專業能力。

薪酬管理

為了強化企業管理、保障本公司各項制度有效執行以及維護正常的工作秩序，我們繼續實施獎勵制度激勵員工，培養員工對工作的熱忱，以獎金、嘉獎、記功及晉級的方式獎勵有關員工。

本集團實行最低工資保障制度，員工工資不低於當地最低工資標準。本集團設有績效考核制度，按員工工作表現、培訓情況每年對薪金及花紅制度進行檢討，為員工提供具競爭力的薪金及福利，按員工表現發放獎勵。

員工福利

本集團按照政府規定為員工繳納「五險一金」，及提供婚假、產假、病假、喪假、工傷假及其他法定節假日，而工作滿一年的員工可享有有薪假期。

本集團注重員工的身心健康。為提升員工對企業的歸屬感，我們提供了以下福利：

- 為全體員工提供固定的餐補；
- 為夜班員工提供免費夜宵及休息時間；

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- Provide herbal tea and high-temperature subsidies to our employees in the hot season;
- Set up an infirmary to provide free treatments for our employees;
- Provide rental and utility subsidies or provide free accommodation with air conditioning, hot water, washing machine, etc. near the factory area for eligible employees;
- Present long-term service award, excellent employee award and innovation selection award to outstanding and innovative employees as encouragement;
- Provide holiday benefits, such as Mid-Autumn Festival welfare products, Spring Festival group train tickets and Spring Festival bonus for employees who stay behind to work.

Furthermore, our employee dormitory has a recreation room with table tennis equipment, library, television room and other leisure areas for our employees to enrich their lives. During the Year, due to the impact of novel coronavirus disease (“COVID-19”) epidemic, the Group cut off unnecessary cultural and sports activities to minimize group gathering and distributed fruits to the staff of Yan Tat Printed Circuits instead.

Equal Opportunity

The Group strictly complies with the Labor Law of the People’s Republic of China, the Labor Contract Law of the People’s Republic of China and other relevant requirements, adheres to the principle of equality, prohibits discrimination, and does not treat employees differently based on factors such as gender, age, ethnicity or religion. In addition to statutory requirements, the Group has established procedures to prevent discrimination and harassment and allow freedom of association, which prohibit any acts of discrimination and respect the rights of employees to form and participate in trade unions and collective negotiations freely. When employees realize the existence of discrimination, harassment and restrictions on freedom of association (other than legal restrictions), they may file a complaint with the general manager or the manager of the human resources department to effectively protect their rights and interests. Trade union representatives and trade union members regularly monitor the Company’s discrimination, harassment and restrictions on freedom of association to help management improve the related situation. If employees are treated unfairly at work, they may also file an appeal through the Administrative Measures for Internal Communication and Complaint of Employees to seek solutions to the related issues.

- 在高溫季節，提供涼茶和高溫補貼給員工；
- 設立醫務室為員工提供免費治療；
- 為合條件員工提供房租及水電補助或在工廠附近提供免費住宿，住宿配有空調、熱水、洗衣機等；
- 頒發長期服務獎、優秀員工獎及創新評選獎給優秀及創新員工作為鼓勵；
- 提供節日福利，如中秋節福利品、春運團體火車票及春節留守員工獎金。

除此之外，本集團在員工宿舍區內設有娛樂室，提供乒乓球、圖書室和電視廳等員工休閒場所，以豐富員工生活。本年度，受新型冠狀病毒(「COVID-19」)疫情影響，本集團減少了非必要的文體活動，以減少人群聚集，並改為向恩達電路的員工分發水果。

平等機會

本集團嚴格遵從《中華人民共和國勞動法》、《中華人民共和國勞動合同法》及其他有關規定，堅持平等原則，禁止歧視行為，不因性別、年齡、民族或宗教等因素區別對待員工。除法定要求外，本集團制定了防止歧視與騷擾及允許結社自由程序，禁止歧視行為及尊重員工自由組建、參加工會及集體談判的權利。當員工發現法律限制除外的歧視、騷擾、及結社自由限制的情況存在時，可向總經理或人力資源部經理提出投訴，以有效保障員工權益。工會代表與工會成員會定期監督本公司的歧視、騷擾、及結社自由限制的情況，以助管理層對相關情況進行改善。若員工在工作上受到不公平待遇亦可透過《員工內部溝通及申訴管理方法》作出申訴，尋求解決相關事宜的方法。

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5.2 Health and Safety

The Group places its highest priority on the health and safety of employees. To prevent accidents and minimize occupational hazards, the Group strictly abides by the national and local laws and regulations with regard to labor safety, including but not limited to the Safety Production Law of the People's Republic of China, the Law of the People's Republic of China on Prevention and Control of Occupational Diseases, the Regulation on the Reporting, Investigation and Handling of Work Safety Accidents and the Occupational Safety and Health Ordinance of Hong Kong, to assure the personal safety of employees and create a safe and hygienic work environment for all of them.

The Group upholds a "human-oriented, safety-first and prevention-based" approach for safety production. In accordance with the relevant laws and regulations, we require new employees to undergo a health check and obtain a health certificate before they start working, while employees in related positions with safety risks must conduct health checks on a regular basis to protect them from injury due to work. If there is any issue identified during the physical examination of an employee, we will transfer him/her to another position after being informed to ensure that he/she can work in a healthy and safe environment. For positions that may be exposed to occupational hazards, employees must wear or use personal protection equipment as required by the Group's management. To avoid employees' exposure to occupational diseases and hazards at work, we arranged a number of occupational health education and safety trainings for all our employees during the Year to raise their awareness and competence of self-protection. In addition, for the sake of safeguarding employees' safety more effectively, we have set up a safety management committee and designated safety officers to handle issues such as safety production management as well as work injuries and illnesses of our employees for medical treatment. They are also responsible for optimizing medical assurance measures and the relevant requirements on occupational health and safety and are fully in charge of labor safety and hygienic matters in the entire factory area. During the Year, the Group arranged a qualified third party company to inspect occupational hazards in the workplace for Yan Tat Printed Circuits, to identify the hazards of each type of work in the production procedure and to inspect the compliance of standard of such hazards under the relevant requirements in order to make specific improvement and protect the safety and health of our staff.

5.2 健康與安全

本集團把員工的健康及安全放在最重要的位置。為防止事故發生，減少職業危害，本集團嚴格遵守國家及地方有關勞動安全的法律法規，包括但不限於《中華人民共和國安全生產法》、《中華人民共和國職業病防治法》、《生產安全事故報告和調查處理條例》及香港的《職業安全及健康條例》，致力保障員工人身安全，令所有員工享有安全及衛生的工作環境。

本集團貫徹「以人為本，安全第一，預防為主」的安全生產方針。我們根據相關法律法規，規定新員工須進行健康檢查及取得健康證才可以工作，而具安全風險的相關崗位的員工須定期進行健康檢查，避免員工因工作而受到傷害。如體檢中檢測到問題，我們會了解並進行調崗，務求員工能於健康及安全的環境下工作。凡可能引起職業危害的崗位，員工必須按本集團管理要求佩戴或使用個人防護設備。為避免員工因工作遭受職業性疾病與職業危害，我們於本年度多次對全體員工進行職業健康教育及安全培訓，以提高員工的自我防護意識和能力。為更有效地保護員工安全，我們還成立了安全管理委員會，設立安全主任，負責安全生產管理、處理員工的工傷和患病送醫治療事宜，以及完善醫療保障措施和職業健康安全相關規定，全面管理全廠的勞動安全與衛生工作。本年度，本集團安排合資格的第三方公司對恩達電路進行了崗位職業病危害因素檢測，識別出生產環節中各工種的危害因素，並檢測在相關法規要求下危害水平的達標情況，以針對性地作出改善，保障員工的安全及健康。

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The Group has implemented a safety management accountability system to ensure safety production. Operators must follow instructions while working, operate the production process according to operating procedures and methods guided by technicians, keep the working environment tidy and prevent accidents from happening. The Group also requires that large-scale machinery and equipment or machines with hazards must be installed with safety protection facilities, and protection pipes must be added to electrical wires. The Group regularly inspects and maintains the machines. When a malfunction occurs, employees must report to repairers on a timely basis to effectively eliminate any potential safety hazards. The Group also stipulates that employees in special positions must have received relevant professional trainings and obtained certificates, such as electrician certificates, boiler work certificates or highly toxic chemical safety management job certificates before they can formally work to ensure those employees possess relevant capabilities and safety knowledge.

Hazardous chemicals need to be used in the production process of PCBs. In order to strengthen the safety management of hazardous chemicals, the Group has formulated a safety management system for hazardous chemicals which requires all chemicals to be accompanied with chemical safety technical specifications provided by suppliers and all packages to comply with the packaging safety requirements for dangerous chemicals to strengthen the management of hazardous chemicals. Meanwhile, the Group has also implemented and complied with the relevant RoHS requirements to reduce the use of harmful ingredients and minimize employees' safety risks at work.

During the Year, the Group recorded 94 working days lost due to work-related injury and there was no work-related fatality for the past 3 years.

本集團實行安全管理責任制，以保障生產安全。操作員在工作期間必須遵循指示，按操作程序及技術員指導的方法操作生產，保持工作環境整潔，防止意外事故發生。本集團亦要求大型機器設備或帶危險性的機器均須安裝安全防護設施，而電線須加上保護管。本集團會定期對機器進行檢查及保養，當發生故障時員工須及時報修，以有效消除安全隱患。本集團亦規定特殊崗位的員工必須受過相關專業培訓並取得證書，如電工證、鍋爐工證或劇毒化學品安全管理上崗證，方可正式工作，以保證員工具備相關的能力與安全知識。

PCB的生產過程中需使用危險化學品，為加強危險化學品的安全管理，本集團制定了危險化學品安全管理制度，要求所有化學品都要附有供應商提供的化學品安全技術說明書及包裝需符合化學危險品包裝安全要求，以加強危險化學品的管理。同時，本集團亦推行及遵從RoHS的相關要求，減少使用有害成份，降低員工工作的安全風險。

本年度，本集團因工傷損失的工作日數為94天，而過去3年均無因工亡事件。

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Response to the epidemic

During the Year, COVID-19 has caused a dramatic impact on the society. The Group attached great importance to the control and prevention of the COVID-19 epidemic and implemented various precautionary measures. We gave top priority to the safety of our employees while striving to resume daily production. During the Year, Yan Tat Printed Circuits established an internal working group for controlling and preventing the epidemic and arranged designated staff to be responsible for the management of safety, production, logistics support, human resources and logistics planning. Also, it formulated and implemented a contingency plan and precautionary measures for the epidemic, including but not limited to:

- Arrange the staff coming back to Shenzhen from other regions to quarantine;
- Check staff's body temperature;
- Regularly sterilize the factory;
- Minimize unnecessary group gathering, such as requiring staff to have their meal separately;
- Post promotional materials on virus prevention in a prominent position on the notice board.

5.3 Development and Training

The Group pays constant attention to the growth and development of its employees and strives to realize their values. The Group conducts surveys on the training needs of its employees based on its annual operation plans and objectives, and tailors an annual training program for them with reference to the survey results across departments. We implement employee training policies constantly to fulfill the strategic development needs of the Group's talent structure. The Group records the training projects, time, hours and assessment results as a basis for promotions and transfers of its employees. We offer comprehensive training resources and learning environment, and provide all our employees with orientation, pre-job, on-the-job and specialized trainings. The Group provides pre-employment trainings for new employees, including trainings on fundamental knowledge such as company introduction, rules and regulations systems, fire safety, safety production, vocational skills and environmental protection management system, so that employees can know more about the corporate culture and systems. At the same time, all our new employees or internally transferred technicians must receive pre-job and on-the-job trainings for at least two days to master working techniques and skills and adapt to work quickly.

應對疫情

COVID-19於本年度對社會造成巨大衝擊。本集團高度重視COVID-19疫情的防控工作，實行多項防疫措施，把員工的安全放在首位的同時致力恢復日常生產。本年度，恩達電路建立了內部疫情防控工作組，安排專人負責安全、生產、後勤保障、人事及物流計劃等方面的管理事項，制定並實行了疫情應急預案及預防工作措施，包括但不限於：

- 安排從其他地區返回深圳的員工進行隔離；
- 測量員工體溫；
- 對廠區進行定期消毒；
- 減少非必要的人員聚集，如要求員工分開用餐；
- 於通告欄顯眼位置張貼病毒防護宣傳資料。

5.3 發展及培訓

本集團持續關注員工的成長與發展，致力實現員工價值。本集團根據每年的營運計劃和目標，對員工進行培訓需求調查，並根據各部門的調查結果，為員工量身訂做年度培訓計劃。我們透過持續推行員工培訓的政策，滿足本集團人才結構的戰略發展需求。本集團對培訓的項目、時間、時數及考核成績進行記錄，作為員工晉升及調動等的依據。我們提供完善的訓練資源與學習環境，為所有員工提供入職培訓、職前培訓、在職培訓及專項培訓。本集團為新員工提供入職前培訓，培訓內容包括企業介紹、規章體系制度、消防安全、安全生產、崗位技能、環保管理體系等基礎知識，以讓員工了解企業的文化及制度。同時，所有新員工或內部調配的技術人員，必須接受至少兩天的職前培訓和在職培訓，以掌握工作技巧和技能，並快速適應工作。

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In order to enhance the work capabilities of employees, the Group provides internal trainings for them. The internal trainings we organized during the Year encompasses areas such as raising safety awareness, enhancing quality control, strengthening professional skills according to their positions, environmental protection knowledge and improving customer service level. Meanwhile, we provided trainings in relation to quality standard and corporate social responsibilities for management personnel, so that employees can have a better understanding of their work and related skills required at work. After trainings, the Group will conduct a written, oral or on-site assessment to retrain the unqualified, so as to ensure employees are equipped with the knowledge provided during the training and promote their growth, thereby optimizing the operation of the Group.

The training materials of the Group are prepared by employees with certain experience and qualifications, including job operation instructions and basic job operation skills, so as to help other employees to learn effectively, reduce work errors and improve work efficiency. Apart from internal trainings, we also encourage employees to participate in external trainings. The Group provides study allowances to subsidize the cost of employees' participation in external training courses, which not only enhances their professional knowledge and skills, but also enables the Group to maintain its advantages in competition. During the Year, the training of employees of the Group is as follows:

Table 8: Data of Employee Training

Average training hours per employee (percentage of trained employee)¹	每位員工平均受訓時數 (受訓員工百分比)¹	2022 二零二二年	2021 二零二一年
Total	總計	19 (100%)	16.7 (100%)
By gender	按性別		
Male	男	22 (100%)	17.5 (100%)
Female	女	16 (100%)	15.3 (100%)
By employee category	按員工類別		
Senior executive officer	高級行政人員	24 (100%)	0 (0%)
Technical staff	技術人員	17 (100%)	24 (100%)
Executive management	行政管理人員	29 (100%)	33 (100%)
Production staff	生產人員	18 (100%)	12 (100%)

Note:

1 The percentage of trained employees is calculated in accordance with Appendix 3: Reporting Guidance on Social KPIs issued by the Stock Exchange.

為提升員工的工作能力，本集團為在職員工提供內部培訓。本年度我們舉辦的內部培訓包括提升安全意識、增強品質控制、按崗位提升專業能力、環境保護知識及提升客戶服務水平等範疇，同時為管理人員提供品質標準及企業社會責任培訓，使員工對其工作及工作所需的相關技巧有更深的認識。在培訓後，本集團會以書面、口試或現場操作進行考核，對不合格者重新培訓，以確保員工掌握培訓知識及促進員工成長，完善本集團運營。

本集團的培訓教材由具備一定經驗和資格的員工編制，包括崗位作業指導書和崗位基本操作技能等，以有效幫助其他員工學習，減少工作失誤及提高工作效率。除了內部培訓外，我們亦鼓勵員工參與外部培訓。本集團提供進修津貼，以補助員工參加外部培訓課程之費用，增進員工專業知識與技能，使本集團在競爭中保持優勢。本年度，本集團的員工受訓情況如下：

圖八：員工培訓的數據

註解：

1 受訓員工百分比乃根據聯交所發行的附錄三《社會關鍵績效指標匯報指引》計算。

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5.4 Labor Standards

The Group has strictly observed the Labor Law of the People's Republic of China, the Provisions on the Prohibition of Using Child Labor and the Employment Ordinance of Hong Kong against practices of forced labor and employment of child labor. To comply with the relevant requirements, the human resources department of the Group has stringently followed the human resources management procedures by collecting educational certifications and health certificates of job applicants for their assessments to ensure that they can be lawfully employed. No follow-up recruitment procedures will be processed unless all verifications are duly completed. Job applicants are required to provide identification documents to the human resources department during interview to confirm that those applicants have reached the legal working age, so as to avoid hiring child labor by mistake. A new employee needs to sign a labor contract, which clearly sets out the scope of work, working hours, remuneration benefits and other information to prevent forced labor. If child labor or forced labor is found, we will immediately terminate employment, conduct an investigation to identify any system loopholes, and implement remedial measures to prevent the reoccurrence of incidents. When an employee submits a resignation application, the department manager of the employee and the human resources department will meet with the employee face-to-face to figure out the reason for his/her resignation, terminate the contract and pay the remaining salary as required by laws and regulations.

We care about the work-life balance of our employees. We clearly inform employees of their working hours and rest time when they are hired. If overtime work is required, we will ensure that it is arranged under all regulations of the labor department and pay for it according to law. All overtime work beyond the statutory working hours shall be applied by the employees themselves, and they have the right to refuse any action that forces the extension of working hours.

5.4 勞工準則

本集團一直嚴格執行《中華人民共和國勞動法》、《禁止使用童工規定》及香港的《僱傭條例》，反對強制勞工和僱用童工。為了符合規定，本集團的人力資源部嚴格遵守人力管理程序，向應聘者收取學歷證明、健康證等證件進行審查，在一切驗證步驟完成後，才執行後續招聘程序，確保求職者可合法受僱。應聘者須在面試時向人力資源部提供身份證明文件，以確認應聘者達到法定工作年齡，避免誤聘童工。新員工需簽定勞動合同，合同當中清晰列明工作範圍、工作時間及薪酬福利等資料，以防止強制勞工。若發現童工或強制勞工，我們將立即終止僱傭，進行調查以識別制度漏洞，並實施補救措施，防止事件再次發生。當員工提出離職申請時，員工的部門經理及人力資源部會與員工進行面談了解員工辭職原因，並按法律法規要求終止合同及發放餘下工資。

我們關心員工的工作生活平衡，在員工入職時會明確告知員工的工作時間和休息時間。如有需要加班工作，我們會確保加班乃遵照勞工部門的所有法規下安排，並依法支付加班工資。所有超過法定工作時間的加班須由員工本人提出申請，對於任何強逼延長工時的行為，員工有權作出拒絕。

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6. OPERATING PRACTICES

6.1 Supply Chain Management

The Group puts emphasis on maintaining sound cooperation relationships with suppliers. It also constantly explores opportunities for deeper and wider cooperation in order to provide our wide range of customers with products and services of the highest quality. We establish and carry out a transparent and fair procedure for selection of suppliers, and actively promote socially responsible and sustainable procurement activities.

The Group has established and implemented various procedures and policies for the purchase and the selection of raw materials to ensure that the materials provided by suppliers fully satisfy the product quality and the cost control requirements, and control the quality of the Group's products with a focus on raw materials. In order to satisfy all the requirements stipulated by the Group according to the IATF 16949 Automotive Industry Quality System, we use the ISO 9001 Quality Management System as the basic requirement for supervising suppliers to constantly improve the development methods of raw materials. To ensure the materials received meet the standard stipulated by the Group, the Group has formulated the procedure for inspecting the materials received, which requires standardized testing and inspection, verification and assessment for suppliers' materials to avoid receiving any unqualified materials. If there is any problem identified during the monitoring process, we will contact the supplier promptly for return, replacement or scrapping, and request such supplier for quality improvements. We strictly manage the supply chain to ensure the suppliers meet the required standards, so that we can maintain our production goal of providing products of the best quality. Suppliers must comply with all local and international laws and regulations regarding health and safety. Suppliers with safety system certifications such as ISO45001 occupational safety and hygiene management certification are prioritized. Suppliers must conduct occupational health and safety checks to have an understanding on employees' health condition and identify potential risks of the working environment while necessary preventative measures shall also be adopted. Suppliers must implement effective measures such as providing sufficient protective equipment to staff responsible for high risk procedures to control risks of work-related incidents and illness. Suppliers must formulate emergency measures such as regular fire drills and safety drills and escape routes and be equipped with the relevant equipment.

6. 營運慣例

6.1 供應鏈管理

本集團重視與供應商之間建立良好合作關係，並不斷探求更深入以及更廣泛的合作，從而給予廣大客戶最優質的產品和服務。我們建立及實行透明和公平的供應商甄選程序，積極推進具社會責任及可持續的採購活動。

本集團建立及實施各項原材料採購作業程序和甄選政策，以保證供應商所提供的物料完全滿足產品品質及成本控制的要求，從原材料入手控制本集團的產品質量。我們以ISO 9001質量管理體系為基本要求，督導供應商持續改進原材料的開發方式，以滿足本集團以IATF 16949汽車工業質量體系所訂立的各項要求。為確保來料品質能滿足本集團所訂立的要求，本集團設立了來料接收檢驗程序，對供應商提供的物料進行規範試驗、驗證及評估，避免接收不合格的物料。如在監測過程發現任何問題，我們會及時聯絡供應商以進行退貨、換貨或報廢，以及要求供應商作出品質改進。我們嚴謹地管理供應鏈，以保證供應商達到所需標準，以確保我們能保持提供最優質產品的生產目標。供應商須遵守所有關於健康及安全的本地及國際性法律法規。優先考慮具有安全體系認證(如ISO45001職業安全與衛生管理認證)的供應商。供應商須進行職業健康與安全檢查，以掌握員工健康狀況及辨識工作環境潛藏的風險，並採取必要的預防措施。供應商須實施有效措施控制工作相關事故及疾病風險(如為進行高危工作的員工提供充足保護設備)。供應商須設有緊急應變措施(如定期舉辦防火演習、安全演習、逃離路線及備有相關設備)。

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While selecting suppliers, the Group will give priority to enterprises with a long history and sizable operating records. These enterprises should also be equipped with relevant production qualifications and possess good reputation in the market. The Group will assess potential suppliers by taking into consideration the impact and risks of materials on final products as well as various aspects, such as production capacity, experience, industry qualification, certification, creditability, quality of raw materials, safety and environmental production technologies and after-sales services. To further understand the business conditions of suppliers, the Group will conduct on-site inspections to ensure that those suppliers comply with the requirements of the Group and its customers. To secure the availability and quality of suppliers, we will enter into framework agreements with them.

The Group considers the supplier's employment conditions such as staff remuneration and working environment, working hours, holidays, minimum wage, equal opportunity, diversity, anti-discrimination and participating in groups, freedom of collective bargaining when selecting suppliers, and prioritizes suppliers that commit to protect employees' human rights according to internationally accepted standards. Suppliers must formulate a system regarding employees' rights and code of conduct. Assessment criteria include product quality, delivery, production capacity and compliance. Only compliant suppliers can be included on the list of qualified suppliers. Suppliers must report in an open and transparent manner, disclosing its material environmental, social and regulatory risks and corresponding measures to address the abovementioned risks. By terms of the procurement contracts and commitments regarding environmental protection and safety, suppliers ensure that their products comply with the quality, safety and environmental standards of the Company. The Group conducts assessment on suppliers annually and removes suppliers that cannot meet the cooperation standards from the list of qualified suppliers. When a supplier's behavior does not comply with the Company's policy, the Company will terminate its cooperation with the supplier until the situation is improved.

本集團在選擇供應商時，會優先考慮具悠久歷史、具有一定規模的經營往績、具備相關生產資格及市場上享有信譽的企業。本集團會考慮物料對最後成品的影響及風險，在產能、經驗、行業資格、證書、信用、原料品質、安全及環保生產技術、售後服務等多方面對潛在供應商進行評估。為進一步了解供應商營業情況，本集團會進行實地考察，以確保供應商符合本集團及客戶要求。為保證供應商的供應和質量，我們會與供貨商訂立框架協議。

本集團在選擇供應商時，會把供應商的僱傭情況(如其員工的薪酬及工作環境、工作時數、假期、最低工資、平等機會、多元化、反歧視及參與團體、集體談判的自由)作為考慮因素，優先考慮承諾按照國際社會公認的準則維護雇員人權的供應商，供應商須設有員工權利及守則的相關制度，以其產品的品質、交付情況、產能、合規情況等因素作為評審標準，只有符合標準的供應商方可加入合資格供應商名錄。供應商須提供公開、透明的彙報，披露其重大環境、社會及監管風險，以及針對以上風險的應對方案，通過採購合同及作出環保及安全相關的承諾，確保產品符合公司的品質、安全及環保等標準。本集團會每年進行供應商評估，將未達合作標準的供應商自合資格供應商名錄中除名，當發現供應商的行為不符合公司政策時停止與相關供應商的合作，直至情況有所改善。

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In order to meet the requirements under RBA Code of Conduct, our suppliers are required to complete and submit a conflict minerals report to ensure that the minerals purchased are not from mines in countries where labour is not properly controlled or treated with human rights so as to protect human rights and minimize environmental impacts. The Group conducts product supply chain audit to assess and manage the social risk involved. The Group conducts audit on suppliers for compliance with the standard of anti-trafficking and anti-slavery set by the Group without notifying the suppliers. Also, the Group requires direct suppliers to prove the raw materials contained in finished products comply with the anti-slavery and anti-trafficking laws and regulations of the production and the trading country.

The Group has established internal assessment and procurement control procedures for the supply chain, classified suppliers by raw material category for management, and recorded qualified suppliers for future reference. We continue to monitor the delivery quality, service performance and cost of the existing suppliers to ensure that they reach the agreed level and eliminate inferior suppliers.

While striving for corporate development, the Group takes the responsibility to protect our environment. Therefore, the concept of environmental protection is incorporated into our supply chain management and procurement. The Group gives preference to suppliers that are geographically close to the Group during the procurement process to reduce the carbon footprint in the transportation. Also, the Group would consider the products with less impact to the environment, such as the products with energy efficiency labels, provided that such products can satisfy our production demand. The Group purchases environmentally friendly products such as refillable ball pens and mechanical pencils and recycled paper and advocates green procurement to procure or select products and services which cause the least impact to the environment. The Group prioritizes procurement of products with energy efficiency labels or signs such as the energy efficiency label of the Electrical and Mechanical Services Department of Hong Kong, the China Energy Label and Energy Star of the Environmental Protection Agency of the United States. Products procured must release less radioactive material or hazardous substance during installation, usage and disposal. The products must also have higher recycling value, less packaging, longer availability period or higher energy efficiency.

為滿足RBA行為準則的要求，我們的供應商須填寫及提交衝突礦產報告，以確保所採購的礦產並非來自於不當控制勞工或非人權對待勞工的國家之礦區，以保障人權及減少對環境的影響。本集團實行產品供應鏈審核以評估和管理其中的社會的風險。本集團會在未通知供應商的情況下對其進行是否符合本集團有關反人口販賣和奴役標準的審核，並要求直接供應商證明成品所含原材料是否符合原產國或交易國有關反奴役和人口販賣的法律規定。

本集團制定了供應鏈的內部評估及採購控制程序，按原材料類別對供應商作出分類以作管理，並對合格的供應商進行記錄，以供日後參考之用。我們持續監督現有供應商的出貨品質、服務表現及成本，以保證供應商達到協議的水平，並對劣質供應商進行淘汰。

本集團努力在企業發展的同時肩負環境保護的責任，因此於供應鏈管理及採購方面融合環保理念。本集團在採購過程會優先選擇地理位置距離較近的供應商，以減少運輸過程中的碳足跡。在滿足生產需求的前提下，本集團亦會考慮選用對環境造成較低影響的產品，如具能源效益標籤的產品。本集團會購買環保產品，例如可更換筆芯的圓珠筆和鉛芯筆、環保紙張，和提倡綠色採購，採購或選用對環境造成最低影響的產品及服務等。集團會優先採購具能源效益標籤或標示（如香港機電工程署的能源效益標籤、中國能源效益標識、美國環保署的能源之星）的產品。採購的產品須於安裝、使用或處置時釋放較少的放射性或有害物質和具有較高的回收利用效益、較少的包裝、較長的有效期限或較高的能源效益等。

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Procurement trainings relevant to suppliers include description of suppliers' visit, management of sample materials, requisition procedures, points to note regarding requisition, responsible personnel for requisition, disposal treatment and anti-bribery agreement. The Group will test the material to be purchased to ensure its quality meet our standards before actual purchase. Requisitions will undergo internal review by the manager of the requisition department and will be subject to approval by the logistics director. Then, with the approval of the vice president of procurement, the purchase order can be made. Disposal by suppliers is subject to confirmation by suppliers under the guidance of the production and quality departments. When malfunction is found, the technical department will inform the supplier for an on-site confirmation before application for disposal. The Group also enters into anti-bribery agreements with suppliers, pursuant to which acceptance of rebates in any forms from companies or individuals with business relations with Yan Tat is prohibited. Disclosure of information related to the suppliers' business with Yan Tat to any company or individual is also prohibited. In cases where the abovementioned terms are violated by a supplier, after the violation is verified, the supplier will be subject to disciplinary treatment under the regulations of Yan Tat Group as well as legal consequences.

Table 9: Data of Supplier

During the Year, suppliers of the Group by geographical region were as follows:

Number of suppliers (%)	供應商數量 (%)	2022 二零二二年	2021 二零二一年
The PRC	中國	17 (65%)	12 (63%)
Japan	日本	2 (8%)	2 (11%)
US	美國	3 (11%)	3 (15%)
Germany	德國	2 (8%)	2 (11%)
Singapore	新加坡	2 (8%)	0 (0%)

採購與供應商相關事項培訓的內容包括講述供應商來訪、試用物料管理、申購流程、申購注意事項、申購歸口、報廢處理和反賄賂協議。本集團會試用採購物料確保物料質素再進行購買。申購物料時會經申購部門經理內審和物流總監的審批，再由副總批准採購下單。供應商報廢需由生產部、品質部主導供應商確認。當發生異常時，由工藝部通知供應商現場確認後，才能申請報廢。本集團亦對供應商進行反賄賂協議，包括不得接受任何與恩達公司有業務往來的公司或個人任何形式的回扣，不得向任何公司、個人洩露與恩達公司進行業務的資料。如供應商違反前述條款，一經查實，需接受恩達集團廠規處理的同時，追究相關法律責任。

圖九：供應商的數據

本年度，本集團按地區劃分的供應商情況如下：

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6.2 Product Responsibility

Provision of quality products is one of the major competitive advantages of the Group. The Group has always paid attention to details and perfection as its objective to provide customers with quality products that cater to their needs. The Group has adopted a series of assessment measures to achieve our objective of providing products with the best quality. We also value feedback from customers and have set up an internal procedure related to customer service to offer timely and effective solutions regarding their complaints and provide them with satisfactory after-sales services at our best endeavor. Besides, since all of our PCBs are made-to-order and we produce PCBs according to the specifications and design provided by our customers, our products do not involve advertising and labeling matters. During the Year, no product recall occurred due to safety and health reasons.

Testing and Examination

To ensure that all the products are in line with the relevant laws including the Product Quality Law of the People's Republic of China and the Regulations on Quality Responsibility for Industrial Products, we have formulated a quality policy and set up a quality control department to examine and test the product quality at each stage, from purchase of materials, product manufacturing to product delivery, and have established management procedures for unqualified products. Meanwhile, the Group conducts internal audits of the quality system on an annual basis to assess the legitimacy and effectiveness of the current quality system with an objective to identify potential improvements and improve the quality system level. We use the internationally common "IPC" standards to ensure the quality of products and avoid harm to customers' health and safety. The Group has passed ISO 9001 and AS9100D Quality Management System Certifications.

For the sake of ensuring that the material quality meets production requirements, the Group will examine the raw materials, externally-processed semi-finished products and finished products to avoid receiving any unqualified materials. The sourcing department requires suppliers to provide data on such materials and submit them to the quality assurance department for testing, so as to guarantee the incoming materials are in line with our quality requirements.

6.2 產品責任

高品質產品是本集團的一大競爭力。本集團始終秉持注重細節、盡善盡美的宗旨，提供切合客戶需求的優質產品。本集團採取了多項檢定措施以實踐提供最優質產品的目標。我們亦重視客戶的意見，設有客戶服務相關的內部程序，對客戶的投訴提供迅速有效的解決方案，盡力為客戶提供滿意的售後服務。此外，我們所有PCB均為接單生產，並根據客戶提供的規格和設計生產PCB，因此我們的產品並不涉及廣告及標籤事宜。本年度，本集團並無發生因安全與健康理由而須回收產品的情況。

檢驗與測試

為確保所有產品遵守《中華人民共和國產品質量法》及《工業產品質量責任條例》等相關法例，我們制定了品質方針，設立檢驗部，檢驗和測試從原材料採購、產品生產到產品出貨等各階段的產品質素，及對不合格品設有管理程序。同時，本集團每年會對質量體系進行內部審核，以評估現時質量體系的合法性、有效性，以識別出潛在改進方向，提升質量體系水平。我們採用國際通用「IPC」標準，以保障產品質量，避免出現危害客戶的健康與安全的情況。本集團已通過ISO 9001及AS9100D質量管理體系的認證。

為確保物料質量符合生產要求，本集團會對原材料、外協加工半成品和成品進行檢驗，避免接收不合格物料。採購部會要求供應商提供該物料的數據，交由品質保證部進行驗證，以保證來料合乎我們的品質要求。

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The Group continues to implement stringent quality control procedures throughout the production process, which focus on four major areas, namely equipment control, raw materials control, manufacturing control and finished products control. To make sure that all production parameters are consistent, automated control is applied in several production processes and regular calibration is performed to ensure each of the production activities are conducted according to the standard procedures. In the production process of the Group, after each production process is completed, there are random inspections and full inspections conducted by the quality inspection department, and the defective products are selected or sent back to the previous process for reprocessing in accordance with the management procedures of unqualified products.

Before the delivery of products, different departments will be responsible for finished product quality inspection procedures, which include electrical testing, visual inspection and physical testing. Products that fail the test will be returned or scrapped according to the management procedures of unqualified products. The Group will package and deliver the products only after ensuring the finished products meet the required quality requirements.

Customers' Feedback

Upholding the service objective of "customer-oriented service from the heart", the Group regularly conducts surveys on customer satisfaction regarding our products and actively seeks to understand our customers' opinions to improve our products and our manufacturing process. We strive to provide customers with high-quality and suitable products, and establish good relationship with customers.

本集團在整個生產過程中均繼續實施嚴格的質控程序，圍繞設備控制、原料控制、製程控制及成品控制四個範疇。本集團在部份製作過程中採用自動化控制，並定期校準，確保每一項生產活動均按照標準的程序進行，以保證生產參數一致。本集團的生產流程中，每完成一個生產工序後均設有檢質部門進行的抽檢及全檢，依照不合格品的管理程序把當中不良品挑選出或送回上一工序進行返工。

於出貨前，不同部門會負責進行成品質量檢驗程序，測試內容包括電性測試、外觀檢查及物理測試，測試不合格的產品會依照不合格品的管理程序進行返修或報廢處理。在確保成品滿足所需品質要求後，本集團方會對產品進行包裝出貨。

客戶意見

本集團以「客戶為先，以心為心」為服務宗旨，定期進行客戶調查，以了解客戶對產品的滿意度。本集團通過主動了解客戶的意見，按需求對產品或生產過程進行改進，為客戶提供優質合適的產品及與客戶建立良好的關係。

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The Group has set up procedures for handling customers' complaints, which provide methods for handling customers' feedback and procedures for taking corrective and preventive actions to effectively respond to customer complaints. The customer complaint team and the sales and marketing department of the Group are responsible for handling customers' complaints, which are classified and handled by personnel at the corresponding level based on the degree of seriousness. The Group attaches great importance to quality related complaints. Once we receive such complaints, we will immediately report them to the engineers, officer, manager or director of the quality assurance department to analyze the causes and formulate countermeasures to improve future production. Work-in-progress held in inventory and on the production lines will be monitored subsequently. Engineers responsible for customer quality assurance will compile reports on improvement measures and send them to relevant customers, and follow up on the outcome to effectively handle quality issues. Meanwhile, engineers at the quality assurance department will formulate proposals according to the Notice Regarding Measures for Rectification and Prevention and examine inter-departmental working results to ensure the procedures can be completed on time and customers' needs can be satisfied. During the Year, the Group received 255 complaints in relation to product production, packaging and engineering. The complaints have been resolved by product return or chargeback. During the Year, the Group did not receive any complaints and opinions from customers in relation to product health and safety.

Intellectual Property Rights and Protection of Privacy

The Group values intellectual property rights and fully complies with the laws and regulations related to the intellectual property rights, including but not limited to the Trademark Law of the People's Republic of China and the Copyright Ordinance of Hong Kong. The Group strictly monitors the use of patents, trademarks and technologies and eliminates all acts of infringement of intellectual property rights, as well as arranges information and materials related to corporate patents and intellectual property rights to ensure that the intellectual property rights of the Group are protected from infringement.

本集團設有客訴處理程序，規定了對客戶反饋信息的處理方法及採取相應糾正預防行動的程序，有效回應客戶的投訴。本集團的客訴組及銷售及營銷部負責處理客戶投訴，按投訴嚴重程度分級，安排相應級別的人員處理投訴。本集團非常重視質量相關的投訴，在接到相關投訴時會立即通知客戶質量保障工程師、主任、經理或總監分析原因，擬定對策改善以後的生產，並對在庫品和生產線上的半成品進行跟進。而客戶質量保障工程師會負責整理改善報告予客戶及跟進改善結果，以有效改善質量問題。與此同時，品質保證部流程工程師會按照《糾正預防措施通知》制定方案，驗證各部門的行動結果，以確保在期限內能完成並能滿足客戶的要求。本年度，本集團接獲255宗與產品生產、包裝、及工程的投訴，並以退貨或扣款的方式解決。本集團並沒有接獲與產品健康及安全相關的客戶投訴及意見個案。

知識產權及私隱保護

本集團重視知識產權，全力遵守有關知識產權的法律法規，包括但不限於《中華人民共和國商標法》及香港的《版權條例》。本集團嚴格監管專利、商標及技術等的使用狀況，杜絕所有侵犯知識產權的行為，同時梳理企業專利及知識產權相關信息與資料，確保本集團的知識產權免受侵犯。

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At the same time, the Group strictly follows the relevant laws and regulations of privacy protection, including but not limited to the Personal Data (Privacy) Ordinance of Hong Kong and complies with the standard requirements, rules and guidelines related to protection of privacy in the RBA Code of Conduct, and employees are not allowed to disclose confidential information during and after employment as stipulated in the Employee Handbook. For protection of customer information, the Group requires every new staff to sign a confidential agreement and provides staff manuals stating their job duties to make sure employees understand the importance of customer privacy. To ensure confidentiality of customer information, the administration department handles separately the waste boards that contain customer information produced in all relevant manufacturing processes.

6.3 Anti-corruption

The Group has zero tolerance on corruption and strictly observes relevant laws and regulations of anti-corruption, including but not limited to the Criminal Law of the People's Republic of China and the Prevention of Bribery Ordinance of Hong Kong. During the Year, there were no legal cases regarding corrupt practices brought against the Group and its employees.

The Group requires its employees to enter into an internal anti-corruption undertaking upon joining the Group and promise not to engage in any act involving corruption, otherwise they shall bear the legal responsibility. Employee Handbook has set out provisions on accepting gifts, incentive and transactions with financial institution and employees shall handle incentive and gifts according to the relevant guidelines. In case of any conflict between personal interest and job duties, employees must report such conflict, or else they will be subject to disciplinary actions for any non-compliance. In order to effectively prevent corruption, the Group provides employees with the phone numbers of senior management in the Employee Handbook, allowing the employees to report corruption cases.

同時，本集團嚴格遵守私隱保護的相關法律法規，包括但不限於香港的《個人資料(私隱)條例》及遵守RBA行為準則中有關私隱保護的標準要求、規則和指引，並在員工手冊中規定員工在受僱期間及其後不可洩漏機密資料。為保護客戶資料，本集團與每位新員工簽署保密協定，並於員工手冊中列明職責，確保員工明白客戶私隱的重要性。所有生產工序中，行政部會分開處理產生的含有客戶資料的報廢板，以保證客戶資料的保密性。

6.3 反貪污

本集團對於貪污腐敗一直採取零容忍態度，嚴格遵從防止貪污的相關法律法規，包括但不限於《中華人民共和國刑法》及香港的《防止賄賂條例》。本年度，本集團及其員工並不涉及任何有關貪污訴訟的案件。

本集團規定員工須於入職時簽署內部反賄賂承諾書，承諾不會進行貪污行為，否則需承擔法律責任。員工手冊列明有關收受禮物、獎勵及財務機構交易的規定，員工須根據相關指引處理獎勵及禮物，當個人利益與其職務有矛盾時必須進行申報，違規者將受到紀律處分。為有效阻止貪污行為，本集團於手冊內向員工提供高層管理人員的電話號碼，以便員工舉報貪污行為。

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During the Year, the Group arranged a series of training regarding anti-corruption and points to note in the procurement process for its directors and employees. Latest amendments to anti-bribery and corporate governance requirements as well as the relevant listing rules include anti-bribery policy, commercial bribery regulations, law provisions, anti-bribery regulations (pursuant to which employees of the Company are not allowed to provide or authorize or commit to provide, either directly or indirectly through any agent, commitment, gifts or payment (such as rebates) or any valuable material (including tangible or intangible interests and benefits)), definition and forms of bribery.

Our staff gained a deeper understanding of anti-corruption, recognized its importance after participating in the training provided by the Company on the latest amendments to anti-bribery and corporate governance requirements as well as relevant listing rules, and gave an anti-corruption undertaking. Our staff will immediately report corruption cases once discovered without any tolerance. After participating in training on procurement, our staff has a better understanding on the points to note and procedures when procuring materials to ensure a smooth procurement process and the quality of materials. Our staff will report defective material to suppliers so that suppliers can improve and ensure satisfactory product quality.

Apart from employees, suppliers are also subject to the anti-corruption regulations set by the Group. The Group requires the employees of the procurement department to select suppliers, issue orders and receive goods based on the division of labor to prevent a particular employee from being responsible for every process and thus reduce the possibility of corruption. Before entering into a contract, the Group also requires the suppliers to execute an anti-corruption undertaking, which sets out the ways of reporting corruption cases to the Group. If the supplier violates the terms of the undertaking, it will make an unconditional default payment to the Group after investigation and verification. Meanwhile, we reserve the right to cease the business relationship, freeze the trade payables arising from transactions within two months and seek to enforce our legal right to hold the defaulting party responsible.

於年內，本集團給董事及員工安排了一系列的反貪污和採購注意事項的培訓。公司反賄賂及企業管治規定及相關上市規則之最新修訂的內容包括反賄賂政策、商業賄賂規定、法律條文、反賄賂法規(公司僱員不得在公司的業務和活動中向任何人提供、或授權或承諾提供無論直接或通過任何中介間接地支付、承諾、禮品或付款(例如回扣)或任何有價值的物品(包括有形或無形的利益和好處)、甚麼是行賄、不同形式的賄賂等。

集團的人員參與公司反賄賂及企業管治規定及相關上市規則之最新修訂的培訓後，增加了對反貪腐的認識和重要性，並承諾不會進行任何貪污的行為。若發現貪污的情況，會即時舉報，絕不容忍。集團的員工參與了採購注意事項培訓後，更加明白採購物料時要注意的事項和程序，確保採購物料程序順暢和物料的品質。對有問題的物料會向供應商反映並改善情況，確保貨品擁有良好的品質。

除員工外，本集團亦設有針對供應商的反貪污規定。本集團規定採購部員工採取分工方式選擇供應商、簽發訂單及回收貨物，避免同一員工負責所有流程，以減少出現貪污情況的可能性。本集團在與供應商簽訂合同時亦要求對方簽署反貪污承諾書，而承諾書當中會列出向本集團舉報貪污行為的方式。如供應商違反承諾書條款，一經查處屬實，將無條件支付本集團違約金。同時，我們亦有權立即終止雙方業務往來，凍結兩個月交易產生的貨款，並追究相關法律責任。

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7. COMMUNITY INVESTMENT

The Group takes upon its corporate social responsibility and contributes to community with charity activities whilst developing the economy. The Group focuses on supporting the community the Group operated in. The Group has been engaging in and supporting the Suicide Prevention Services Charity Walk & Carnival for years, exerting our efforts in creating a caring community, promoting the message of cherishing lives and facing life challenges proactively to the participants and the public, supporting and developing the suicide prevention service, which can offer more assistance to those who are suffering from emotion disturbance.

7. 社區投資

本集團肩負企業社會責任，在經濟發展的同時以公益活動回饋社會。本集團致力回饋我們所在的社區。本集團於過去幾年持續參與及支持「生命熱線」愛·喜·行慈善步行籌款活動，為締造充滿關懷的社會貢獻力量，向參加者及大眾宣揚了珍惜生命、積極面對人生的訊息，支持及拓展預防自殺服務，讓社會上更多情緒受困擾的人士受惠。

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APPENDIX: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

附錄：《環境、社會及管治報告指引》內容索引

ESG key performance indicators ("KPIs") ESG關鍵績效指標	Summary 概述	Reference Sections/ Reason for inapplicability 章節／不適用之原因	Page 頁碼
A. ENVIRONMENTAL 環境			
A1 Emissions 排放物			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions 排放物	9–16
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放資料。	Emissions: Sewage Treatment; Greenhouse Gas and Exhaust Emissions 排放物：污水處理；溫室氣體及廢氣排放	12–16
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions in total and intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體總排放量及密度。	Emissions: Greenhouse Gas and Exhaust Emissions 排放物：溫室氣體及廢氣排放	14–16
A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	Emissions: Waste disposal 排放物：廢棄物處置	10–11
A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Emissions: Waste disposal 排放物：廢棄物處置	10–11

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A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions: Sewage treatment; Greenhouse Gas and Exhaust Emissions 排放物：污水處理；溫室氣體及廢氣排放	12–16
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions: Waste disposal 排放物：廢棄物處置	10–11
A2 Use of Resources 資源使用			
General Disclosure 一般披露	Policies on the efficient use of resources. 有效使用資源的政策。	Use of Resources 資源使用	17–19
A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能總耗量及密度。	Use of Resources 資源使用	17–19
A2.2	Water consumption in total and intensity. 總耗水量及密度。	Use of Resources 資源使用	17–19
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources: Energy Management; Green Office; Technological Improvements; Promotion and Training 資源使用：能源管理；綠色辦公；技術改造；宣傳與培訓	18–19
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources: Water Conservation; Promotion and Training 資源使用：節約用水；宣傳與培訓	18–19
A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位估量。	Use of Resources 資源使用	17–19

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A3 The Environment and Natural Resources 環境及天然資源			
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Use of Resources; Protecting the Environment, Making Good Use of Natural Resources and Addressing Climate Change 資源使用；保護環境、善用天然資源及應對氣候變化	17-21
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Use of Resources; Protecting the Environment, Making Good Use of Natural Resources and Addressing Climate Change 資源使用；保護環境、善用天然資源及應對氣候變化	17-21
A4 Climate Change 氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Protecting the Environment, Making Good Use of Natural Resources and Addressing Climate Change 保護環境、善用天然資源及應對氣候變化	20-22
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Addressing Climate Change 應對氣候變化	21-22

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B. SOCIAL 社會			
B1 Employment 僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment 僱傭	22–25
B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Employment 僱傭	22–25
B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭	22–25

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B2 Health and safety 健康與安全			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Health and safety 健康與安全	26–27
B2.1	Number and rate of work-related fatalities occurred in each of the past three years. 過去三年每年因工亡故的人數及比率。	Health and safety 健康與安全	26–27
B2.2	Lost days due to work injury. 因工傷損失工作日數。	Health and safety 健康與安全	26–27
B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and safety 健康與安全	26–27

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B3 Development and Training 發展及培訓			
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓	28–29
B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Development and Training 發展及培訓	28–29
B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓	28–29
B4 Labor Standards 勞工準則			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labor Standards 勞工準則	30
B4.1	Description of measures to review employment practices to avoid child and forced labor. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labor Standards 勞工準則	30
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labor Standards 勞工準則	30

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B5 Supply Chain Management 供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理	31–34
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply Chain Management 供應鏈管理	31–34
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	31–34
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	31–34
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理	31–34

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B6 Product Responsibility 產品責任			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility 產品責任	35–38
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility 產品責任	35–38
B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility 產品責任	35–38
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility: Intellectual Property Rights and Protection of Privacy 產品責任：知識產權及私隱保護	35–38
B6.4	Description of quality assurance process and product recall procedures. 描述質量保證過程及產品回收程序。	Product Responsibility: Testing and Examination; Customers' Feedback 產品責任：檢驗與測試；客戶意見	35–38
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility: Intellectual Property Rights and Protection of Privacy 產品責任：知識產權及私隱保護	35–38

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B7 Anti-corruption 反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering prevention. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-corruption 反貪污	38–39
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污	38–39
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污	38–39
B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污	38–39

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ESG key performance indicators ("KPIs") ESG 關鍵績效指標	Summary 概述	Reference Sections/ Reason for inapplicability 章節 / 不適用之原因	Page 頁碼
B8 Community Investment 社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解發行人營運所在社區的需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資	40
B8.1	Focus areas of contribution. 專注貢獻範疇。	Community Investment 社區投資	40
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	This community investment does not involve contribution of resources. 本社區投資不涉及動用資源。	–

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SHINEWING
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VERIFICATION STATEMENT

Scope and Purpose

SHINEWING Sustainability Advisory Services Limited (“SHINEWING Sustainability”) has been engaged by Yan Tat Group Holdings Limited (stock code: 1480) and its subsidiaries (collectively referred to as “Yan Tat”) to conduct an independent verification on Yan Tat’s 2022 environmental, social and governance report (the “ESG Report”). The ESG Report sets out the environmental and social performance of Yan Tat from 1 January 2022 to 31 December 2022. This independent verification statement is for the use by the stakeholders and management personnel of Yan Tat. The statement has been prepared in English and Chinese versions. Should there be any discrepancies between these versions, the Chinese version shall prevail.

This verification statement aims at providing Type 2 moderate level of assurance in accordance with the AA1000 Assurance Standard regarding the greenhouse gases¹ and use of resources² data (“Specified Performance Information”) set out in the ESG Report. The ESG Report has been prepared in accordance with the requirements of the Environmental, Social and Governance Reporting Guide of Appendix 27 of the Rules Governing the Listing of Securities of the Stock Exchange of Hong Kong (the “Stock Exchange”).

Level of Assurance and Method of Verification

AA1000 Assurance Standard v3 (“AA1000AS v3”) issued by AccountAbility, an international advisory and standardization firm is adopted for a Type 2 moderate level of assurance regarding Specified Performance Information. Our data collection process aims at obtaining the reasonable level of assurance specified in the standard to formulate verification conclusions.

SHINEWING Sustainability’s assurance work performed included:

- Reviewing the preparation process of the ESG Report, including stakeholders engagement and materiality assessment.
- Verifying the system and process of collection, analysis and reporting of selected data.

Notes:

- 1 Please refer to ESG Report Table 3: Data of Greenhouse Gas Emission.
- 2 Please refer to the data of energy consumption and water consumption shown on the ESG Report Table 6: Data of Resources Consumption.

驗證聲明

範圍及目的

信永方略可持續發展諮詢服務有限公司(「信永方略」)獲恩達集團控股有限公司(股票代號: 1480)連同其附屬公司(合稱「恩達」)委託對恩達二零二二年環境、社會及管治報告(「ESG報告」)進行獨立驗證。該ESG報告陳述了恩達在二零二二年一月一日至二零二二年十二月三十一日期間的環境和社會績效。此獨立驗證聲明供恩達之持份者及管理人員使用。聲明書有中英文版本,如有任何歧義,請以中文版本為準。

本驗證聲明的目的是對ESG報告所記載之溫室氣體數據¹及資源使用數據²(「特定績效信息」)提供根據AA1000保證標準第二類型中度保證等級。ESG報告是根據香港聯合交易所有限公司(「聯交所」)《證券上市規則》附錄二十七《環境、社會及管治報告指引》(「附錄二十七」)的要求編製。

保證程度和核實方法

此次驗證工作是依據由國際性諮詢和標準公司AccountAbility刊發的AA1000保證標準v3(「AA1000AS v3」)就特定績效信息進行第2類型之中度等級的驗證。我們的證據收集過程旨在獲得標準中規定的合理保證水平,以得出驗證結論。

信永方略的驗證過程包括以下步驟:

- 審查ESG報告編製過程,包括利益相關者參與和重要性評估過程。
- 驗證了收集、整理和報告所選定數據的系統和流程。

註解:

- 1 請參考ESG報告表三:溫室氣體排放的數據。
- 2 請參考ESG報告表六:資源使用的數據中顯示的能源耗用及水源耗用的數據。

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- Interviewing the manager responsible for sustainability performance and data collection.
- Verifying the samples of the representative data and information selected, including audit on conversion data and calculation as well as inspecting the original data and supporting evidence of the data selected during the verification process.
- Assessing whether the preparation of the ESG Report by Yan Tat responded to the principles of Inclusivity, Materiality, Responsiveness, and Impact as defined in the AA1000AS v3.
- 與負責可持續發展績效和數據收集的經理進行訪談。
- 驗證選定的代表性數據和信息樣本，包括對檢查了轉換因子和計算的審核。在驗證過程中，還所選樣本的原始數據和支持證據。
- 評估恩達在編製 ESG 報告時是否按照 AA1000AS v3 闡明的包容性、重要性、回應性和影響性原則進行。

Independence

Yan Tat was responsible for data collection, calculation and presentation. SHINEWING Sustainability's assurance works are independent of Yan Tat. Except for the appropriate services specified in the validation contract, there is no relationship between SHINEWING Sustainability and Yan Tat affecting the independence of SHINEWING Sustainability for providing assurance service.

Conclusions

In accordance with the AA1000AS v3 principles of Inclusivity, Materiality, Responsiveness and Impact, our conclusions are as follows:

- Inclusivity: Yan Tat has identified key stakeholders and has understood stakeholders' needs and concerned issues through various forms of stakeholder engagement. Yan Tat has demonstrated that their formulation of policies accounted for key stakeholders' expectations and their impacts.
- Materiality: Yan Tat has accounted for key stakeholders' expectation and concerned issues, and has disclosed identified material issues based on its unique business characteristics, legal and regulatory requirements, economic and social impacts, etc. Yan Tat has disclosed the methodology, process and outcome of the assessment on material issues in the ESG Report.
- Responsiveness: Yan Tat has established channels for its stakeholders to understand their concerns and expectations. Meanwhile, through the ESG Report, Yan Tat has disclosed corporate sustainability strategies, management systems, management key points, key stakeholder participation activities as well as major sustainability development related issues to respond to key stakeholders.
- 包容性：恩達識別了主要持份者，透過不同的方式持續與主要持份者溝通，並了解其期望與關注重點。恩達亦透過此基礎充分考慮了主要持份者的期望和對主要持份者的影響以制定政策。
- 實質性：恩達基於主要持份者的期望和關注重點，並按自身的行業特點、法律法規要求、對外經濟及社會影響等，透過合適的方法，識別重要性議題。恩達亦在 ESG 報告中披露重要性議題評估的方法、過程及結果。
- 回應性：恩達建立與持份者的溝通渠道，以了解其關注及期望。同時，恩達通過 ESG 報告披露了企業可持續發展戰略、管理體系、管理要點和主要持份者的參與活動，並就可持續發展相關的重大議題對主要持份者作出了回應。

獨立性

恩達負責信息的數據收集、計算和呈現。信永方略的驗證活動獨立於恩達。除了驗證合約訂明的合適服務，信永方略與恩達之間並沒有會影響信永方略提供驗證服務的獨立性的關係。

結論

針對 AA1000AS v3 中包括的包容性、實質性、回應性及影響性原則的審驗結論如下：

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- Impact: Yan Tat has considered and evaluated its impacts and realised its impacts on stakeholders, so as to make a more effective decision-making and result-based management within the organisation.
- Specified Performance Information: Based on the procedures that SHINEWING Sustainability has performed and the evidence we have obtained, no specific issue has come to our attention that causes us to believe that the disclosed Specified Performance Information in the ESG Report is not accurate or not been prepared in accordance with the basis of reporting as set out in the ESG Report.
- All compulsory disclosure has been provided in the ESG Report in accordance with the “Comply or Explain” provision in alignment with Appendix 27. The ESG Report has described sustainability performance of Yan Tat in a balanced, precise and timely manner, covering all relevant material aspects and/or themes.
- 影響性：恩達有於日常營運過程中考量、評估其所產生的影響，及認識到其對持份者產生的影響，從而在企業內進行相關的決策及落實相關的管理措施。
- 特定績效信息：基於信永方略執行的程序及取得的證據，對於ESG報告中的特定績效信息，我們沒有發現任何事項使我們懷疑其準確性或未能符合列於ESG報告中的編製基礎。
- ESG報告已遵守附錄27中規定的所有強制披露要求和「不遵守就解釋」的規定；該ESG報告以平衡、清晰和及時的方式闡述了恩達的可持續發展績效，涵蓋所有重大和相關方面和／或主題。

SHINEWING Sustainability Team

SHINEWING Sustainability has studied, standardized and verified corporate environmental performance data since 2016. SHINEWING's sustainability team possesses relevant professional technical capability and experience. The relevant personnel received professional training regarding sustainability standards such as GRI Sustainability Reporting Standards issued by Global Reporting Initiative, AA1000AS v3, Appendix 27 of the Stock Exchange of Hong Kong, ISO 14064 and PAS2600.

信永方略團隊

信永方略自2016年開始研究、標準化和驗證企業環境績效數據。信永方略的可持續發展團隊具備相關的專業技術能力和經驗，相關人士接受過如全球報告倡議組織發佈的《GRI可持續發展報告標準》、AA1000AS v3、香港聯交所附錄二十七、ISO 14064、PAS2600等可持續發展相關標準的專業培訓。

SHINEWING Sustainability Advisory Services Limited

信永方略可持續發展諮詢服務有限公司



AA1000
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Yan Tat Group Holdings Limited
恩達集團控股有限公司