

# CIRTEK HOLDINGS LIMITED

## 常達控股有限公司

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: 1433

# 2022

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告



## CONTENTS 目錄

2	Board Statement	董事會報告
4	About This Report	關於本報告
6	About the Group	關於本集團
6	ESG Governance Structure	環境、社會及管治治理結構
7	Awards and Recognitions	獎項及認可
8	Stakeholder Engagement	與利益相關者溝通
9	Materiality Assessment	重要性評估
11	Subject Area A. Environmental	主要範疇A. 環境
11	Emissions	排放物
12	Air Emissions Control	廢氣排放控制
13	Greenhouse Gas Emissions	溫室氣體排放
14	Waste Management	廢棄物管理
15	Wastewater Management	廢水管理
16	Use of Resources	資源使用
16	Policies	政策
16	Energy Management	能源管理
18	Water Management	用水管理
19	Material Consumption	材料消耗
21	The Environment and Natural Resources	環境及天然資源
22	Climate Change	氣候變化
28	Subject Area B. Social	主要範疇B. 社會
28	Employment and Labour Practices	僱傭及勞工常規
28	Employment	僱傭
32	Employee Profile	僱員概況
33	Health and Safety	健康及安全
37	Training and Development	培訓及發展
39	Labour Standards	勞工準則
40	Operating Practices	營運常規
40	Supply Chain Management	供應鏈管理
43	Product Responsibility	產品責任
49	Anti-corruption	反貪污
52	Community	社區
52	Community Investment	社區投資
53	ESG Reporting Guide Content Index	《環境、社會及管治報告指引》 內容索引

## BOARD STATEMENT

### 董事會報告

Dear Stakeholder,

On behalf of the board (the “**Board**”) of directors (the “**Directors**”) of Cirtek Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**” or “**we**” or “**us**”), I would like to present the annual results of the Group’s policies, measures and performance on the key Environmental, Social and Governance (“**ESG**”) issues for the year ended 31 December 2022.

The Group is committed to implementing various initiatives to address the ESG concerns as all of us, as well as our next generation, could be affected by ESG issues and the sustainability issue. As such, as a Hong Kong listed company, the Board evaluates and determines the Group’s ESG-related risks and ensures that appropriate and effective ESG risk management and internal control systems are in place.

The Group puts the sustainable development of its business as the top priority of its long-term development goals and incorporate climate related issues and ESG elements into its long-term business strategic planning. As the most important leading role of the Group, the Board has the sole responsibility to oversee, manage and monitor the Group’s ESG issues and progress directly.

The Group has set clear short-term and long-term sustainable development vision and goals to progressively achieve ongoing emission reduction according to governmental requirements of different countries and regions. This year marks the end of our first five-year plan and the start of our second plan in which the Group is committed to reducing greenhouse gas (“**GHG(s)**”) and pollutants emissions and resources consumption intensity by 10% by 2026, with 2022 as the baseline, a further 20% reduction in 2030 and will approach to the target of net-zero GHG emissions in 2050. Moreover, sustainable development factors have been incorporated into the Group’s strategic planning, business model and other decision-making processes. The Group’s sustainability strategy focuses on three key areas, namely economic, social and environmental, in which product integrity is ensured and leading customer solutions are provided. The Group aims to take care of the employees and engage in its communities, and also committed to minimising environmental impact on the planet as a responsible green manufacturer.

The Board is responsible for the implementation of the ESG initiatives and the monitoring of the effectiveness of the ESG strategies, directions and policies of the Group. The Board believes that an effective corporate governance structure is important in order to achieve a successful integration and effective management of sustainability for the business development of the Group. To effectively manage and monitor the performance of the Group in the ESG areas, the Board has identified the ESG-related issues and potential risks and the Board would analyse and review on a regular basis the ESG risks and opportunities, performance, progress, goals and the ESG -targets of the Group.

敬啟者：

本人謹代表常達控股有限公司(「本公司」)及其附屬公司(統稱為「本集團」或「我們」)董事(「董事」)會(「董事會」)提呈本集團截至2022年12月31日止年度就關鍵環境、社會及管治(「環境、社會及管治」)議題的政策、措施及表現之年度業績。

本集團致力實施不同計劃，以應對各種環境、社會及管治問題，此乃由於我們以及我們下一代均有可能受環境、社會及管治議題和可持續性議題影響。因此，作為一家香港上市公司，董事會評估及釐定本集團與環境、社會及管治相關之風險，並確保設有合適而有效的環境、社會及管治風險的管理及內部控制制度。

本集團以業務可持續發展為其長遠發展目標之首要考慮，並將氣候相關議題與環境、社會及管治元素納入其長遠業務戰略規劃。董事會擔當本集團最重要的領導角色，肩負全部責任以直接監督、管理及監察本集團之環境、社會及管治議題及進度。

本集團已設立明確的短期及長期可持續發展願景及目標，以根據不同國家及地區政府的規定，逐步達致持續減排。我們的第一個五年計劃已於今年結束，同時將展開第二個五年計劃，當中本集團以2022年為基線，致力於2026年前將溫室氣體(「溫室氣體」)及污染物排放以及資源消耗密度縮減10%，並致力於2030年進一步縮減20%，並於2050年邁向溫室氣體淨零排放目標。此外，可持續發展因素亦已納入本集團之戰略規劃、業務模式及其他決策過程。本集團有三項可持續戰略重點，即經濟、社會及環境，在當中確保產品誠信及提供先導客戶解決方案。本集團以關心僱員及投入社區為旨，亦以其負責任的綠色製造商身份，致力將對地球的環境影響降至最低。

董事會負責實施本集團環境、社會及管治計劃，並負責監察本集團環境、社會及管治的戰略、方針及政策的成效。董事會相信，為順利融合可持續發展概念至本集團業務發展並有效地管理該等可持續發展業務，行之有效的企業管治架構至為重要。為有效管理及監察本集團於環境、社會及管治方面的績效，董事會已識別環境、社會及管治相關議題與潛在風險，且董事會將定期分析和審閱本集團之環境、社會及管治風險與機遇、績效、進度、目的以及環境、社會及管治目標。

## BOARD STATEMENT

### 董事會報告

In terms of production, the Group carried on with its strategic arrangement. Its main production bases remained in the world's three largest apparel manufacturing countries, namely People's Republic of China, Vietnam and Bangladesh, and at the same time, it continued exploring potential markets from all over the world for building factories. The international apparel brands have been focusing their production activities in Southeast Asia countries such as Vietnam and Bangladesh in recent years. Under such trend, the Group had a head start as it had already set up production facilities in those areas, allowing it to acquire more orders from branded customers. It is believed that the foresaid trend would bring a long-term growth driving force for business. The Group had also planned to set up factories in Sri Lanka and India, and would gradually expand according to market needs and operation position, so as to grasp local growth opportunities. Meanwhile, the sales offices that the Group set up in emerging markets such as Guatemala and Mexico in Central America have already commenced operations, and the Group will also set up new production bases in those markets in 2023 onwards. The sales office in Spain has also become operational.

In recent years, the market has become more aware of ESG and is attaching greater importance to it, and the demand for environmentally friendly products from corporate clients and consumers is also increasing. The Group strives to satisfy such requests at the raw material level, as it assists clients to create environmentally friendly products that are customizable across various aspects, including offering more than 100 types of environmentally friendly materials that are natural, reproducible, recyclable and organic, etc. On the other hand, environmentally friendly ink is a crucial trend in the transformation of the printing industry. The Group has been using water-based ink or soy ink instead of solvent ink for many years, using 100% water-based ink when producing heat transfer labels, and adopting 100% carbon neutral digital printing ink for digital printers, all in a bid to achieve sustainable targets and to comply with the requirements of the global market.

The Group strives to ensure the establishment of appropriate and effective risk management and internal control systems for supervision of the identification and assessment of ESG and climate-related risks and opportunities, and to respond to the challenges and impacts of different times.

Looking ahead, the Board will continue to review and monitor the ESG performance of the Group and provide material, reliable, consistent and comparable ESG information to its stakeholders for making contributions to create a better environment.

**Mr. Chan Sing Ming Barry**  
*Chairman and Executive Director*  
Hong Kong, 30 March 2023

在生產方面，本集團維持其戰略性佈局。其主要生產基地仍然位於全球三大服裝生產國，即中國內地、越南及孟加拉，與此同時，本集團繼續於全球物色具銷售潛力的市場設立廠房。近年，國際服裝品牌的生產活動集中在越南及孟加拉等東南亞國家。在此趨勢下，本集團早著先機，已於該等地區設立生產設施，有利接洽更多品牌客戶的訂單。本集團相信上述趨勢將為其業務帶來長遠的增長動力。本集團亦計劃於斯里蘭卡及印度設立廠房，並將根據市場需求及營運情況逐步擴展，以把握當地增長機會。本集團設立於瓜地馬拉及墨西哥等位於中美洲新興市場的銷售辦事處亦已開始投入運作，本集團將於2023年起在該等市場增設生產基地。位於西班牙的銷售辦事處亦已開始營運。

近年，環境、社會及管治日益受市場關注及重視，企業客戶及消費者對環保產品需求亦不斷上升。本集團致力從生產原料著手，多方面協助客戶訂製環保產品，例如提供超過100種環保物料，當中包括天然、可再生、可回收和有機物料等。此外，環保油墨亦是印刷行業轉型的重要趨勢，本集團早於多年前轉用水性油墨或大豆油墨代替溶劑型油墨，更在生產熱轉印標籤時100%使用水性油墨及在數碼印刷機中100%使用碳中性數碼印刷油墨，致力邁向可持續發展的目標，滿足國際市場的要求。

本集團致力確保設立合適而有效的風險管理及內部監控制度，以監督對環境、社會及管治以及氣候相關的風險與機遇的識別及評估，並應對不同時候的挑戰與影響。

展望將來，董事會將持續審閱及監察本集團之環境、社會及企業管治績效，並向其利益相關者提供重要、可靠、貫徹及可資比較的環境、社會及企業管治資訊，以創造更美好的環境。

此致  
利益相關者

陳醒明先生  
主席兼執行董事  
香港，2023年3月30日

## ABOUT THIS REPORT

### 關於本報告

The Group is pleased to present the ESG Report (the “**Report**”) to summarise the Group’s policies, measures and performance on the key ESG issues.

#### REPORTING PERIOD

The Report illustrates the overall performance of the Group regarding the environmental and social aspects from 1 January 2022 to 31 December 2022 (the “**Reporting Period**” or “**2022**”).

#### REPORTING SCOPE AND BOUNDARIES

This Report discloses ESG related policies, initiatives for the core and material apparel labels and trim products manufacturing and sales business in the People’s Republic of China (the “**PRC**”), Hong Kong S.A.R., Bangladesh, Vietnam, Belgium, the USA, India, Pakistan, Italy, Mexico, Spain, Guatemala and Turkey. The relevant environmental key performance indicators (“**KPI(s)**”) mainly cover our production facilities in the PRC, Bangladesh, Vietnam and Turkey; social KPIs, in addition, also cover the sales business and provision of customer services in the PRC, Hong Kong S.A.R., Bangladesh, Vietnam, Turkey, Belgium, the USA, India, Italy, Mexico, Spain, Guatemala and Pakistan. The Group’s operation of production facilities in PRC, Turkey, Bangladesh and Vietnam accounted for over 75% of the total Group revenue in the Reporting Period.

If the scope and boundaries of the specific contents vary, they are noted in the relevant sections of this Report. Although this Report does not cover all the operations of the Group, we are committed to improving internal data collection procedures and gradually expanding the scope of the disclosure.

#### REPORTING BASIS AND STANDARDS

This Report is prepared in accordance with Environmental, Social and Governance Reporting Guide (the “**ESG Reporting Guide**”) as set out in Appendix 27 to the Rules Governing the Listing of Securities on the Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The Company has complied with all “comply or explain” provisions set out in the ESG Reporting Guide and followed the following reporting principles in the preparation of this Report: materiality, quantitative, balance and consistency.

- **Materiality**

The Group identifies ESG issues that are significantly important by stakeholder engagement and materiality assessment. Details are set forth in the sections headed “Stakeholder Engagement” and “Materiality Assessment” in this Report.

- **Quantitative**

Information is presented with quantitative measure, whenever feasible, including information on the standards, methodologies, assumptions used and provision of comparative data.

本集團欣然提呈環境、社會及管治報告(「**本報告**」)，以概括本集團有關環境、社會及管治的關鍵議題的政策、措施及績效。

#### 報告期間

本報告闡述本集團於2022年1月1日至2022年12月31日期間(「**報告期間**」或「**2022年**»)環境及社會層面的整體表現。

#### 報告範疇及範圍

本報告披露有關於中華人民共和國(「**中國**」)、香港特區、孟加拉、越南、比利時、美國、印度及巴基斯坦、意大利、墨西哥、西班牙、危地馬拉及土耳其的核心及重要服裝標籤及裝飾產品製造及銷售業務的環境、社會及管治相關政策及措施。相關的環境關鍵績效指標(「**關鍵績效指標**»)主要涵蓋我們在中國、孟加拉、越南及土耳其的生產設施；此外，社會關鍵績效指標亦涵蓋在中國、香港特區、孟加拉、越南、土耳其、比利時、美國、印度、意大利、墨西哥、西班牙、危地馬拉及巴基斯坦進行銷售業務及提供客戶服務。本集團在中國、土耳其、孟加拉及越南營運生產設施的業務佔本集團於報告期間的總收益逾75%。

若特定內容涵蓋的範疇及範圍不同，則該等內容已在本報告的相關章節註明。儘管本報告並未涵蓋本集團所有營運單位，我們致力於改善內部數據收集程序並逐步擴大披露範圍。

#### 報告基準及準則

本報告依循香港聯合交易所有限公司(「**聯交所**»)的主板證券上市規則附錄二十七《環境、社會及管治報告指引》(「**環境、社會及管治報告指引**»)編製。本公司已遵守環境、社會及管治報告指引所載的所有「不遵守就解釋」規定，並在編製本報告時依循下列匯報原則：重要性、量化、平衡及一致性。

- **重要性**

本集團通過與利益相關者溝通及進行重要性評估以識別至關重要的環境、社會及管治議題。有關詳情於本報告「與利益相關者溝通」及「重要性評估」兩節中闡明。

- **量化**

在可行的情況下，資料以量化計量單位呈列，包括有關所用標準、方法、假設及提供比較數據的資料。

## ABOUT THIS REPORT

### 關於本報告

- **Balance**

This Report identifies the achievements and challenges faced by the Group.

- **Consistency**

This Report use consistent methodologies for meaningful comparisons throughout the years unless improvements in methodology are identified.

The information contained in this Report herein is sourced from internal documents and statistics of the Group, as well as the combined control, management and operations information provided by the subsidiaries in accordance with the Group's internal management systems. This Report is prepared and published in both English and Chinese at the Stock Exchange's website ([www.hkexnews.hk](http://www.hkexnews.hk)) and the Company's website ([www.cirtek.com](http://www.cirtek.com)). In the event of contradiction or inconsistency between the English version and the Chinese version, the English version shall prevail.

The English translation of Chinese names or terms in this Report, where indicated and sided by the original Chinese names or terms, are included for information purpose only, and should not be regarded as its official English translation of such Chinese names or terms.

### REVIEW AND APPROVAL

The Board acknowledges its responsibility for ensuring the integrity of this Report and to the best of their knowledge, this Report addresses all relevant material issues and fairly presents the ESG performance of the Company. This Report was reviewed and approved by the Board on 30 March 2023.

### FEEDBACK

The Group respects your view on the Report. Should you have any opinions or suggestions, you are welcome to share with the Group at [information@cirtek.com](mailto:information@cirtek.com).

- 平衡

本報告識別本集團的成就及所面對的挑戰。

- 一致性

本報告多年來使用一致的方法進行有意義的比較，惟識別到方法有改進之處除外。

本報告所載資料源自本集團的內部文件及統計數據，以及由附屬公司依循本集團內部管理系統提供的監控、管理及營運資料匯總。本報告於聯交所網站([www.hkexnews.hk](http://www.hkexnews.hk))及本公司網站([www.cirtek.com](http://www.cirtek.com))以中、英文兩種語言編製及刊發。如中、英文兩個版本有任何抵觸或不相符之處，應以英文版本為準。

本報告內以原有中文名稱或詞彙作標示和補充之中文名稱或詞彙的英文翻譯僅作參考，不應視作有關中文名稱或詞彙的正式英文翻譯。

### 審批

董事會確認其有責任確保本報告的完整性，且就其所深知，本報告闡述了所有相關重要議題，並公平呈列本公司的環境、社會及管治表現。本報告經董事會於2023年3月30日審議通過。

### 意見反饋

本集團歡迎閣下就本報告提供意見。倘閣下有任何意見或建議，歡迎發送電郵至 [information@cirtek.com](mailto:information@cirtek.com) 與本集團分享。

## ABOUT THE GROUP

### 關於本集團

The Group believes that sustainability must be embedded in all aspects of the Group as environmental and social sustainability cannot exist without a holistic and sustainable business model. We are proud of offering quality products and services to meet our customer requirements, which facilitate our goals to support our customers on their business growth.

### ESG GOVERNANCE STRUCTURE

The Group has established the Environmental, Social and Governance Working Group (“**ESGWG**”), which aims to manage and monitor the Group’s sustainability performance for the long-term strategy development and economic growth of the Group. The ESGWG will have meetings semi-annually when under Board Meeting. In 2022, we continued to maintain a high standard in governance. We strictly operated in accordance with laws and regulations, improved the governance structure in accordance with the current company status, and clarified the scope of duties and working procedures. All the activities of ESGWG are authorised and approved by the Board. The ESGWG directly reports to the Board. It comprises members of senior management, heads of business units and support functions of the Group’s Headquarters and overseas locations correspondingly. It also includes representatives from production facilities and offices.

本集團相信，如並無全面及可持續發展的商業模式就不可能存在環境及社會方面的可持續發展，因此可持續發展必須嵌入本集團的各方面。我們為提供優質產品及服務以滿足客戶需求而感到自豪，此舉有助於實現我們支持客戶業務增長的目標。

### 環境、社會及管治治理結構

本集團已成立環境、社會及管治工作小組（「環境、社會及管治工作小組」），旨在管理及監察本集團在長期策略發展及經濟增長方面的可持續發展表現。環境、社會及管治工作小組會每半年於董事會會議上舉行會議。於2022年，我們繼續維持高標準管治。我們嚴格按照法例及規例營運，按照公司的現行狀況改善管治架構，並釐清責任範圍及工作程序。環境、社會及管治工作小組的所有活動均由董事會授權及批准。環境、社會及管治工作小組直接向董事會報告。小組由高級管理層成員、業務部門主管以及相應的本集團總部及海外分支機構的支援職能組成，亦包括來自生產設施及辦公室的代表。



The ESGWG reviews and evaluates the Group’s ESG performance on a regular basis and the annual ESG Report will then be examined and approved by the Board.

環境、社會及管治工作小組定期檢討及評估本集團在環境、社會及管治方面的表現，而環境、社會及管治的年度報告隨後交由董事會作評估及批准。

## ABOUT THE GROUP

### 關於本集團

## AWARDS AND RECOGNITIONS

## 獎項及認可

We have been awarded numerous international certifications to recognise our stringent quality standards, efficient business systems, high level of social responsibility and commitment to environmental protection.

我們獲頒多個國際認證，以肯定我們嚴謹的質量標準、有效率的業務系統、強烈的社會責任感及對保護環境的承諾。

<b>Awards and accreditations</b> 獎項及認證	<b>Issuing Organisation</b> 頒發機構
Bluesign System Partner Certificate Bluesign System Partner證書	Bluesign Technologies AG
C2C Material Health Certificate – Gold Level, Silver Level, Bronze Level (Organic Cotton Label, Eco Jacron Patch and Denim Jacron) C2C Material Health證書 – Gold Level, Silver Level, Bronze Level (有機棉標籤、環保充皮紙及牛仔充皮紙)	Cradle to Cradle Products Innovation Institute (C2CPII)
Forest Stewardship Council (FSC) – Chain of Custody Certification 森林管理委員會 – 產銷監管鏈認證	Forest Stewardship Council 森林管理委員會
Walt Disney Facility and Merchandise Authorization (FAMA) Certification 迪士尼設備及生產授權認證	FAMA
Global Recycled Standard (GRS) 4.0 – Certificate of Compliance 全球回收標準4.0 – 合規認證	Control Union Certifications B.V. 管制聯盟認證
G7 Master Qualification – Master Facility Colorspace G7認可企業認證 – Master Facility Colorspace	Idealliance
G7 Master Qualification – Process Control Master Facility G7認可企業認證 – Process Control Master Facility	Idealliance
ISO 9001:2015 Quality Management Systems ISO 9001:2015品質管理系統	International Organization for Standardization 國際標準化組織
ISO 14001:2015 Environmental Management Systems ISO 14001:2015環境管理系統	International Organization for Standardization 國際標準化組織
OEKO-TEX Standard 100 certificate (Woven Label, Printed Label, Heat Transfer Printed Label and Silicon Patch) OEKO-TEX Standard 100證書(織唛、印唛、熱轉印標籤及矽膠補丁)	OEKO-TEX Association 環保紡織協會
Sedex Members Ethical Trade Audit (SMETA) Sedex成員道德貿易審核	Sedex
Social and Labor Convergence Program (SLCP) 社會勞動整合專案	Sustainable Apparel Coalition (SAC) 可持續服裝聯盟
Sustainable Apparel Coalition (SAC) – Higg Index-Facility Environmental Module (FEM) 可持續服裝聯盟 – Higg Index設施環境模塊	Sustainable Apparel Coalition (SAC) 可持續服裝聯盟



## STAKEHOLDER ENGAGEMENT

### 與利益相關者溝通

Stakeholders' opinions are the solid foundation for the Group's sustainable development and success. The stakeholder engagement helps the Group to develop a business strategy that meets the needs and expectations of stakeholders, enhances the ability to identify risk and strengthens important relationships. The Group communicates with its stakeholders through various channels, shown as below.

利益相關者的意見是本集團可持續發展及成功的堅實基礎。與利益相關者溝通有助本集團制定符合利益相關者需求及期望的業務策略，增強風險識別能力及強化重要關係。本集團通過以下所示的各種渠道與利益相關者溝通。

<b>Stakeholder Groups</b> 利益相關者群體	<b>Communication Channels</b> 溝通渠道
Government and regulatory agencies 政府及監管機構	<ul style="list-style-type: none"><li>• Annual reports, interim reports, ESG reports and other public information</li><li>• 年報、中期報告、環境、社會及管治報告及其他公開資料</li></ul>
Shareholders and investors 股東及投資者	<ul style="list-style-type: none"><li>• Annual general meetings and other general meetings of shareholders</li><li>• 股東週年大會及其他股東大會</li><li>• Company website</li><li>• 公司網站</li><li>• Press releases/announcements</li><li>• 新聞稿／公告</li><li>• Annual reports, interim reports, ESG reports and other public information</li><li>• 年報、中期報告、環境、社會及管治報告及其他公開資料</li></ul>
Employees 僱員	<ul style="list-style-type: none"><li>• Training</li><li>• 培訓</li><li>• Labour associations</li><li>• 工會</li><li>• Performance evaluation</li><li>• 表現評估</li><li>• Leisure activities</li><li>• 消閒活動</li></ul>
Customers 客戶	<ul style="list-style-type: none"><li>• Representative offices</li><li>• 代表辦事處</li><li>• Exhibitions</li><li>• 展覽</li><li>• Fax, email and customer service hotline</li><li>• 傳真、電郵及客戶服務熱線</li><li>• Product and service feedback</li><li>• 產品及服務意見反饋</li></ul>
Suppliers 供應商	<ul style="list-style-type: none"><li>• Annual audits</li><li>• 年度審核</li><li>• Meetings</li><li>• 會議</li><li>• On-site inspections</li><li>• 實地視察</li></ul>

## MATERIALITY ASSESSMENT

### 重要性評估

In preparing the ESG report, the Group directly engaged with the following stakeholders as part of the materiality assessment process to identify and prioritise the issues to included in the ESG Report which the Board believes would have significant impact on the Group's business and its stakeholders.

於編製環境、社會及管治報告時，作為重要性評估流程的一部分，本集團直接與以下利益相關者溝通，以識別出供載入環境、社會及管治報告，且董事會認為將對本集團業務及其利益相關者有重大影響的議題，並為其排序。

### MATERIALITY PROCESS

### 重要性評估流程

#### Stage 1 Identification

- We compiled a list of ESG issues and grouped into four categories: Environment, Employment and Labour Practices, Operating Practices, and Community.

#### 階段1 識別

- 我們擬訂環境、社會及管治議題清單，並將其劃分為四類：環境、僱傭及勞工常規、營運常規及社區。

#### Stage 2 Prioritisation

- An online survey was conducted to rate the importance of each ESG issue from the perspective of a stakeholder group and the Group using a scale of 1 to 5. Developed the materiality matrix based on the scores of the survey and prioritised a list of ESG issues.

#### 階段2 排序

- 進行線上意見調查，從利益相關者群組及本集團的角度對各環境、社會及管治議題的重要性進行評分，評分範圍為1至5分。根據調查得分建立重要性矩陣，並確定環境、社會及管治議題清單的優先次序。

#### Stage 3 Validation

- Management reviewed the materiality matrix and identified the five most pertinent ESG issues according to the score from the perspective of a stakeholder group and the Group.

#### 階段3 驗證

- 管理層檢討重要性矩陣，並從利益相關者群組及本集團的角度根據得分識別五個最相關的環境、社會及管治議題。

## MATERIALITY ASSESSMENT

### 重要性評估

#### MATERIALITY MATRIX

Based on the materiality matrix, the Group believes the five most pertinent ESG issues include the following:

- Product quality
- Prohibition of child labour and forced labour
- Business ethics
- Product safety
- Occupational health and safety of staff

#### 重要性矩陣

根據重要性矩陣，本集團相信五個最相關的環境、社會及管治議題包括以下各項：

- 產品質量
- 禁止童工及強制勞工
- 業務倫理
- 產品安全
- 員工職業健康與安全

#### MATERIALITY MATRIX



Notes:  
附註：

1 Air Emissions 廢氣排放	8 Environmental Regulations Compliance 環境規例合規	15 Development and training of staff 員工發展及培訓	22 Intellectual property 知識產權
2 Greenhouse gas emissions 溫室氣體排放	9 Land use, pollution and restoration 土地運用、污染及復修	16 Prohibition of child labour and forced labour 禁止童工及強制勞工	23 Product safety 產品安全
3 Effluents management 廢污水管理	10 Climate Change 氣候變化	17 Responsible supply chain management 負責任供應鏈管理	24 Product quality 產品質量
4 Waste management 廢棄物管理	11 Employment practices 僱傭常規	18 Environmental friendliness on products or service purchased 已購買產品或服務的環境友善程度	25 Business ethics 業務倫理
5 Energy efficiency 能源效益	12 Diversity and equal opportunities 多元化及平等機會	19 Compliance with regulations on marketing, product and service labelling 營銷、產品及服務標籤合規	26 Anti-corruption training for management and employees 管理層及僱員反貪污培訓
6 Water efficiency 用水效益	13 Anti-discrimination 反歧視	20 Customers' Privacy and Confidentiality 客戶私隱與保障	27 Contributions to the society 貢獻社會
7 Use raw materials and packaging materials 原材料及包裝物料使用	14 Occupational health and safety of staff 員工職業健康與安全	21 Customer satisfaction 客戶滿意度	28 Communication and connection with local community 與當地社群溝通聯繫

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### OVERVIEW

The Group has implemented various measures on minimising our environmental impact and is progressively making progress through internal self-control, advanced technology and compliance with international standards and certifications. This Report outlines actions taken to promote sustainable growth in accordance with the Group's strategy and policies. According to the requirements of environmental related standards such as the Sustainable Apparel Coalition (SAC) – Higg Index Facility Environmental Module (FEM), ISO 14001 Environmental Management Systems, and bluesign Chemicals Management System, the related performance has been communicated to relevant stakeholders. We can scale sustainably while conserving the environment for future generations by considering the environment in each of our business decisions.

The Group is committed to achieving sustainable business operations and promoting energy saving and carbon reduction in manufacturing process. To this end, the Group has established clear long-term sustainability vision, strategies and objectives. After our first five-year plan, we continue our progress by setting targets to reduce the GHG and pollutants emissions and resources consumption intensity by 10% from 2022 to 2026, followed by a further 20% reduction in 2030 and approach to the target of net-zero GHGs emissions in 2050.

#### EMISSIONS

Our production process generates emissions include discharge to air pollutants and GHGs emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. Our management on related emissions follows the internal control procedures set up in accordance with ISO 14001 Environmental Management Systems.

The Group's operations of production facilities are subject to certain environmental requirements pursuant to the laws and regulations in PRC, Bangladesh, Vietnam and Turkey, including but not limited to:

- Environmental Protection Law of PRC《中華人民共和國環境保護法》;
- Administrative Regulations on Environmental Protection for Construction Project《建設項目環境保護管理條例》;
- Environmental Impact Assessment Law of PRC《中華人民共和國環境影響評價法》;
- Law of PRC on the Prevention and Control of Environmental Pollution from Solid Wastes《中華人民共和國固體廢物污染環境防治法》;
- Bangladesh Environment Conservation Act of 1995;
- Environmental Rules of 1997 and the Law on Environmental Protection in Vietnam; and
- Environment Law No. 2872 and Regulation on Environmental Impact Assessment in Turkey.

To the best of our Directors' knowledge, the Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

#### 概覽

本集團已實施多項措施，盡量減少對環境造成的影響，並透過內部自我監控、先進的科技及符合國際標準和認證，逐步取得進展。本報告概述本集團根據其政策及策略，促進可持續增長所採取的行動。根據可持續服裝聯盟－Higg Index設施環境模塊、ISO 14001環境管理系統及bluesign化學品管理系統等環境相關標準的規定，我們已將相關績效傳達予相關的利益相關者。我們為後代守護環境的同時，亦應在作出業務決策時顧及環境因素，以持續增長。

本集團致力達致可持續業務經營，同時竭力於生產過程中實踐節能減碳。為此，本集團已確立明確長遠的可持續發展願景、戰略及目標。第一個五年計劃完結後，我們將再接再厲，決意於2022年至2026年間將溫室氣體及污染物排放以及資源消耗密度縮減10%，繼而於2030年進一步縮減20%，並於2050年邁向溫室氣體淨零排放目標。

#### 排放物

生產過程產生的排放物包括空氣污染物及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生。我們已制定符合ISO 14001環境管理系統的內部監控程序，以管理相關排放。

本集團生產設施的營運須遵守中國、孟加拉、越南及土耳其的法例及規例之若干環境規定，包括但不限於：

- 《中華人民共和國環境保護法》;
- 《建設項目環境保護管理條例》;
- 《中華人民共和國環境影響評價法》;
- 《中華人民共和國固體廢物污染環境防治法》;
- 1995年《孟加拉環境保護法》;
- 越南的1997年《環境保護規則》及《環境保護法》; 及
- 土耳其的《環境法》第2872號以及《環境影響評估條例》。

據董事所知悉，本集團於報告期間並無有關此方面的任何重大不合規事宜。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Air Emissions Control

##### Volatiles Organic Compounds

Various air pollutants are released throughout our production process including volatile organic compounds (VOCs), methylbenzene, xylene and non-methane hydrocarbon. Emissions in our production facilities in the PRC are strictly monitored in accordance with “Emission Standard for Volatile Organic Compounds in Printing Industry DB44/815-2010” 《印刷行業揮發性有機化合物排放標準DB44/815-2010》。

The Group has placed an Activated Carbon Adsorption Unit (ACAU) in the production areas to reduce the amount of VOCs discharged into the atmosphere. To protect workers’ health, we also provide facemasks and remind them to put them on during manufacturing processes.

Table 1 Air Pollutant Emissions<sup>1</sup>

	Unit 單位	2022 2022年	2021 2021年
VOCs 揮發性有機化合物	tonnes 噸	13.511	1.575
Methylbenzene and Xylene 甲苯及二甲苯	tonnes 噸	0.850	0.119
Non-Methane Hydrocarbon 非甲烷烴	tonnes 噸	4.773	2.129

While there was an increase in air emissions during the Reporting Period compared to that in 2021 due to the increase of working days and production volume, all emission figures met locally enforced government requirements. In long-term scale, we look forward to achieving better environmental performance in air emissions and utilisation of sustainable filtering materials.

##### Ozone-depleting Substances

Ozone-depleting substances (ODS) are man-made gases that destroy ozone once they reach the ozone layer. They are commonly used in air conditioners, electrical products, fire extinguishing equipment, foam, hairspray, pesticides, refrigerators, tobacco, etc. To control the emissions of ODS from our operations, we tend to procure environmental-friendly equipment, limit the consumption of cleaning agents and conduct regular maintenance for the air conditioners.

#### 廢氣排放控制

##### 揮發性有機化合物

生產過程釋放多種空氣污染物，包括揮發性有機化合物、甲苯、二甲苯及非甲烷烴。我們於中國的生產設施之排放乃根據《印刷行業揮發性有機化合物排放標準DB44/815-2010》進行嚴格監管。

本集團已於生產區域安裝活性碳吸收裝置，以減少釋放至大氣層的揮發性有機化合物。為保障工人的健康，我們為工人提供口罩，並建議他們於生產過程中配戴。

表一 空氣污染物排放<sup>1</sup>

	Unit 單位	2022 2022年	2021 2021年
VOCs 揮發性有機化合物	tonnes 噸	13.511	1.575
Methylbenzene and Xylene 甲苯及二甲苯	tonnes 噸	0.850	0.119
Non-Methane Hydrocarbon 非甲烷烴	tonnes 噸	4.773	2.129

儘管報告期間的廢氣排放量因工作日數及產量提升而較2021年有所增加，惟所有廢氣的排放量均符合當地政府規定。長遠而言，我們期望在廢氣排放及可持續過濾物料的應用方面取得更理想的環境表現。

##### 消耗臭氧層物質

消耗臭氧層物質為人造氣體，一經到達臭氧層便會破壞臭氧，一般用於空調、電子產品、滅火設備、泡沫、髮型噴霧、殺蟲劑、冰箱、煙草等。為控制營運產生的消耗臭氧層物質的排放，我們傾向採購環保設備，限制清潔劑的耗用及定期保養空調。

<sup>1</sup> The related emissions were primarily from the production facilities in the PRC during the Reporting Period.

<sup>1</sup> 於報告期間，相關排放主要來自中國的生產設施。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Greenhouse Gas Emissions

Indirect emissions, from burning of fossil fuels to generate electricity that we purchased, has been the largest source of GHGs emissions from factories. Electricity energy was used to run the printing machines, lighting, baking, air ventilation and air conditioning systems except for generation of steam. The other main source of GHGs emission is from the consumption of refrigerant, in which it is used to absorb heat from the environment and can provide refrigerant or air conditioning when it is combined with compressors. We are working on switching the type of chlorofluorocarbons (CFCs) refrigerant by hydrofluorocarbons (HFCs) refrigerant. The new introduced refrigerants either have zero ozone depletion potential (ODP) or decreased Global Warming Potential (GWP) units. Therefore, during the Reporting Period, the Scope 1 emissions showed a 35.2% decrease. It was due to the smaller volume of refrigerant consumed and the fading out of R22 refrigerant used in 2022. The decrease of GHG emission intensity was also contributed by the reduction of electricity consumption and increased production volume.

During the Reporting Period, the main source of GHG emissions (Scope 2 emissions) accounted for approximately 98% of total GHG emissions. The GHG emissions are listed in the following table:

Table 2 Greenhouse Gas Emissions

	Unit 單位	2022 2022年	2021 2021年
Scope 1 <sup>2,3</sup> 範圍1 <sup>2,3</sup>	tonnes of CO <sub>2</sub> equivalent 噸二氧化碳當量	99.28	153.28
Scope 2 <sup>4</sup> 範圍2 <sup>4</sup>	tonnes of CO <sub>2</sub> equivalent 噸二氧化碳當量	6,084.16	6,691.33
Total GHG emissions 溫室氣體排放總量	tonnes of CO <sub>2</sub> equivalent 噸二氧化碳當量	6,183.44	6,844.62
GHG emissions intensity 溫室氣體排放密度	tonnes of CO <sub>2</sub> equivalent/unit of production volume ('000,000) <sup>5</sup> 噸二氧化碳當量/百萬產量單位 <sup>5</sup>	3.93	5.25

In making comparison to 2021, the total GHG emissions decreased by approximately 10%, which reflects the high effectiveness of the Group's sustainability policies. The GHG emissions intensity is an indicator for average carbon emissions per unit of production volume, the Group endeavours to lower the intensity through various reduction strategies and measures. During the Reporting Period, the GHG emissions intensity has shown a decrease of around 25.1% while the production volume has increased by 20.5%.

<sup>2</sup> Scope 1: Emissions directly from business operations owned or controlled by the Group, including fuel consumption by mobile vehicles and refrigerant.

<sup>3</sup> The calculation method of the corresponding greenhouse gas emission figures and the emission factors used in the calculation are based on "How to Prepare an ESG Reports" and its annex "Appendix 2: Reporting Guidance on Environmental KPIs" issued by the Stock Exchange and online information.

<sup>4</sup> Scope 2: "Indirect energy" emissions caused by internal consumption (purchased or acquired) of electricity within the Group.

<sup>5</sup> Unit of production volume ('000,000) in the Reporting Period and in 2021 were around 1,571.47 and 1,304.44 respectively.

#### 溫室氣體排放

從燃燒化石燃料以至產生所購買的電力之間接排放是工廠溫室氣體排放的最大來源。運行印刷機、照明、烘乾、通風及空調系統均需使用電能，惟產生蒸氣則除外。溫室氣體排放的另一主要來源為來自雪種的消耗，雪種用作吸收環境中的熱能，與壓縮機一併使用時可用作製冷或空調用途。我們現正將氯氟烴雪種更換為氫氟烴雪種。新引入雪種有零臭氧破壞潛勢或較低全球暖化潛勢單位。此外，於報告期間，範圍1排放減少35.2%，乃由於2022年耗用的雪種量較少及逐漸不再使用R22雪種。耗電量減少及產量增加亦導致溫室氣體排放密度減少。

於報告期間，溫室氣體排放(範圍2排放)的主要來源佔溫室氣體排放總量約98%。溫室氣體排放如下表所列示：

表二 溫室氣體排放

與2021年相比，溫室氣體排放總量減少約10%，可見本集團的可持續發展政策成效顯著。溫室氣體排放密度是每產量單位平均碳排放的指標。本集團致力透過多項減排策略及措施減低密度。報告期間，溫室氣體排放密度減少約25.1%，產量則增加20.5%。

<sup>2</sup> 範圍1：由本集團所擁有或所控業務直接產生的排放，包括汽車及雪種的燃料消耗。

<sup>3</sup> 相應溫室氣體排放數字計算方法及用於有關計算之排放因素乃基於聯交所頒佈之「如何編備環境、社會及管治報告」及其附錄「附錄二：環境關鍵績效指標匯報指引」及網上資料。

<sup>4</sup> 範圍2：由本集團電力內部消耗(購入或收購)所致的「間接能源」排放。

<sup>5</sup> 於報告期間及2021年的百萬產量單位分別為1,571.47及1,304.44。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Waste Management

Chemical management guidelines and standard operating procedures have been implemented by the Group amongst all key functions, including sourcing, transportation, warehouse storage, daily handling, and disposal. All purchased chemicals are provided with the latest Material Safety Data Sheets (MSDS), allowing us to assure that chemicals are managed and handled responsibly to lessen harmful exposure to both people and the environment. If an accident still occurs, the Group has a detailed emergency procedure protocol in place to contain and reduce any casualty. All hazardous chemical wastes are reserved in a specifically built isolated location before responsible disposal, to avoid water or soil pollution from leaks or spills.

During the Reporting Period, hazardous wastes generated by the Group paper wrappers and rags contaminated with chemicals, expired ink and used oil, absorbents and filter materials, used activated carbon, printing aluminium plate, ink empty barrels, printing ink wastewater and used developer. The hazardous and non-hazardous waste data are listed in the following table:

Table 3 Wastes Production

	Unit 單位	2022 2022年	2021 2021年
Hazardous Wastes 有害廢棄物	tonnes 噸	10.57	7.34
Hazardous Wastes Intensity 有害廢棄物密度	tonnes/unit of production volume ('000,000) <sup>6</sup> 噸/百萬產量單位 <sup>6</sup>	0.01	0.01
Non-hazardous Wastes 無害廢棄物	tonnes 噸	1,169.79	1,205.22
Non-hazardous Wastes Intensity 無害廢棄物密度	tonnes/unit of production volume ('000,000) <sup>6</sup> 噸/百萬產量單位 <sup>6</sup>	0.74	0.92

In making comparison to 2021, the total hazardous waste increased by approximately 44%, while the total non-hazardous waste decreased by approximately 3%. The non-hazardous waste intensity is an indicator for average non-hazardous waste generated per unit of production volume, the Group endeavours to lower the intensity through various reduction strategies and measures, such as the newly developed laser technology as mentioned above. During the Reporting Period, despite the increase in total hazardous waste disposal, its intensity remains constant. Also, the non-hazardous waste emissions intensity has shown a drop of around 19.6% while the production volume has increased by 20.5%, it reflects the high effectiveness of the Group's sustainability policies. As less plastic film waste was generated thanks to our advanced laser technology used in the production process, the non-hazardous waste generated per unit of production also decreased. It is further discussed in the section headed "Green Manufacture" in this Report.

<sup>6</sup> Unit of production volume ('000,000) in the Reporting Period and in 2021 were around 1,571.47 and 1,304.44 respectively.

#### 廢棄物管理

本集團已就所有關鍵功能實施化學品管理指引及標準營運程序，包括採購、運輸、倉庫貯存、日常處理及棄置。所有購入化學品均配有最新物料安全資料表，確保化學品均以負責任方式管理及處理，以減低其對人及環境造成的危害。倘仍然發生意外，本集團設有詳盡的緊急程序議定書，以遏制及減少任何傷亡。所有有害化學廢棄物在以負責任方式棄置前，均貯存於特定建造的隔離位置內，以防止因洩漏或溢出而導致的水或土壤污染。

報告期間，本集團產生的有害廢棄物包括包裝紙及化學品污染抹布、過期墨水及廢油、吸水性及過濾物料、廢活性炭、印刷鋁板、空墨盒、印墨廢水及廢棄顯影劑。有害及無害廢棄物數據載列於下表：

表三 廢棄物產生

與2021年相比，有害廢棄物總量增加約44%，而無害廢棄物總量則減少約3%。無害廢棄物密度是每產量單位產生的平均無害廢棄物的指標。本集團致力透過多項減排策略及措施減低密度，例如上述新開發的雷射技術。報告期間，儘管有害廢棄物總量有所增加，但是其密度維持不變。另外，無害廢棄物排放密度減少約19.6%，產量則增加20.5%，可見本集團的可持續發展政策成效顯著。憑藉我們於生產過程使用的先進雷射技術，所產生的膠片廢棄物減少，使每產量單位產生的無害廢棄物亦減少。有關資料於本報告「綠色生產」一節作進一步闡述。

<sup>6</sup> 於報告期間及2021年的百萬產量單位分別為1,571.47及1,304.44。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

Regarding non-hazardous waste treatment, the Group implements the 3R strategies (i.e. recycle, reuse and reduce), while non-reusable and non-recyclable hazardous waste is collected and treated by qualified contractor through procedures such as incineration. By implementing the production recycling initiative, we are able to reduce a significant amount of waste from entering the landfills through careful sorting and management of production waste. A majority of waste is collected and categorized to determine if it can be reused, repurposed or recycled. This includes film, paper, metal, plastic sheet, wood pallets, plastic container, oil and lubricant, batteries as well as textile. General office waste and household waste in the PRC were either sent to landfills or reused.

#### Wastewater Management

The wastewater discharged by the manufacturing plant in the PRC is strictly abided by the “Guangdong Local Standards – Emission Limits of Water Pollutants DB44/26-2001” – DB44/26-2001《廣東省地方標準—水污染物排放限值DB44/26-2001》. During the Reporting Period, the production facilities in the PRC had installed a wastewater circulation and filtration system. The system could recycle wastewater generated by washing printing screens and the treated effluent is reused in the printing screen washing process again. It is estimated that over 500 tonnes of wastewater discharge could be reduced, which also reduce our environmental protection cost in a long run. Looking ahead, we will consider installing the treatment system in other manufacturing sites. Despite the fact that our water consumption for our operations was relatively low in comparison to other industries (e.g. metal hardware production, yarn production, dyeing and finishing), it is important that we meet the wastewater discharge standard in the PRC while doing our part to reduce water stress and pollution. Additionally, the filtered water can be used for facility cleaning and internal plant irrigation. The quality of wastewater was monitored by qualified laboratory in the PRC. The wastewater data are listed in the following table:

Table 4 Wastewater Discharge Amount

	Unit 單位	2022 2022年	2021 2021年
Wastewater Discharge Amount 廢水排放量	tonnes 噸	28,541.95	7,370.60

In making comparison to 2021, the total amount of wastewater discharge increased significantly during the Reporting Period, due to the increase of working days and production volume under the gradual recovery from the effect of the COVID-19 pandemic. The Group will continue to look for sewage treatment machineries or techniques, not only to reduce water consumption, but also wastewater discharged.

就無害廢棄物處理而言，本集團對無害廢棄物實施3R策略（即回收、重用及減廢），至於不可重用及不可回收的有害廢棄物則由合資格承辦商透過諸如焚化等程序收集及處理。透過實施生產回收計劃，我們得以透過謹慎分類及管理生產廢棄物，大量減低送往堆填區的廢棄物。大部分廢棄物均經收集及分類，以釐定其是否可重用、重新改變用途或回收，包括膠片、紙張、金屬、塑料板、木板、塑膠容器、機油及潤滑劑、電池以及紡織品。在中國，一般辦公室廢棄物及生活廢棄物乃送往堆填區或獲重用。

#### 廢水管理

中國生產廠房排放的廢水嚴格遵守《廣東省地方標準—水污染物排放限值DB44/26-2001》。報告期間，我們於中國生產設施安裝一個廢水循環及過濾系統。該系統可回收清洗印刷絲網所產生的廢水，經處理的污水會重用於清洗印刷絲網。預期可減少逾500噸廢水，長遠能夠減少環保成本。展望未來，我們將考慮於其他生產設施安裝該處理系統。儘管我們的營運耗水量相比其他行業（例如金屬五金生產、紗線生產、染色及加工）而言相對低，惟符合中國的廢水排放標準仍為重要，我們亦須盡本分減少出現水資源短缺的情況和造成污染。此外，過濾水可用作清潔設施及進行內部植物灌溉。廢水質量由中國合資格實驗室監管。廢水數據載列於下表：

表四 廢水排放量

與2021年相比，報告期間廢水排放總量大幅增加，乃由於工作日數及產量在COVID-19疫情日漸緩和及下增加。本集團將繼續尋覓污水處理機器或技術，以減少耗水量以及廢水排放量。



## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### USE OF RESOURCES

##### Policies

The 3Rs (Reduce, Reuse, and Recycle) policies are implemented into the Group's everyday business operations. Product developers eagerly advise customers on how to limit the use of raw materials in terms of product design, modification and presentation, which not only reduces material waste but also saves money on total material costs. In addition, we encourage consumers to utilise the latest promoted sustainable products to replace less environmentally friendly materials currently in use. Yarn, polybags, paper and packaging materials were gathered as recyclable and recycled resources. When materials on the production line can no longer be reused, they will be sorted into different categories for disposal or recycling. Recyclable materials were sold to collectors as well as being recycled.

All hazardous wastes, including cleaning rags and liquid chemicals, were collected and processed by licensed agencies with the necessary credentials to manage hazardous wastes in the PRC. We can directly lessen the spaces pressure created by landfills and the environmental effect caused by solid waste disposal by adopting the 3Rs policies.

##### Energy Management

The Group has been investing and putting resources in green manufacturing to minimise GHG emissions and air pollutant emissions from burning fossil fuel.

##### Green Manufacture

###### PEV UV and Digital Printing Machine

We have installed laser engraver machine for flat screen making in 2021, to reduce water consumption and emission. In last year, we have new installations. At our manufacturing site in Vietnam, we have installed a new digital printing machine. Through centralized management and software for automated working processing, it not only streamlined our production and enhance efficiency, but also cut down carbon dioxide emission and waste generated. Our goods have a high level of consistency and stability in terms of quality, meanwhile, we could reduce emissions and costs. Also, we have implemented a high-speed PEV system. As its name suggests, there are high-speed encoding and verification machines and sensors which could handle a huge volume of products in a speedy manner. They impressively boost our production lead time: For example, in urgent cases, UV inkjet hang tag could be done in the same day. Not only does it enhance our production efficiency and save cost, but also reduce the variable changing wastage in offset. Looking ahead, we will continue to focus on the development of green manufacturing and looking for advanced manufacturing facilities.

#### 資源使用

##### 政策

本集團已將3R(減廢、重用及回收)政策實施於日常業務營運。產品開發人員積極就如何在產品設計、修改及呈現方面限制使用原材料向客戶提供建議，而此舉不僅減少物料廢棄物，亦節省物料總成本。此外，我們鼓勵客戶使用最新提倡的可持續發展物料，以替代現時所用環保效益較低的物料。紗、塑膠袋、紙張及包裝物料已收集為可回收及循環再用物料。生產線上無法作進一步重用的物料將被分類至不同類別作棄置或循環再用。可回收物料乃售予回收商及作回收。

在中國，所有有害廢棄物(包括清潔布及液態化學品)均由配有所需資格管理有害廢物的授權代理商收集及處理。透過應用3R政策，我們可直接減低由堆填引致的空地不足的壓力問題以及由棄置固體廢棄物造成的環境影響。

##### 能源管理

本集團一直投資於綠色生產，並在當中投放資源，以盡量減少由燃燒化石燃料所產生的溫室氣體排放及空氣污染物排放。

##### 綠色生產

###### PEV紫外光及數碼印刷機

我們於2021年安裝了一部用作製作平板絲網的雷射雕刻機，以減少用水量及排放量。去年，我們亦採用了其他新的機械及系統。我們於越南的生產設施中添置了一部新的數碼印刷機。透過中央管理及能自動處理工序的軟件，該機器不但精簡我們的生產程序及提升生產效率，更減少生產過程產生的二氧化碳以及廢棄物。我們的產品質量保持穩定，而排放量及成本有所減少。另外，我們採用了一個高效率PEV系統。誠如其名，該系統包括大量高效率編碼及核實機器及感應器，可高速處理大量產品，大大縮短我們的生產前置時間，例如：在處理急單時，紫外光噴墨吊牌可於下單當日完成。此不僅提升我們的生產效益，節省了成本，更減少須就可變及常變浪費量支付的環境損害賠償。展望未來，我們將繼續專注發展綠色生產及尋覓先進生產設施。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Application of Solar Energy (renewable energy)

We followed to our sustainability policy and continued to install solar lamps that utilized renewable energy generated in the PRC and Vietnam factories. During the Reporting Period, we have generated 38.97 MWh of electricity by solar power, which was in turn used by solar lamps installed on external factory walls at night. Electricity consumption by lighting system was hence reduced together with its related greenhouse gas and air pollutant emissions caused by power generation.

#### 應用太陽能(可再生能源)

我們遵循可持續發展政策，繼續安裝應用中國及越南工廠產生的可再生能源的太陽能燈。於報告期間，我們已以太陽能產生38.97兆瓦時電量，供安裝於工廠外牆的太陽能燈在晚間使用。因此，照明系統的耗電量連同其相關溫室氣體及由發電所致的空氣污染物排放一併減少。

**Table 5 Solar Energy**

表五 太陽能

	Unit 單位	2022 2022年	2021 2021年
Solar Energy (renewable energy) 太陽能(可再生能源)	MWh 兆瓦時	38.97	35.03

#### Upgrade of Lighting System

#### 照明系統升級

##### Installation of Light Emitting Diode (LED)

##### 安裝發光二極管

We have replaced incandescent light bulbs and fluorescent lamps by Light Emitting Diode (LED) lighting in the production areas, production facilities, corridors, canteens, meeting rooms and offices. The major reason of upgrading the lighting system is the higher luminous efficacy and energy efficiency of LED compared to the original system. LED lighting with a Grade 1 energy label can give out 40% more of illumination power when compared to compact fluorescent lamps. Moreover, solar lamps were used for outdoor lighting at night during the Reporting Period.

我們已將生產區域、生產設施、走廊、飯堂、會議室及辦公室的白熾燈及熒光燈替換為發光二極管燈。升級照明系統的主要理由乃發光二極管較現有的系統具備更高的發光效能及能源效益。相較於一體式熒光燈，附有1級能源標籤的發光二極管的照明強度較其高出40%。此外，於報告期間，我們採用太陽能燈於晚間用作戶外照明。

#### Improvement of Working Environment by Upgrading Air Conditioning System

#### 透過升級空調系統改善工作環境

##### Installation of Evaporative Air Conditioners

##### 安裝蒸發式空調

In the PRC manufacturing plants, over 30 evaporative air conditioners have been installed. They were of high performance and able to keep the interior temperature of the office between 25 and 28 degrees Celsius throughout the day. Except for water used for cooling system, no refrigerant is required. Also, the water used can be reused. As a result, less fugitive gases are emitted.

中國生產廠房已安裝超過30部高性能蒸發式空調，可將辦公室內整天的溫度維持在攝氏25至28度之間。除用於空調降溫系統的水外，蒸發式空調毋須雪種。此外，水更可予重用，故釋放較少逃逸氣體。

##### Replacement of Ozone Harmful Refrigerant

##### 替代臭氧有害雪種

R22 is a hydrochlorofluorocarbon (HCFC) refrigerant which is often used in air conditioners. Due to its deplete ozone property, it is progressively phased out. Hence, the Group's decision to purchase R22 has been withdrawn. R410a, a refrigerant, is now the best R22 substitute. It's a hydrofluorocarbon (HFC) with hydrogen, fluorine, and carbon atoms. As it contains no chlorine atoms, it has zero ozone depletion potential (ODP), meaning that it has little effect on the ozone layer unlike R22. R22 is being phased out in favor of R410a, with the target of completing the transition by 2025. For the record, during the Reporting Period, refrigerants R134a, R407c, R32, and HCR22 were also used.

R22為常用於空調的氟氯烴類雪種。R22具消耗臭氧層性質，故現正逐漸淡出。因此，本集團購買R22的決定已被撤回。雪種R410a現為R22的最佳替代品，其屬氫氟烴類，由氫、氟及碳原子組成。R410a缺乏氯原子，具零臭氧破壞潛勢，即有別於R22，R410a對臭氧層造成的影響輕微。我們正將R22替換為R410a，旨在於2025年前完成。為作記錄，本集團於報告期間亦有使用R134a、R407c、R32及HCR22雪種。

##### Improvement of Air Conditioning System Efficiency

##### 改善空調系統效能

To improve the air conditioning system efficiency, Plastic curtains have been installed at the main entrances of factories, as well as at the production line nearby office. The electricity consumption of the air conditioning has reduced upon 4% to 5% after the measure was implemented.

為改善空調系統效能，工廠主要入口及鄰近辦公室的生產線已安裝塑膠簾。採取該措施後，空調耗電量已減低4%至5%。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

The energy consumption data are listed in the following table:

能源消耗數據載列於下表：

**Table 6 Energy Consumption**

表六 能源消耗

	Unit 單位	2022 2022年	2021 2021年
Electricity 電力	MWh 兆瓦時	7,718.08	8,433.55
Solar Energy (renewable energy) 太陽能(可再生能源)	MWh 兆瓦時	38.97	35.03
Total Energy Consumption 能源消耗總量	MWh 兆瓦時	7,757.05	8,468.58
Energy Consumption Intensity 能源消耗密度	MWh/unit of production volume ('000,000) <sup>7</sup> 兆瓦時／百萬產量單位 <sup>7</sup>	4.94	6.49

The total energy consumption decreased by approximately 9% during the Reporting Period compared to data in 2021, it has proven the effectiveness of the Group's energy reduction practices and policies, despite the expansion of business scope.

縱使本集團的業務範圍有所拓展，惟與2021年的數據相比後，報告期間的能源消耗總量減少約9%，可見本集團的節能常規及政策成效顯著。

#### Water Management

#### 用水管理

We have a consistent supply of fresh water from the local water supply department, and we are not aware of any fresh water supply difficulties. There is no product industrial washing procedure in the production processes. The water is mostly used to clean our facilities, machinery, and equipment. For reducing freshwater consumption, we have installed a filter and rinsing system in Computer-to-Plate image development machine for self-cleaning plate purpose. The system has about maximum 15 liters water container to storage water for reuse after filtering. Every 15 liters freshwater unit can stand for 2-week using in cleaning the facility. By means of reducing wastewater discharges, it allows us to save 103,000 liters of fresh water. We will continue to focus on installing new machines with wastewater reuse function or to have wastewater management system. The water consumption data are listed in the following table:

我們獲有當地水務署穩定的淡水供應，在淡水供應方面亦不知悉任何困難。生產過程中並無產品工業清洗程序。水主要用作清潔設施、機器及設備。我們在電腦模板圖像形成機器安裝過濾及沖洗系統，供模板自動清洗之用，以減低淡水耗量。該系統具備最多約15公升的儲水量，供存放用作重用的過濾水。每台15公升淡水裝置可用作清洗設施達兩個星期，減低廢水排放，有助我們節省103,000公升淡水。我們將繼續專注於安裝設有廢水重用功能或廢水管理系統的新機器。耗水數據載列於下表：

**Table 7 Water Consumption**

表七 水消耗

	Unit 單位	2022 2022年	2021 2021年
Total Water Consumption 水消耗總量	m <sup>3</sup> 立方米	57,524.87	57,622.80
Water Consumption Intensity 水消耗密度	m <sup>3</sup> /unit of production volume ('000,000) <sup>7</sup> 立方米／百萬產量單位 <sup>7</sup>	36.61	44.17

The total water consumption has slightly decreased during the Reporting Period compared to data in 2021. The water consumption intensity is an indicator for average water consumed per unit of production volume, the Group endeavours to lower the intensity through various reduction strategies and measures. During the Reporting Period, the energy consumption intensity has shown a decrease of around 17.1% while production volume has increase by 20.5%.

與2021年的數據相比，耗水總量於報告期間輕微減少。耗水密度是每產量單位的平均耗水量的指標。本集團致力透過多項減排策略及措施減低密度。報告期間，能源消耗密度減少約17.1%，產量則增加20.5%。

<sup>7</sup> Unit of production volume ('000,000) in the Reporting Period and in 2021 were around 1,571.47 and 1,304.44 respectively.

<sup>7</sup> 於報告期間及2021年的百萬產量單位分別為1,571.47及1,304.44。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Material Consumption

##### Packaging Materials

We encourage our customers to use packaging materials which are recyclable, recycled, biodegradable, or compostable. It is not simply cut down landfill volumes, but also to reduce environmental impacts. Recycled LDPE, recycled LDPP, chlorine free cardboard boxes, and light weighted carton boxes are the most common packaging materials used in bulk plastic manufacture. Customers could choose from a variety of biodegradable plastic materials and samples that we sourced. We have developed a set of paper bags that will solely be used for distribution of samples. Also, consumed recycled material is subject to the GRS certified system, which ensures a reliable source of raw materials. The packaging material data are listed in the following table:

**Table 8 Packaging Materials**

	Unit 單位	2022 2022年	2021 2021年
Paper 紙張	tonnes 噸	274.11	265.88
Plastic (Recyclable and Recycled) 塑膠(可回收及循環再用)	tonnes 噸	30.71	35.34
Rubber 橡膠	tonnes 噸	1.34	N/A 不適用
Total Packaging Material Consumption 包裝物料消耗總量	tonnes 噸	306.15	301.22
Total Packaging Material Consumption Intensity 包裝物料消耗總量密度	tonnes/unit of production volume ('000,000) <sup>8</sup> 噸/百萬產量單位 <sup>8</sup>	0.19	0.23

#### 材料消耗

##### 包裝物料

我們鼓勵客戶使用可回收、循環再用、可生物分解或可堆肥的包裝物料，不僅為減少堆填量，亦為盡量減低對環境造成的影響。循環再用低密度聚乙烯、循環再用低密度聚丙烯、無氯紙板箱和輕型紙箱是大量生產塑膠時最常用的包裝材料。我們採購各類可生物分解塑膠物料和樣本供客戶選擇。我們已研製一系列紙袋，僅用作樣本分發用途。此外，已耗用的重用材料均符合全球回收標準的認證體系，確保原材料的來源可靠。包裝物料數據載列於下表：

表八 包裝物料

Material consumed for packaging slightly increased by approximately 2% in the Reporting Period compared to data in 2021. It was due to the increase of working days and production volume under the gradual recovery from the effect of the COVID-19 pandemic, as well as more demanding packaging requirements received from the clients. Thus, the packaging material consumption intensity decreased by around 17.4%.

與2021年的數據相比，用作包裝所耗用的物料於報告期間輕微增加約2%，乃由於工作日數及產量在COVID-19疫情日漸緩和下增加，以及客戶對包裝的要求上升所致。因此，包裝物料耗用密度減少約17.4%。

<sup>8</sup> Unit of production volume ('000,000) in the Reporting Period and in 2021 were around 1,571.47 and 1,304.44 respectively.

<sup>8</sup> 於報告期間及2021年的百萬產量單位分別為1,571.47及1,304.44。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### *Other Energy and Wastes Reductions*

We encourage our employees to have the following actions in order to reduce the energy waste and to reuse materials for having a Green Office:

- Carry out sorting system on office rubbish and to reuse it before sending to landfills;
- Disconnect the mobile phone from charger once the battery is fully charged;
- Encourage employee, who seats nearby windows, to open the curtains and to let natural day lights entering office;
- Have centralized point for collecting single-side copy paper, paper envelopes and paper folder for re-use;
- Place instruction labels on the air conditioner to control the air conditioned temperature in a comforts;
- Switch off the lights, air-conditioner, computer and electronic equipment when not in use; and
- Turn off the electricity supply to appliances to reduce their standby power consumption.

In the canteen, we encourage employees to follow the “Food Waste Reduction Practice”:

- Avoid leftovers;
- Clean self-utensils with shorter running water and limited artificial detergent;
- Estimate food portion needs before picking up the food to avoid wastage;
- Make good use of food trimmings for another dish;
- Use cloth cleaning towels rather than paper towels for cleaning; and
- Use reusable utensils rather than single-use options.

The above practice is under the 7S on-site management system. We have been launching 7S management system since 2021. It refers to the basic activities of continuous management and improvement of the state of elements including people, machine, material, methodology and environment. 7S is for Seiri, Seition, Seiso, Seiketsu, Shitsuk, Safety and Save.

#### *其他節能減廢措施*

我們鼓勵僱員採取以下行動減少能源浪費，並重用物料，以建立綠色辦公室：

- 於辦公室應用垃圾分類系統，確保垃圾經重用才送往堆填區；
- 手提電話電量充滿後終止其與充電器的連接；
- 鼓勵位近窗戶的僱員打開窗簾，讓自然日光映進辦公室；
- 設立回收集中點，收集單面複印紙、紙信封及紙文件夾作重用；
- 張貼指示標籤，提醒僱員將空調溫度控制在舒適範圍內；
- 關掉閒置的燈、空調、電腦及電子設備；及
- 將閒置電器的電源關掉，以減少待機時的能源消耗。

我們鼓勵僱員在飯堂遵守「減少廚餘守則」：

- 盡量減少廚餘；
- 減少清洗個人餐具時的用水，並限制人造清潔劑的使用量；
- 拿取食物前估計所需份量，以免浪費；
- 善用食物的碎屑零頭，用作烹煮另一道菜色；
- 清潔時以抹布代替紙巾；及
- 以可重用餐具代替即棄餐具。

上述守則屬7S實地管理系統一部分。我們自2021年起引入7S實地管理系統，其指持續管理的基本活動以及改善各元素(包括員工、機器、物料、方法及環境)的狀況。7S指整理、整頓、清掃、清潔、素養、安全及節約。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### THE ENVIRONMENT AND NATURAL RESOURCES

The objective of the Environment and Natural Resources Management in the Group is to promote sustainable resource management and climate change adaptation. We have an internal environmental risk management procedure in place to assess the effect of environmental hazards, which is based on the occurrences' likelihood and severity of an event. The degree of seriousness is determined by local legal requirements, potential human and financial loss, interruption of businesses and reputation. We pledge to minimise the negative effects of our production process on the environment. A number of third-party certifications, such as SAC, bluesign, and ISO14001 Environmental Management Systems, have acknowledged our work.

#### **Sustainable Apparel Coalition (SAC): Higg Index Facility Environment Module (FEM)**

We are the member of the Sustainable Apparel Coalition (SAC) and is being applied Higg Index Facility Environment Module (FEM) to gauge our environmental sustainability performance since 2013. The factory in the PRC has been taking Verification on Facility Environment Module (vFEM) by third-party organization since 2016. The vFEM findings are shared with customers and buyers through SAC Higg Index platform. FEM has also launched in the factories of Bangladesh and Vietnam, and we will expand it to other new development locations.

#### **Sustainable Material**

The use of sustainable material has become increasingly popular in the market. For the next driven company growth, more people and consumers are adopting sustainability strategy as one of their business strategies.

Despite the conflict between sustainable materials and affordability, we have a corporate obligation to provide valuable items at the greatest possible price to our customers. In many ways, we continue to sour on renewable materials. Currently, we could offer our consumers over 100 different types of sustainable materials to choose from. Natural, renewable, recyclable, recycled, organics, biodegradable, and compostable are among the options. When a customer desires, we could make application recommendations based on such sustainable material properties and attributes.

#### 環境及天然資源

本集團的環境及自然資源管理旨在促進持續資源管理及適應氣候變化。我們設有內部環境風險管理程序，以評估環境危害的影響，而有關影響則視乎事件發生的可能性和嚴重程度。嚴重程度視乎當地法律規定、潛在人身傷害、經濟損失、業務中斷和聲譽而釐定。我們承諾盡量減少生產過程對環境造成的負面影響。我們的工作獲多項第三方認證認可，例如SAC、bluesign及ISO14001環境管理系統。

#### 可持續服裝聯盟：Higg Index設施環境模塊

身為可持續服裝聯盟的成員，自2013年起，我們已應用Higg Index設施環境模塊評估我們在環境可持續發展方面的表現。自2016年起，中國工廠已接受第三方組織的設施環境模塊驗證。我們透過可持續服裝聯盟的Higg Index平台與客戶及買家分享設施環境模塊驗證的結果。我們亦於孟加拉及越南的工廠採用設施環境模塊，並將於其他新的發展地點採用。

#### 可持續物料

使用可持續物料在市場上已愈趨普及。為帶動公司增長，越來越多人士及客戶正採用可持續發展策略，作為其業務策略之一。

儘管可持續物料與可承受價格之間存有衝突，惟我們的業務承諾是以最可能的價格為客戶提供有價值的物品。我們透過多種方法不斷採購可再生物料。目前，我們提供超過100種不同類型的可持續物料供客戶選擇，包括天然、可再生、可回收、循環再用、有機、可生物分解及可堆肥的物料。因應客戶要求，我們可根據有關可持續物料的特質及特點，向他們提供有關應用該物料的建議。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

We make every effort to assure the health and safety of the sustainable products we offer through testing and certification. We have also received bluesign, Forest Stewardship Council (FSC), and Global Recycled Standard (GRS) certifications as well as Oeko-tex certifications. In terms of recycled products, we have over 30 different types of certified recycled items for production under the GRS certification system, with Transparent Certificates (TC) available upon request. All of the existing factories have received Oeko-tex, FSC, and GRS certifications, with the aim of ensuring that all manufactured items in tough places meet the same quality, health, and safety requirements.

#### Printing Inks

We recognise the selection of eco-friendly inks for printing is one of the dominant matters in the Group's sustainability development strategy. It is not only to conserve the natural resources of planet, but also to make commitment to our customers on their sustainability product developments. All the utilised printing inks have the latest Material Safety Data Sheets (MSDS). They meet the restricted chemical requirements of CPSIA, REACH, AFIRM, ZDHC, bluesign as well as customer's restricted substance lists (RSL). In daily operation, we are in the continuity programme to replace the solvent-based ink either by water-based ink or soybean ink. For general printing effects, waterbased ink or soybean ink is the first recommendation to customer for application. Comparing ink consumption (kg unit) in 2022 and 2021, it is noticed that the utilisation on water-based ink, soya bean ink and sustainability ink has increased by 30%, 21% and 9% respectively, whilst organic ink has slightly decreased 6%. Looking ahead, we will keep using 100% carbon neutral digital printing ink in our digital printing presser and 100% water-based ink for heat transfer label productions.

#### Employee Education

We input resources in educating and encouraging our colleague to understand more about the Group's policies and enhancing our environmental performances. Apart from building up the employee knowledge on the environmental standards, we also let them to display a positive and respectful attitude on reducing pollutant impacts in the community. We provide a series of training to our employees to alert them to protect our living and working environment. We also held regular trainings to our staff, such as 3Rs (reduce, reuse, recycle), 7S, occupation health, and chemical waste handlings.

For detailed information on employee trainings regarding machine operation and work safety such as safe use and storage of chemical products, see section headed "Training and Development".

#### Climate Change

The Group puts strong emphasis on the impact that climate change may have on cities, communities, supply chains and its daily operations. An updated climate change policy was adopted during the Reporting Period and disclosures were made reference to the "Task Force on Climate Related Financial Disclosure (TCFD)", including identifying risks related to climate change and developing risk mitigation measures.

我們透過進行測試及認證，致力確保我們提供的可持續產品的健康及安全。我們獲bluesign、森林管理委員會及全球回收標準的認證，亦獲Oeko-tex認證。就循環再用產品而言，我們在全球回收標準認證體系下有超過30種不同種類用作生產的已認證循環再用物品，其中可按要求簽發透明認證。所有現有工廠均已獲Oeko-tex、森林管理委員會及全球回收標準認證，務求確保偏遠地區的所有製成品均符合相同的質量、健康及安全標準。

#### 印刷墨水

我們明白選擇使用環保墨水進行印刷屬本集團持續發展策略的主要事項。不單為保存地球天然資源，亦向客戶就拓展其可持續發展產品作出承諾。所有動用的印刷墨水均配有最新物料安全資料表，符合CPSIA、REACH、AFIRM、ZDHC、bluesign及客戶限用物質清單的限制化學規定。日常業務方面，我們正實施一項持續性計劃，將溶劑型墨水替代為水溶性墨水或大豆墨水。我們向客戶首推應用水溶性墨水或大豆墨水作一般印刷用途。比較2022年及2021年的墨水耗用量(以公斤作單位)後，我們注意到水溶性墨水、大豆墨水及可持續墨水的耗用量分別增加了30%、21%及9%，有機墨水的耗用量則輕微減少了6%。展望未來，我們的數碼打印機將繼續使用100%碳中和的數碼印刷墨，生產熱轉印標籤時亦將繼續使用100%水溶性墨水。

#### 僱員教育

我們於僱員教育投放資源，鼓勵同事瞭解本集團的政策，並提升我們在環境保護方面的表現。除建立僱員對環境標準的知識外，我們亦讓彼等在減少污染物對社區的影響方面展示正面和尊重的態度。我們為僱員提供一系列培訓，以提醒彼等保護我們的生活和工作環境。我們亦為員工提供常規培訓，例如3R(減廢、重用、回收)、7S、職業健康及化學廢物處理。

有關機器操作及工作安全(如安全使用及存置化學產品)的僱員培訓詳情，請參閱「培訓及發展」一節。

#### 氣候變化

本集團非常重視氣候變化可能對城市、社區、供應鏈及日常營運的影響。報告期間，本集團已採納最新氣候變化政策，並參考「氣候相關財務資訊披露工作組」作出披露，包括識別氣候變化相關的風險及制定降低風險的措施。

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

#### Action on climate change

Our climate change policy aims to build a considerable resilience approach in facing the global climate change so as to adapt and to mitigate the impact of the climate change on the operations. It has incorporated the predictable climate change and extreme weather events into the current business continuity plans to monitor and to review the impact of climate change on the operations. Action on climate change is embedded in the Group business strategy and reflected in the governance and management processes of the Company. The index table below outlines how the Group responds to the four core elements of the TCFD recommendations.

#### 應對氣候變化

我們的氣候變化政策旨在就應對全球氣候變化制定一套極具彈性的方法，務求適應及減輕氣候變化對營運的影響。該方法將可預測的氣候變化及極端天氣事件納入目前的業務持續經營計劃，以監察及檢討氣候變化對營運的影響。應對氣候變化乃深根於本集團的業務策略，並反映於本公司的管治及管理程序。以下索引表概述本集團應對氣候相關財務資訊披露工作組建議的四大核心元素的方法：

Core element 核心元素	The Group response 本集團的應對方法	
Governance 管治	For governance around climate-related risks, we <ul style="list-style-type: none"> <li>Set up the ESGWG and carry out regular meeting</li> <li>Integrate ESG topics (including climate-related issues) in corporate decision making</li> </ul>	為管治氣候相關風險，我們 <ul style="list-style-type: none"> <li>設立環境、社會及管治工作小組，並舉行定期會議</li> <li>作企業決策時融入環境、社會及管治議題(包括氣候相關議題)</li> </ul>
Strategy 策略	To face the actual and potential impacts of climate-related risks on the Group's strategy, we <ul style="list-style-type: none"> <li>Assess climate change that could result in financial and operation risks</li> <li>Identify risk and opportunities in low-carbon transition</li> </ul>	為應付相關氣候風險對本集團策略的實際及潛在影響，我們 <ul style="list-style-type: none"> <li>評估可能會導致財務及營運風險的氣候變化</li> <li>識別低碳過渡的風險及機遇</li> </ul>
Risk Management 風險管理	To identify, assess, and manage climate-related risks, we <ul style="list-style-type: none"> <li>Research on our industry peers on regular basis</li> <li>Prepare for the transition to a low-carbon economic</li> <li>Prepare and setup measures to physical climate risks</li> </ul>	為識別、評估及管理氣候相關風險，我們 <ul style="list-style-type: none"> <li>定期就同業進行研究</li> <li>為低碳經濟過渡作好準備</li> <li>就實體氣候風險作好準備及訂立措施</li> </ul>
Metrics and Targets 衡量標準及目標	To evaluate and monitor the climate-related risks, we <ul style="list-style-type: none"> <li>Identify metrics used to assess and manage material climate-related risks</li> <li>Establish short, medium and long-term GHG reduction targets aiming for net zero emissions</li> </ul>	為評估及監測氣候相關風險，我們 <ul style="list-style-type: none"> <li>識別用以評估及管理重大氣候相關風險的衡量標準</li> <li>設立短、中及長期的溫室氣體減排目標，旨在達致零淨排放</li> </ul>



## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

Our action plan includes but not limited to the followings:

- To encourage employees, suppliers and customers to reduce carbon emissions in their daily operations wherever practicable;
- To reduce carbon footprint through the establishment and implementation of long-term carbon emissions reduction targets;
- To increase the use of renewable energy in our buildings through on-site energy generation, purchase of renewable energy and other methods where applicable;
- To adopt industry best practices to improve energy efficiency in daily operations; and
- To consider climate change in the location for operation facilities design.

Under the framework provided by the TCFD Recommendations, financial risks from climate change can arise from two primary channels namely physical and transition risks. Our Group has analysed the potential impact of climate-related risks as follows:

我們的行動計劃包括但不限於以下各項：

- 鼓勵僱員、供應商及客戶在任何可行情況下減低來自日常營運的碳排放；
- 透過訂立及實施長遠的碳減排目標，減少碳足跡；
- 透過現場發電、購買可再生能源及其他適用方式，於我們的建築物使用更多可再生能源；
- 採用行業最佳慣例改善日常營運的能源效益；及
- 設計營運設施時考慮該位置的氣候變化。

根據氣候相關財務資訊披露工作組建議提供的框架，氣候變化引致的財務風險可來自兩個主要渠道，分別為實體及過渡風險。本集團已對氣候相關風險的潛在影響進行以下分析：

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

Risk Type 風險類別	Impact Analysis and Mitigation Practice 影響分析及減輕風險措施
Transition Risks – Policy and Legal Risks 過渡風險 – 政策及法律風險	<p>The PRC has been actively participating in fulfilling the commitments of the Kyoto Protocol and the Paris Agreement. The 14th Five-Year Plan underscores a commitment to the “carbon emission peak” and “carbon neutrality”. The PRC scaled up its nationally determined contributions, and pledged to achieve carbon neutrality by 2060. With the tightening of relevant policies and the expectations on the disclosure of the identification of climate risk by the Stock Exchange and other institutions, it expected that the Group will be subject to restrictions on GHG emissions by regulatory authorities.</p> <p>With the Ministry of Ecology and Environment announced the implementation of the Administrative Measures for Carbon Emission Trading (Trial) from 2021, the climate-related policy and legal risks include charging of GHG emissions, enhancement of emissions reporting obligations and mandates on and regulation of existing products and services. The potential effects of those risks include increase of compliance cost such as investment involved in upgrades of existing GHG treatment system and deploying more efforts in emission monitoring and reporting.</p> <p>Our Group has been monitoring our GHG emissions and air pollutant emissions to meet locally enforced environmental requirements. We have adopted the ISO 14001 Environmental Management System and followed the requirements of Higg Index (FEM). The Group has established clear long-term sustainability vision, strategies and objectives. Our second five-year plan is from 2022 to 2026 in which we have set our goal to reduce GHG and pollutants emissions intensity by 10%, then a further 20% reduction in 2030 and approach to the target of net-zero GHG emissions in 2050. We have set emissions reduction targets to avoid sudden increase relevant compliance cost when the emission standard being tightened in the future.</p>
	<p>中國一直積極參與履行京都條約及巴黎協議的承諾。「十四五」規劃中，實現「碳达峰」及「碳中和」為一大重點。中國擴大其國家釐定貢獻，承諾於2060年前實現碳中和。隨著相關政策收窄，以及聯交所及其他協會識別氣候風險的披露之期望提高，預期本集團將受監管機構溫室氣體排放所限制。</p>
	<p>自2021年生態環境部宣布實施碳排放權交易管理辦法(試行)，氣候相關政策及法律風險包括溫室氣體排放收費、加強排放報告責任以及現有產品及服務的規例及授權。該等風險的潛在影響包括合規成本增加(如涉及現有溫室氣體處理系統升級的投資)及在監察及報告排放方面須調撥更多資源。</p>
	<p>本集團一直監察我們的溫室氣體排放及空氣污染物排放，以滿足當地執行的環境規定。我們已採用ISO 14001環境管理系統，並遵循Higg Index (FEM)的規定。本集團已訂立清晰的長遠可持續發展願景、策略及目標。我們第二項五年計劃由2022年至2026年，當中我們已訂立目標，減少溫室氣體及污染物排放密度10%，於2030年進一步將排放縮減20%，以及於2050年步向溫室氣體淨零排放的目標。我們已設立減排目標，以避免當未來排放標準收窄時相關合規成本突然增加。</p>

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

Risk Type 風險類別	Impact Analysis and Mitigation Practice 影響分析及減輕風險措施
Transition Risks – Market Risks 過渡風險 – 市場風險	<p>The Group's long-term sustainability strategies aim to minimise exposure to the litigation risk regarding the rapidly evolving emission standards, laws and regulations. The impact of such risks would be extra resources input in judicial procedure and potential loss of customers, suppliers, investors due to negative corporate reputation. The Group will constantly review related compliance requirements and conduct risk assessment regularly.</p> <p>There has been an ever increase of market demand for green product with low-carbon and water footprint, and with minimised pollution involved in the manufacturing process. The related financial risks include increase of raw material cost and shift of customer preferences.</p> <p>Our Group has been maintaining a good relationship with our suppliers and customers. We are cooperating with a list of reliable suppliers from around the world to diversify the risk of fluctuation of material price and establish long-term agreement to ensure stable quality and price of raw materials from our suppliers and thus stabilise our inventory. We constant engage with stakeholders and receive feedbacks from them to improve our business plan and strategy. Moreover, market research has been conducted to keep us updated to the latest market trend.</p> <p>本集團長遠的可持續發展策略旨在盡量減低有關正不斷進化的排放標準、法例及規例之訴訟風險。該等風險的影響代表我們需就司法程序注入額外資源，並有可能因負面企業聲譽而損失客戶、供應商及投資者。本集團將持續審閱有關合規規定及進行風險評估。</p> <p>市場對低碳及低水足跡綠色產品的需求日益增加，亦要求盡量將生產過程產生的污染減至最低。有關財務風險包括原材料成本增加及客戶偏好轉變。</p> <p>本集團一直與我們的供應商及客戶維持良好關係。我們與來自世界各地的可靠供應商合作，以分散物料價格的波動風險，並訂立長期協議以確保來自我們供應商的原材料質量及價格穩定，因而確保我們的存貨穩定。我們不斷與利益相關者溝通，並收取反饋，以改善我們的業務計劃及策略。此外，我們已進行市場研究，以緊貼最新市場趨勢。</p>

## SUBJECT AREA A. ENVIRONMENTAL

### 主要範疇A. 環境

Risk Type 風險類別	Impact Analysis and Mitigation Practice 影響分析及減輕風險措施
Physical Risks 實體風險	<p data-bbox="491 480 943 825">Under the effect of climate change, it is predicted that extreme weather events such as heavy rainstorm, strong typhoon and flood will occur more frequently and increased in severity. In long-term, we observed changes in precipitation pattern and extreme variability in weather patterns, as well as global rising mean temperatures and sea levels which may lead to damage of production facilities and thus increases in operating cost, decrease in productivity and even production suspension.</p> <p data-bbox="491 864 943 1267">The existing production facilities of the Group are not in the typical extreme weather zone where typhoons, floods and heavy rainfall occur frequently. Their locations are also far away from the shoreline and river. Drainage system in the area is well established and little influence on our operation are expected from water damage. We have appointed third-party to conduct building survey in evaluating the building construction and safety matter regularly. Going forward in the future, risks of extreme weather and climate change are of high priority in selecting new operation sites.</p> <p data-bbox="491 1306 943 1677">The chronic risk of rising global mean temperatures could affect the wellbeing of workers and result in less-than ideal working condition which lower the competitiveness of the Group in attract talented employees and increase investor relations cost. Currently, air-conditioners, fresh air ventilation system and window have been installed in the production facilities to maintain a comfortable interior working environment for workers. Moreover, trees have been planted to form a green zone around the factories.</p> <p data-bbox="970 480 1444 653">在氣候變化的影響下，預測極端天氣事件如暴雨、強烈颱風及水災將發生得更頻密及嚴重。長遠而言，我們觀察到降雨趨勢及天氣趨勢的極端可變性，以及全球平均溫度上升及海平面上升，可能會導致生產設施受損，並因而令營運成本上升，生產力下降，甚至暫停生產。</p> <p data-bbox="970 864 1444 1090">本集團現有生產設施並非位於典型極端天氣區域（即經常發生颱風、水災及暴雨的區域）。有關設施的位置亦遠離海岸線及河流。該區排水系統完善，預期水害對我們的營運造成的影響細微。我們已委任第三方進行建築物調查，定期評估建築物的建設及安全事宜。展望將來，極端天氣及氣候變化的風險乃我們在挑選新營運場地時的優先考慮因素。</p> <p data-bbox="970 1306 1444 1500">全球平均氣溫上升的慢性風險可能會對工人的健康造成影響，導致出現未如理想的工作環境，從而降低本集團吸引多才僱員的競爭力及增加投資者關係成本。現時，空調、清新空氣通風系統及窗戶均已安裝於生產設施，為工人維持舒適的室內工作環境。此外，我們已在工廠周圍種植樹木，形成「綠區」。</p>

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### EMPLOYMENT AND LABOUR PRACTICES

##### EMPLOYMENT

###### Policies

During the Reporting Period, the Group employs over 1,000 full-time employees in sites and offices in PRC, Hong Kong S.A.R., Bangladesh, Vietnam, Belgium, India, Italy, Mexico, Pakistan, USA, Spain, Guatemala and Turkey. We adopt a people-oriented approach, emphasizing health and safety as key values, as well as open doors for career advancement and personal development. We have adopted a comprehensive human resource management system that outlines our policies and procedures for remuneration and dismissal, recruiting and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

###### *Remuneration and Compensation*

Employees are the groundwork of the Group's growth and success. Human resources are our most valuable asset, and we strive to recruit, train and retain qualified, motivated, and dedicated employees. The Group respects employees' right to earn fair pay that is based on the employee's performance and the Group's profitability. We provide our employees reasonable remuneration that exceeds the minimum wage requirements in the area. Base salary, housing allowance, meal, complete attendance, and overtime paid are all included in the salary package.

In addition, the Group has a long service award in place to endorse and express gratitude to employees for their long-term contributions.

###### *Recruitment and Dismissal*

We are an equal opportunity employer who operates in strict compliance with the applicable local labour laws and regulations in the countries where our business operates. We hire our employees depending on factors such as their work experience, educational background, and job requirements. The dismissal or voluntary termination of employees' contracts shall be enforced by the employment local laws and regulations. According to the terms of Labour Legislation, any party may terminate the employment by giving the other party written notice or a payment in lieu of notice as provided in the employment contract. Prior to their departure, the Group conducts an exit interview with all monthly paid leaving workers to gain their comments and opinions.

#### 僱傭及勞工常規

##### 僱傭

###### 政策

報告期間，本集團於中國、香港、孟加拉、越南、比利時、印度、意大利、墨西哥、巴基斯坦、美國、西班牙、危地馬拉及土耳其的地盤及辦公室聘用超過1,000名全職僱員。我們採取以人為本的方針，重視健康及安全之核心價值，並開放提供職業晉升及個人發展機會。我們已採納全面的人力資源管理系統，概述我們就補償及解僱、招聘及晉升、工時、休息期、平等機會、多元化、反歧視以及其他待遇及福利的政策及程序。

###### *薪酬及補償*

僱員乃本集團增長及成功的基石。人力資源為是最有價值的資產，我們致力聘用、培訓及挽留合資格、積極及至誠的僱員。本集團尊重僱員獲發合理薪酬待遇的權利，而有關薪酬待遇乃基於僱員的表現及本集團的盈利能力而定。我們為僱員提供高於當區最低工資標準的合理薪酬。薪酬待遇包括基本薪金、房屋津貼、膳食、勤工津貼及加班津貼。

此外，本集團設有長期服務獎，以讚揚及感謝僱員的長期貢獻。

###### *招聘及解僱*

我們為平等機會僱主，嚴格遵守業務營運所在國家的適當地勞工法例及規例。我們視乎僱員的工作經驗、教育背景及工作要求等因素聘用僱員。終止僱員合約或僱員自願終止合約均須符合僱傭當地法例及規例。根據勞工法例條款，任何一方均可按僱傭合約內訂明的規定，向另一方作出書面通知或代通知付款終止僱傭。僱員離職前，本集團會與所有獲發每月工資的離職僱員進行離職面談，以籌集彼此的意見及看法。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### *Promotion*

We are devoted to providing our employees with career development opportunities. Promotion is defined by the Group as the transfer of an employee from one job to another that needs a higher level of knowledge, skills or responsibility, as well as a higher salary range. We adopt an open-door communication and conduct an annual performance review with employees every half-year on their performance during the Reporting Period, during which procedure each employee is offered an equal opportunity for promotion. Employees of the Group are given a defined career path with prospects for additional responsibility and promotions.

#### *Working Hours and Rest Periods*

In general, 40 hours a week is the standard working week. Working overtime is voluntary, and the allowance is offered as a compensation. In our manufacturing line, we also use a multi-shift system to assure that employees receive enough rest. Every year, all employees are entitled to statutory or public holidays, as well as reasonable working hours and rest intervals. Employees are entitled to annual leave, sick leave, compensation leave, maternity/paternity leave, marriage leave, compassionate leave, birthday leave, etc..

#### *Diversity, Equal Opportunities and Anti-discrimination*

The Group has zero tolerance towards discrimination related to ethnicity, color, gender, sexual orientation, nationality, or religious beliefs. Individuals shall not be discriminated against, excluded from, or treated preferentially because of their gender, age, religion, race, caste, birthplace, social background, disability status, ethnicity, nationality, membership of labor associations or other legal organisations, political affiliation or views, sexual orientation, family responsibilities, marital status, illness, or other factors, as stated in our non-discrimination policy. Harassment or punishment for these reasons is forbidden. Employees can report any discrimination cases to the Company via internal grievance processes.

#### *Employees' Benefits and Welfare*

The Group is people-focused and cares for employees in various ways, including refurbishing canteens and dormitories to provide a pleasant working environment for employees so that employees can feel at 'home' when they are at work. We provide a variety of benefits, including labor insurance, supplies and festival benefits, company annual meetings benefits, etc. The Group's benefit schemes include not only individual employees, but also their family members. The Group may grant some fundings to help employees with financial difficulty to support their children's education. Employees' concerns are alleviated by these welfare programs, which provide a positive environment for their development and advancement.

#### *晉升*

我們致力為僱員提供職業發展機會。本集團認為，獲晉升的僱員須具豐富的知識、技能或責任感，方可晉升至另一崗位，並獲取更高薪金。我們採取開放的溝通方式，於報告期間每半年就僱員的表現與他們進行年度表現檢討，過程中每名僱員均享有同等的晉升機會。本集團設有清晰的就業途徑，為僱員提供額外的職責和晉升機會。

#### *工時及休息期*

一般而言，標準工時為每週40小時。加班乃自願性質，僱員亦將獲發加班津貼作補償。我們亦在生產線上採用多班制度，確保僱員獲充分休息。所有僱員每年均有權享有公眾或法定假期，以及合理工時及休息期。僱員有權享有年假、病假、補假、產假／待產假、婚假、恩恤假、生日假等。

#### *多元化、平等機會及反歧視*

本集團不容忍發生有關族裔、膚色、性別、性傾向、國籍或宗教信仰的歧視。任何人士不應因其性別、年齡、宗教、種族、階級、出生地、社會背景、殘疾、族裔、國籍、工會會籍或其他合法組織、政治聯繫或政見、性傾向、家庭責任、婚姻狀況、疾病或其他因素等而遭受歧視、排斥或優待。本集團禁止因此等理由而起的騷擾或懲罰。僱員可透過內部申訴渠道向本公司匯報任何歧視事件。

#### *僱員待遇及福利*

本集團以人為本，從多方面關懷僱員，包括裝修飯堂及宿舍，為僱員提供良好的工作環境，工作期間亦能營造「家」的感覺。我們提供多種福利，包括勞工保險、供應品及節日福利、公司週年大會福利等。本集團的福利計劃不僅納入每名僱員，亦涵蓋他們的家庭成員。本集團可能會為有財政困難的僱員提供一些補貼，以資助其子女的教育。此等福利計劃可減輕僱員的憂慮，為他們的發展及改變提供正面的環境。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

We are obligated to contribute to different employee social welfare schemes for our employees under the relevant laws and regulations in the PRC. Social insurance contributions and housing provident fund contributions are examples of related plans. We are obligated to make five types of insurance payments for our employees under the social insurance system in the PRC, including basic endowment insurance, basic medical insurance, work injury insurance, unemployment insurance, and maternity insurance. We also contribute to our workers' housing provident funds.

#### *Employee Engagement and Team Building*

We want our employees to feel as if they are a member of our family. To foster the sense of belonging and togetherness, we encourage team building throughout the organisation. At our site in Hong Kong, we had organised staff gathering during Chinese Lunar New Year, Mid-Autumn Festival and Christmas. Also, basketball courts, table tennis, movie room, and library are available to employees in the PRC. Moreover, at our manufacturing site in the PRC, we had launched the "Annual Award of Employees" in each department, so as to encourage moral performance and friendly working environment.

We concern about our communities and strive to give back wherever possible. We intend to encourage our Hong Kong S.A.R. employees to participate in the annual Tree Planting Day and the Walk for Millions, both of which benefit local social welfare organisations. Every year, our workers in the United States are given a paid day off to volunteer with a charity of their choosing.

#### *Compliance information for relevant laws and regulations*

Our business operations must comply with certain labour-related laws and regulations in PRC, Hong Kong S.A.R., Bangladesh, Vietnam, Belgium, India, Italy, Mexico, Pakistan, USA, Spain, Guatemala and Turkey, including but not limited to:

- Employment Ordinance (Chapter 57 of the Laws of Hong Kong S.A.R.);
- Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong S.A.R.);
- Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong S.A.R.);
- Minimum Wage Ordinance (Chapter 608 of the Laws of Hong Kong S.A.R.);

根據中國的相關法律及法規，我們有責任為僱員就不同僱員社會福利計劃作出供款，包括社會保障供款及住房公積金供款。根據中國的社會保障制度，我們有責任為僱員作出五種保險供款，包括基本養老保險、基本醫療保險、工傷保險、失業保險及生育保險。我們亦為僱員作出住房公積金供款。

#### *僱員參與及團隊訓練*

我們希望僱員身感為我們大家庭的一分子。為建立歸屬感及凝聚力，整個公司也鼓勵僱員進行團隊訓練。在香港的辦事處，我們曾於農曆新年、中秋節及聖誕節期間組織員工聚會。此外，我們為中國的僱員提供籃球場、乒乓球場、影音室及圖書館，並在中國生產設施的各部門設立「年度僱員獎」，以鼓勵道德表現及友好工作環境。

我們關注社區，在任何可行情況也會致力回饋之。我們擬鼓勵香港特區僱員參與週年植樹日及百萬行活動，支持當地社福機構。位於美國的僱員亦享有每年一天的有薪假期，讓他們參加自行選擇的慈善義工活動。

#### *相關法律及規例的合規資料*

我們的業務營運須遵守中國內地、香港特區、孟加拉、越南、比利時、印度、意大利、墨西哥、巴基斯坦、美國、西班牙、危地馬拉及土耳其若干勞工相關法律及規例，包括但不限於：

- 香港特區法例第57章《僱傭條例》；
- 香港特區法例第282章《僱員補償條例》；
- 香港特區法例第485章《強制性公積金計劃條例》；
- 香港特區法例第608章《最低工資條例》；

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

- Labour Contract Law of PRC《中華人民共和國勞動合同法》;
- Social Insurance Law of PRC《中華人民共和國社會保險法》;
- Administrative Regulations on Housing Provident Funds《住房公積金管理條例》;
- Bangladesh EPZ Labour Act, 2019 (the “**ELA**”);
- Labour Code 2012 in Vietnam;
- Labour Code (Law no. 4857) and Turkish Law of Obligations (Act No. 6098) in Turkey;
- Act of 3 July 1978 on employment contracts in Belgium;
- Factories Act 1948 and Shops and Establishment Acts in India;
- Act of Law 350 in Italy;
- Federal Labor Law and the Social Security Law in Mexico;
- Industrial and Commercial Employment (Standing Orders) Ordinance in Pakistan;
- Title VII of the Civil Rights Act and National Labour Relations Act in the USA;
- Article 3.1 of the Spanish Workers’ Statute in Spain; and
- Labor Code (Decree 1441 and subsequent reforms) and regulations in Guatemala.
- 《中華人民共和國勞動合同法》;
- 《中華人民共和國社會保險法》;
- 《住房公積金管理條例》;
- 2019年《孟加拉國出口加工區勞動法》(「出口加工區勞動法」);
- 越南《2012年勞工守則》;
- 土耳其《勞動法》(法例第4857條)及《土耳其債權法》(法例第6098條);
- 1978年7月3日比利時《就業合同法》;
- 印度《1948年廠房法》和《商店和機構法》;
- 意大利《第350號法》;
- 墨西哥《聯邦勞動法》和《社會保障法》;
- 巴基斯坦《工業和商業就業(常規)條例》;
- 美國《民權法第七章》和《國家勞動關係法》;
- 西班牙《西班牙勞工法第3.1條》; 及
- 危地馬拉《勞動法》(第1441號法令及其隨後改革)及法規。

To the best of our Directors’ knowledge, the Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

據董事所知悉，本集團並不知悉於報告期間有關此方面的任何重大不合規情況。



SUBJECT AREA B. SOCIAL

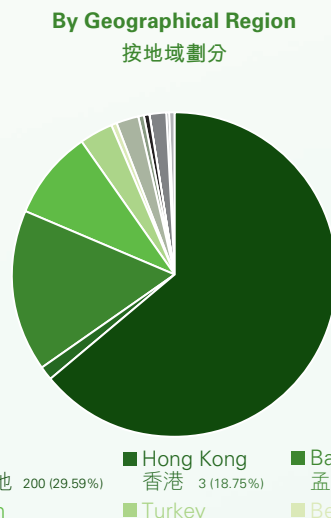
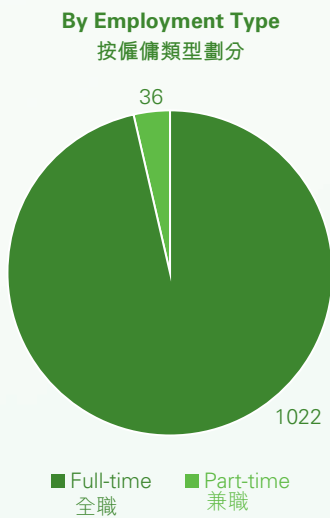
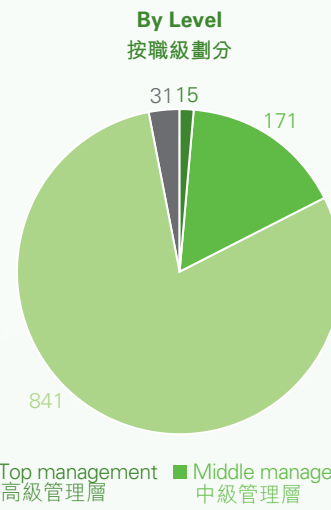
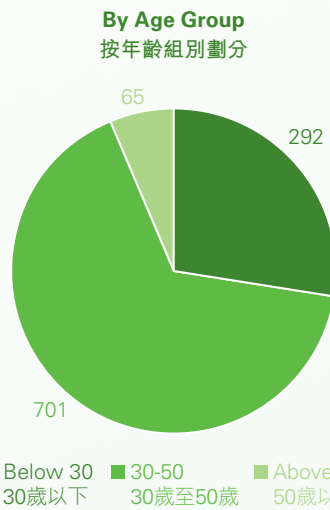
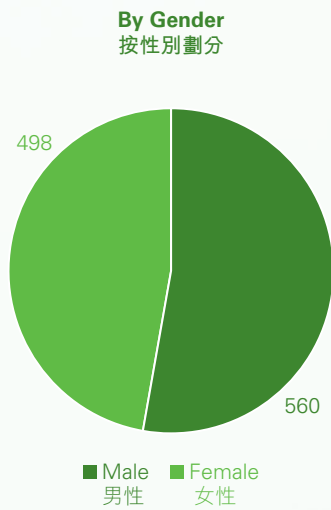
主要範疇B. 社會

Employee Profile

The following figures cover operations in the PRC, Hong Kong S.A.R, Bangladesh, Vietnam, Belgium, India, Italy, Mexico, Pakistan, USA, Spain, Guatemala and Turkey. As at 31 December 2022, we have employed a total of 1,058 employees. The number of employees and turnover figures by gender, age group, employment type, level and geographical region are illustrated in the table below.

Table 9 Employee Profile and Turnover

Employee Number



僱員概況

以下數字涵蓋中國、香港特區、孟加拉、越南、比利時、印度、意大利、墨西哥、巴基斯坦、美國、西班牙、危地馬拉及土耳其的業務。截至2022年12月31日，我們共僱用1,058名僱員。下表列示按性別、年齡組別、僱傭類型、職級及地域劃分的僱員數目及離職數字。

表九 僱員概況及離職率

僱員數目

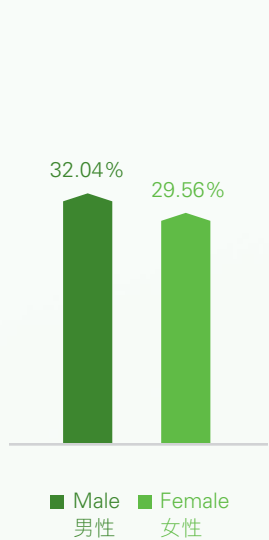
## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

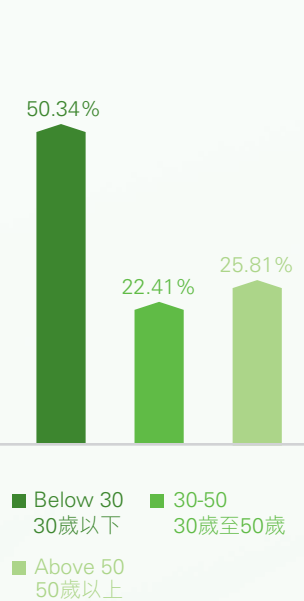
#### Employee Turnover Rate<sup>9</sup>

#### 僱員離職率<sup>9</sup>

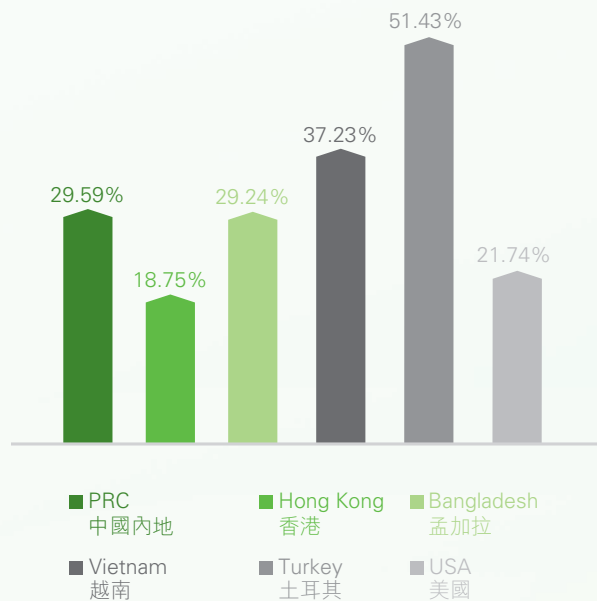
Turnover Rate By Gender  
按性別劃分



Turnover Rate By Age Group  
按年齡組別劃分



Turnover Rate By Geographical Region  
按地域劃分



<sup>9</sup> Turnover rate = number of employees in the specified category leaving employment / number of employees in the specified category at the end of the Reporting Period.

<sup>9</sup> 離職率 = 指明類別的離職僱員數目 / 報告期末指明類別的僱員數目

## HEALTH AND SAFETY

## 健康及安全

### Policies

### 政策

One of the Group's core principles is the health and safety of our employees. We endeavor to make our workplace a healthy and safe to work. Full-time employees are enrolled in our group medical plan and are provided with regular physical checkups through arrangements with partner medical institutions.

僱員的健康及安全乃本集團其中一項核心價值。我們致力創造安全及健康的工作環境。全職僱員享有我們的團體醫療計劃，我們亦與合夥醫療機構作出安排，向全職僱員提供定期身體檢查。

We have policies and guidelines in place to ensure workplace safety and healthy working environment. To remind employees of the significance of safety measures, we have posted procedures and instructions for the safe use of machinery and equipment at our manufacturing facilities. We have conducted a series of occupational health and safety training to ensure that our employees are aware of the potential occupational dangers at the workplace and have taken precautionary measures occupational hazard notices have also been posted in place to increase employee awareness of their safety.

我們設有相關政策及程序，以確保安全的工作場所及健康的工作環境。為提醒僱員安全措施的重要性，我們已於生產設施張貼安全使用機器及設備的程序及指示。我們進行了一系列職業健康及安全培訓，確保僱員知悉工作場所內的潛在職業危險，並已採取相關預防措施。我們亦已張貼職業危害通告，以提高僱員的安全意識。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

In order to promote the productivity, skills and professionalism of our employees, we provide occupational safety training for our employees (especially those in the logistics department) from time to time to reduce the chance of any accident in the workplace, or if an accident occurs, cause damage in our workplace. All accidents in our workplace, including information on the employee involved, date, time and place of the accident and future precaution any measures, were properly documented and recorded.

In response to the outbreak of COVID-19, we have strictly followed the local government requirements and recommendations and implemented the following contingency plans to minimise the disruption on our business operations:

1. To suspend of gathering or even to close offices and factories as necessary for the appropriate duration to protect the health of employees and the community;
2. to implement split team arrangement in the office to promote social distancing preventive measures and help maintain the Group's operation; and
3. to avoid shortage in supply due to temporary closure of our suppliers' production facilities or disruption to their business operations, and shortage in labour supply, we would obtain more quotations from different suppliers.

為促進僱員的生產力、技能及專業水平，我們不時向僱員(尤其是物流部的僱員)提供職業安全培訓，以降低於工作場所發生任何意外的機會或(倘意外發生)於工作場所構成的破壞。所有於工作場所發生的意外(包括牽涉僱員的資料、意外的日期、時間及地點以及任何未來預防措施)均已妥善存檔及記錄。

為應付COVID-19爆發，我們已嚴格遵從當地政府的規定和建議，並已實施以下緊急應變計劃，以盡量減低業務中斷的機會：及

1. 暫停聚會，或按需要在一段適當的期間內關閉辦公室及工廠，以保障僱員及社區的健康；
2. 在辦公室實施分組辦公室，以促進社交距離防禦措施及協助維持本集團營運；及
3. 為避免出現因供應商的生產設施暫時關閉或其業務中斷而出現供應短缺以及勞工供應短缺的情況，我們將向不同供應商獲取更多報價。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

Having considered the abovementioned contingency plans mainly leveraged on our existing business relationship with our customers and suppliers, the Board are of the view that the implementation of these plans will not incur any significant additional costs and thus have no significant impact on our financial performance. In line with our continuing efforts to provide a safe and healthy working environment to our own employees. We have clear, regular and transparent communication with our employees about the impact of COVID-19 on their day-to-day operations, which is necessary to implement public health and safety measures, as well as company policies and procedures regarding sick leave, sick leave and home offices. We have implemented the following measures in response to the outbreak of COVID-19:

1. reminding our employees the importance of good personal and public hygiene;
2. providing sanitising and protective equipment to employees such as hand sanitiser, anti-bacterial soap, tissues and facemasks. We requested our employees to wear facemask and to keep recommended social distance during working hours. We had carried out daily housekeeping and cleaning of the workplace, canteen, pantry, rest area and the public area, especially pay attention to workstations, washroom, chairs, door handles and floors;
3. implementing precautionary measures to minimise the spread out of COVID-19 within the Group and facilities. We carried out daily body temperature measurement for everyone who visited our offices and factories including visitors. We reduced the number of face-to-face meetings, social events, non-essential travel to location with ongoing COVID-19 outbreaks. Alternatively, we encourage our employees to use video conferencing platform, social media tools and electronic communication tools to keep internal and external communications;
4. disinfecting our office frequently, areas with close human contacts in particular; and
5. listening to our employees concerns on COVID-19 and to encourage them to address their stress, fear or worries, so as to provide psychological supports, if necessary. We have provided hygiene training to our employees to raise their awareness, like washing hands, wearing facemask, covering mouth and nose when coughing, etc.

經考慮上述緊急應變計劃主要衍生於我們與客戶和供應商的現有業務關係，董事會認為實施此等計劃將不會引致任何重大額外成本，故不會對財務表現造成重大影響。我們不斷努力，給予僱員安全及健康的工作環境。我們定期與僱員就COVID-19對日常營運的影響進行清晰透明的溝通，而此就實施公共健康及安全措施以及有關病假及在家公作的公司政策及程序而言屬必要之舉。我們已實施下列措施，以應對COVID-19爆發：

1. 提醒僱員良好的個人及公共衛生的重要性；
2. 為僱員提供消毒及保護裝備，例如消毒搓手液、抗菌肥皂、紙巾及口罩。我們要求僱員在工作期間配戴口罩，並保持建議社交距離。我們已進行日常內務管理及清潔工作場所、飯堂、茶水間及公共區域，尤其是辦公區域、洗手間、椅子、門柄及地板；
3. 實施防預措施，盡量抑制COVID-19於本集團及設施內擴散。我們每日為進入辦公室和工廠的所有人士(包括訪客)量度體溫。我們減少面對面會議、社交活動及前往持續出現COVID-19爆發的地區的非必要差旅。我們鼓勵僱員使用視像會議平台、社交媒體工具及電子通訊工具，作為保持內部和外部通訊的替代方案；
4. 頻密消毒辦公室，尤其是會出現緊密接觸的區域；及
5. 聽取僱員對COVID-19的憂慮，鼓勵他們正視壓力、恐懼或擔憂，以在需要時為彼等提供心理輔導。我們已為僱員提供衛生培訓，以提升他們的意識，例如洗手、配戴口罩、咳嗽時掩蓋口鼻等。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Compliance information for relevant laws and regulations

Our production facilities are subject to various laws and regulations on occupational health and safety in the PRC, Bangladesh, Vietnam and Turkey. Apart from the above laws and regulations, we are also subject to certain conventions under the International Labour Standards in relation to the working environment and conditions in respect of our production facilities in the PRC and Vietnam.

- Regulations on Safety Production of Guangdong Province《廣東省安全生產條例》;
- Fire Prevention Law of PRC《中華人民共和國消防法》;
- Labour Law of PRC《中華人民共和國勞動法》;
- Bangladesh EPZ Labour Act, 2019;
- Labour Code 2012 in Vietnam;
- Law on Fire Prevention and Fighting of Vietnam;
- Internal Labor Rules in Binh Duong Industrial Zones Authority in Vietnam; and
- Occupational Health and Safety Law (Act no. 6331) and the Social Insurance and General Health Insurance Law (Act no. 5510) in Turkey.

Our Directors confirm that there were no material accidents, work injury claims for personal or property damages, compensation to staff or any other incidents arising from non-compliance with occupational health and safety laws and regulations during the Reporting Period.

#### Occupational health and safety measures

We regularly evaluate our production areas for temperature, noise, lighting and chemical impacts and release the findings to our employees for full transparency. A Health, Safety and Environment committee has been specifically established under our 7S management system to provide on-the-job training and educate employees on work safety at the source.

The committee comprises management members across all departments and is involved in the following areas:

- Monitoring potential safety risks through a safety control system;
- Personal hygiene guidance and training;
- Production safety training;
- Fire prevention;

#### 相關法律及法規的合規資料

我們的生產設施須遵守中國、孟加拉、越南及土耳其多項有關職業健康及安全的法律及法規。除上述法律及法規外，我們亦須遵守國際勞工守則項下有關於中國及越南生產設施有關工作環境及條件的若干慣例。

- 《廣東省安全生產條例》;
- 《中華人民共和國消防法》;
- 《中華人民共和國勞動法》;
- 2019年《孟加拉國出口加工區勞動法》;
- 越南《2012年勞工守則》;
- 越南《防火及滅火法以及其實施指引》;
- 越南平陽工業區管理局的內部勞工規則；及
- 土耳其《職業健康及安全法》(法例第6331條)以及《社會保險及一般醫療保險法》(法例第5510條)。

董事確認，於報告期間，概無因未有遵守職業健康及安全法律及法規而導致的重大意外、個人或財產損失的工傷索償、向員工賠償或任何其他事故。

#### 職業健康及安全措施

我們定期評估生產區域的溫度、噪音、照明及化學影響，並向僱員發佈該等數據，以提供全面透明度。本集團已根據7S管理系統特別成立健康、安全及環境委員會，向僱員提供在職培訓，並教育彼等從源工作安全的重要性。

該委員會包括所有部門的管理層成員，並涉及以下方面：

- 透過安全監控系統監管潛在安全風險；
- 個人衛生指引及培訓；
- 生產安全培訓；
- 防火；

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

- Chemical risk management;
- Environmental protection;
- Energy conservation; and
- Waste management.

The committee holds regular meetings, and all meeting minutes and safety reports are recorded and made public to the employees. Also, we have performed a fire drill in December 2022, so as to increase the staff's awareness on fire prevention, handling of emergencies and the importance of a safe working environment.

In this Report, the work injuries of employees recorded in Hong Kong refer to work injuries that are reportable under the Employees' Compensation Ordinance, resulting in incapacity for more than three days, where in PRC, Bangladesh and Vietnam, work injuries of employees refer to injuries occurred within the Group-owned factory areas during the Reporting Period. The total number of lost-days due to work injury was 52 during the Reporting Period. There was no record of work-related fatalities occurred in each of the past three years, including the Reporting Period.

### TRAINING AND DEVELOPMENT

#### Policies

The Group believes that our employees' quality and expertise are important to our business and operations. Therefore, we organise regular and continuous trainings to our employees in areas including machine operation, workplace safety, fire safety, and the safe use and storage of chemical goods in order to improve their technical knowledge, skills, and working efficiency.

We conduct regular employee assessments to evaluate individual employee performance based on each department's key performance indicators and reward outstanding performers since the Group wants all of our employees to thrive and offers various skills training for new employees. Professional management training is also available to enhance management knowledge and support the development of business abilities. The Group encourages employees to develop themselves and provides incentives for skill development. The following figures cover operations in the PRC, Hong Kong S.A.R, Bangladesh, Vietnam, Belgium, India, Italy, Mexico, Pakistan, USA, Spain, Guatemala and Turkey.

As at 31 December 2022, the number of trained employees and percentage by gender and level are illustrated in the table below.

- 化學風險管理；
- 環境保護；
- 節能；及
- 廢物管理。

該委員會舉行定期會議，且所有會議記錄及安全報告均有記錄，並公開予僱員查閱。此外，我們已於2022年12月進行消防演習，以提高員工的防火意識及處理緊急情況的能力，以及提醒員工維持安全工作環境的重要性。

本報告內，於香港錄得的僱員工傷個案，指根據僱員補償條例須呈報的工傷個案，而該等個案會導致本集團多於三天未能正常運作；而於中國、孟加拉及越南，僱員工傷個案則指於報告期間在本集團擁有的工廠區域內發生的受傷個案。報告期間因工傷而損失工作日總數為52日。於過往三年各年(包括報告期間)，本集團概無錄得因工傷亡個案。

### 培訓及發展

#### 政策

本集團相信，僱員質素及專業技能對業務營運至關重要。因此，我們定期及持續及為僱員提供培訓，範圍涵蓋機器操作、工作場所安全、消防安全、安全使用及貯存化學品，旨在提高他們的技術知識、技能及工作效率。

我們定期為僱員進行評估，根據各部門的關鍵績效指標評估各僱員的表現，並獎勵表現傑出者，皆因本集團希望所有僱員都能有所成就。我們亦提供專業管理培訓，提升僱員的管理知識及支持發展他們的商業技能。本集團鼓勵僱員個人發展，並為彼等提供技能發展的獎勵。以下數字涵蓋中國、香港特區、孟加拉、越南、比利時、印度、意大利、墨西哥、巴基斯坦、美國、西班牙、危地馬拉及土耳其的業務。

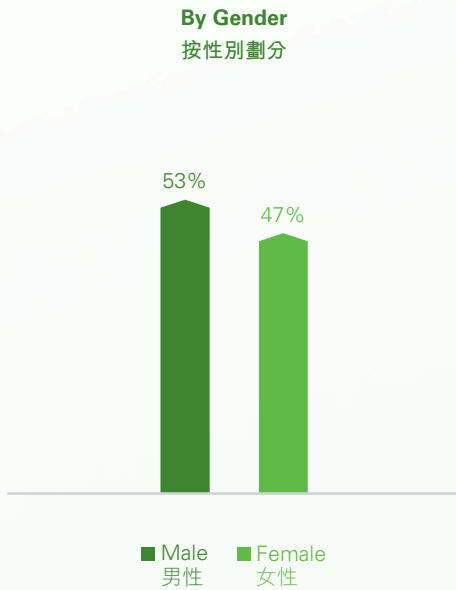
於2022年12月31日，按性別及職級劃分的受訓僱員數目及百分比闡述於下表。

SUBJECT AREA B. SOCIAL

主要範疇B. 社會

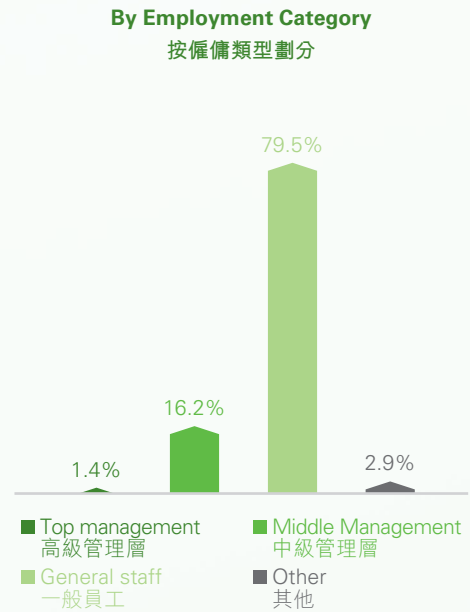
**Table 11 Employee Training**

Number of Trained Employee and percentage<sup>10</sup>

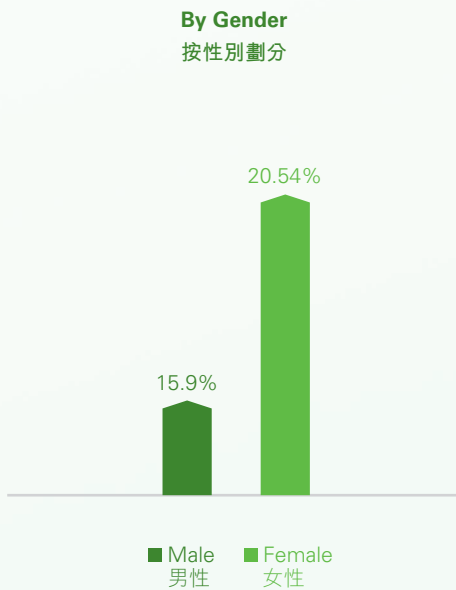


表十一 僱員培訓

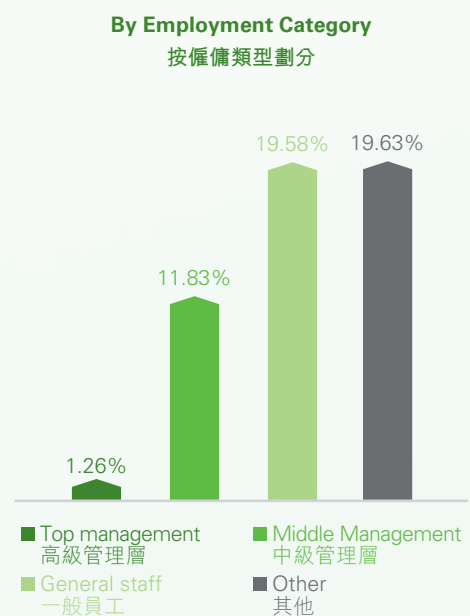
受訓僱員數目及百分比<sup>10</sup>



Average Training Hours (hour/employee)<sup>11</sup>



平均受訓時數(時數/僱員)<sup>11</sup>



<sup>10</sup> Percentage of trained employee = Number of employees received training during the Reporting Period / Number of employees at the end of the Reporting Period.

<sup>11</sup> Average Training Hours = Total training hours during the Reporting Period / Total number of employees at the end of the Reporting Period.

<sup>10</sup> 受訓僱員百分比 = 報告期間受訓僱員數目 / 報告期末僱員數目。

<sup>11</sup> 平均受訓時數 = 報告期間受訓總時數 / 報告期末僱員總數。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### LABOUR STANDARDS

##### Policies

The Group is committed to maintaining high labour standards in our production facilities. We have adopted the standards under the Sedex Members Ethical Trade Audit and the amfori BSCI Audit for assessing our business standards, we ensure that our business activities and practice are managed and are in compliance with the recommended best practices in the above areas.

##### *Prohibition of child labour*

The Group has established policies and procedures aiming at avoiding any exploitation of children, both directly and indirectly. When new employees join the Group, we would check the authenticity of identity documents, which would be returned to them. We have set up the protection and rescue of child labour procedure in case of discovering child labour. During the Reporting Period, the Group did not discover any cases of employment of child labour.

##### *Protection of young workers*

According to national laws and regulations, young workers refer to teens aged 16 or above but under 18 in the PRC, aged 15 and above but under 18 (special requirements for those aged 13–15) in Vietnam, aged 14 or above but under 18 in Bangladesh and aged 15 but under 18 in Turkey. We have established related policies on the protection of young workers including limit young workers' working hours, providing health check regularly and not to contact with hazardous materials. We also established a related risk identification form for young workers.

Besides, once we have employed young workers, the management should provide occupational health training and grievance mechanism training for the young workers. During the Reporting Period, no young workers were employed.

##### 勞工準則

##### 政策

本集團承諾於生產設施維持高水平的勞工標準。我們已採納Sedex會員道德貿易審核及amfori BSCI 審查項下的標準，以評估我們的業務標準。我們確保我們的業務活動及慣例受管，並符合上述範疇的建議最佳常規。

##### *禁止童工*

本集團已成立政策及程序，旨在直接及間接地避免任何剝削兒童的行為。當有新僱員加入本集團，我們會檢查身份證明文件的真偽，有關文件亦將予歸還。我們已就發現童工的情況成立保護及拯救童工程序。於報告期間，本集團概無發現任何聘用童工的事件。

##### *保障未成年工*

根據國家法律及法規，未成年工於中國指16歲或以上但18歲以下的青年；於越南則指15歲或以上但18歲以下的青年（13至15歲的人士另有特別安排）；於孟加拉則指14歲或以上但18歲以下的青年；於土耳其則指15歲或以上但18歲以下的青年。我們已就保障未成年工制定相關政策，包括限制未成年工的工作時數、提供定期健康檢查以及不得接觸有害物料。我們亦為未成年工制定相關風險識別表。

此外，倘若我們聘用未成年工，管理層須向其提供職業健康培訓及投訴機制培訓。報告期間，我們概無僱用任何未成年工。



## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### *Prohibition of forced or bonded labour*

We take precautionary measures to get rid of engaging in any form of bonded labor. We have implemented procedures to prevent engaging in any form of bonded labor, and instructed our employees on how to avoid it. We have taken the required steps to determine what can be considered as bonded labor and which recruiting or engagement practices, such as storing workers' personal papers in deposits or applying unlawful wage or benefit retention. We endeavor to guarantee that our employees work without undue stress, and that any disciplinary actions taken against them, such as a verbal warning, warning letter, and termination, are legal and ethical. Punishments that are harsh, inhumane, or humiliating are absolutely forbidden. During the Reporting Period, the Group did not discover any cases of employment of forced or bonded labour.

#### *Compliance information for relevant laws and regulations*

Our manufacturing facilities in the PRC, Bangladesh, Vietnam and Turkey are subject to local labour laws and regulations, which are detailed in the "Employment" section of this Report, as well as relevant international conventions under the International Labour Standards in relation to product safety, labor (including the use of child labour), working environment, and conditions. To the best of our Directors' knowledge, the Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

## OPERATING PRACTICES

### Supply Chain Management

In a general quality management process, supply chain management is a key component. We have a supplier management system in place to assess supplier quality performance in accordance with ISO9001. We conduct on-site supplier assessments on a regular basis to ensure that the materials they provide fulfill the customer's quality and social compliance criteria.

Raw materials such as chemical goods, strings and seals, yarns and paper are mostly sourced from suppliers located in the PRC. Apart from raw materials' suppliers, we also use external subcontractors to manufacture some of our products to meet the needs of some of our customers. This applies in situations where we lack production facilities or where certain labour-intensive production processes, such as bag folding and packaging box assembly, are outsourced for better time management and efficiency. During the Reporting Period, our manufacturing facilities worked with 408 different suppliers. The number of suppliers of operations by geographical region are illustrated in the table below.

#### *禁止強制或契約勞工*

我們採取預防措施，避免以任何形式聘用契約勞工。我們已制定有關程序，防止聘用任何形式的契約勞工，並指示僱員如何避免之。我們已就會被視作契約勞工的行為，以及聘請或聘用慣例（例如將工人的個人文件保留存置、非法扣留工資或福利）實施必要措施。我們致力確保僱員的工作沒有不合理的壓力，向僱員實施的任何紀律措施（例如口頭警告、警告信及停職）均為合法及符合道德。我們嚴格禁止任何殘暴、不人道或貶低身份的懲罰。報告期間，本集團並無發現任何僱用強制或契約勞工的事件。

#### *相關法律及法規的合規資料*

我們於中國、孟加拉、越南及土耳其的生產設施須遵守當地勞工法律及法規（詳情列明於本報告「僱傭」一節）以及國際勞工守則項下有關產品安全、勞工（包括使用童工）、工作環境及條件的相關國際慣例。就董事所知悉，本集團於報告期間並不知悉任何有關重大不合規事宜。

### 營運常規

#### 供應鏈管理

供應鏈管理為整體品質管理過程中的主要組成部分。根據ISO9001，我們設有供應商管理系統，以評估供應商的品質表現。我們定期進行現場供應商評估，以確保彼等供應的材料符合客戶品質及社會合規的標準。

化學品、繩、封條、紗線及紙張等原材料乃主要採購自位於中國的供應商。除原材料供應商外，我們亦委聘外部分包商生產若干產品，以滿足若干客戶需求。此乃應用於我們缺乏生產設施或進行若干較勞工密集的生程序時（例如折疊袋及整合包裝盒），以求達致更理想的時間管理及效率。報告期間，生產設施已與408名不同供應商合作。下表列示按地域劃分的營運供應商數目。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

Table 12 Supplier distribution

表十二 供應商分佈

Location 位置	2022 2022年	2021 2021年
PRC 中國內地	41	36
Hong Kong 香港	2	N/A 不適用
Bangladesh 孟加拉	89	75
Vietnam 越南	156	60
The United States of America 美利堅合眾國	3	1
Spain 西班牙	1	N/A 不適用
Italy 意大利	1	N/A 不適用
Turkey 土耳其	113	N/A 不適用
India 印度	2	1
Total 總計	408	173

#### Supplier Assessment

Before they are authorised as our approved suppliers, our procurement and quality control team will usually undertake a quality evaluation on the potential suppliers. Inspection of applicable qualification certifications, such as FSC, GRS, and OEKO-TEX certificates, raw materials samples, and, in some situations, the suppliers' manufacturing facilities are all part of the quality evaluation. We will add the supplier to our approved supplier list once it has been approved. The performance of the approved supplier list is evaluated on a yearly basis based on the aforementioned criteria. Following the performance reviews, we would assign an internal rating to our suppliers, and we would change our ongoing purchase orders with them in light of the internal gradings.

#### Suppliers Management

The Group places a high value on collaborating with suppliers and believes that establishing such a connection will help to improve the Group's workflow and product quality. On a regular basis, the Group undertakes extensive supplier reviews. Apart from reviewing factors such as brand and product quality, suppliers' environmental and social responsibility performance is one of the key considerations in establishing strategic relationships.

#### 供應商評估

在供應商獲授權為我們的認可供應商前，我們的採購及品質監控團隊通常會對潛在供應商進行品質評估。檢閱相關質量證書，如森林管理委員會、全球回收標準及OEKO-TEX證書、原材料樣本以及（在某些情況下）供應商的生產設施，均是品質評估的一部分。潛在供應商一經認可，我們便會將其納入認可供應商名單。認可供應商名單的表現會按上述標準每年作評估。我們會在表現檢討後給予供應商內部評級，並將參考之就我們一向向供應商下的購買訂單作出調整。

#### 供應商管理

本集團非常重視與供應商合作，並相信與供應商建立連結有助改善本集團的工作流程及產品質素。本集團定期對供應商進行大量審閱。除品牌與產品質素等檢討因素外，供應商在環境及社會責任方面的表現亦是建立策略性關係的主要考慮因素。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

Most of the time, we only engage suppliers which are on our approved supplier list. Occasionally, apparel brands may ask us to procure raw materials from their designated suppliers. The approved supplier list will be also reviewed and updated in due course.

Our suppliers are typically chosen based on the following criteria: (i) product quality; (ii) price; (iii) their production capability and stability in the supply of raw materials; (iv) their logistic arrangements; (v) payment terms offered; and (vi) after-sale services.

#### Subcontractors Management

When we select our subcontractors, we consider a series of factors such as product quality, pricing, the proximity of their factories or workshops to our production facilities, time of delivery and years of their business relationship with us. We will add the subcontractor to our approved vendor list after we have approved it, and we will only use subcontractors from our approved vendor list. In due course, the approved vendor list will be reviewed and updated. On a yearly basis, we assess our subcontractors' performance in terms of product and service quality. We examine the quality of our subcontractors' products on a random basis as part of our quality control. We may carry out site visit to their manufacturing facilities and evaluate their work processes if necessary.

#### Sustainable Material Sourcing

We have made it our mission to contribute to the sustainable growth of the society and fulfil the needs of our clients. We promote sustainable sourcing materials in cooperating with suppliers, who already have the establishments of international standards, certification and social responsibility, throughout the entire supply chain. In the beginning of the Sustainable Material Sourcing phase, potential suppliers are requested to provide relevant certification or information as proof to ensure the requirements of international standards or certification of the raw materials are being met. Valid certificates and given samples are reviewed at the same time. We only start the purchasing process when the certificates of the sustainable material have been verified and material quality meet the client's expectation. Moreover, our in-house quality control team is responsible for monitoring the quality and quantity of in-coming sustainable material, on-line production inspection and final end product inspection.

大多數時候，我們僅會委聘名列我們認可供應商名單的供應商。有時候，服裝品牌可能會指示我們從其指定的供應商採購原材料。我們亦會適時檢討及更新認可供應商名單。

供應商一般按以下甄選標準獲選：(i)產品品質；(ii)價格；(iii)產能及原材料供應的穩定性；(iv)物流安排；(v)所提供的付款條款；及(vi)售後服務。

#### 分包商管理

甄選分包商時我們會考慮一系列因素，如產品質素、定價、工廠或工場是否鄰近我們的生產設施、交付時間以及與我們建立業務關係的年期。我們會在分包商獲認可後將其納入認可賣家名單，並僅會委聘認可賣家名單上的分包商。認可賣家名單將適時獲檢討及更新。我們每年評估分包商在產品及服務質素方面的表現。作為品質監控一部分，我們隨機測試分包商的產品質素。我們亦可能於有需要時實地視察彼等的生產設施及評估彼等的工作程序。

#### 採購可持續物料

我們旨在為社會的可持續增長作出貢獻及滿足客戶的需要。於整個供應鏈上，我們透過與符合國際標準、認證及社會責任的供應商合作，採購可持續物料。於採購可持續物料階段初期，我們要求潛在供應商提供相關認證或資料，作為確保原材料符合國際標準或認證的證明。我們僅於有關可持續物料獲認證及物料質量符合客戶期望時開始進行採購程序。此外，我們的內部品質監控團隊負責監測來貨可持續物料的品質及數量，線上生產檢測及製成品最後檢測。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

Besides, we also utilise the certification system to handle traceability function, such as the Transparent Certification (TC) in Global Recycled Standard (GRS) certification system on upper supplier information as well as the sourcing of certified Forest Stewardship Council (FSC) paper in FSC certification. We have established the GRS & FSC certificate network in our factories in PRC, Bangladesh and Vietnam to monitor and trace the location of sourcing, volume per sourcing, production units and inventory. Data are verified by annual third-party on-site audit.

Currently, the major international standards, certifications and social responsibility frameworks such as SMETA, ISO, bluesign, OEKO-TEX, FSC, GRS and Cradle to Cradle Products Innovation Institute (C2C), are included in the system and there are on-going new standard registrations. Our sustainable sourcing materials include certified paper from responsibly sourced wood fiber, recycled plastic material on yarn, tape, ribbon, sheet, tag, hook, recycled woven fabric, biodegradable plastic bag, soya bean ink for paper hangtag, 100% carbon natural ink for digital printing as well as eco-friendly chemicals.

### PRODUCT RESPONSIBILITY

#### Policies

The Group primarily engaged in manufactures and sales of garment labels and trim products, which are mostly accessories affixed to apparel products, such as hangtags, woven labels, printed labels and heat transfer products.

In terms of products, as Radio Frequency Identification (RFID) products became more and more widely used in retail and inventory management, the sales of the Group's RFID products had an apparent boost when compared to the corresponding period last year, defending their title as the products with the fastest growth rate within the Group. On the other hand, the Group's research and development team was actively developing RFID solutions and technologies, with the aim of providing comprehensive RFID supply chain solutions for clients and to seize the business opportunities emerging in the RFID application market. Besides that, many large brands invested more heavily in ESG area, in an attempt to enhance their recognition in global market. During the Review Period, in order to satisfy market needs, the Group launched more products stemmed from environmentally friendly concepts that were made from environmental friendly and recyclable materials, and provided diversified environmental protection solutions to international branded customers.

此外，我們亦運用認證系統處理追蹤功能，如就獲取上流供應商的資料套用全球回收標準認證系統的透明認證，以及採用森林管理委員會認證的經認證森林管理委員會紙張。我們已於中國內地、孟加拉及越南的工廠成立全球回收標準及森林管理委員會的認證網絡，監測及追蹤尋求貨源位置、每項採購量、生產單位及存貨。有關數據由第三方每年進行實地審核作認證。

目前，主要國際標準、認證及社會責任的框架(如 Sedex會員道德貿易審核、ISO、bluesign、OEKO-TEX、森林管理委員會、全球回收標準及Cradle to Cradle Products Innovation Institute)均包括於有關系統，亦持續出現新標準。我們的可持續採購材料包括採自木材纖維的經認證紙張、用於紗線的回收塑膠物料、膠貼、條板、紙張、標籤、鈎、回收機織布、可生物分解膠袋、用於紙吊牌的大豆墨、用於數碼影印的100%碳天然墨水及環保化學品。

#### 產品責任

#### 政策

本集團主要從事生產及銷售服裝標籤及裝飾產品，主要為附於服裝產品的配件，例如吊牌、織唛、印唛及熱轉印產品。

在產品方面，隨著無線射頻識別(RFID)產品於零售及倉存管理應用漸趨普及，帶動本集團RFID產品繼續成為旗下增長最快的產品，銷售較去年同期錄得明顯升幅。此外，本集團的開發團隊積極開發RFID解決方案及技術，旨在為客戶提供RFID全供應鏈解決方案，致力抓緊RFID應用市場湧現的商機。另一方面，不少大型品牌均加大在環境、社會和公司管治方面的投資，提升品牌在全球市場的認受性。回顧期內，本集團推出更多使用環保循環可再造物料生產的環保概念產品，並對國際品牌客戶提供多樣化的環保解決方案，以滿足市場需求。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Product Health and Safety/Quality

In the production of recycled, eco-friendly, and sustainable garment labels and trim products, the Group is committed to investing in environmentally sustainable solutions. Therefore, the ideals of honesty, efficiency, and product quality drive us. Hence, we have extensive manufacturing and quality control procedures in place to ensure that our goods meet or frequently surpass industry standards and/or customers quality requirements. This strengthens customers trust in our products. Various certifications have been received by the Group, demonstrating that our goods are of high quality, environmentally and socially responsible.

- **Bluesign System Partner Certification**

It indicates that our products are made of bluesign® approved textile accessories for apparel and demonstrates our effort in sustainable processes, such as producing our products in a safe and resource-conserving way with a minimum impact on people and the environment.

- **Cradle to Cradle Products Innovation Institute Material Health (Gold Level) Certification**

It indicates that our patch products have been assessed based on chemical hazard identification under a globally recognised material health assessment methodology and that they are free from exposure from carcinogens, mutagens or reproductive toxicants.

- **Forest Stewardship Council (FSC) – Chain of Custody Certification**

It provides credible confirmation that the materials we used come from environmentally and socially responsible sources along the supply chain, from forest to the market.

- **Global Recycled Standards 4.0 Certification**

It is the leading standard for recycled materials in the apparel industry, which demonstrates that our hang tags, printed labels, woven fabrics, woven labels and strings and seals products meet the globally recognised recycling standard as well as the social, environmental and chemical processing requirements under the standard.

- **G7 Master Facility Colorspace Certification**

It demonstrates our knowledge and skill in meeting the G7 methodology in a graphic communications production environment, such as our capability of providing colour consistency in our printing products.

#### 產品健康與安全／品質

在生產循環再用、環保及可持續服裝標籤及裝飾產品方面，本集團致力於環保可持續發展解決方案投放資源。因此，我們奉行誠信、效率及產品質素的原則。為此，我們設有大量生產及品質監控程序，確保貨品符合或長高於行業標準及／或客戶的品質要求。此舉有助增強客戶對我們產品的信任。本集團已取得多項認證，證明我們的產品品質優越，並對環境及社會負責任。

- **Bluesign系統合作夥伴認證**

此認證顯示我們的產品乃以bluesign®認可的服裝紡織配件製成，並印證我們在可持續流程中付出的努力，例如以安全和節省資源的方式，及在對人及環境造成最低影響的情況下生產產品。

- **Cradle to Cradle Products Innovation Institute Material Health (Gold Level)認證**

此認證顯示我們的補丁產品已由全球認可的評估方法項下的化學危害辨識所評估，並不含有致癌物、誘變劑或具有再生毒性。

- **森林管理委員會－產銷監管鏈認證**

此認證確認，我們使用源於供應鏈（由森林至市場）上有環境及社會責任的物料。

- **全球回收標準4.0認證**

此認證為服裝行業中循環再用物料的主導標準，展示我們的吊牌、印唛、機織布、織唛、繩及封條產品符合全球認可的回收標準，以及有關標準的社會、環境及化學加工規定。

- **G7 Master Facility Colorspace認證**

此認證展示我們於圖文傳播生產環境下符合G7方法的知識及技術，例如我們維持印刷產品色彩一致的能力。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

- **G7 Process Control Master Facility Certification**

It demonstrates our thorough knowledge and skill of the fundamental best practices of process control in a graphic communications production environment. We are the first recipient of this certification in the Greater China Region.

- **ISO 9001:2015 Quality Management System**

It demonstrates our ability to consistently provide products that meet customer and applicable statutory and regulatory requirement, and our determination to enhance customer satisfaction through the effective application of the system, including processes for improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements.

- **ISO 14001:2015 Environmental Management System**

It demonstrates our determination to enhance our environmental performance and to manage our environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability.

- **OEKO-TEX Standard 100 Certification**

It demonstrates that our products meet the human-ecological requirements of the Standard 100 by OEKO-TEX in that they have been tested and certified to be free from harmful levels of more than 100 substances known to be harmful to human health.

- **Sedex Members Ethical Trade Audit (SMETA)**

It is a on-site audit conducted by independent third party to assess how labor, health and safety, environmental and business ethics standards are being met.

#### Chemical Management

Chemicals play an important part in many of our production processes, and we have been working hard to reduce their impact on the environment, our workers' health and safety, and the end consumer. Our product integrity standards are always being improved to guarantee that our goods meet internationally recognized hazardous substance regulations. All chemicals acquired, whether for sample or mass manufacturing, should have the most recent MSDS to ensure that all chemicals used are safe. Our chemical management system complies with ISO14001, ZDHC, Higg Index (FEM), bluesign, OEKO-TEX, and many other of our customers' independent chemical safety standards.

#### Restricted Substances List

Over 700 chemicals are on the Group's internal restricted chemical list. The internal commercial tolerance for application has been established using the restricted chemical list. Internal commercial tolerances are aligned with CPSIA, REACH, AFIRM, ZDHC, bluesign, OEKO-TEX, and RSL from customers at the very least. We continually testing and comparing our manufactured products to the most recent restricted chemical list and their commercial tolerance to guarantee that they are chemically safe for application.

- **G7 Process Control Master Facility認證**

此認證展示我們於圖文傳播生產環境下對流程監控的基本最佳常規之全面知識及技巧。我們為大中華區首個獲授此認證的企業。

- **ISO 9001:2015品質管理系統**

此認證展示我們持續提供符合客戶及適用法定及監管規定的產品的能力，以及透過有效應用系統（包括改善系統的過程及向客戶就適用法定及監管規定的合規保證）提升客戶滿意度的決心。

- **ISO 14001:2015環境管理系統**

此認證展示我們提升環境績效及有系統地管理環境責任的決心，為可持續發展的環境支柱作出貢獻。

- **OEKO-TEX Standard 100認證**

此認證證明我們的產品符合OEKO-TEX Standard 100的人類生態規定，其經測試及驗證後證實不含超過100種已知對人體健康有害的物質。

- **Sedex 會員道德貿易審核**

此乃由獨立第三方進行的現場審核，以評估如何滿足勞工、健康與安全、環境及商業道德標準。

#### 化學品管理

化學品於多個生產過程中擔當重要角色，故我們一貫努力減低其對環境、工人的健康及安全以及終端客戶的影響。我們不斷改善產品誠信標準，確保貨品符合國際認受的有害物質規例。所有購入化學品（不論用作抽樣或大量生產）均須附有最新物料安全資料表，以確保所有使用的化學品安全。我們的化學品管理系統符合ISO14001、ZDHC、Higg Index、bluesign、OEKO-TEX及大量其他客戶的獨立化學品安全標準。

#### 限用物質清單

本集團內部受限化學品清單列載逾700種化學品，並已使用受限化學品清單設立應用化學品的內部商業容差。內部商業容差必須與客戶的CPSIA、REACH、AFIRM、ZDHC、bluesign、OEKO-TEX及RSL列齊。我們按最新刊發的受限化學品清單及其商業容差，不斷測試和比較生產產品，確保化學品安全予應用。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Quality Management

Our PRC production facility's quality management system is ISO 9001 certified. We are proud of the high quality of our goods and place a major focus on quality control. We have strict quality control systems and processes in place.

Our quality control team conducts regular internal assessments of our quality control system and procedures to verify that they meet international and industry standards. Our quality control team is responsible for completing regular checks on our machinery and equipment in addition to providing quality control on the manufacturing process. This ensures that they can work at their best. Our quality management systems are subjected to regular internal audits to ensure that they remain compliant with international and industry standards. We do not provide any product warranties. If there are any potential issues with the quality of our products, our quality control team will work with our customers to remedy the issues, which may include repairing the flaws, manufacturing and delivering the products again, or providing credits for the defective amounts.

To guarantee that our products meet international standards, we continue to strengthen our quality management system through third party laboratory testing and certification. Product traceability is used by the company to lead the development of a product traceability system and to continuously improve product traceability in the existing Enterprise Resource Planning (ERP) system. For the time being, we have international and local customer support teams available to provide prompt, effective, and high-quality assistance. We are not aware of any severe violations of the regulations on product compliance and quality, as well as product safety and health, during the Reporting Period. There were also no incidents of product quality, safety, or health issues that necessitated product recalls from the market.

#### Product Recall Procedure

Once product quality issue is identified through customer complaint, internal discover or other information sources, product recall procedure will be triggered. We will look into the quality concerns and take any necessary steps. We identify all associated parties, such as customers, distributors, business partners, internal departments, suppliers, and related authorities, if a product recall is necessary. We will communicate the specifics of the product recall decision through suitable communication channels, depending on the needs of various stakeholders. Recalled products will be labeled as "disqualified" for continued use. The recall's cause, scope, and result will all be documented and reported. We will correct and execute remedial steps based on the findings.

During the Reporting Period, the Group was not aware of any cases of product sold or shipped subject to recalls for safety and health reasons.

#### 品質管理

中國生產設施的品質管理系統獲ISO9001認證。我們以貨品品質為傲，並非常注重品質監控。我們設有嚴格的品質監控系統及程序。

品質監控團隊定期就質量監控系統及程序進行內部評估，核證其符合國際及行業標準。除就生產過程提供品質監控外，品質監控團隊亦負責定期檢查機器及設備，確保其能以最佳狀態運作。品質管理系統須定期進行內部審核，確保其仍符合國際及行業標準。我們並無提供任何產品擔保。倘產品質量方面出現任何潛在問題，品質監控團隊會與客戶商定解決問題，可能包括糾正缺陷、再次生產及交付產品或就出現缺陷的數量提供信貸。

為確保產品符合國際標準，我們繼續透過第三方實驗室測試和認證加強品質管理系統。本公司使用產品追溯，以帶領產品追溯系統的發展和不斷改善現有企業資源計劃系統的產品可追溯性。目前，我們設有國際和當地客戶服務團隊，提供及時、有效和高質客戶服務。報告期間，我們並不知悉任何嚴重違反有關產品合規及質量以及產品安全與健康規例的情況，亦無發生因產品質量、安全或健康問題而需進行市場產品回收的事件。

#### 產品回收程序

一經透過客戶投訴、內部發現或其他信息來源識別產品質量問題，則將執行產品回收程序。我們將探究有關質量問題及採取任何所需行動。倘需進行產品回收，則我們會識別所有關聯方（如客戶、分銷商、業務夥伴、內部部門、供應商及相關部門）。視乎不同利益相關者的需要，我們透過適當的溝通渠道就產品回收決定的詳情進行溝通。已回收產品將被標為「不合格」作進一步處理。回收的原因、範圍及結果將獲記錄及報告。我們將按結果糾正及落實修正措施。

報告期內，本集團並不知悉任何已售或已運產品因安全及健康理由而須回收的事件。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Customer Services and Complaint Handling

The Group is honour to offer a variety of opportunities for our committed consumers to interact with us. Through our multiple touchpoints, including our worldwide offices, internet platforms, and the several trade events we visit every year, we strive to deliver great client service.

Our customer service team is in charge of keeping in touch with our current customers. Our customer service team engages with our customers on a regular basis to gain feedback on our products and to follow up on orders placed by consumers. They are also in charge of dealing with customer concerns. Complaints are swiftly processed, and if necessary, we will assign suitable employees to the complainant's location to cater to their needs.

During the Reporting Period, we did not receive any material complaints or claims from our customers.

#### Intellectual Property and Privacy Protection

Besides the Group's trademarks and domain names, there are no other trade or service marks, patents, or other intellectual or industrial property rights that are or may be relevant to the Group's business.

We have implemented an Information Technology Policy to ensure that we protect information, including the Group's intellectual property. It applies to information system managers, who are in charge of information systems as well as those utilise them in the workplace. It lays the groundwork for implementing realistic and cost-effective controls and procedures to ensure that information kept and processed by the Group is properly protected.

To avoid information leakage, our Employee's Handbook also outlines how employees should behave when utilising the Group's computer network resource. Employees should sign a "Employee Confidential Information and Non-Competition Agreement".

Non-disclosure policy was in place with the aim of preventing sensitive information from being exposed to unauthorised individuals within or outside of the Group who may purposefully or mistakenly use the information in a way that could be detrimental to the business. Employees of the Group must all agree to and sign the non-disclosure clause included in their employment contract. Before beginning the consultant services, the external consultancy service provider must agree to and return the signed Non-Disclosure Agreement.

#### 客戶服務及投訴處理

本集團樂意為我們忠實的顧客提供多種與我們聯繫互動的機會。我們透過多個接觸點(包括全球辦公室、線上平台及我們每年出席的數個貿易活動)致力提供優質客戶服務。

客戶服務團隊負責與現有顧客維持聯繫，並定期與顧客溝通，收取他們對產品的反饋及跟進客戶訂單。客戶服務團隊亦負責處理客戶投訴。我們及時處理接獲投訴，並於有需要時派遣合適僱員到投訴人所在地點，以迎合其需要。

報告期內，我們並無接獲客戶的任何重大投訴或索償。

#### 知識產權及私隱保障

除本集團的商標及域名外，概無其他與本集團業務相關或可能相關的貿易或服務商標、專利、其他知識或工業產權。

我們已制定資訊科技政策，確保資料(包括本集團知識產權)受到保障。該政策適用於負責管理資料系統的訊息系統管理人員以及於工作場所使用該資料系統的人員。該政策就執行實際及具成本效益的監控及程序提供基礎，確保本集團存置及處理的資料恰當受保。

為避免資訊外洩，僱員手冊亦概述僱員使用本集團電腦網絡資源時的應有操守。僱員須簽署「僱員資料保密及不競爭協議」。

為防止敏感資料洩露至本集團內外未經授權人士，本集團已制定保密政策。該等人士可能有意或無意地使用該等資料而對本集團業務造成不利影響。本集團僱員必須同意並簽署載於僱傭合約的保密部分。開展顧問服務前，外部顧問服務供應商必須同意並交回已簽署的保密協議。



## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Compliance information for relevant laws and regulations

Our operations are subject to the local laws and regulations relating to product responsibility, including but not limited to:

##### *Relating to product liability, health and safety*

- Sale of Goods Ordinance (Chapter 26 of the Laws of Hong Kong S.A.R.);
- Import and Export Ordinance (Chapter 60 of the Laws of Hong Kong S.A.R.);
- Trade Descriptions Ordinance (Chapter 362 of the Laws of Hong Kong S.A.R.);
- Consumer Goods Safety Ordinance (Chapter 456 of the Laws of Hong Kong S.A.R.); and
- Product Quality Law of PRC《中華人民共和國產品質量法》。

##### *Relating to intellectual property*

- Trade Marks Ordinance (Chapter 559 of the Laws of Hong Kong S.A.R.);
- Copyright Ordinance (Chapter 528 of the Laws of Hong Kong S.A.R.); and
- Trademark Law of PRC《中華人民共和國商標法》。

##### *Relating to privacy*

- Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong S.A.R.)

To the best of our Directors' knowledge, the Group was not aware of any significant non-compliance issues in this regard during the Reporting Period.

#### 相關法律及法規的合規資料

我們的營運須遵守當地有關產品責任的法律及法規，包括但不限於：

##### *有關產品責任、健康及安全*

- 香港特區法例第26章《貨品售賣條例》；
- 香港特區法例第60章《進出口條例》；
- 香港特區法例第362章《商品說明條例》；
- 香港特區法例第456章《消費品安全條例》；及
- 《中華人民共和國產品質量法》。

##### *有關知識產權*

- 香港特區法例第559章《商標條例》；
- 香港特區法例第528章《版權條例》；及
- 《中華人民共和國商標法》。

##### *有關私隱*

- 香港特區法例第486章《個人資料(私隱)條例》

據董事所知悉，本集團並不知悉於報告期間在有關方面的任何重大不合規事宜。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### ANTI-CORRUPTION

##### Policies

The Group is committed to conducting business with honesty and integrity by adhering to the highest standards, and we have implemented a corporate governance framework that will aim to provide necessary information openly and transparently above and beyond regulatory obligations. The Group has adopted an anti-corruption, extortion or bribery policy and has provided employees with necessary training. These policies and procedures are reviewed and modified on a regular basis to ensure that proper ethical business practices and behavior, as well as compliance with corporate and regulatory standards, are followed. Management and employees were both given training on ethical business practices.

The Group-wide Anti-Money Laundering and Counter-Terrorist Financing Policy is aimed to prevent money laundering by complying with the related laws and regulations in Hong Kong S.A.R., including the need to have adequate systems and controls in place to mitigate the risk of the Group being used to facilitate financial crime.

Employees are properly informed about the Staff Integrity and Honesty Code (the “**Staff Code**”), which is a supplement to the Employee’s Handbook. Each employee is expected to respect the highest ethical standards, to be honest and clean, to follow the law, to be unbiased, and not to misuse his/her position or authority. Non-compliance with the Staff Code will be punished by disciplinary action, which may include dismissal in extreme cases. Employees are required to sign an agreement promising to observe the Group’s ethical standards, and our suppliers are expected to apply same standards and procedures as our employees.

The Group has also developed a Conflict of Interest Policy, which requires employees to be objective and free of conflicts of interest. In carrying out their obligations and responsibilities for the Group, all personnel must preserve objectivity and prevent conflicts of interest and subordination of judgment.

#### 反貪污

##### 政策

本集團堅守最高標準，致力以誠信原則執行業務，並已制定企業管治架構，公開透明地提供規管責任以外的所需資料。本集團已採納反貪污、勒索或賄賂政策，並為僱員提供所需培訓。該等政策及程序經定期審閱及修改，確保符合商業道德慣例及行為以及符合公司及監管標準。管理層及僱員均獲提供商業道德慣例的培訓。

整個集團的打擊洗錢及恐怖分子資金籌集活動政策旨在透過遵守香港特區的有關法例及規例，防止洗錢活動，包括設有充足系統及監控的需要，以減低本集團被利用作金融罪行的風險。

僱員獲適當說明有關僱員手冊補充資料的員工誠信守則（「員工守則」）。每名僱員應秉持最高道德標準，即廉潔、守法、公平，且不濫用其職能或權力。違反員工守則者將獲紀律處分，於極端情況下可能包括解僱。僱員須簽署一份承諾遵守本集團道德標準的同意書，而供應商亦應採用與僱員相同的標準及程序。

本集團亦已制定利益衝突政策，要求僱員公正無私且不涉及利益衝突。所有人士為本集團履行職責及責任時，必須保持客觀，防止利益衝突及服從性判斷的。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### Compliance information for relevant laws and regulations

The Group strictly abides by the laws and regulations relating to bribery, extortion, fraud and money laundering in the regions of operations, including but not limited to:

- Prevention of Bribery Ordinance (Chapter 201 of Laws of Hong Kong S.A.R.);
- Drug Trafficking (Recovery of Proceeds) Ordinance (DTROP) (Chapter 405 of Laws of Hong Kong S.A.R.);
- Organised and Serious Crimes Ordinance (OSCO) (Chapter 455 of Laws of Hong Kong S.A.R.);
- United Nations (Anti-Terrorism Measures) Ordinance (UNATMO) (Chapter 575 of Laws of Hong Kong S.A.R.);
- Company Law of PRC《中華人民共和國公司法》;
- Anti-Money Laundering Law of PRC《中華人民共和國反洗錢法》;
- Ant Unfair Competition Law of PRC《中華人民共和國反不正當競爭法》; and
- Interim Provisions on Prohibiting Commercial Bribery《關於禁止商業賄賂行為的暫行規定》.

During the Reporting Period, to the best of our Directors' knowledge, the Group was not aware of any significant non-compliance cases or concluded legal cases regarding corrupt practices brought against the Group or our employees.

During the Reporting Period, anti-corruption training sessions were delivered to all Group employees, including full-time, part-time, and contract employees operating in factories, the head office, and abroad offices. In the trainings, the Group's relevant policies, including the Anti-Money Laundering and Counter-Terrorist Financing Policy, were explained. Employees spent a total of 1,532.5 hours in related trainings. During the Reporting Period, all employees in the PRC, Bangladesh, Vietnam and Turkey received the trainings.

#### 遵守相關法律及法規資料

本集團於營運地區嚴格遵守與賄賂、勒索、欺詐及洗黑錢有關之法律及法規，包括但不限於：

- 香港特區法例第201章《防止賄賂條例》;
- 香港特區法例第405章《販毒(追討得益)條例》;
- 香港特區法例第455章《有組織及嚴重罪行條例》;
- 香港特區法例第575章《聯合國(反恐怖主義措施)條例》;
- 《中華人民共和國公司法》;
- 《中華人民共和國反洗錢法》;
- 《中華人民共和國反不正當競爭法》; 及
- 《關於禁止商業賄賂行為的暫行規定》。

於報告期間，據董事所知悉，本集團並無發現任何重大不合規個案或對本集團或我們的僱員提出並已審結的貪污訴訟案件。

於報告期間，本集團向所有僱員(包括在工廠、總部及海外辦公室工作的全職、兼職及合約僱員)提供反貪污培訓研討會。該等培訓闡述本集團相關政策，包括打擊洗錢及恐怖分子資金籌集活動政策。僱員已合共進行1,532.5小時相關培訓。報告期間，於中國、孟加拉、越南及土耳其的所有僱員已接受該等培訓。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

As at 31 December 2022, the data of anti-corruption training are illustrated in the table below.

截至2022年12月31日，反貪污培訓的數據載於下表。

**Table 12 Anti-corruption Training**

表十二 反貪污培訓

		2022 2022年	2021 2021年
Total Training Hours of Employee 僱員受訓總時數	Overall 整體	1,532.5	1,399
Percentage of Trained Employee and Director 受訓僱員及董事的百分比	Employees 僱員	100%	100%
	Directors 董事	100%	100%

#### Preventive measures and whistleblowing procedures

#### 防範措施及舉報程序

As stated in our Whistleblowing policy, the Group is devoted to strong corporate governance, emphasizing accountability and a high level of transparency, which allows our stakeholders to have confidence and trust in the Group to meet their requirements and fulfill our social obligation. In accordance with this commitment, we expect and encourage our employees and other parties who deal with the Group (for example, customers, suppliers, creditors and debtors, etc.) to report any misconduct, malpractice, or irregularity inside the Group.

如我們的舉報政策所述，本集團致力維持良好企業管治；著重問責性及高透明度，令其利益相關者信任本集團能照顧彼等所需及履行社會責任。為貫徹履行此方針，我們期望並鼓勵僱員及與本集團有往來者（如顧客、供應商、債權人及債務人等）報告任何本集團內的行為不當、瀆職或違法行為。

The Company's audit committee (the "Audit Committee") has the general responsibility for policy execution, monitoring, and periodic review, while the Corporate Governance Office of the Group, which is delegated by the Audit Committee, is in charge of policy administration.

本公司審核委員會（「審核委員會」）在政策實施、監察及定期檢討方面承擔整體責任，而本集團公司治理機構（由審核委員會委託）則負責政策行政。

The Group guarantees whistleblowers that they will be protected from unjust disciplinary action or harm as a result of any valid report. A report can be mailed or emailed to the Group's Corporate Governance Office or the Chairman of the Board.

本集團向揭發者保證，彼等不會因任何有效彙報而受到不公的紀律行動或損害。揭發者可將彙報郵寄或電郵至本集團公司治理機構或董事會主席。

To build a healthy corporate culture, we provided training related to corruption to our Directors and employees during the Reporting Period.

於報告期內，為建立健全之企業文化，我們提供與貪污有關的培訓給我們的董事及僱員。

## SUBJECT AREA B. SOCIAL

### 主要範疇B. 社會

#### COMMUNITY

#### COMMUNITY INVESTMENT

##### Policies

The Group believes that community contribution is important for sustainable development as it helps to establish a harmonious society. The Group aims to develop long-term relations with stakeholders based on mutual trust, respect and integrity. The Group also seeks to make contributions to programs which have a positive impact on a different areas of community development (such as art, youth education and social needs). Employees are encouraged to volunteer and work through collaboration with strategic giving as well as capacity-building initiatives to try and create a positive impact in the community.

To support anti-epidemic measures, the Group closely adhered to government guidelines on social distancing. To minimise face-to-face engagement, no big community events were planned during the Reporting Period. All planned social activities were postponed.

##### Donation

During the Reporting Period, we have made contributions in different environmental and social aspects, including donations to the Natural Disaster Fund in Thuận An City, Vietnam, and Shiwan Town Fire Station in the PRC.

##### Tree Planting

During the Reporting period, the Group has donated to the “Trees for All” organisation to plant 100 trees in Vietnam and create our Charming & Friends Forest. We believe that sustainability is the only way forward.

#### 社區

#### 社區投資

##### 政策

本集團相信，社區投資對可持續發展至關重要，乃因其有助建立和諧社會。本集團有意與利益相關者建立建基於互相信任、尊重及誠信的長遠關係。本集團亦旨為對社區發展不同範疇有良好影響的項目（如藝術、兒童教育及社區需求）作出貢獻。我們鼓勵僱員自願互相合作，籍由策略性捐贈及能力提升活動，為社區創造良好影響。

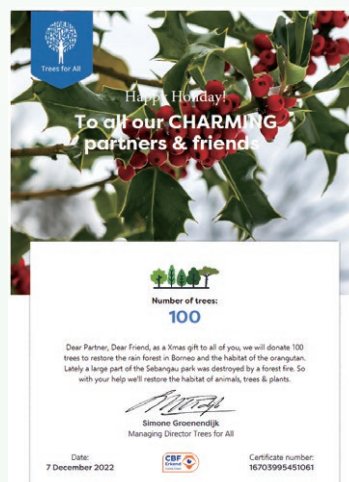
為支持抗疫措施，本集團緊密遵守政府社交距離的指引。為盡量減少面對面接觸，報告期間未有計劃舉辦大型社區活動。所有已計劃社交活動均已延期。

##### 捐款

報告期間，我們在不同領域做出環境和社會方面的貢獻，包括捐款予越南順安市自然災難基金和中國石灣鎮消防局。

##### 植樹

報告期間，本集團向「Trees for all」機構作出捐款，於越南種植100棵樹，並成立了Charming & Friends Forest。我們相信可持續發展是邁步向前的唯一去路。



## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>A: Environment 環境</b>		
<b>Aspect A1: Emissions 層面A1：排放物</b>		
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
KPI A1.1	The types of emissions and respective emissions data 排放物種類及相關排放數據	Emissions 排放物
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及能源間接(範圍2)溫室氣體排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	Emissions 排放物
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生有害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	Emissions 排放物
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility) 所產生無害廢棄物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)	Emissions 排放物
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them 描述已訂立的減排目標及為達致該等目標所採取的步驟	Emissions 排放物
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them 描述處理有害及無害廢棄物的方法，及描述已訂立的減排目標及為達致該等目標所採取的步驟	Emissions 排放物

## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>Aspect A2: Use of Resources 層面A2：資源使用</b>		
General Disclosure 一般披露	Policies on efficient use of resources, including energy, water and other raw materials 有效使用資源(包括能源、水及其他原材料)的政策	Use of Resources 資源使用
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility) 按類型劃分的直接及/或間接能源(如電、氣或油)總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)	Use of Resources 資源使用
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility) 總耗水量及密度(如以每產量單位、每項設施計算)	Use of Resources 資源使用
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them 描述已訂立的能源使用效益目標及為達致該等目標所採取的步驟	Use of Resources 資源使用
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them 描述求取適用水源上可有任何問題，以及描述已訂立的能源使用效益目標及為達致該等目標所採取的步驟	Use of Resources 資源使用
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced 製成品所用包裝材料的總量(以噸計算)及(如適用)每生產單位佔量	Use of Resources 資源使用
<b>Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源</b>		
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	The Environment and Natural Resources 環境及天然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 識別及減輕已經或可能會影響發行人的重大氣候相關風險問題	The Environment and Natural Resources 環境及天然資源
<b>Aspect A4: Climate Change 層面A4：氣候變化</b>		
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 描述有關活動對環境及天然資源造成的重大影響，以及為管理有關影響而採取的行動	Climate Change 氣候變化
KPI A4.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them 描述有關活動對環境及天然資源造成的重大影響，以及為管理有關影響而採取的行動	Climate Change 氣候變化

## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>B: Social 社會</b>		
<b>Employment and Labour Practices 僱傭及勞工常規</b>		
<b>Aspect B1: Employment 層面B1：僱傭</b>		
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
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數	Employment 僱傭
KPI 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離職率	Employment 僱傭
<b>Aspect B2: Health and Safety 層面B2：健康與安全</b>		
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免受職業性危害的： (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
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year 於過往三年(包括報告年度)各年發生的因工亡故的人數及比率	Health and Safety 健康與安全
KPI 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
KPI 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



## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>Aspect B3: Development and Training 層面B3：發展及培訓</b>		
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。	Training and Development 培訓及發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g.: senior management, middle management) 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比	Training and Development 培訓及發展
KPI 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	Training and Development 培訓及發展
<b>Aspect B4: Labour Standards 層面B4：勞工準則</b>		
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 or forced labour 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	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour 描述檢討僱傭慣例的措施以避免童工及強制勞工	Labour Standards 勞工準則
KPI 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	Labour Standards 勞工準則
<b>Operating Practices 營運慣例</b>		
<b>Aspect B5: Supply Chain Management 層面B5：供應鏈管理</b>		
General Disclosure 一般披露	Policies on managing environmental and social risks of the 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
KPI 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
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored 描述有關聘用供應商的慣例，執行有關慣例的供應商數目，以及有關慣例的執行及監察方法	Supply Chain Management 供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored 描述識別供應鏈上環境及社會風險所使用的慣例，以及實施及監管該等慣例的方法	Supply Chain Management 供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored 描述甄選供應商時推行環保產品及服務所使用的慣例，以及實施及監管該等慣例的方法	Supply Chain Management 供應鏈管理

## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>Aspect B6: Product Responsibility 層面B6：產品責任</b>		
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
KPI 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
KPI 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
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights 描述與遵守及保障知識產權有關的慣例	Product Responsibility 產品責任
KPI B6.4	Description of quality assurance process and recall procedures 描述質量檢定過程及產品回收程序	Product Responsibility 產品責任
KPI B6.5	Description of consumer data protection and privacy policies, 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 產品責任
<b>Aspect B7: Anti-corruption 層面B7：反貪污</b>		
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 有關防治賄賂、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
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases 於報告期內對發行人或其僱員提出已審結的貪污訴訟案件的數目及案件結果	Anti-corruption 反貪污
KPI 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
KPI 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

## ESG REPORTING GUIDE CONTENT INDEX

### 《環境、社會及管治報告指引》內容索引

Subject Areas, Aspects, General Disclosures and Key Performance Indicators (KPIs) 主要範圍、層面、一般披露及關鍵績效指標(關鍵績效指標)		Section/Statement 章節/陳述
<b>Community 社區</b>		
<b>Aspect B8: Community Investment 層面B8：社區投資</b>		
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 有關以社區參與了解發行人營運所在社區的需要及確保其業務活動會考慮社區利益的政策	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport) 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area 在專注範疇所貢獻的資源(如金錢或時間)	Community Investment 社區投資



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