

# BEST PACIFIC INTERNATIONAL HOLDINGS LIMITED 超盈國際控股有限公司

(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 : 2111

## **BUILT ON** **INNOVATION &** **TECHNOLOGY** **2023** ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境·社會及管治報告



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ABOUT THIS REPORT

Best Pacific International Holdings Limited (the “**Company**” or “**Best Pacific**”, together with its subsidiaries, collectively, the “**Group**” or “**we**”) is a leading one-stop solutions provider of lingerie, sportswear and apparel materials with a global footprint. Best Pacific supplies brand owners with a comprehensive product range of materials, comprising elastic fabric, elastic webbing and lace. The Company has sustained satisfactory business growth in the past years by leveraging on its high product quality and with strong innovation and research and development capabilities, Best Pacific has continued to reinforce its long-term and close collaborations with leading global lingerie brands, as well as international sportswear and apparel brands. This environmental, social and governance (“**ESG**”) report (the “**ESG Report**”) outlines our approaches, commitments and strategies for the sustainability development of the Group.

### SCOPE OF THE REPORT

The content of this ESG report covers the information and operating activities of the Group’s manufacturing plants in Mainland China, the Socialist Republic of Vietnam (“**Vietnam**”) and the Democratic Socialist Republic of Sri Lanka (“**Sri Lanka**”) as well as offices in Hong Kong and the United States of America (the “**U.S.**”) for administrative, marketing and selling activities respectively. The reporting period is from 1 January 2023 to 31 December 2023 (the “**Reporting Period**”). Relevant disclosures of sustainability performance in material aspects are made in accordance with the Environmental, Social and Governance Reporting Guide set out in Appendix C2 to the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited.

While the policies disclosed in this report generally apply to the whole Group, the relevant statistics (key performance indicators, “**KPIs**”) herein are mainly related to our operating subsidiaries in Mainland China, Vietnam and Sri Lanka, where our main manufacturing activities are carried out.

### 關於本報告

超盈國際控股有限公司(「**本公司**」或「**超盈國際**」，連同其附屬公司統稱「**本集團**」或「**我們**」)為一家女性內衣、運動服裝及服裝物料的全方位領先一站式解決方案供應商。超盈國際向品牌擁有人提供全面的物料產品，包括彈性織物面料、彈性織帶及蕾絲。憑藉卓越的產品質量及強大的創新及研發能力，本公司於過往年度持續取得驕人的業務增長。超盈國際繼續鞏固與首屈一指的環球女性內衣品牌以及其他國際運動服裝及服裝品牌長期密切的合作關係。本環境、社會及管治(「**環境、社會及管治**»)報告(「**環境、社會及管治報告**»)概述本集團於可持續發展方面的方法、實踐與策略。

### 匯報範圍

本環境、社會及管治報告涵蓋本集團位於中國大陸、越南社會主義共和國(「**越南**»)及斯里蘭卡民主社會主義共和國(「**斯里蘭卡**»)的生產廠房以及分別於香港及美利堅合眾國(「**美國**»)設立以進行行政、營銷及銷售活動的辦事處的資料及經營活動。報告期間為二零二三年一月一日至二零二三年十二月三十一日(「**報告期間**»)。可持續表現在重大方面的相關披露乃根據香港聯合交易所有限公司證券上市規則(「**上市規則**»)附錄C2所載的環境、社會及管治報告指引作出。

雖然本報告所披露的政策普遍適用於整個集團，以下相關統計數據(關鍵績效指標，「**指標**»)主要與我們於中國大陸、越南及斯里蘭卡的營運附屬公司有關，前述地點為我們進行主要生產活動的地點。



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### REPORTING PRINCIPLES

This report follows the ESG reporting guide and applies the following principles:

**Materiality:** In order to identify and assess the material concerns of our stakeholders, we have conducted materiality assessment surveys through several stakeholder engagement activities to determine the factors that have material impacts on our sustainable growth.

**Quantitative:** The quantitative principle applies to all information in this report. All performance indicators are provided with clear definitions and unit measurement is clearly stated.

**Balance:** The source of information and cases of this report was mainly derived from the Company's statistical reports obtained in 2023, relevant documents, and internal communication documents. The Company undertakes that this report does not contain any false information or misleading statement and accepts responsibility for the contents of this report as to its authenticity, accuracy, and completeness.

**Consistency:** We prepare this report in Environmental, Social, and Governance aspects. Should any changes in the future may affect the comparison with previous reports, footnotes will be added by the Company in the corresponding sections of the Report.

### 匯報原則

本報告依循環境、社會及管治報告指引，應用以下原則：

**重要性：**為識別及評估對利益相關者有影響的重大事宜，我們還透過多項與利益相關者的溝通活動進行重要性評估調查，以釐定對本集團可持續發展有重大影響的因素。

**量化：**量化原則適用於本報告的所有資料。我們為所有績效指標提供明確定義，並清楚註明量度單位。

**平衡性：**本報告的資料和案例主要來源於二零二三年取得的本公司統計報告、相關文檔及內部溝通文件。本公司承諾本報告不存在任何虛假記載及誤導性陳述，並對其內容的真實性、準確性和完整性負責。

**一致性：**我們從環境、社會及管治方面編製本報告。未來若有任何可能影響與過往報告作比較的變更，本公司會於報告相應章節加入註解。

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### ESG STATEMENT OF THE BOARD

The Board of Directors of the Group (the “**Board**”) is pleased to release the 2023 ESG report, which sets out the Group’s performance in fulfilling its environmental and social responsibilities during Reporting Period to response to stakeholders’ concerns and expectations related to the Group’s sustainable development management and information disclosure.

#### Sustainability strategy

Best Pacific is dedicated to endorsing the United Nations 2030 Agenda for Sustainable Development and its Sustainable Development Goals (“**SDGs**”), which provide a collective framework for fostering peace and prosperity for both humanity and the planet. The SDGs serve as a catalyst for taking proactive steps towards a more sustainable future. Our commitment to upholding rigorous standards, adopting environmentally friendly practices, and making significant contributions to society drives our pursuit of these objectives.

### 董事會的環境、社會及管治聲明

本集團董事會(「**董事會**」)欣然發佈二零二三年環境、社會及管治報告，當中載列本集團於報告期間內履行其環境及社會責任的表現，以回應利益相關者對本集團可持續發展管理及信息披露的關注與期待。

#### 可持續發展戰略

超盈國際全力支持聯合國二零三零年可持續發展議程及其可持續發展目標(「**可持續發展目標**」)，其為促進人類與地球的和平及繁榮提供了總體框架。可持續發展目標鞭策我們積極行動，向更加可持續的未來邁進。我們對於堅守嚴格標準、採用環保實踐以及對社會作出重大貢獻的承諾是我們追求該等目標的動力。

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In this report, we focus on our key focus areas and align them with the SDGs to showcase the beneficial impacts our business has on society and the environment, as outlined below:

於本報告內，我們著重關注關鍵領域，並將其與可持續發展目標對齊，藉此展現我們的業務對社會及環境的積極影響，概述如下：

SDG 可持續發展目標	ESG issue 環境、社會及管治事宜	Description 描述
 <p>1 NO POVERTY 無貧窮</p>	B8 : Community Investment 社區投資	<p>We put effort into aiding the needy in the community of our business operating locations. We promote poverty alleviation events and strive to eliminate poverty in our society.</p> <p>我們努力為業務營運所在社區的弱勢群體提供援助，推動扶貧活動，致力於消除社會貧困。</p>
 <p>3 GOOD HEALTH AND WELL-BEING 良好健康與福祉</p>	B2 : Health and Safety 健康與安全	<p>We value the health and safety of all employees and aims to protect them from any kind of occupational hazards. We have zero tolerance for all forms of work injuries or work-related fatalities.</p> <p>我們重視所有僱員的健康與安全，以保護彼等免受任何職業危害為己任。我們對任何形式的工傷或因工亡故事件持零容忍態度。</p>
 <p>4 QUALITY EDUCATION 優質教育</p>	B3 : Development and Training 發展及培訓 B8 : Community Investment 社區投資	<p>We provide holistic training and development opportunities to our colleagues for their continuous improvement in both working and life skills.</p> <p>我們為同事提供全方位的培訓及發展機會，幫助彼等實現工作與生活技能的持續提升。</p> <p>The Group is confident that an inclusive and equitable quality education is essential to alleviate the society's well-being. We are pledged to support the provision of quality education to the local communities.</p> <p>本集團相信，具包容性及公平性的優質教育對改善社會福祉至關重要。我們承諾支持為當地社區提供優質教育。</p>

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SDG 可持續發展目標	ESG issue 環境、社會及管治事宜	Description 描述
 <p><b>5</b> GENDER EQUALITY 性別平等</p>	B1 : Employment 僱傭	Gender equality is one of the key principles that we hold. We do not allow gender discrimination in all our Company's practices. Equal opportunities are given to all employees. 性別平等是我們堅守的原則之一。我們堅決杜絕在本公司任何實踐中存在性別歧視，並為所有僱員提供平等機會。
 <p><b>7</b> AFFORDABLE AND CLEAN ENERGY 經濟適用的清潔能源</p>	A3 : The Environment and Natural Resources 環境及天然資源	We commit to further exploring the use of alternative renewable resources and safeguarding the interests of our future generation. 我們承諾進一步探索使用替代性可再生資源，維護後代的利益。
 <p><b>8</b> DECENT WORK AND ECONOMIC GROWTH 體面工作和經濟增長</p>	B3 : Development and Training 發展及培訓 B4 : Labour Standards 勞工準則	We strive to maintain employment opportunities for local communities. We also encourage entrepreneurship and drive creativity and innovation among our staff for continuous improvement. 我們致力為當地社區保留就業機會，倡導創業精神，激發員工的創造力及創新思維，尋求持續提升。
 <p><b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 產業、創新和基礎設施</p>	B5 : Supply Chain Management 供應鏈管理 B6 : Product Responsibility 產品責任	We embed sustainability considerations in our product development. Innovation in products and services is highly encouraged to drive excellence within the business. 我們在產品開發過程中納入可持續性考量，高度鼓勵產品及服務創新，促進業務卓越發展。



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SDG 可持續發展目標	ESG issue 環境、社會及管治事宜	Description 描述
 <p>10 REDUCED INEQUALITIES 減少不平等</p>	<p>B1 : Employment 僱傭</p> <p>B8 : Community Investment 社區投資</p>	<p>The Group is committed to aiding the underprivileged. Ensuring equal opportunity and reducing inequalities are the goals of our community service development.</p> <p>本集團致力於幫助弱勢群體，以確保機會平等及減少不平等為我們的社區服務發展目標。</p>
 <p>11 SUSTAINABLE CITIES AND COMMUNITIES 可持續城市 and 社區</p>	<p>A2 : Use of Resources 資源使用</p> <p>A3 : The Environment and Natural Resources 環境及天然資源</p>	<p>We devote our resources to keep the city sustainable. Environmental problems such as municipal solid waste and air pollution are deteriorating the community's livability. Our operation aims to maintain cities and human settlements inclusive, safe, resilient, and sustainable.</p> <p>我們投入資源以維護城市可持續發展。城市固體廢物及空氣污染等環境問題正在對社區的宜居性造成負面影響。我們的營運旨在維護城市和人類居住地的包容性、安全性、復原性及可持續性。</p>
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION 負責任消費和生產</p>	<p>A2 : Use of Resources 資源使用</p> <p>B5 : Supply Chain Management 供應鏈管理</p> <p>B6 : Product Responsibility 產品責任</p>	<p>Our values are sustainable consumption and responsible production. We are striving hard to attain continuous improvement in product innovation. The choice of renewable energy is always our priority to reduce the consumption of natural resources.</p> <p>我們秉持可持續消費及負責任生產的價值觀，努力追求產品創新的不斷改進，始終將可再生能源作為首選，以減少對天然資源的消耗。</p>

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SDG 可持續發展目標	ESG issue 環境、社會及管治事宜	Description 描述
	A4 : Climate Change 氣候變化	<p>Climate change is an unavoidable subject, and it is posing physical and transition risks to our business. We are strengthening our resilience and adaptive capacity to minimize the impact brought to our business by climate change.</p> <p>氣候變化是一項避無可避的課題，對我們的業務構成實質性及過渡性風險。我們致力於增強自身韌性及適應能力，以將氣候變化對業務造成的影響降至最低。</p>
	B7 : Anti-corruption 反貪污	<p>The Group advocates integrity and ethnicity, we have zero tolerance to any forms of corruption acts and are committed to complying with related anti-corruption laws and regulations.</p> <p>本集團倡導誠信及民族精神，對任何形式的貪污行為持零容忍態度，並致力於遵守相關反貪污法律法規。</p>
	B5 : Supply Chain Management 供應鏈管理	<p>We strive to build a better and liveable community by partnering with different parties across the globe. A well-managed supply chain brings success to our business.</p> <p>我們致力於通過與全球各方合作，打造一個更加美好、宜居的社區。管理完善的供應鏈能幫助我們的業務取得成功。</p>



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### Governance Structure

The board of directors of the Company (the “**Board**”) oversees the ESG matters (including the ESG strategy and reporting) of the Group. From time to time, the Board reviews and evaluates the risks and ESG issues (if any) in the context of the Group’s business strategy. During the Reporting Period, the Group has established a multi-level ESG internal management structure with the Board as the lead, the ESG working group as the driving force and specialists of all departments as the main force for implementation to specify the responsibility of implementing ESG management and objectives. This Report was approved by the Board in March 2024 after being confirmed by the ESG working group.

### 管治架構

本公司董事會（「**董事會**」）監督本集團的環境、社會及管治事宜（包括環境、社會及管治策略及匯報）。董事會不時在本集團的業務戰略框架內審閱及評估風險及環境、社會及管治事宜（如有）。於報告期間，本集團已設立一個由董事會主導，以環境、社會及管治工作小組為驅動力量，以及以各部門專家為落實主力軍的多層面環境、社會及管治內部管理架構，以便明確落實環境、社會及管治管理的責任及相應目標。本報告經環境、社會及管治工作小組確認後，於二零二四年三月獲董事會批准。

### Sustainability Governance Structure of Best Pacific 超盈國際可持續發展管治架構

#### Board of Directors 董事會

#### Internal Management 內部管理

- Assist the Board in overseeing risk management and internal control, and report to the Board on the appointment of external auditors and their audit work.
- 協助董事會監督風險管理及內部控制，並就委任外聘核數師及其審核工作向董事會匯報。

#### ESG Working Group 環境、社會及管治工作小組

- Responsible for implementing sustainability policies and measures, monitoring ESG performance and targets, reviewing the feedback from stakeholders.
- 負責落實可持續發展政策及措施、監察環境、社會及管治表現及目標、審閱利益相關者的反饋。

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### Internal Control and Risk Management

In order to incorporate ESG issues into our strategy, the Board is responsible for continuously monitoring and reviewing the effectiveness of risk management and internal control systems. To better support the decision-making process, the Board engaged external independent professionals to help identify and evaluate the sustainability risks the Group is encountering.

### 內部控制及風險管理

為將環境、社會及管治事宜納入我們的策略，董事會負責持續監察及審閱風險管理及內部控制系統的成效。為更好地支持決策程序，董事會聘請外聘獨立專業人士幫助識別及評估本集團所面臨的可持續發展風險。

Risk Category 風險類別	Risk Description 風險描述	Countermeasures 對策
Energy conservation 節約能源	<p>As society pays more and more attention to energy use, sound energy-saving policies will help the Group avoid risks related to environmental regulations and will also facilitate internal discussions and planning within the company.</p> <p>隨著社會對能源使用的關注度日益提高，良好的節能政策將幫助本集團避免與環境法規相關的風險，亦將促進公司內部討論及規劃。</p>	<p>The Group attaches great importance to energy conservation and is committed to reducing energy consumption and adding new energy-saving equipment such as maglev turbo blowers with higher electricity efficiency.</p> <p>本集團高度重視節約能源，致力於減低能源消耗，並添置電力利用效率更高的磁懸浮渦輪鼓風機等新型節能設備。</p>
Water conservation 節約用水	<p>With the increasing awareness of water conservation in society, a sound water-saving policy will help the Group avoid unnecessary water consumption and facilitate in-house discussions and planning.</p> <p>隨著社會節約用水意識的不斷提高，良好的節水政策將幫助本集團避免不必要的用水，並促進內部討論及規劃。</p>	<p>The Group prioritizes water conservation to save water resources. We promote water-saving measures and install water-efficient equipment to enhance water use efficiency such as dyeing machines with lower liquor ratios.</p> <p>為節約水資源，本集團將節約用水作為首要任務。我們倡導實行節約用水措施，安裝低浴比染色機等節水設備，從而提高用水效率。</p>

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Risk Category 風險類別	Risk Description 風險描述	Countermeasures 對策
Services and product quality management 服務及產品質量管理	<p>With the tightening of quality control and legislations on services and product quality in many countries globally, in the event of non-compliance with quality requirements, the Group may be exposed to legal and compensation risks.</p> <p>隨著全球眾多國家加強對服務及產品質量的管控及立法，倘出現不符合質量規定的情況，本集團可能會面臨法律及賠償風險。</p>	<p>Our mission is to provide customers with quality products. The Group is committed to obtaining and maintaining ISO9001 certification through continuous improvement to provide quality products and services that meet customer needs.</p> <p>We also strictly abide by national laws and regulations and industry quality standards in our operations, improve quality management levels, and protect the rights and interests of our customers.</p> <p>我們以為客戶提供優質產品為使命。本集團致力於通過不斷改進以提供滿足客戶需求的優質產品及服務，取得及維持ISO9001認證。我們亦於運營過程中嚴格遵守國家法律法規及行業質量標準，提升質量管理水平，保護客戶權益。</p>

With the increasing concerns of regulatory authorities and investors in sustainability issues, the Group will continue to improve its sustainability governance, refine the functions of its ESG management, and improve risk identification and assessment. This allows the Group to deal with sustainability issues more effectively and respond to stakeholders' expectations.

隨著監管機構以及投資者對可持續發展問題的日益關注，本集團將繼續改進其可持續發展管治工作，完善其環境、社會及管治管理職能，改善風險識別及評估。有關舉措使本集團能夠更加有效地處理可持續發展問題，對利益相關者的期望做出回應。



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### VISION

Our core value “Built on Innovation and Technology” remains the foundation and the vision of the Group and we continue to devote resources to developing new products to meet the market demands. Through its dedication to research and development, the Group has developed a diversified portfolio of high-performance lingerie, sportswear and apparel materials, which are blended with quality, comfort and functionalities.

### MISSION

While Best Pacific is expanding and diversifying the customer portfolio with its innovative products across the sectors, we also focus on delivering our social responsibilities and the Group has always aimed at creating a green, healthy and safe working environment, while at the same time educating and equipping our staff with the relevant skills and knowledge to manufacture safe and quality products. Best Pacific not only sees the mission as part of our high-quality corporate governance and social responsibilities, but also considers it a crucial element for the long-term sustainable development of the Group.

### STAKEHOLDER ENGAGEMENT

The Company recognises and appreciates the valuable contributions made by stakeholders in advancing sustainable development. We highly value their feedback and opinions, which serve as guidance for shaping our management strategy on various sustainability issues. We have established multiple communication channels to facilitate effective engagement with a diverse range of stakeholders. These channels enable us to gain valuable insights into their expectations regarding the Company’s long-term growth trajectory and foster meaningful dialogue.

### 願景

我們的核心價值「以創新及技術為根基」始終為本集團的基礎及願景，且我們持續投入資源開發新產品以滿足市場需求。透過致力於研究及開發，本集團開發了各種集質量、舒適感及功能為一體的高性能女性內衣、運動服裝及服裝物料產品。

### 使命

超盈國際在利用其創新產品在整個行業內擴大及多樣化其客戶群體的同時，亦致力於履行我們的社會責任，且本集團一直致力於營造環保、健康及安全的工作環境，同時對我們的員工進行教育並使彼等具備相關技能及知識，以生產安全及優質產品。超盈國際不僅將使命視作高水準企業管治及社會責任的一部分，亦將其視為本集團長期可持續發展的關鍵因素。

### 利益相關者參與

本公司認可並感謝利益相關者於推動可持續發展方面作出的寶貴貢獻。我們高度重視平等的反饋及意見，並將其作為我們就各種可持續發展問題制定管理策略的指引。我們已建立多種溝通渠道以促進與各類利益相關者的有效交流。該等渠道使我們能夠深入了解彼等對本公司長期發展道路的期望，促進有意義的溝通。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The following table provides an overview of our ongoing communication activities with key stakeholders, to identify and address their concerns:

下表概述我們為了解及解決主要利益相關者的問題而與彼等開展的持續溝通活動：

Stakeholders 利益相關者	Major Communication Channels 主要溝通渠道
Employees 僱員	<ul style="list-style-type: none"> <li>• Intranet and e-mail 內聯網及電子郵件</li> <li>• Channel for anonymous complaints and feedback 匿名投訴及反饋渠道</li> <li>• Surveys 問卷調查</li> <li>• Regular performance reviews 定期業績審查</li> <li>• Regular meetings 定期會議</li> </ul>
Suppliers 供應商	<ul style="list-style-type: none"> <li>• Company's website and social media 本公司網站及社交媒體</li> <li>• Regular communication (e.g. e-mail, meetings, letters and messaging applications) 定期溝通（如電子郵件、會議、信函及短信應用）</li> <li>• Supplier selection assessment 供應商甄選評估</li> </ul>



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Stakeholders

#### 利益相關者

Customers

客戶



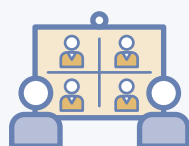
Communities

社區



Shareholders and investors

股東及投資者



### Major Communication Channels

#### 主要溝通渠道

- Company's website and social media  
本公司網站及社交媒體
- Customer opinion survey  
客戶意見調查
- Customer feedback and complaints  
客戶反饋及投訴
- Enquiry by e-mail  
郵件問詢
- Product ratings  
產品評級
- Company's website and social media  
本公司網站及社交媒體
- ESG Reports  
環境、社會及管治報告
- Company's website  
本公司網站
- Company announcements  
本公司公告
- Annual reports, interim reports and circulars to shareholders  
年報、中期報告及寄予股東的通函
- General meetings with shareholders  
有股東出席的股東大會
- Annual meetings  
年度會議
- Press releases and announcements  
新聞稿及公告



# Environmental, Social and Governance Report

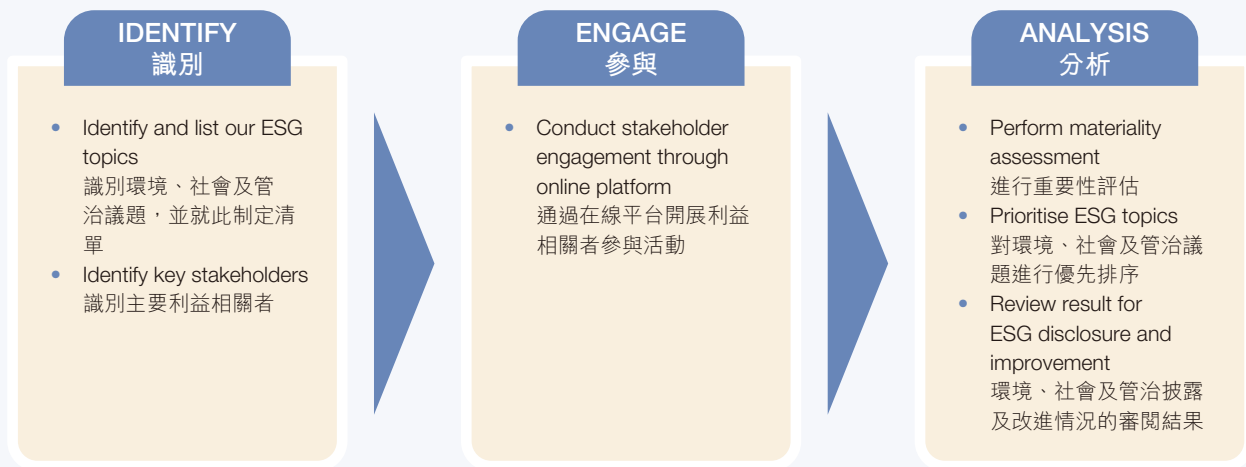
## 環境、社會及管治報告

### MATERIALITY ASSESSMENT

In order to identify the material ESG issues for our Company and establish appropriate ESG strategies for effective management, we have engaged an independent consultancy firm to conduct a materiality assessment. This assessment was carried out through an online questionnaire. We invited key stakeholder groups including the board of directors, employees, customers, and suppliers to participate by filling in the questionnaires and scoring the identified 22 ESG topics. The scoring was based on the importance of these topics to our business operations and the stakeholders themselves. This process helps us determine the direction of our ESG report and ensure that our ESG strategies align with the priorities of our stakeholders and the business itself.

### 重要性評估

為確定本公司的重要環境、社會及管治問題並就有效管理制定適當的環境、社會及管治策略，我們已聘請一家獨立顧問公司進行重要性評估。該評估乃通過網上問卷的方式進行。我們邀請主要利益相關者群體(包括董事會、僱員、客戶及供應商)通過填寫問卷的方式參與其中，為已識別的22項環境、社會及管治議題進行評分，評分乃根據該等議題對我們的業務營運以及利益相關者自身的重要性進行。該程序幫助我們確定環境、社會及管治報告的方向，並確保我們的環境、社會及管治策略與利益相關者的優先事項以及自身業務相契合。

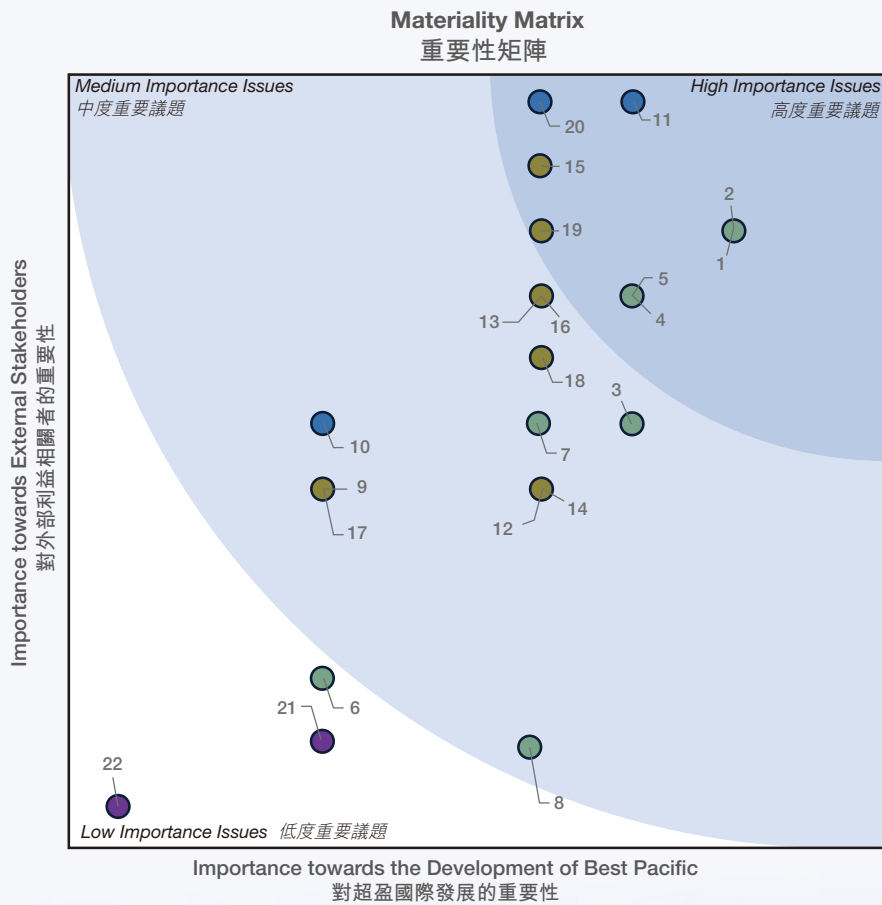


# Environmental, Social and Governance Report

## 環境、社會及管治報告

The materiality matrix, based on the expressed materiality of each ESG topic by stakeholders, prioritises and visually represents the importance of these topics to our Company. The topics located in the upper right corner of the matrix are considered the most significant in terms of their impact on our business operations and their importance to our stakeholders. These topics are deemed crucial and require our focused attention and action.

重要性矩陣基於利益相關者對各項環境、社會及管治議題的重要性評定對該等議題對本公司的重要程度進行優先排序並將其視像化呈列。位於矩陣右上角的議題被視為就其對我們業務營運的影響及其對利益相關者的重要性而言屬最重要的議題。該等議題被視為至關重要，要求我們對彼等給予高度關注並採取相應行動。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

By analysing the results of the questionnaires, the Company has identified 22 relevant issues. These issues have been categorized as “High importance”, “Medium importance” and “Low importance” as below:

通過分析問卷調查的結果，本公司已識別 22 項相關議題。該等議題已分類為「高度重要」、「中度重要」及「低度重要」，具體如下：

Level of Importance 重要性程度	ESG topics 環境、社會及管治議題
High importance 高度重要	1 Management of air pollutants and greenhouse gas emission 空氣污染及溫室氣體排放管理
	2 Wastewater management 污水管理
	11 Occupational safety and health 職業安全與健康
	20 Prevention of bribery, extortion, fraud and money laundering 防止賄賂、勒索、欺詐及洗錢
	15 Services and product quality management 服務及產品質量管理
	4 Energy conservation 節約能源
	5 Water conservation 節約用水
	19 Protecting the interests of customers and business partners 維護客戶及業務合作夥伴利益



# Environmental, Social and Governance Report

## 環境、社會及管治報告

Level of Importance 重要性程度	ESG topics 環境、社會及管治議題
Medium importance 中度重要	3 Waste management 廢物管理
	13 Labour practices 勞工慣例
	16 Customers' health and safety 客戶健康及安全
	18 Customer complaint handling mechanism 客戶投訴處理機制
	7 Impact of management operation on the environment and natural resources 管理營運對環境及天然資源的影響
	12 Employee development and training 員工發展與培訓
	14 Environmental and social risks of the supply chain 供應鏈的環境及社會風險
	10 Anti-discrimination, equal and diversified employment environment 反歧視、平等及多元化的就業環境
	9 Employment and labour system 僱傭及勞工制度
	17 Product-recall mechanism 產品召回機制
	8 Strengthening climate adaptability & resilience 加強氣候適應能力及應變能力
	Low importance 低度重要
21 Needs and interests of the community 社區的需求和利益	
22 Community investment 社區投入	

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The results of the materiality assessment were presented to the Board and received validation and approval. We have taken appropriate measures to address the material issues identified in the analysis. Our efforts in all material areas are covered in this Report. We remain committed to establishing diverse, honest, transparent, and accurate communication channels. These channels serve as a crucial foundation for our environmental, social, and governance approaches.

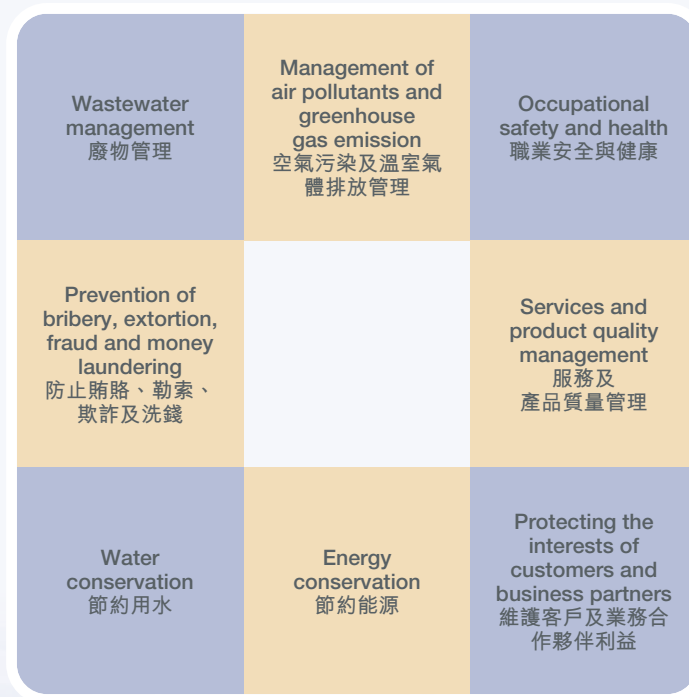
### FOCUS

Taking into consideration our stakeholders' feedback and our business strategy, we intend to focus on the following areas in the coming years that both the Board and our stakeholders consider significant for our business development in the long run.

重要性評估的結果已呈報予董事會並獲得確認及批准。我們已採取適當措施以解決分析中識別出的重要議題。本報告涵蓋我們在所有重要領域的投入。我們持續致力於建立多元、真誠、透明及精確的溝通渠道。該等渠道是我們制定環境、社會及管治方針的重要基礎。

### 關注要點

經考慮利益相關者的反饋及我們的業務戰略，我們擬於來年專注於以下領域，董事會及我們的利益相關者認為該等領域對我們業務的長期發展具有重要意義：



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### AWARDS AND ACHIEVEMENT

### 榮譽與成就

	Awards/Achievement 榮譽／成就	Issuing organisation 頒發機構
Dec 2022 二零二二年十二月	High-tech Enterprises (2022-2025) 高新技術企業(二零二二年至二零二五年)	Guangdong Provincial Department of Science and Technology; Guangdong Provincial Department of Finance; State Administration of Taxation; and Guangdong Provincial Taxation Bureau 廣東省科學技術廳；廣東省財政廳；國家稅務總局；及廣東省稅務局
Jan 2023 二零二三年一月	Global Recyclable Standard (GRS) Certification 全球回收標準(GRS)認證	Intertek 天祥集團
Feb 2023 二零二三年二月	Responsible Wool Standard (RWS) 負責任羊毛標準(RWS)	Bureau Veritas 必維國際檢驗集團
Mar 2023 二零二三年三月	Dongguan Clean Production Enterprise 東莞市清潔生產企業	Dongguan Municipal Bureau of Industry and Information Technology 東莞市工業和信息化局
Mar 2023 二零二三年三月	Organic Content Standard (OCS) Certification 有機含量標準(OCS)認證	Intertek 天祥集團
Apr 2023 二零二三年四月	Higg Facility Environmental Certification (Higg FEM) Higg工廠環境驗證(Higg FEM)	Cascale 可持續服裝聯盟
May 2023 二零二三年五月	Recycled Claim Standard 回收聲明標準	Intertek 天祥集團
Jun 2023 二零二三年六月	Higg Facility Social & Labor Certification (Higg FSLM) Higg工廠社會和勞工驗證(Higg FSLM)	Cascale 可持續服裝聯盟
Jun 2023 二零二三年六月	OEKO-TEX® STANDARD 100	Testex 瑞士紡織檢定有限公司
Jul 2023 二零二三年七月	Social & Labor Convergence Program (SLCP) 社會勞工整合項目(SLCP)	Cascale 可持續服裝聯盟



# Environmental, Social and Governance Report

## 環境、社會及管治報告

	Awards/Achievement 榮譽／成就	Issuing organisation 頒發機構
Sep 2023 二零二三年九月	Forest Stewardship Council (FSC) Certification 森林管理委員會(FSC)認證	Intertek 天祥集團
Oct 2023 二零二三年十月	Dongguan Smart Factory 東莞市智能工廠	Dongguan Municipal Bureau of Industry and Information Technology 東莞市工業和信息化局
Oct 2023 二零二三年十月	Guangdong-Hong Kong Cleaner Production Partnership (Manufacturing) 粵港清潔生產夥伴(製造業)	Department of Industry and Information Technology of Guangdong Province; and Environment and Ecology Bureau of the Hong Kong Special Administrative Region 廣東省工業和信息化廳；及香港特別行政 區環境及生態局
Nov 2023 二零二三年十一月	Bluesign®	Bluesign Technologies AG 瑞士藍色標誌科技公司
Nov 2023 二零二三年十一月	Dongguan City Water-saving Enterprise 東莞市節水型企業	Dongguan Water Conservancy Bureau; and Dongguan Industry and Information Technology Bureau 東莞市水務局；及東莞市工業和信息化局
Nov 2023 二零二三年十一月	Green Factory 綠色工廠	Ministry of Industry and Information Technology of the People's Republic of China 中華人民共和國工業和信息化部
Dec 2023 二零二三年十二月	Advanced Enterprise in Energy Efficiency (Water Efficiency) Benchmarking in the Textile Industry of Guangdong Province 廣東省紡織行業能效(水效)標桿值領跑企業	Guangdong Textile Association 廣東省紡織協會

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ENVIRONMENTAL PROTECTION

Being one of the world's leading textile manufacturers, Best Pacific not only focuses on its business development by expanding production capacities and creating innovative and high-quality products for customers, but also aims at putting efforts into making a better world by creating a green manufacturing environment through a series of measures. As governments, regulators and individuals in various regions attach more importance to climate change issues, Best Pacific, as a responsible corporation, has established the Environmental Management Committee and also formulated the "Environmental Monitoring and Measurement Control Procedures" (環境監測與測量控制程序) and the "Management Policy and Target Control Procedures" (管理方針和目標控制程序) to gradually monitor greenhouse gas emissions and make contributions to mitigating climate change. With a view to further improving our energy efficiency and to make a better world we live in, Best Pacific will continue to commit to creating a better environment through our resource-saving campaigns.

With the relevant registration certification of ISO 14001 – Environmental Management Systems and ISO 50001 – Energy Management System, we are regarded to have exercised quality environmental and energy management throughout the manufacturing process. Moreover, we conduct internal environmental protection assessments annually as well as arrange for third-party organizations to review environmental-related matters regularly to ensure that all the relevant standards are met.

### 環境保護

作為全球領先的紡織廠之一，超盈國際不僅藉由擴大產能及為客戶創造創新、優質產品專注於業務發展，亦計劃透過一系列措施竭力創造一個環保的生產環境，讓世界更美好。隨著各地區政府、監管機構和個人對氣候變化問題的重視，超盈國際作為一家負責任的企業，已設立環境管理委員會並制定「環境監測與測量控制程序」及「管理方針和目標控制程序」，逐步監測溫室氣體排放，為減緩氣候變化做出貢獻。為進一步提高我們的能源效率及營造良好的生活環境，超盈國際將繼續致力透過節能活動營造一個更好的環境。

憑藉ISO 14001—環境管理體系及ISO 50001—能源管理體系的相關註冊認證，我們於整個製造流程中推行高效的環境及能源管理。此外，我們每年進行內部環保評估並聘請第三方機構定期審閱環保相關事宜，確保符合所有相關標準。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The Group's environmental targets and steps taken to achieve them are as follows:

本集團的環保目標以及為實現該等目標所採取的措施如下：

Environmental Objectives 環境目標	Environmental Protection Steps Taken 採取的環保措施	Specific Environmental Performance Indicators 特定環保指標
Reduction of Greenhouse Gas ("GHG") Emission 減少溫室氣體(「溫室氣體」)排放	<ul style="list-style-type: none"> <li>Reduced the use of fossil fuels by reducing the use of coal by using more green energy sources and biomass fuel to reduce greenhouse gas emissions 更多使用綠色能源及生物質燃料，減少使用燃煤，從而減少使用化石燃料，減少溫室氣體的排放</li> <li>Installed rooftop photovoltaic power panels to reduce purchased electricity 安裝屋頂光伏發電板，減少外購電力</li> <li>Adopted electric cars for employee commuting 為員工通勤配備電動汽車</li> <li>Equipped boilers with low-nitrogen combustion devices to reduce air pollutant emissions 鍋爐安裝低氮燃燒裝置，減少空氣污染物排放</li> </ul>	<ul style="list-style-type: none"> <li>Reduce GHG emissions per unit of total sales volume by 30% when compared to 2023 by 2030 與二零二三年相比，到二零三零年將總銷量的單位溫室氣體排放量減少30%</li> </ul>
Increase of energy efficiency 提高能源效率	<ul style="list-style-type: none"> <li>Replaced the old single-stage air compressor with a new permanent magnet two-stage air compressor to improve electricity efficiency 以新型永磁雙級空壓機取代原老舊單級空壓機，提高用電效率</li> <li>Recycled heat energy and hot water for production use to save energy of dye vats and boilers 回收熱能及熱水以作生產之用，從而節省染缸及鍋爐能源</li> <li>Equipped the molding machine with a smart exhaust control system to reduce the heat taken away by the exhaust gas and improve heat efficiency 定型機加裝智慧排風控制系統，減少廢氣帶走的熱量，提高用熱效率</li> <li>Added silicate insulation coating to the outer shell of the newly installed dyeing machine to reduce heat loss 給新安裝的染色機外殼加上矽酸鹽保溫塗層，減少散熱損失</li> </ul>	<ul style="list-style-type: none"> <li>Reduce energy and resource consumption per unit of total sales volume 減少總銷量的單位能源與資源消耗量</li> </ul>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Environmental Objectives 環境目標	Environmental Protection Steps Taken 採取的環保措施	Specific Environmental Performance Indicators 特定環保指標
Enhancement of water efficiency 提高用水效率	<ul style="list-style-type: none"> <li>Installed watersaving equipment such as low liquor ratio dyeing machines to increase the reuse of discharged water and reverse osmosis (“RO”) water, thereby reducing the consumption of fresh water 安裝低浴比染色機等節水設備，提高排放水和逆滲透(「逆滲透」)水回用量，從而減少新鮮自來水用量</li> <li>Increased the output of the RO water system for workshop production, and use the treated sewage for toilet flushing and exhaust gas dust removal tower spraying 提高逆滲透水系統產量用於車間生產使用，將經處理後的污水用於沖廁和廢氣除塵塔噴淋等用途</li> </ul>	<ul style="list-style-type: none"> <li>Reduce water consumption per unit of total sales volume by 25% when compared to 2018 by 2025 與二零一八年相比，到二零二五年將總銷量的單位用水量減少25%</li> </ul>
Reduction of waste 減少廢物	<ul style="list-style-type: none"> <li>Improved and monitored waste recycling 改進及監測廢物回收</li> <li>Set up electronic system to reduce paper usage 建立電子系統以減少紙張使用</li> <li>Recycled and reused the office stationery and paper 回收及重複使用辦公文具及紙張</li> </ul>	<ul style="list-style-type: none"> <li>Hazardous wastes per kilogram of total sales volume remain below 0.005 kilogram 總銷量每公斤危險廢物量低於0.005公斤</li> <li>Reduce the intensity of non-hazardous waste by 15% by 2030 when compared to 2023 與二零二三年相比，到二零三零年將非危險廢物的排放強度減少15%</li> <li>Increase recycling rate 提高回收率</li> </ul>



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### A1 Emissions

#### Air Emission

The manufacturing process and transportation of materials involved air emissions in the surrounding environment. The major air emissions sources of the Group come from the fuel consumption of the vehicles, which are Nitrogen Oxides (“NO<sub>x</sub>”), Sulphur Oxides (“SO<sub>x</sub>”) and Particulate Matters (“PM”). As a responsible enterprise, we are dedicated to controlling air emissions through a series of environmental measures. The Group monitors the fuel consumption of vehicles for our regular review and nurtures the awareness of employees. We also minimize activities that cause environmental impacts such as the combustion of fossil fuels. Moreover, we installed exhaust treatment device to reduce air pollutants. In order to avoid contamination of surrounding soil and water, each factory is required to regularly monitor the emission quality and measure the level of air pollutants emitted by the Group’s business activities, in full compliance with relevant legal standards where it operates.

The Group’s air pollutant emissions during the reporting period are as follows:

### A1排放物

#### 空氣排放

製造流程及材料運輸涉及對周圍環境造成空氣污染。本集團的主要空氣排放源為汽車的燃油消耗，包括氮氧化物（「氮氧化物」）、硫氧化物（「硫氧化物」）及顆粒物（「顆粒物」）。作為一家負責任的企業，我們盡力通過一系列環保措施控制該等空氣排放。本集團對汽車燃油消耗進行監察以供定期審閱，加強員工的環保意識，並盡量減少燃燒化石燃料等造成環境影響的活動。此外，我們亦安裝廢氣處理裝置，減少空氣污染物。為避免對周圍土壤及水源造成污染，我們要求各廠房定期檢測排放質量及測量本集團業務活動的空氣污染物排放水平，確保完全符合經營所在地的相關法定標準。

本集團報告期間的空氣污染物排放如下：

Type of Pollutants	污染物類別	Unit 單位	2023 <sup>1</sup> 二零二三年 <sup>1</sup>
NO <sub>x</sub>	氮氧化物	kg 公斤	66,409.99
SO <sub>x</sub>	硫氧化物	kg 公斤	7,611.56
PM	顆粒物	kg 公斤	10,641.22

<sup>1</sup> The data is newly added in this Reporting Period to enhance data quality; The calculations are based on the Reporting Guidance on Environmental KPIs published by the HKEX.

<sup>1</sup> 本報告期間新增的數據以提高數據質量；有關計算乃基於聯交所發佈的《環境關鍵績效指標報告指引》。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Greenhouse Gas Emission

Greenhouse gas emissions from boilers and pre-treating machines, sewage discharges from the dyeing process and other associated hazardous waste from other production phases are the major emissions of the Group's whole manufacturing process. We strictly follow the internal guidelines as laid out in the working environment handbook, as well as the relevant laws and regulations, guidelines and standards issued by the relevant governmental authorities.

### 溫室氣體排放

鍋爐及預先處理機的溫室氣體排放、漂染過程中的污水排放及其他生產階段所產生的其他相關危險廢物乃本集團整個製造流程的主要排放物。我們嚴格遵守工作環境手冊載明的內部指引以及相關政府機構發佈的相關法律及法規、指引及標準。

### Operating sites

#### 營運地點

Mainland China  
中國大陸

Vietnam and Sri Lanka  
越南及斯里蘭卡

### Air and GHG management standards

#### 空氣及溫室氣體管理標準

The air and GHG emissions are controlled in accordance with the "Emission standard of air pollutants for boiler" issued by the Ministry of Ecology and Environment of Mainland China.

空氣及溫室氣體排放均根據中國大陸生態環境部發佈的《鍋爐大氣污染物排放標準》予以控制。

The air and GHG emissions are controlled in accordance to the "Law on Environmental Protection" issued by the National Assembly of Vietnam, and the "National Environmental Act" issued by the Ministry of Environment of Sri Lanka, respectively.

空氣及溫室氣體排放乃分別根據越南國會所頒佈的《環境保護法》以及斯里蘭卡環境部所頒佈的《國家環境法》控管。

To further reduce GHG emissions, we adopted electric cars for employee commuting. To increase energy efficiency, we also replaced the old single-stage air compressor with a new permanent magnet two-stage air compressor as well as recycled hot water for production use. In order to reduce the reliance on fossil fuels, we installed rooftop photovoltaic power panels for renewable energy. Since 2016, the fuel of boilers in Mainland China has been replaced by natural gas, which is considered as one of clean fuels. During the reporting year, we met our emissions target by strictly complying with the relevant standards and implementing environmental practices.

為進一步減少溫室氣體排放，我們為員工通勤配備電動汽車。為提高能源效率，我們亦採用新型永磁雙級空壓機取代原老舊單級空壓機，並回收利用熱水進行生產。為了減少對化石燃料的依賴，我們安裝了屋頂光伏發電板以獲取可再生能源。自二零一六年起，中國大陸的鍋爐燃料已由天然氣(被視為清潔燃料之一)取代。於報告年度內，我們通過嚴格遵守相關標準及落實環保實踐達成排放目標。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Details of the GHG emissions are as follows:

溫室氣體排放信息如下：

Type of GHG Emissions 溫室氣體排放類別	Unit 單位	2023 <sup>2</sup> 二零二三年 <sup>2</sup>	2022 二零二二年
Direct (Scope 1) Emissions <sup>3</sup> 直接（範圍1）排放量 <sup>3</sup>	tCO <sub>2</sub> e 噸二氧化碳當量	87,283	82,716
Intensity of Direct (Scope 1) Emissions 直接（範圍1）排放量強度	kgCO <sub>2</sub> e/kg (total sales volume) 公斤二氧化碳當量／公斤 (總銷量)	2.725	2.485
Indirect (Scope 2) Emissions <sup>4</sup> 間接（範圍2）排放量 <sup>4</sup>	tCO <sub>2</sub> e 噸二氧化碳當量	187,410 <sup>5</sup>	219,275
Intensity of Indirect (Scope 2) Emissions 間接（範圍2）排放量強度	kgCO <sub>2</sub> e/kg (total sales volume) 公斤二氧化碳當量／公斤 (總銷量)	5.850	6.586

### Waste Management

The Group pays attention to waste management. All operating sites are required to prudently implement the relevant requirements for the treatment of waste. In terms of sewage discharge, we strictly comply with the following standards during the Reporting Period. The Group established sewage treatment station for sewage treatment. The sewage generated during washing, printing and dyeing and other production processes is transported to the sewage treatment station for treatment through collection pipes. The treated sewage is further used to flush toilets in order to save freshwater resource.

### 廢物管理

本集團重視廢物管理，要求所有營運地點謹慎落實廢物處理的相關規定。污水處理方面，我們於報告期內嚴格遵守相關標準。本集團建立污水處理站以便進行污水處理。洗滌、印刷及染色等生產過程中產生的污水均會通過收集管道運往污水處理站進行處理。我們將處理過的污水進一步用於沖洗廁所，從而節約淡水資源。

<sup>2</sup> The calculations are based on the Reporting Guidance on Environmental KPIs issued by the Stock Exchange, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, the Sixth Assessment Report, the emissions factors for the Mainland-based operations referenced the Ministry of Ecology and Environment of the People's Republic of China, and Carbon Footprint Ltd's GHG Factors for International Grid Electricity (ROW) 2022.

<sup>3</sup> Scope 1 includes emissions from stationary combustion of diesel, furnace oil, natural gas, coal, and LPG; Mobile combustion of diesel and gasoline is newly added in 2023.

<sup>4</sup> Scope 2 includes the energy indirect emission from the purchased electricity, purchased steam and heating.

<sup>5</sup> Greenhouse gas emissions (Scope 2) in this Reporting Period are less than in the previous reporting period, mainly due to technical factors. Indirect energy emissions of electricity adopt the national power grid emission factor newly released by the Ministry of Ecology and Environment and Carbon Footprint Ltd's GHG Factors for International Grid Electricity (ROW) 2022, which are lower than the emission factor in previous year.

<sup>2</sup> 有關計算乃基於聯交所發佈的《環境關鍵績效指標報告指引》、《二零零六年IPCC 國家溫室氣體清單指南》及《第六次評估報告》，內地業務的排放因子則參考中華人民共和國生態環境部以及Carbon Footprint Ltd於International Grid Electricity (ROW) 2022中發佈的的溫室氣體因子。

<sup>3</sup> 範圍1包括柴油、高爐燃油、天然氣、煤炭及液化石油氣的固定燃燒；柴油及汽油的移動燃燒屬二零二三年新增內容。

<sup>4</sup> 範圍2包括外購電力、外購蒸汽及暖氣的間接能源排放。

<sup>5</sup> 本報告期間的溫室氣體排放（範圍2）較上一報告期間減少，主要歸因於技術性因素。間接能源排放採用生態環境部新發佈的國家電網排放因子以及Carbon Footprint Ltd於International Grid Electricity (ROW) 2022中發佈的溫室氣體因子。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Operating sites

#### 營運地點

Mainland China  
中國大陸

### Sewage management standards

#### 污水管理標準

Sewage is treated and discharged in accordance with the “Discharge standards of water pollutants for dyeing and finishing of textile industry” issued by the Ministry of Ecology and Environment of Mainland China. The sewage discharges are obtained and examined quarterly by the relevant governmental authority.

污水乃根據中國大陸生態環境部發佈的《紡織染整工業水污染物排放標準》予以處理及排放。污水排放由相關政府部門每季度抽取及檢驗。

Vietnam and Sri Lanka  
越南及斯里蘭卡

Sewage discharges are controlled in accordance with the “National Technical Regulation on the Effluent of Textile Industry” issued by the Ministry of Natural Resources and Environment of Vietnam, and the “National Environmental Act” issued by the Ministry of Environment of Sri Lanka, respectively.

污水排放乃分別根據越南自然資源與環境部所頒佈的《紡織業污水國家技術法規》以及斯里蘭卡環境部所發佈的《國家環境法》控管。

For waste management, we identified and monitored our hazardous and non-hazardous waste by following the Group’s “Waste Management Control Procedure” (廢棄物管理控制程序) as well as relevant laws and regulations in the operating sites. The hazardous wastes mainly include fabric and boxes contaminated by dye, used dye barrels, activated carbon and oil produced by exhaust gas treatment facilities while non-hazardous wastes mainly include papers, fabrics, wood blocks and packaging materials. We collect, manage and dispose of hazardous waste in accordance with hazardous waste/general solid waste classification. For hazardous waste, we collected and stored them in designated area, and then handled by qualified contractors for waste disposal. For non-hazardous waste, we classify and collect the recyclables in recycling box as well as dispose the waste in accordance with the relevant laws.

就廢物管理而言，我們通過遵循本集團的「廢棄物管理控制程序」以及營運地點的相關法律法規識別及監察危險及非危險廢物。危險廢物主要包括被染料污染的紡織物和包裝箱、使用後的染料桶、廢氣處理設施產生的活性炭和油液，而非危險廢物主要包括紙張、紡織物、木塊及包裝材料。我們按照危險廢物／一般固體廢物分類收集、管理及處理危險廢物。就危險廢物而言，我們進行收集並將其存放於指定區域，隨後由合資格廢物處理承包商進行處理。就非危險廢物而言，我們對其進行分類，將可回收物收集回收箱內，並按照相關法律處理廢物。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

In order to reduce paper usage, we set up electronic system such as OA/ERP and establish electronic filing system to avoid unnecessary paper printing. Furthermore, we recycle and reuse the office stationery and paper. In order to minimize environmental impact related to waste disposal, we strictly require all operating sites to conform with the standards as below:

為減少紙張使用，我們建立OA/ERP等電子系統以及電子存檔系統以避免非必要紙張印刷。此外，我們回收及重複使用辦公文具和紙張。為最大限度地減輕與廢物處理相關的環境影響，我們嚴格要求所有營運地點遵循以下標準：

### Operating sites

#### 營運地點

### Waste disposal standards

#### 廢物處理標準

Mainland China  
中國大陸

All the hazardous and non-hazardous wastes produced during the production process are centralized and managed by qualified operators transferring out the waste. Volatile organic compounds (“VOCs”) emitted from pre-treating machines are managed in accordance with the “Comprehensive Emission Standard for Stationary Pollution Sources of Volatile Organic Compounds” issued by the Ministry of Ecology and Environment of Mainland China.

生產過程中產生的所有危險及非危險廢物均由合資格的操作員於轉出廢棄物時集中處理。預先處理機排放的揮發性有機化合物（「揮發性有機化合物」）乃根據中國大陸生態環境部所頒佈的《固定污染源揮發性有機物綜合排放標準》予以處理。

Vietnam and Sri Lanka  
越南及斯里蘭卡

The disposal of hazardous and non-hazardous wastes is controlled in accordance with the “Law on Environmental Protection” issued by the National Assembly of Vietnam, and the “National Environmental Act” issued by the Ministry of Environment of Sri Lanka, respectively.

危險及非危險廢物處置乃分別根據越南國會所頒佈的《環境保護法》以及斯里蘭卡環境部所頒佈的《國家環境法》控管。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The amount of waste generated by the Group during the Reporting Period is as follows:

於報告期間內，本集團產生的廢物數量如下：

Type of Waste 廢物類別	Unit 單位	2023 <sup>6</sup> 二零二三年 <sup>6</sup>	2022 二零二二年
Sewage 污水	m <sup>3</sup> 立方米	5,640,701	6,273,000
Intensity of sewage 污水強度	m <sup>3</sup> /kg (total sales volume) 立方米/公斤 (總銷量)	0.176	0.188
Hazardous waste <sup>7</sup> 危險廢物 <sup>7</sup>	Tonnes 噸	133.7	101.4
Intensity of hazardous waste 危險廢物強度	kg/kg (total sales volume) 公斤/公斤 (總銷量)	0.004	0.003
Non-hazardous waste <sup>8</sup> 非危險廢物 <sup>8</sup>	Tonnes 噸	21,814	14,995
Intensity of non-hazardous waste 非危險廢物強度	kg/kg (total sales volume) 公斤/公斤 (總銷量)	0.681	0.450

Recycling rate<sup>9</sup> of hazardous and non-hazardous waste:

危險及非危險廢物的回收率<sup>9</sup>如下：

Type of Waste 廢物類別	Unit 單位	2023 二零二三年
Hazardous waste 危險廢物	%	4.96
Non-hazardous waste 非危險廢物	%	65.10

During the Reporting Period, the Group strictly comply with the relevant standards, laws and regulations in relation to air, GHG emissions, sewage discharges, as well as disposal of hazardous and non-hazardous waste. Moreover, various internal trainings are provided to employees to raise their awareness so as to minimize the wastes produced during daily operation.

於報告期間內，本集團嚴格遵守有關空氣、溫室氣體排放、污水排放以及處理危險及非危險廢物的相關標準、法律及法規。此外，我們亦為僱員提供各種內部培訓，提高彼等意識，以最大限度地減少日常營運中產生的廢物。

<sup>6</sup> The calculations are based on Appendix 2: Reporting Guidance on Environmental KPIs.

<sup>7</sup> Hazard waste includes fabric and boxes contaminated by dye, used dye barrels, activated carbon and oil produced by exhaust gas treatment facilities.

<sup>8</sup> Non-hazardous waste includes papers, wasted fabrics, wasted wood blocks and packaging materials. Non-hazardous waste reported in 2022 did not include the amount of internally recycled wastes.

<sup>9</sup> The recycling rate represents the amount of recycled solid waste (kg) divided by the amount of total solid waste (kg) and then multiplied by 100%. Such a rate is newly added in this Report Period.

<sup>6</sup> 有關計算乃基於附錄二：《環境關鍵績效指標報告指引》。

<sup>7</sup> 危險廢物包括被染料污染的紡織物和包裝箱、使用後的染料桶、廢氣處理設施產生的活性炭和油液。

<sup>8</sup> 非危險廢物包括紙張、廢棄紡織物、廢棄木塊及包裝材料。二零二二年報告的非危險廢物不包括內部回收廢物的數量。

<sup>9</sup> 回收率為所回收固體廢物數額(公斤)除以固體廢物總額(公斤)，然後乘以100%。有關比率為本報告期間新增數據。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### A2 Use of resources

#### *Energy consumption*

Our major resources consumed during the manufacturing process include electricity, natural gas, furnace oil, coal, water resources and steam. In order to minimize the impact of the Group's operations on the environment, we closely monitor and control the resources consumed. We have also formulated the "EMH handbook" and the "Resource and Energy Conservation Management Regulations" (資源能源節約管理規定) to monitor energy consumption and implement energy-saving practices. Furthermore, energy conservation advocacy is made public through posters, brochures, and cards as promotional tools.

### A2資源使用

#### *能源消耗量*

我們於製造流程中消耗的主要資源包括電力、天然氣、重油、煤、水資源及蒸汽。為降低本集團營運對環境的影響，我們密切監測及控制所消耗的資源。我們亦制定「EMH手冊」及「資源能源節約管理規定」，以監控能源消耗並實施節能實踐。此外，通過海報、手冊及卡片等宣傳工具公開進行節能倡導。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The breakdown of energy consumption is presented below:

能源消耗量的細分呈列如下：

	Unit 單位	2023 <sup>10</sup> 二零二三年 <sup>10</sup>	2022 二零二二年
<b>Total energy consumption</b> (Direct and indirect energy consumption inclusive)	kWh	764,908,612	780,602,000
總能耗（包括直接及間接能耗）	千瓦時		
<b>Direct energy consumption</b> 直接能耗		344,875,803	334,740,848
Natural gas 天然氣		143,262,940	129,500,784
LPG 液化石油氣		139,063,795	123,359,347
Other energy sources 其他能源		62,549,068	81,880,717
<b>Indirect energy consumption</b> 間接能耗		420,032,809	445,861,152
Electricity 電力		207,247,949	195,823,831
Purchased steam and heat 外購蒸汽及熱能		212,784,860	250,037,321
<b>Intensity of total energy consumption</b> (Direct and indirect energy consumption inclusive)	kWh/kg (Total sales volume)	23.88	23.45
總能耗強度（包括直接及間接能耗）	千瓦時／公斤（總銷售量）		

<sup>10</sup> The calculations in 2023 are based on the Reporting Guidance on Environmental KPIs issued by the Stock Exchange, 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and the emissions factors for the Mainland-based operations referenced by the Ministry of Ecology and Environment of the People's Republic of China; The conversion of the energy data unit to kWh in 2023 is based on the lower calorific value.

<sup>10</sup> 二零二三年的計算基於聯交所公佈的《環境關鍵績效指標匯報指引》、2006 IPCC國家溫室氣體清單指南及中華人民共和國生態環境部參考的內地業務排放因子。於二零二三年，能源數據單位基於較低熱值換算為千瓦時。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Water Consumption

Best Pacific recognizes that water resources are vital to the ecosystem. Human-induced climate change has exacerbated shortages of water, which is required in large amounts for the clothing manufacturing activities. In response to this challenge, we put every effort into enhancing water management to save water resources. Considering the nature of our business operations, a significant amount of water is required in the production process such as washing and dyeing. We formulated the “Resource and Energy Conservation Management Regulations” (資源能源節約管理規定) and strive to reduce our water consumption through the following water-saving measures at our operations during the reporting period:

- Installed water-saving equipment such as low liquor ratio dyeing machines to increase the reuse of discharged water and RO water, thereby reducing the consumption of fresh water
- Used the treated sewage for toilet flushing and exhaust gas dust removal tower spraying to reduce the use of fresh water
- Promoted water-saving messages to our employees by updating water-saving signage in the common area
- The treated sewage is recycled through the RO treatment system and reused in the workshop as one of the textile processes

During the reporting period, there was no issue in sourcing water that was fit for purpose.

### 用水量

超盈國際認為水資源對生態系統至關重要。人為引起的氣候變化已加劇水資源短缺，而服裝製造活動需大量用水。為應對這一挑戰，我們竭盡全力加強水資源管理，節約水資源。考慮到我們業務的性質，清洗及漂染等生產過程中需要大量水，我們制定了「資源能源節約管理規定」，並於報告期間通過以下節水措施，努力減少營運中的用水量：

- 安裝低浴比染色機等節水設備，提高排放水和逆滲透水回用量，從而減少新鮮自來水用量
- 將經處理後的污水用於沖廁和廢氣除塵塔噴淋等用途，減少新鮮自來水的使用
- 通過在公共區域更新節水標誌，向員工宣傳節水信息
- 將經處理後的污水經過逆滲透處理系統回收，重用於車間，紡織製程之一

於報告期間，求取適用水源上並無問題。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The following are the total amount and intensity of water consumption by the Group during the reporting period:

以下為本集團於報告期間的用水總量及強度：

	Unit 單位	2023 二零二三年	2022 二零二二年
Total water consumption 用水總量	m <sup>3</sup> 立方米	6,200,740	6,766,197
Water use intensity 用水強度	m <sup>3</sup> /kg (Total sale volume) 立方米／公斤（總銷售量）	0.194	0.203

### Packaging Material

Best Pacific pays attention to packaging material consumption. The packaging materials used in our operations are mainly paper and plastic. The Group continues to make every effort to reduce use of packaging material, adopt more environmentally friendly materials and improve product design. We have formulated “Dye Auxiliary Packaging Recycling Management Measures” (染料助劑包裝回收管理辦法), “Regulations on the management of auxiliary materials and office supplies” (輔助材料及辦公用品管理規定) and “Dye handling management measures” (染料處理管理辦法) to ensure compliance with standards and prevent pollutions. The Group will consistently review and enhance the Group’s policies and measures to minimize the material consumption.

### 包裝材料

超盈國際關注包裝材料消耗。我們業務中使用的包裝材料主要為紙張及塑料。本集團持續致力減少使用包裝材料，採用更環保的材料並改善產品設計。我們已制定「染料助劑包裝回收管理辦法」、「輔助材料及辦公用品管理規定」及「染料處理管理辦法」，以確保符合標準並防止污染。本集團將持續檢討及加強本集團政策及措施，以將材料消耗降到最低。

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The following are the total amount and intensity of packaging materials used by the Group during the Reporting Period:

以下為本集團於報告期間所用的包裝材料總量及強度：

	Unit 單位	2023 二零二三年	2022 二零二二年
Total Packaging materials used <sup>11</sup> 所使用包裝材料總量 <sup>11</sup>	tonne 噸	3,489.8	4,787.5
The intensity of packaging material used 所使用包裝材料強度	kg/kg (total sale volume) 公斤／公斤（總銷售量）	0.11	0.14

### Green Procurement

Best Pacific has formulated the “Procurement Control Management Procedure” (採購控制管理程序) and the “Supplier Evaluation and Assessment Management Measures” (供應商評估考核管理辦法) to enhance our green procurement. In order to develop sustainable supply chain, the Group conducts annual evaluations of suppliers to verify the lawfulness of the supplier’s business license, the business scope, validity period as well as relevant environmental protection certificates issued by nationally certified authorities. Particularly, all suppliers that transport hazardous chemicals is required to provide such transportation qualifications. We also give priority to local suppliers if product and service quality are the same. This approach can reduce unnecessary air pollutant due to long distance traffic. Moreover, we adopt greener material such as environmentally friendly yarn to reduce carbon footprint.

### 綠色採購

超盈國際已制定「採購控制管理程序」及「供應商評估考核管理辦法」，以加強綠色採購。為了發展可持續性供應鏈，本集團每年對供應商進行評估，以核實供應商營業執照、經營範圍、有效期限以及國家認證機構頒發的相關環境保護證書的合法性。特別是，所有運輸危險化學品的供應商須提供相關運輸資質。倘產品及服務質量相同，我們亦優先考慮本地供應商。此方法可減少長途交通造成的不必要空氣污染物。此外，我們採用更綠色的材料(如環保紗線)，以減少碳足跡。

<sup>11</sup> In Environmental, Social and Governance Report 2022, the packaging materials used only covers plastic packaging materials used.

<sup>11</sup> 於二零二二年環境、社會及管治報告，所使用包裝材料僅涵蓋所使用的塑料包裝材料。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

A3 The Environment and Natural Resources

A3環境及天然資源

Projects 項目	Details and results achieved 詳情及達成成果
 <p>Rooftop Solar Power Project 屋頂光伏發電</p>	<p>In 2023, a total of over 5,572,000 kWh of energy was generated through this project in Mainland China. Since 2022, we have installed solar power panels on the remaining available rooftop of phase V, VI and VII of our factory buildings in Dongguan.</p> <p>於二零二三年，中國大陸的該項目產生電力合共逾5,572,000千瓦時。自二零二二年起，我們已於東莞的五期、六期及七期的工廠樓宇剩餘可用的屋頂上安裝了太陽能板。</p>
 <p>Insulation of the outer shell of the dyeing machine 染色機外殼保溫</p>	<p>In 2022, we applied silicate thermal insulation coating to the outer shell of the newly installed dyeing machines to minimize heat loss.</p> <p>於二零二二年，我們在新安裝的染色機外殼上採用了矽酸鹽保溫塗層，以減少熱量散失。</p>
<p>Installation of a smart exhaust control system for molding machines 定型機安裝智慧排風控制系統</p>	<p>At the end of 2022, some molding machines in factory in Mainland China were installed with a smart exhaust control system to reduce the heat taken away by the exhaust gas of the molding machine and improve the heat efficiency.</p> <p>於二零二二年底，中國大陸工廠的部分定型機安裝智慧排風控制系統，以減少定型機廢氣帶走的熱量，提高用熱效率。</p>



# Environmental, Social and Governance Report

## 環境、社會及管治報告

Projects 項目		Details and results achieved 詳情及達成成果
	<p>Replacement of the old single-stage air compressors with new permanent magnet two-stage compression air compressors 用新型永磁雙級空壓機取代原老舊單級空壓機</p>	<p>In 2022, we replaced some of the old single-stage compression air compressors with new permanent magnet two-stage compression air compressors in Dongguan. 於二零二二年，我們將東莞廠房的部分老舊單級壓縮空壓機替換為新型永磁雙級壓縮空壓機。</p>
	<p>Further introduction of dyeing machines with a lower liquor ratio 進一步引進低浴比染缸</p>	<p>Since 2020, we have gradually introduced dyeing machines with lower liquor ratio to replace the old dyeing machines with higher liquor ratio. In general, dyeing machines with lower liquor ratio consume less water resource and steam as compared to old dyeing machines with higher liquor ratio by approximately 20-30%. 自二零二零年起，我們逐步引進低浴比染缸，以取代高浴比的舊染缸。一般而言，低浴比染缸相較高浴比的舊染缸的水資源及蒸汽消耗減少約20-30%。</p>
	<p>Recycling of hot water for production use and enhancement of energy saving of dye vats and boilers 循環利用生產用熱水及加強染缸及鍋爐節能</p>	<p>In late 2022, we increased recycling of hot water for production use and enhancement of energy saving of dye vats and boilers in our factory buildings in Vietnam. It was expected that these enhancements can reduce liquefied petroleum gas consumption of over approximately 1,000 tonnes per year. 於二零二二年尾，我們於越南的廠房增加生產熱水循環利用，並加強了染缸及鍋爐的節能。預計該等改進每年可減少超過約1,000噸的液化石油氣消耗量。</p>

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### A4 Response to Climate Challenge

Under the global trend of tackling climate change, the Group well understands that it plays an important role in tackling climate change, and has incorporated risks in relation to climate change into our corporate risk management. The ESG working group is the responsible organisation for climate change management. The Board is the final decision maker for climate change management. The ESG working group reports to the Board on climate change risks and measures as well as the results of implementation every year.

The Group uses the TCFD framework to identify climate risks and opportunities. Each responsible department identifies, determines and evaluates annual material climate risks, and the discussion results will be confirmed by the ESG working group and the Board. Based on the assessment results on climate change risk, the Group formulates targets and the corresponding risk mitigation measures, and regularly monitors, evaluates and reviews the policies, management, performance and progress of relevant targets related to climate change issues.

We have identified significant climate-related risks, and their potential operational and financial impacts on the Group as follows:

### A4 應對氣候挑戰

在全球應對氣候變化的趨勢下，本集團深知其在應對氣候變化方面舉足輕重，並已將與氣候變化有關的風險納入我們的企業風險管理。環境、社會及管治工作小組為負責氣候變化管理的組織。董事會為氣候變化管理的最終決策人。環境、社會及管治工作小組每年就氣候變化風險及措施以及實施成果向董事會報告。

本集團使用TCFD框架識別氣候風險及機遇。各主管部門對年度重大氣候風險進行識別、釐定及評估，討論結果將由環境、社會及管治工作小組及董事會進行確認。本集團根據氣候變化風險的評估結果制定目標及相應的風險緩解措施，並對氣候變化問題相關的有關目標的政策、管理、表現及進度進行定期監測、評估及檢討。

我們已識別的重大氣候相關風險以及對本集團運營及財務的潛在影響如下：

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Category 類別	Possible financial effects 潛在財務影響
Chronic risk 慢性風險	<p>The gradual transformation of the natural environment caused by climate change has made the virus increasingly strong, causing a pandemic and affecting the health of employees. Employees may not be able to go to work as usual, and transportation and supply chains may be disrupted, increasing maintenance costs, procurement costs, and legal liabilities. Business suspension may reduce potential revenue.</p> <p>氣候變化導致的自然環境逐漸轉變使病日益強大，造成疫情並影響員工健康。員工可能無法如常上班，並中斷運輸及供應鏈，導致維修成本、採購成本及法律責任相關成本上升，同時業務停止運作也會造成潛在收入減少。</p>
Policy and legal risk 政策及法律風險	<p>The increasingly stringent requirements for low-carbon environmental policies and regulations will lead to increased investment costs. Energy cost increases as a result of energy structure adjustment and tariff reform engendering a rise in tariffs.</p> <p>低碳環保政策及法規的要求日益嚴格，將導致投資成本增加。能源成本因能源結構調整及關稅改革造成的關稅上漲而增加。</p>
Market risk 市場風險	<p>Failure to meet the demand from customers for product quality and environmental protection will lead to a decline in revenue. Brand customers may change to green products which are sustainable, recyclable or with other environmental features for their reputation, resulting in a decline in our revenue.</p> <p>未能滿足客戶對產品質量及環保的要求，將導致收入減少。品牌客戶或會為其名譽而轉向可持續循環利用或具備其他環保特徵的綠色產品，從而導致我們的收入減少。</p>

The Group has also set up an “Emergency Preparedness and Response Management System” (緊急準備與回應管理制度), which outlines emergency measures to respond to extreme weather conditions (such as typhoon, storm and flood), guiding employees’ work arrangement and management methods under extreme weather conditions. Apart from the emergency guidance, we also provide disaster prevention knowledge training, including annual fire, chemical, safety protection knowledge and drills. Moreover, we continuously strengthen the backup equipment for emergency use such as the installation of floodgates. To further reduce the recovery cost, we buy insurance for our employees and company assets.

The Group will constantly monitor the weather conditions of regions where it operates to make preparations on a timely basis. Meanwhile, the Group will also pay close attention to guidelines issued by local governments, regulators and industrial associations and update internal policies and measures where appropriate.

本集團亦設立「緊急準備與回應管理制度」，該制度概述應對極端天氣情況(如颱風、暴雨及洪水)的應急措施，指導員工在極端天氣情況下的工作安排及管理方式。除了應急指引外，我們亦提供防災知識培訓，包括每年的消防、化學、安全保護知識及演習。此外，我們不斷升級應急備用設備，如安裝防洪閘。為了進一步降低恢復成本，我們為員工及公司資產購買保險。

本集團將不斷監測營運所在地區的天氣情況，以及時做好準備。同時，本集團亦將密切關注當地政府、監管機構及行業協會頒佈的指引，並適時更新內部政策及措施。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### EMPLOYMENT AND LABOUR PRACTICES

The rights and welfare of our employees, and to ensure their well-being and address their needs effectively are of utmost importance to us. We strive to create an inclusive and supportive work environment where employees' interests are valued, and their well-being is prioritized.

We have established a welfare committee dedicated to overseeing and promoting the welfare of our employees. This committee actively engages with employees and addresses various aspects of employment during regular labour meetings. These meetings serve as a platform for open discussions on crucial topics such as wages, benefits, working hours, fair treatment, non-discrimination, harassment prevention, and equal opportunities.

We recognize the importance of workplace safety, and it is a key focus during our labour meetings. We proactively identify potential hazards, review safety protocols, encourage incident reporting, and implement additional measures to enhance the overall well-being and safety of our employees.

In addition to these measures, we also embrace the establishment of trade unions, providing an opportunity for them to express their interests collectively and engage in negotiations with management regarding their employment-related matters. This allows for a more organized and unified representation of employee concerns, fostering a collaborative environment where their voices can be heard.

### 僱傭及勞工常規

員工的權益及福利以及有效確保其福祉並滿足其需求，對我們而言至關重要。我們致力創造包容及支持的工作環境，重視員工的利益，並優先考慮員工的福祉。

我們已設立福利委員會，致力於監督及促進員工福利。該委員會於定期勞工會議上積極與員工溝通、處理僱傭各方面問題。該等會議充當公開討論薪金、權益、工作時數、公平待遇、不歧視、防範騷擾及平等機會等重要議題的平台。

我們認識到工作場所安全的重要性，此為我們勞工會議的重點。我們積極識別潛在危險，檢討安全協議，鼓勵事件報告，並實施額外措施提升員工的整體福祉及安全。

除以上措施外，我們亦支持建立工會，為其提供集體表達利益訴求及就僱傭相關事宜與管理層協商的機會。此舉可更有組織及更統一地表達員工的關切，營造一個能傾聽員工心聲的合作環境。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### B1 Employment

Best Pacific believes that employees are the cornerstone of our success. We see human capital as a valuable asset for the development of the Group in the long run.

#### *Recruitment and Dismissal*

We have been continuously making efforts to attract and retain talents in order to support our ongoing business expansion as well as diversify into other geographical locations. Recruitment and promotion of our people are performance-based. We uphold rigorous and transparent hiring procedures that enable us to evaluate applicants thoroughly, considering their experience, attitude, and potential as key factors.

We strongly denounce any instances of unfair and unjust termination and maintain stringent policies to prevent such practices. Our Company only terminates employees when there is concrete evidence of criminal misconduct, severe misbehaviour, unethical or corrupt practices, or similar violations. Dismissals are solely conducted on reasonable and legitimate grounds, and employees are provided written notification regarding the termination of their employment contracts, ensuring transparency throughout the process.

#### *Equal opportunity*

The Group is committed to creating a work environment which provides fair and equal development and learning opportunities to all staff, regardless of gender, age, nationality, race, family status or religion. Discrimination of any kind is strictly not allowed in our workplace. We have a straight promotion policy and job performance appraisal policy in place to ensure staff members are rewarded and recognized based on their qualifications, achievements, and contributions to the organization. We offer a transparent promotion ladder that allows employees to transition into management roles. We ensure that employees are well-informed about the conditions and criteria for promotion, providing clarity on the requirements they need to meet to advance in their careers.

### B1僱傭

超盈國際認為員工為我們成功的基石。我們將人力資本視作本集團長期發展的寶貴資產。

#### *招聘及解僱*

我們一直致力於吸引及挽留人才，以支持我們業務的持續擴張及於其他地區的多元化經營。員工的招聘及晉升乃基於表現而定。我們堅持嚴格及透明的招聘程序，將申請人的經驗、態度及潛力視為關鍵因素考慮，對其進行全面評估。

我們強烈譴責任何不公平及不正義的解僱行為，並保持嚴格政策以防止此類行為的發生。本公司僅於有確鑿證據證明員工存在刑事犯罪、嚴重不當行為、不道德或腐敗行為或類似違規行為時，方會解僱員工。解僱僅基於合理合法理由，並向員工提供終止僱傭合約的書面通知，確保整個過程的透明度。

#### *平等機會*

本集團致力於為所有員工創造一個提供公平、平等發展及學習機會的工作環境，而無論員工的性別、年齡、國籍、種族、家庭狀況或宗教。我們的工作場所嚴格禁止任何形式的歧視。我們設有直接的晉升政策及工作表現考核政策，以確保員工根據其資歷、成就及對組織的貢獻獲得表彰及認可。我們提供透明的晉升階梯，允許員工過渡到管理崗位。我們確保員工充分了解晉升的條件及標準，明確其於職業發展中需要滿足的要求。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### *Remuneration and Staff benefits*

Work-life balance is perceived to be the crux of the physical as well as psychological development of our employees. Our staff have reasonable working hours and rest periods, enjoy all statutory holidays and are entitled to paid leaves according to the laws of different jurisdictions. Compensation is also paid for work overtime according to local labour laws. Upon terminating any employees with dissatisfactory performance or for any other reasons, the Group pays the relevant dismissal compensation per their service contracts and the relevant laws and regulations.

Our employment contracts are in accordance with legal and regulatory requirements, comprehensively outlining working hours, holidays, termination procedures, fringe benefits, and leave entitlement. These contracts serve to promote fairness and equity for both our employees and the company. For staff members employed at our factory, we establish starting salary ranges for different ranks based on the “Job Level Comparison Table”. This table serves as a reference point for determining appropriate salary levels corresponding to various job levels within the organization. Furthermore, all remuneration and compensation provided adhere to the necessary legal and regulatory standards.

In terms of benefits and welfare, we contribute to social insurance schemes and mandatory provident funds in Mainland China, Hong Kong, Vietnam, Sri Lanka and the U.S. Additionally, we offer subsidised accommodation, meals, accident insurance and medical insurance to eligible employees. The Company is entitled to grant share options to eligible employees under its share option scheme to recognise and reward their contributions to the Group and to encourage them to work towards enhancing the value of the Company and its shareholders. We also have a pay adjustment policy in place, taking job performance, market trends, internal equity, and budgetary considerations into account to ensure that pay adjustments are fair and competitive.

### *酬金及員工福利*

我們認為，工作生活平衡是員工身心發展的關鍵。我們員工的工作及休息時間合理，享受所有法定假期，且根據不同司法管轄權區的法律，有權享有帶薪休假。本集團亦根據當地勞動法支付加班工資。倘任何員工因表現不佳或任何其他原因被解僱，本集團將根據彼等服務合約及相關法律法規支付離職補償。

我們的僱傭合約符合法律法規的規定，全面規定工作時數、假期、解僱程序、附加福利及休假權益。該等合約有助於促進員工及公司的公平與公正。就受僱於工廠的員工而言，我們根據「職位級別對照表」確定不同級別起薪範圍。該表作為一個參考點，釐定組織內不同職位級別對應的適用薪金水平。此外，所有提供的酬金及補償均符合必要法定及監管標準。

就福利而言，我們繳納中國大陸、香港、越南、斯里蘭卡及美國的社保計劃及強制性公積金。此外，我們向合資格員工提供住宿津貼、餐食、事故保險及醫療保險。本公司有權根據購股權計劃向合資格員工授予購股權，認可及表彰彼等對本集團作出的貢獻，並鼓勵彼等努力提升本公司及其股東的價值。我們亦設有薪酬調整政策，考慮工作表現、市場趨勢、內部公平及預算考量，以確保薪酬調整的公平性及競爭力。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### *Fostering a Culture of Care and Belonging*

At Best Pacific, spreading joy among our employees is one of our key priorities. We understand that a happy and engaged workforce is essential for creating a positive work environment and driving overall productivity and success. We believe that creating a positive work culture goes beyond providing competitive salaries and benefits. It involves cultivating a supportive and inclusive environment where employees feel valued, motivated, and connected to their work and colleagues.

Our Company believes that employees are valuable assets to the Group. We see every employee as our family member. “Love Support Foundation” has been set up to provide emergent financial support to our staff members who have unfortunately suffered from serious sickness, accidents, or difficulties in daily living. Through internal fundraising among staff members, a sense of responsibility and belonging to our Group are enhanced.

### *培養關懷與歸屬感文化*

在超盈國際，在員工中傳播歡樂是我們的首要任務之一。我們深知，一支快樂而投入的員工隊伍對於創造積極的工作環境及推動整體生產力及成功至關重要。我們相信，創造積極的辦公文化高於提供具競爭力的薪金及福利。其包括營造一個支持及包容的環境，讓員工感受到自己的價值、動力及與工作及同事之間的聯繫。

本公司認為員工為本集團的寶貴財產。我們將每位員工視作我們的家庭成員。我們已設立「愛心幫助基金會」，向不幸遭遇重大疾病、事故或生活困難的員工提供應急經濟援助。透過員工內部募捐，提高責任意識及對本集團的歸屬感。

### In-house picturing competition 內部繪畫比賽

As part of our mid-autumn celebration event in Vietnam, we organised a picturing competition specifically for the children of our Vietnam staff. The competition aims to provide a platform for children to showcase their creativity and talent. It also fostered a sense of community and engagement among our employees and their families and promoted a positive working environment.

作為越南慶中秋活動的一部分，我們專門為越南員工的子女組織了繪畫比賽。比賽旨在為孩子們提供一個展示創意和才華的平台。比賽亦促進了員工及其家人的社區意識和參與感，並推動積極的工作環境。





# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Sharing blessing 共享祝福

During the Chinese New Year, 100 staff have volunteered in the Send Blessing activities organised by the Mayong Town Federation of Literary and Art Circles. Our volunteers took part in writing hui chun, which are traditional Chinese New Year blessings, and sending spring festival couplets to employees. These blessings and couplets carry auspicious wishes and are an important cultural tradition during the festive season.

在中國新年期間，100名員工自願參加麻湧鎮文學藝術界聯合會組織的送祝福活動。我們的志願者參與寫揮春（傳統中國新年祝福語），並向員工贈送春聯。這些祝福及春聯承載著吉祥的祝願，時節日期間重要的文化傳統。





# Environmental, Social and Governance Report

## 環境、社會及管治報告

During the Reporting Period, the Group complied with the relevant laws and regulations with compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. As of 31 December 2023, the Group employed a total of 9,604 full-time employees. The employee turnover rate and headcount as of the end of the Reporting Period are as follows:

於報告期間，本集團遵守有關薪酬及解僱、招聘及晉升、工作時數、休息時間、平等機會、多元化、反歧視及其他權益及福利的相關法律及法規。截至二零二三年十二月三十一日，本集團共僱傭9,604名全職員工。截至報告期間末，員工流失率及統計人數如下：

		Turnover rate <sup>12</sup> 流失率 <sup>12</sup>	
		2023 二零二三年	2022 二零二二年
<b>Total</b>	<b>總計</b>	3%	4%
<b>By gender</b>	<b>按性別</b>		
Male	男性	3%	4%
Female	女性	3%	3%
<b>By age group</b>	<b>按年齡組別</b>		
< 26	< 26歲	5%	8%
26–35	26歲至35歲	3%	3%
36–45	36歲至45歲	2%	2%
46–55	46歲至55歲	1%	1%
55 or above	55歲或以上	2%	1%
<b>By geographical region</b>	<b>按地區</b>		
China	中國	3%	3%
Vietnam	越南	6%	8%
Sri Lanka	斯里蘭卡	1%	2%
Other	其他	0%	0%

<sup>12</sup> Turnover rate represents the monthly averaged turnover rate. It is calculated by the number of employees resigned in a sub-category divided by the total number of employees in a sub-category, then multiplied by 100% and then divided by 12 months.

<sup>12</sup> 流失率指月平均流失率。其計算方法為：一個子類別中辭職的員工人數除以該子類別中員工總數，乘以100%，再除以12個月。

# Environmental, Social and Governance Report

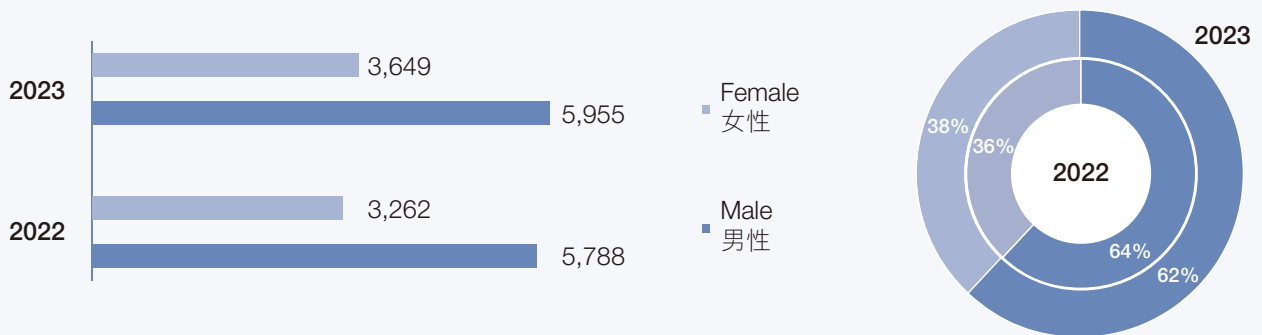
## 環境、社會及管治報告

### Talent's distribution at a glance

#### 人才分佈一覽表

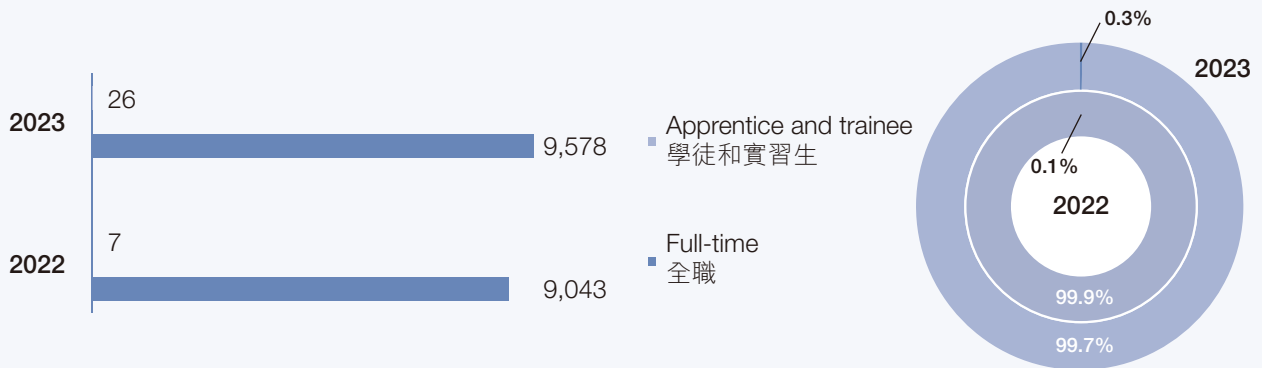
#### By gender

##### 按性別



#### By employment type

##### 按僱傭類型



#### By age

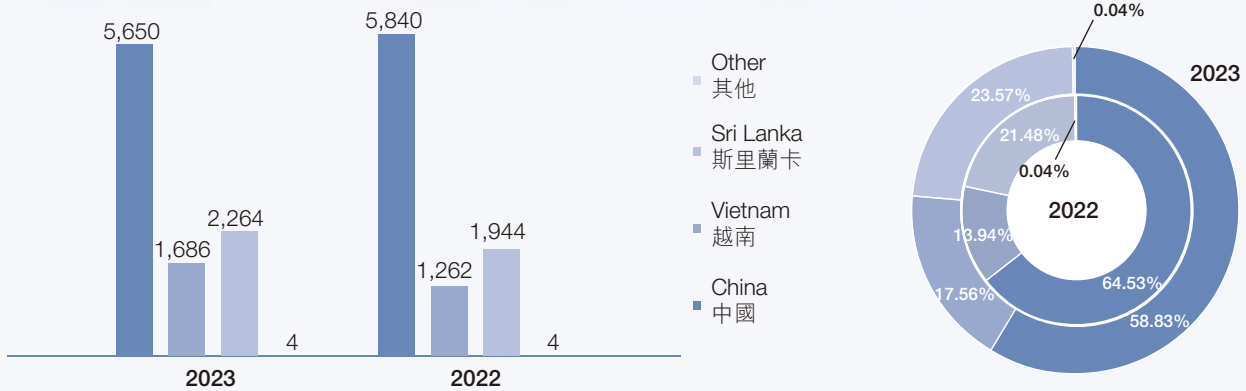
##### 按年齡



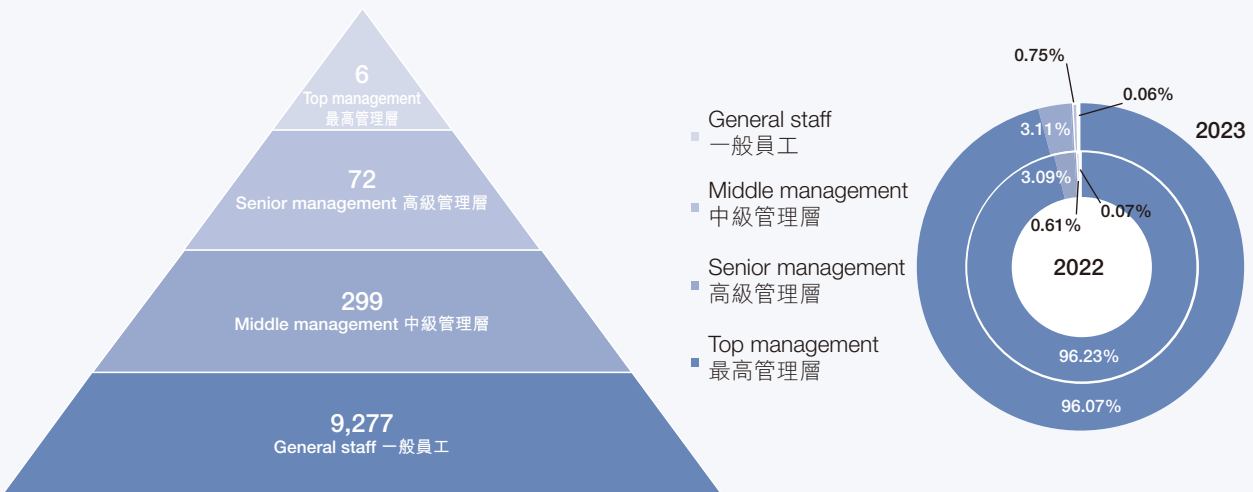
# Environmental, Social and Governance Report

## 環境、社會及管治報告

### By geographical region 按地區



### By employee level 按員工級別



Total 總計 = 9,604 employees 名僱員 (2023)  
= 9,050 employees 名僱員 (2022)

# Environmental, Social and Governance Report

## 環境、社會及管治報告

During 2023, 27.2% of our employees are newly hired. The details of the number of new employees and new hires rate<sup>14</sup> by categories are as follows:

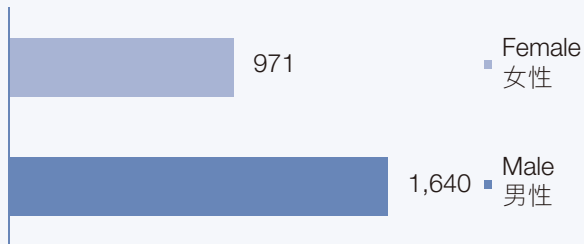
於二零二三年，27.2%的員工為新聘員工。按類別劃分的新員工人數及新聘員工比率<sup>14</sup>詳情如下：

### Number of new employees (by categories)

#### 新員工人數(按類別)

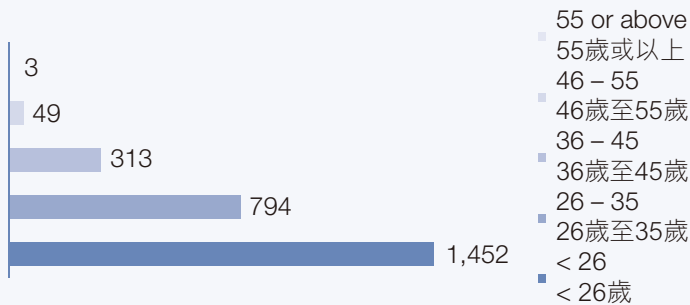
#### By gender

##### 性別



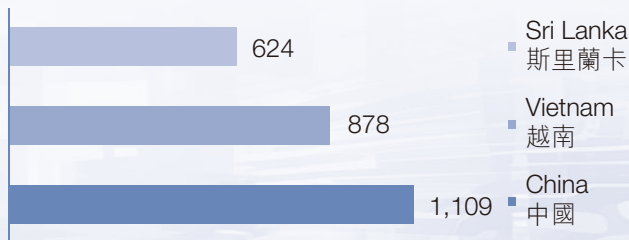
#### By age group

##### 年齡組別



#### By geographical region

##### 地區



<sup>14</sup> The new hires rate is calculated as “total number of new hires divided by total number of employees at the end of the Reporting Period and multiplied by 100%”.

<sup>14</sup> 新聘員工比率乃按照「新聘員工總數除以報告期間末員工總數，再乘以100%」計算。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### B2 Occupational health and safety

Providing a safe working environment has always been our top priority. We are dedicated to ensuring the safety of our employees and the continuity of our business operations through our commitment to proactive emergency preparedness and robust safety measures. To prevent and minimize occupational health and safety hazards in the workplace, we have implemented an Occupational Health and Safety Management System that is compliant with the requirements of the ISO 45001 Standard. Lost days due to work injury during the Reporting Period were significantly reduced compared to 2022. Such reduction was due to the enhanced awareness of occupational safety of the Group and its employees.

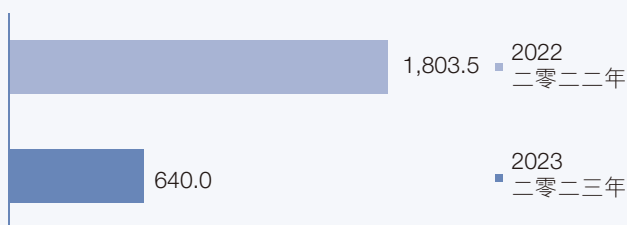
### B2職業健康及安全

提供安全的工作環境一直是我們的頭等大事。我們致力於通過積極的應急準備和健全的安全措施來確保員工的安全及業務營運的連續性。為防止並盡量降低工作場所的職業健康及安全危害，我們已實施符合ISO 45001標準規定的職業健康及安全體系。報告期間因工傷損失工作日數較二零二二年大幅減少。有關減少是由於本集團及其員工的職業安全意識增強。

		2023 二零二三年	2022 二零二二年
Number of work-related fatalities	因工死亡人數	0	0
Rate of work-related fatalities	因工死亡比率	0%	0%
Lost days due to work injury	因工傷損失工作日數	640.0	1,803.5
Rate of recordable work-related injuries <sup>15</sup>	可記錄的工傷率 <sup>15</sup>	0.44	0.36

#### Lost days due to work injury

#### 因工傷損失工作日數



<sup>15</sup> Rate of recordable work-related injuries is the rate of recorded work-related injuries per 100 full-time workers, and is calculated as “total number of recordable work-related injuries multiplied by 200,000 and then divided by total hours worked”. The factor 200,000 is the annual hours worked by 100 employees.

<sup>15</sup> 可記錄的工傷率為每100名全職員工中可記錄的工傷率，計算方式為「可記錄工傷個案總數乘以200,000，再除以工作總時數」。係數200,000為100名員工年度工作時數。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The implementation of our occupational health and safety measures is also a key to limiting the number of work injuries and associated lost workdays. Below are the key occupational health and safety measures implemented among our sites:

實施我們的職業健康及安全措施亦為限制工傷個案數量及相關損失工作日數的關鍵。以下為我們在各生產地點實施的主要職業健康及安全措施：



- Accessible work safety handbook placed at each workstation  
在各工作站放置可供查閱的工作安全手冊



- Annual assessment of the working environment  
對工作環境進行年度評估
- Drinking water assessment every 6 months  
每六個月進行一次飲用水評估
- Regular health checks for employees  
員工定期進行體檢
- Regular fire drills and chemical leakage drills  
定期進行消防演習及化學品洩漏演習



- Non-smoking working environment  
無煙工作環境



- Occupational safety workshops for employees  
為員工開設職業安全講習班
- Regular work safety training programs for frontline production employees  
為前線生產員工開設定期的工作安全培訓課程
- Training on avoiding workplace injury during staff induction  
員工入職時培訓如何避免工傷
- Additional training for drivers to remind the importance of road safety  
為駕駛員提供額外培訓，提醒他們道路安全的重要性

# Environmental, Social and Governance Report

## 環境、社會及管治報告



- Regular repair and maintenance of production facilities  
定期維修及保養生產設施



- Protective equipment for employees, including but not limited to safety goggles, dust respirators, slip-proof safety boots, safety helmets, gloves, etc.  
為員工提供保護性設備，包括但不限於防護眼鏡、防塵面罩、防滑安全靴、安全頭盔、手套等
- Highly automated lifting and production facilities to avoid spinal injuries  
高度自動化的起重及生產設施，以避免脊柱損傷

Besides, our occupational health and safety policy serves as a comprehensive framework for addressing and managing health and safety concerns effectively. In case of an unforeseen accident, our control measures are designed to promptly respond, mitigate the situation, and minimize any potential harm or negative impact.

此外，我們的職業健康及安全政策充當有效處理及管理健康及安全問題的綜合框架。一旦發生不可預見的事故，我們的控制措施旨在及時應對、緩解情況，並將任何潛在傷害或負面影響降至最低。

- Provide additional work safety training to ensure employees are equipped with the necessary knowledge and skills to minimize the risk of accidents and injuries.
- Responsible party(ies) is/are subject to severe punishment and shall be investigated for legal responsibilities if necessary.
- Subject to the source of responsibility, the Group may consider paying compensation or death gratuity as a means of addressing the consequences of the incident. Such considerations are made to support affected individuals or their families during challenging times.
- Employees are entitled to paid sick leave as mandated by the local labour laws and regulations in place.
- Employees are entitled to group medical and dental insurance that offers coverage for hospitalization, surgical procedures, and clinical expenses throughout their employment with us.
- 提供額外工作安全培訓，以確保員工具備必要知識及技能最小化事故及受傷風險。
- 責任方將受到嚴重懲處，並於必要時接受法律責任調查。
- 本集團可能須根據責任源支付賠償金或死亡恩恤金，以此處理事件後果。作出該等考慮是為了支持在困難時期支持受影響的個人或其家人。
- 員工有權根據當地勞動法律及法規享受帶薪病假。
- 於受僱於本集團期間，員工有權享有集體醫療及牙科保險，為住院、手術治療及診所費用提供保障。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

In light of the outbreaks of unexpected infectious diseases, we have set up an unexpected infectious disease emergency policy to ensure the health and safety of our employees and effectively respond to such situations. We offer remote work options when feasible to reduce the potential spread of infectious diseases within the workplace. Rigorous cleaning and sanitization protocols for common areas and high-touch surfaces will also be implemented.

During the Reporting Period, we are fully committed to adhering to all statutory health and safety requirements without exception. The Group complied with the relevant laws and regulations about a safe working environment and in all material aspects. There have been 0 cases of fatality due to workplace accidents in all locations of our operations for 4 consecutive years.

### B3 Development and training

Best Pacific is dedicated to people development and we believe that effective utilisation of human resources within the Group is critical to the successful implementation of our business strategies and development plans, which in turn will maximise our shareholders' value in the long run. The induction training program for new employees is intended to provide a comprehensive understanding of the organization. It covers various aspects such as company background, introduction, facilities, employee handbook overview, and corporate social responsibility. We regularly provide this training to ensure that our new employees are well-informed and equipped with the necessary knowledge about the organization.

鑒於突發傳染病的爆發，我們已制定突發傳染病應急政策，以確保員工的健康及安全，並有效應對該等狀況。在可行的情況下，我們提供遠程辦公選擇，以減少工作場所內傳染病的潛在傳播。我們亦將對公共區域及高頻接觸表面實施嚴格的清潔消毒程序。

於報告期間，我們全面致力遵守所有法定健康與安全要求，無一例外。本集團遵守有關安全工作環境及所有重大方面的相關法律及法規。連續四年，本集團所有營運所在地並無因工死亡案件。

### B3發展及培訓

超盈國際致力於員工發展，且我們認為，有效地利用本集團的人力資源對成功實施我們的業務策略及發展計劃至關重要，長期而言，將最大限度提高我們股東的價值。新員工入職培訓計劃旨在提供對組織的全面了解。其涵蓋了公司背景、介紹、設施、員工手冊概覽及企業社會責任等多個方面。我們定期提供此培訓，以確保新員工充分了解組織並具備有關組織的必要知識。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

The provision of continuous on-the-job training covering job-specific skills as well as regular generic management training programmes is perceived to be the key to the success of Best Pacific. These training programmes would enable employees to excel in their positions by exploiting their potential to the maximum extent, thus contributing to the sustainable development of the Group. In addition to prioritizing the development of technical competencies, we place significant emphasis on bolstering the soft skills of our employees, including leadership skills, communication abilities, and public speaking proficiency. We recognize the importance of these skills in fostering effective teamwork, promoting employee engagement, and enabling individuals to succeed in their roles. Since 2016, our Best Pacific School of Management and Administration has been providing generic management training to employees of different managerial levels. Various leadership and management training programmes were designed and held during the year. Besides, external consultants have been engaged to give lectures to the relevant employees regularly.

To equip employees with the requisite skills to further enhance Best Pacific's core value, innovation and quality, the Best Pacific Institute of Technology and Research (the "Institute") was officially established in June 2016. Every year, the Institute engages external professionals in the textile sector to provide a series of lectures to employees of different positions. These lectures aim to introduce the latest garment design concepts, manufacturing techniques and other industry-specific knowledge to the relevant employees, to strengthen their knowledge of textile technology and to provide them with updates on the innovation and trends of the textile and garment industry.

The Company proactively promotes and supports employee participation in both internal and external training opportunities that align with their job requirements and the organization's overall needs. We recognize the value of continuous learning and development, and as such, we provide subsidies to our employees to enhance their skills and facilitate their personal growth. During the Reporting Period, we provided a total of 180,312 hours of trainings to our employees (2022: 220,437 hours). The tables below summarise the training hours provided to our employees:

提供持續的在職培訓(包括整套具體工作技能及定期一般管理培訓課程)是超盈國際取得成功的基礎。該等培訓課程將最大化地開發員工潛能，令其脫穎而出，為本集團的可持續發展作出貢獻。除了優先發展技術能力，我們還重視強化員工的軟技能，包括領導力、溝通能力及公共演講能力。我們認為，這些技能對培養有效的團隊合作、提升員工參與度及使每名僱員在其崗位上取得成功舉足輕重。自二零一六年，我們的超盈行政管理學院向各級管理層員工提供一般管理培訓。各種領導層及管理層培訓課程於年內設計及進行。此外，我們亦外聘專家顧問為相關員工定期開設講座。

為令員工具備必要的技能，進一步提升超盈國際的核心價值—創新與高質，我們於二零一六年六月正式成立超盈技術研究院(「研究院」)。研究院每年外聘紡織領域的專業人員為擔任不同職位的員工提供一系列的講座。該等講座旨在向相關員工介紹最新的服裝設計理念、生產技術及其他特定行業知識，以提高彼等對紡織技術的了解，並向彼等更新紡織及服裝行業的創新發展及趨勢。

本公司積極促進並支持員工參加符合其工作要求及組織整體需要的內部及外部培訓機會。我們認識到持續學習與發展的價值，因此為員工提供補貼，以提高其技能及促進其個人成長。於報告期間，我們為員工提供合共180,312小時的培訓(二零二二年：220,437小時)。下表概述我們向僱員提供的培訓時數：

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Percentage of employees trained <sup>16</sup>	受訓員工百分比 <sup>16</sup>	2023 二零二三年	2022 二零二二年
<b>By gender</b>	<b>按性別</b>		
Male	男性	63.1%	62.8%
Female	女性	36.9%	37.2%
<b>By employee category</b>	<b>按員工類別</b>		
Top management	最高管理層	0.1%	0.1%
Senior management	高級管理層	0.7%	0.4%
Middle management	中級管理層	3.5%	2.4%
General staff	一般員工	95.8%	97.1%

Total training hours	培訓總時數	2023 二零二三年	2022 二零二二年
<b>By gender</b>	<b>按性別</b>		
Male	男性	138,514	142,583
Female	女性	41,798	84,324
<b>By employee category</b>	<b>按員工類別</b>		
Top management	最高管理層	140	150
Senior management	高級管理層	506	922
Middle management	中級管理層	6,910	5,398
General staff	一般員工	172,756	220,437

Average training hours <sup>17</sup>	平均培訓時數 <sup>17</sup>	2023 二零二三年	2022 二零二二年
<b>By gender</b>	<b>按性別</b>		
Male	男性	23.3	24.6
Female	女性	11.5	25.9
<b>By employee category</b>	<b>按員工類別</b>		
Top management	最高管理層	23.3	25.0
Senior management	高級管理層	7.0	16.8
Middle management	中級管理層	23.1	19.3
General staff	一般員工	18.7	25.3

<sup>16</sup> The calculations are based on Appendix 3: Reporting Guidance on Social KPIs.

<sup>17</sup> The calculations are based on Appendix 3: Reporting Guidance on Social KPIs.

<sup>16</sup> 該等計算基於附錄三：《社會關鍵績效指標匯報指引》。

<sup>17</sup> 該等計算基於附錄三：《社會關鍵績效指標匯報指引》。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### B4 Labour standards

Best Pacific upholds a zero-tolerance approach towards child labour and forced labour. Our guidelines and policies are designed to prioritize the protection of human rights, explicitly addressing the elimination of all forms of child labour and forced labour within our operations. These principles are effectively communicated to our staff members through comprehensive induction programs and our staff handbook. The guidelines are being reviewed regularly to ensure consistency with any update of the relevant rules and regulations in all locations of our operations.

We guarantee that no employee is forced into working against their will. Recruitment of child labour is also strictly prohibited. Our management and human resources team will follow recruitment procedures and check applicants' identification documents to ensure the staff employment strictly complies with local employment regulations. Immediate dismissal of any employees involved in forced labour and child labour is enforced upon discovery. As part of our unwavering dedication to this cause, the Group has implemented an internal monitoring system and reporting mechanism that is designed to effectively inspect and prevent any instances of child labour and forced labour practices within our operations. If any such malpractices are discovered, we take immediate action to rectify the situation and implement systematic improvements. In addition to monitoring our operations, we extend our vigilance to our suppliers and subcontractors, ensuring that they also adhere to the same stringent standards. By doing so, we aim to maintain ethical practices throughout our entire supply chain, upholding the highest levels of social responsibility.

We have preventive measures in place to prevent human rights violations, including working hours, harassment, exploitation of migrant workers and unfair or unlawful wages and benefits.

During the Reporting Period, Best Pacific complied with relevant laws and regulations relating to preventing child and forced labour in all locations of our operations, and did not engage in any forced or child labour.

### B4勞工標準

超盈國際對童工及強迫勞動採取零容忍態度。我們的指引及政策旨在優先保護人權，明確規定在業務中消除一切形式的童工及強迫勞動。該等原則會通過全面的入職培訓計劃及員工手冊有效傳達至員工。該指導方針將定期進行檢討，以確保與我們所有運營地點經更新的任何相關規則及規例保持一致。

我們保證，概無強迫員工違背其意願勞動。我們亦嚴禁招聘童工。我們的管理層及人力資源團隊將遵守招聘程序並核對申請人的身份證件，以確保員工僱傭嚴格遵守當地的僱傭條例。一旦發現任何涉及強迫勞動或童工的員工，將立即予以解僱。作為我們就此問題堅定立場的一部分，本集團已實施內部監控系統及報告機制，旨在於營運中有效檢查並預防任何童工及強迫勞動行為。倘若發現任何有關瀆職行為，我們將立即採取行動予以糾正，並實施系統改進。我們的監督工作不僅覆蓋營運，亦延伸至供應商及分包商，確保其亦遵守同樣嚴格的標準。藉此，我們的目標是在整個供應鏈中保持道德規範，維護最高水平的社會責任。

我們制定了預防措施，防止侵犯人權的行為，包括工作時數、騷擾、剝削外來工及不公平或非法工資及福利。

於報告期間，超盈國際於所有運營地點均遵守有關防止童工及強迫勞動的相關法律及法規，並無涉及任何強迫勞動或童工問題。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### OPERATING PRACTICES

#### B5 Supply chain management

Maintaining a high-quality supply chain is indeed a priority for Best Pacific as a manufacturer. To ensure transparency and fairness in our supplier selection process, we assess our supplier through a variety of sources, including public solicitations, engaging associations or professional procurement consultants, and participating in industry exhibitions. These approaches allow us to reach a wide range of potential suppliers and evaluate them based on our robust selection criteria.

In selecting suppliers, we prioritize those who align with our values of quality, sustainability, and ethical practices. This ensures that our supply chain adheres to the principles that Best Pacific upholds. By partnering with reputable yarn manufacturers across Asia, we benefit from their specialized expertise and reputation for producing high-quality yarn. These partnerships enable us to maintain a consistent and reliable supply of raw materials for our operations.

We strategically diversify our raw material sourcing across qualified suppliers mainly in Asia to mitigate operational risks and avoid dependency on a single source. This approach allows us to tap into a wide network of suppliers, reducing the likelihood of disruptions and ensuring a steady supply of high-quality materials.

### 營運實踐

#### B5 供應鏈管理

作為製造商，維持高質量的供應鏈確實是超盈國際的首要任務。為確保供應商甄選過程的透明度及公平性，我們通過多種途徑評估供應商，包括公開招標、與協會或專業採購顧問合作及參加行業展會。該等方法使我們能夠接觸到廣泛的潛在供應商，並根據我們嚴格的甄選標準對其進行評估。

在選擇供應商時，我們優先考慮與我們的質量、可持續性及道德實踐價值觀相一致的供應商。此舉確保了我們的供應鏈遵循超盈國際所堅持的原則。通過與亞洲各國知名紗線製造商合作，我們受益於彼等的專業知識及生產高質量紗線的聲譽。該等合作關係使我們能夠為我們的營運維持穩定可靠的原材料供應。

我們戰略性地主要在亞洲合格的供應商中多樣化我們的原材料採購，以降低營運風險並避免對單一來源的依賴。此方法讓我們能夠利用廣泛的供應商網絡，減少中斷供應的可能性，並確保高質量材料的穩定供應。



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As part of our ongoing supplier assessment, we conduct annual evaluations of their performance in terms of their quality control, and environmental and social responsibility. In addition to requiring suppliers to conduct self-assessments of environmental and social risks, we also have a procurement team that conducts regular onsite audits to ensure a high level of environmental and social standards throughout our supply chain. Our company is well aware of the growing trend towards the use of environmentally friendly materials. We strive to promote the adoption of environmentally friendly materials throughout our supply chain. To address this, we actively engage in effective communication with our existing suppliers through regular supplier exchange meetings. During these meetings, we emphasize the importance of sustainability and encourage our suppliers to enhance their ability to offer sustainable products. Our strict measures, being applied to all our suppliers, in selecting new suppliers as well as monitoring the quality of our existing suppliers are as follows:

作為我們持續供應商評估的一部分，我們每年對彼等在質量控制、環境及社會責任方面的表現進行評估。除要求供應商進行環境及社會風險的自我評估外，我們亦有採購團隊定期進行現場審計，以確保我們的整個供應鏈達到環境及社會高標準。本公司深知使用環保材料的趨勢日益增強。我們致力於促進於整個供應鏈中採用環保材料。為解決這問題，我們通過定期的供應商交流會與現有供應商進行有效溝通。於該等會議期間，我們強調可持續性的重要性，並鼓勵我們的供應商提高其提供可持續產品的能力。我們對所有供應商採用嚴格措施，在甄選新供應商及監控現有供應商質量方面的措施如下：

### Suppliers 供應商

### Control measures 控制措施

New suppliers  
新供應商

- Evaluation and assessment criteria are applied to determine supplier selection, considering factors such as product quality, technological know-how, purchase price, production capacity, and compliance with laws and regulations.  
我們應用考核評估標準來確定供應商甄選，所考慮的因素包括產品質量、技術專業知識、採購價、生產能力以及遵守法律及法規等。
- Undergoes assessment for any potential environmental and social risks.  
對任何潛在的環境及社會風險進行評估。
- Qualified suppliers who meet the evaluation and assessment criteria are added to our suppliers' list.  
符合考核評估標準的合格供應商將被列入我們的供應商名單。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Suppliers

#### 供應商

### Control measures

#### 控制措施

Existing suppliers  
現有供應商

- Regular reviews and assessments are conducted to ensure ongoing supplier compliance.  
進行定期考核及評估以確保持續的供應商合規。
- Our procurement team conducts on-site reviews at the premises of major suppliers to assess their production capacity and product quality.  
採購團隊於主要供應商的基地進行實地考查並評估其生產能力及產品質量。
- Suppliers who fail to meet our standards will be removed from our suppliers' list.  
未能達到我們標準的供應商將會從我們的供應商名單中剔除。

To remain competitive in the market, we avoid entering into one-off long-term supply agreements with suppliers. This flexibility enables us to continuously assess the market and source raw materials at competitive prices while maintaining our commitment to quality.

為在市場上保持競爭力，我們避免與供應商訂立一次性的長期供應協議。這靈活性使我們能夠不斷評估市場，並以具競爭力的價格採購原材料，同時保持對質量的承諾。

As of the end of 31 December 2023, we have partnered with a total of 479 suppliers (2022: 457). The number of suppliers by geographical region during the Reporting Period is as follows:



**3** of our largest suppliers have maintained long-standing business relationships with us for **10+** years

我們的三家最大供應商與我們保持了十年以上的長期業務關係

截至二零二三年十二月三十一日，我們與合共479名(二零二二年：457名)供應商建立了合作夥伴關係。於報告期間按地理區域劃分的供應商數目如下：

		2023 二零二三年	2022 二零二二年
By geographic region	按地理區域		
Mainland China	中國大陸	311	325
Sri Lanka	斯里蘭卡	63	43
Vietnam	越南	36	29
Hong Kong	香港	17	14
Taiwan	台灣	10	11
Other	其他	42	35

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### PRODUCT RESPONSIBILITY

B6 Product quality assurance

#### Quality control measures

At Best Pacific, ensuring a reliable delivery of quality products to our customers is a vital aspect of our success. Our Group has implemented comprehensive quality control procedures that span across our entire production process and are designed to maintain high standards and deliver innovative and top-quality products to the market.

### 產品責任

B6產品質量保證

#### 質量控制措施

在超盈國際，確保向客戶可靠地交付優質產品是我們成功的關鍵方面。本集團已實施全面的質量控制程序，涵蓋了我們整個生產過程，旨在維持高標準及向市場提供創新及頂級質量的產品。

#### Production stages

##### 生產階段

Suppliers  
供應商

#### Quality control measures

##### 質量控制措施

We source raw materials exclusively from suppliers on our approved list. We regularly evaluate and conduct on-site assessments of our major suppliers to ensure adherence to our quality and ethical standards. 我們僅向我們核准名單上的供應商採購原材料。我們定期對我們的主要供應商進行考核及實地評估，以確保遵守我們的質量及道德準則。

Purchase of raw materials  
採購原材料

To ensure the quality of our products, we conduct sample tests before confirming orders and also when raw materials are delivered to our factory. These tests serve as important checkpoints to verify and maintain the desired quality standards throughout our production process.

為確保產品質量，我們於確認訂單前及當原材料抵達工廠時進行樣本抽查。該等檢查是我們在整個生產過程中查核及維持所需的質量標準的重要檢查點。

Production  
生產

Throughout each stage of the production process, we conduct comprehensive tests and research analyses on the quality of both semi-finished and finished products. These tests are conducted following international quality standards to ensure that they meet or exceed the specifications and requirements of our customers.

在生產過程的每個階段，我們均對半成品及成品進行全面檢測及研究分析。該等檢測乃按照國際質量標準進行，以確保產品符合或超過我們客戶的規格及要求。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

The implementation of our quality control measures at every stage of production allows us to closely monitor and assess the quality of our products. Any potential issues or deviations can be identified early on, allowing us to address any concerns promptly, and ensuring that our customers receive products that meet their expectations. To continuously enhance our quality control procedures, we remain dedicated to staying updated with industry best practices and embracing the latest technologies and methodologies. Such commitment enables us to remain at the forefront of quality standards and deliver innovative and reliable products that cater to the evolving needs of our customers.

Our quality control standards and quality control laboratory have been certified by certain lingerie, sportswear and apparel brand owners which allows us to conduct quality testing on our products in our laboratories without the need to engage a third-party laboratory. As of 31 December 2023, there were around 500 staff in our quality control team.

Products of Best Pacific are widely recognised for their exceptional quality in the lingerie, sportswear and apparel materials markets. Our major operating subsidiaries have obtained certifications that demonstrate our commitment to high-quality assurance and sustainable production with recycled materials. The table below outlines the details of the significant certifications our relevant subsidiaries have applied for and received to highlight our achievements in quality control:

Accreditation 認證	Issuing organisation 簽發組織	Area of accreditation 認證範疇	Year of issue 簽發年份	Validity 有效期
ISO 9001:2015	SGS United Kingdom Ltd.	Quality assurance 質量保證	2023 二零二三年	2026 二零二六年
Oeko-Tex Standard 100	Testex	Quality assurance 質量保證	2023 二零二三年	2024 二零二四年
Global Recycled Standard 4.0	Intertek	Recycled materials 回收物料	2023 二零二三年	2025 二零二五年
Bluesign® Standard	Bluesign®	Quality assurance 質量保證	2023 二零二三年	2024 二零二四年

我們在生產的每個階段實施質量控制措施，這使我們能夠密切監控及評估我們的產品質量。任何潛在的問題或偏差均可及早被識別，讓我們能夠及時解決任何問題，並確保客戶收到符合其期望的產品。為不斷加強質量控制程序，我們致力於保持與行業最佳實踐同步，並採用最新的技術及方法。這承諾使我們能夠保持站在質量標準的前沿，並提供創新、可靠的產品，滿足客戶不斷變化的需求。

由於我們的質量控制標準及質量控制實驗室已通過若干女性內衣、運動服裝及服裝品牌商的認證，故我們已能於我們的實驗室裡進行產品的質量檢測而無須僱用第三方實驗室。於二零二三年十二月三十一日，我們的質量控制團隊共有約500名員工。

超盈國際的產品以其於女性內衣、運動服裝及服裝物料市場的卓越質量備受稱許。我們的主要營運附屬公司已獲得認證，表明我們對高質量保證及以回收物料進行可持續生產的承諾。下表概述有關附屬公司已申請並獲得的重要認證，以突顯我們在質量控制方面的成就：



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### *The ISO9001:2015 assurance*

The ISO9001:2015 is a world-leading standard for quality management. It is accredited to companies that consistently provide products and services that meet customer expectations and comply with applicable statutory and regulatory requirements. It is a recognition of achieving excellence in customer service and delivery through implementing effective management systems. We are dedicated to continuously improving our quality and meeting customer satisfaction.

### *The OEKO-TEX Standard 100 certification*

The OEKO-TEX Standard 100 is globally recognised in the textile industry as a uniform global standard of testing and certification. The OEKO-TEX Standard 100 ensures the safety of consumers by testing harmful substances at all stages of production, including raw materials, semi-finished products and finished products. Our warp and weft knitted fabric is also certified for made of 20–100% recycled material. The OEKO-TEX label can only be displayed on products if manufacturers adhere to rigorous testing and inspection procedures, as well as provide verifiable quality assurance. This shows our commitment to protecting the health and safety of our customers and providing products that are free from harmful substances, ensuring that our customers can trust in the quality and safety of what they purchase from us.

### *ISO9001 : 2015保證*

ISO9001 : 2015為世界領先的質量管理準則。其為向持續提供滿足客戶期望及符合適用法定及監管規定之產品及服務的公司所頒授之認證。該認證為對透過實施有效管理系統在客戶服務及交付達成卓越成就的認可。我們致力於不斷提高質量並達致客戶滿意度。

### *OEKO-TEX Standard 100認證*

OEKO-TEX Standard 100 為全球紡織業內公認的用於檢測及認證的全球統一標準。OEKO-TEX Standard 100通過檢測所有生產階段(包括原材料、半成品及成品)中的有害物質確保消費者的安全。我們的經緯針織面料亦獲得由20%至100%回收材料製成的認證。僅當製造商遵守嚴格檢測及檢查程序，並能提供可核實質量保證時，產品上才能展示OEKO-TEX標籤。這表明我們致力於保護客戶的健康及安全，提供不含有害物質的產品，確保客戶能夠信賴向我們所購買產品的質量及安全性。



### **Fabrics that are certified with OEKO-TEX Standard 100: 獲得OEKO-TEX Standard 100認證的面料：**

- Warp knitted lace;  
經編針織花邊；
- Warp and weft knitted fabric; and  
經緯針織面料；及
- Weft knitted fabrics  
緯編面料

# Environmental, Social and Governance Report

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### *The Global Recycled Standard 4.0 certification*

The Global Recycled Standard 4.0 is an international standard that sets requirements for third-party certification of recycled content, chain of custody, social and environmental practices and chemical restrictions. It is designed to meet the needs of companies seeking to verify the recycled content of their products (both finished and intermediate products), while also ensuring responsible social, environmental, and chemical practices throughout the production of these products. This standard covers processing, manufacturing, packaging, labelling, trading and distribution of products made with recycled materials. We ensure that our product must contain at least 20% of its raw material be composed of recycled fibre and be 100% free from pollution.

### *Bluesign® Standard*

The Bluesign® Standard certification is one of the most stringent environmental standards for textile products. It represents the environmental protection and safety of the entire production chain, including environmental certifications for consumers, production workers, and waste discharge. The Bluesign® certification highlights the value adding of the product, and certifies that the textile products produced by the enterprises are completely free of harmful and toxic substances and heavy metal components. This certification has been recognized by customers of major global well-known brands. In addition, this certification indicates reduction in the consumption of various resources and energy such as water and electricity, and can become one of the environmentally friendly materials for textile products.

### *Global Recycled Standard 4.0 認證*

Global Recycled Standard 4.0為一項國際準則，對回收物料、監管鏈、社會及環境常規以及化學品的限制第三方認證設定了要求。該準則旨在滿足公司為其產品(成品及半成品)所用的可再生物料進行認證的需求，同時確保於生產該等產品的整個過程中採取負責任的社會、環境及化學實踐。該準則涵蓋適用可回收物料製造的產品的加工、製造、包裝、標識、貿易及分銷。我們確保我們的產品至少有20%的原材料由回收纖維組成，且100%無污染。

### *Bluesign® Standard*

Bluesign® Standard 認證是針對紡織產品的最嚴格環境標準之一。該認證體現了整個生產鏈的環境保護及安全，包括消費者、生產工人以及廢物排放的環境認證。Bluesign® 認證突顯產品的增值，並且證明企業生產的紡織產品完全不含有害及有毒物質以及重金屬成分。此認證已獲得全球各大知名品牌客戶的認可。此外，此認證亦反映多種資源及能源(如水及電力)消耗的減少，並可成為紡織產品的環保材料之一。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Handling product quality-related complaints

For any complaints from customers concerning product quality, our dedicated quality control team conducts a thorough analysis of the complaint details and the corresponding products. The team aims to determine the reasons for any defects or issues, and take safeguard measures to rectify the problem and prevent its recurrence in the future:

### 處理產品質量相關的投訴

就客戶對產品質量提出的任何投訴而言，我們專門的質量控制團隊將對投訴詳情及相關產品進行全面分析。該團隊旨在確定出現任何瑕疵或問題的原因及採取保障措施糾正問題及以防日後再次發生：

#### Reasons for defective products 瑕疵產品原因

#### Responsible parties and safeguard measures 責任方及保障措施

Defective raw materials 瑕疵原材料	<ul style="list-style-type: none"> <li>The procurement team will communicate and verify with suppliers for the identified quality issue on raw materials. Suppliers shall bear the responsibility once identified and confirmed. 採購團隊將就原材料的質量問題與供應商進行溝通查證。一經證實及確認，供應商須承擔責任。</li> <li>Suppliers will be removed from our suppliers' list if defective raw materials are identified repeatedly to ensure we maintain a high standard of quality in our procurement processes. 倘多次發現瑕疵原材料，供應商將自供應商名單中剔除，以確保我們於採購流程維持高質量標準。</li> </ul>
Improper/errors in the manufacturing process 製造流程不當或錯誤	<ul style="list-style-type: none"> <li>Our quality control team will conduct a thorough analysis of the complaint details, including collaborating with the production team to walk through the manufacturing process. The production team shall bear the responsibility once identified and confirmed. 質量控制團隊將對投訴詳情進行詳細分析，包括與生產團隊合作以了解製造流程。一經證實及確認，生產團隊須承擔責任。</li> <li>Defective products will be collected from customers and replaced with a new batch of products. Simultaneously, the production team will conduct an immediate assessment of the production process to achieve a defect-free production process. 自客戶處回收瑕疵產品，並以新產品替換。同時，生產團隊將對生產流程進行即時評估，以達致零瑕疵生產流程。</li> </ul>
Improper loadings/unloading during transportation 貨運過程中裝卸不當	<ul style="list-style-type: none"> <li>Our quality control team will communicate and verify with carriers for issues related to improper loadings/unloadings. Carriers shall bear the responsibility once identified and confirmed. 質量控制團隊將就裝卸不當的相關問題與運輸公司進行溝通查證。一經證實及確認，運輸公司須承擔責任。</li> <li>If a carrier is found to repeatedly engage in improper loadings or unloadings, they will be removed from our approved carriers' list. 倘多次出現裝卸不當，相關運輸公司將自獲認可運輸公司名單中剔除。</li> </ul>



# Environmental, Social and Governance Report

## 環境、社會及管治報告

Thanks to our rigorous product safety and quality control measures, the Group did not receive complaints from customers related to safety, health and material product quality and no products sold or shipped were subject to recalls due to health and safety reasons in the year ended 31 December 2023. We fully adhere to the laws and regulations regarding health and safety, advertising and labelling requirements concerning our products. We ensured compliance with these regulations in all material aspects, prioritising the well-being and safety of our customers.

### *Protection of intellectual property rights and consumer data*

Best Pacific recognises the importance of protecting and enforcing intellectual property rights. We strictly prohibit the use or distribution of any product or service that violates copyright or intellectual property rights. In all business conversations, including those related to product designs and specifications, we strictly adhere to the confidentiality principles as agreed with the relevant counterparties. We take proactive measures to safeguard the confidentiality of sensitive information and ensure that it remains protected. Furthermore, we apply copyright protection for the services or products we provide. This helps safeguard our creative works and prevents unauthorized use or reproduction. To prevent any potential information leakage, we require all of our employees and suppliers to sign a confidential agreement, outlining the importance of maintaining the confidentiality of proprietary information and prohibit the unauthorized disclosure or use of such information.

由於我們採取嚴格的產品安全及質量控制措施，於截至二零二三年十二月三十一日止年度，本集團並無接獲來自客戶有關安全、健康及重大產品質量的投訴且概無已售或已運送產品因健康及安全理由而被召回。我們全面遵守有關產品的健康與安全、廣告及標籤要求的法律及法規。我們確保在所有重大方面遵守該等法規，將客戶的福祉及安全放在首位。

### *知識產權及消費者資料保護*

超盈國際深明保護及執行知識產權的重要性。我們嚴禁使用或派發任何侵犯版權或知識產權的產品或服務。於所有商務會談(包括與產品設計及規格相關者)中，我們嚴格遵守與相關對手方協定的保密原則。我們採取積極措施保障敏感資料的保密性，並確保其始終受保護。此外，我們對所提供的服務或產品實施版權保護。這有助於保障我們的創意成果，防止未經授權的使用或複製。為防止任何潛在信息洩露，我們要求所有員工及供應商簽訂保密協議，概述對專有資料維持保密的重要性，並禁止未經授權披露或使用有關資料。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

The Company also pledge to protect the privacy of personal data and comply with all applicable laws and regulations in the countries where we operate. We comply with the Personal Data (Privacy) Ordinance as well as the relevant laws and regulations in Mainland China, Hong Kong, Vietnam, Sri Lanka and the U.S., ensuring that customer information we receive is only used for the intended purposes. Upon receiving personal data from our customer, we request a personal statement of consent from the customer, which outlines the specific personal data we collect and the purpose for which it will be used. If the personal data we collect changes, we update the statement accordingly. Access to customers' data is restricted to authorized staff members only. We have implemented strict security measures and access controls to prevent unauthorized access or disclosure of personal information. We also provide customers with the option to request the removal of their personal information from our database. We respect our customers' rights to privacy and strive to promptly fulfil any such requests.

During the reporting period, the Company has not received any complaints of non-compliance with privacy laws and regulations.

本公司亦承諾保護個人資料的隱私，並遵守我們營運所在國家的適用法律及法規。我們遵守《個人資料(私隱)條例》，以及中國大陸、香港、越南、斯里蘭卡及美國的相關法律及法規，確保我們所接收的客戶資料僅作指定用途。當我們自客戶接收個人資料時，我們會要求客戶提供個人同意聲明，概述我們收集的具體個人資料及其使用目的。倘我們收集的個人資料發生變更，我們將對聲明進行相應更新。客戶數據的訪問僅限於經授權的員工。我們已實施嚴格的安全措施及訪問控制，以防未經授權訪問或披露個人資料。我們亦為客戶提供選項，以要求從我們的數據庫中移除其個人資料。我們尊重客戶的隱私權，並努力及時履行任何此類請求。

於報告期間，本公司並無接獲有關不遵守私隱法律及法規的任何投訴。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### ANTI-CORRUPTION

#### B7 Anti-corruption policy

Best Pacific places great importance on operational integrity. The employee's code of conduct handbook clearly outlines our expectations and the prohibition of engaging in any form of corruption and bribery and provides information on our whistle-blowing procedures, which should be followed in case any violations are discovered. We also provide regular anti-corruption training to directors and staff which covers relevant legal information and promotes a culture of integrity, to maintain our commitment to a corruption-free environment and promote ethical practices throughout the organization.

We have implemented a series of policies and protocols which allow Best Pacific to maintain high ethical standards and a workplace free from corruption. These policies, rules, and regulations are regularly reviewed and updated to ensure their continued effectiveness and alignment with evolving ethical standards.

### 反貪污

#### B7反貪污政策

超盈國際非常重視業務誠信。員工行為守則手冊明確概述了我們的期望，並禁止進行任何形式的貪污及賄賂行為，同時提供了舉報程序的相關資料，而一旦發現任何違規行為，均應遵循該等程序。我們亦應定期為董事及員工提供貪污培訓，該等培訓涵蓋相關法律資料並倡導誠信文化，以維持我們對廉潔環境的承諾，並在整個組織中推廣道德實踐。

我們已實施一系列的政策及規程，令超盈國際能夠保持高道德標準及廉潔的工作環境。我們定期檢討及更新該等政策、規則及法規，以確保其持續有效並與不斷發展的道德標準保持一致。

#### Policy/Measures

##### 政策／措施

#### Description

##### 描述

Bribery prevention policy  
防止賄賂政策

- Requires all employees to strictly abide by national and local laws and regulations as well as the company's rules and regulations (including but not limited to the "Labor Contract Law of the People's Republic of China", the "Anti-Unfair Competition Law of the People's Republic of China", the "Criminal Law of the People's Republic of China", Hong Kong "Prevention of Bribery Ordinance").  
要求所有員工嚴格遵守國家及地方法律及法規以及本公司的規章制度（包括但不限於《中華人民共和國勞動合同法》、《中華人民共和國反不正當競爭法》、《中華人民共和國刑法》、香港《防止賄賂條例》）。
- We resolutely reject commercial bribery, bribery and other unfair business practices throughout our business operation.  
我們在整個業務營運過程中堅決拒絕商業賄賂、行賄及其他不公平的商業行為。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

Policy/Measures 政策／措施	Description 描述
Blackmail prevention policy 防止勒索政策	<ul style="list-style-type: none"> <li>The Company prohibits corruption of any kind, including extortion and bribery. 本公司禁止任何形式的腐敗行為，包括敲詐及賄賂。</li> <li>Any employee who solicits or accepts any benefits related to his or her position or beyond his or her authority without the permission of the company is a serious violation of the company's regulations and will receive disciplinary action. 任何員工若未經本公司許可而索取或接受與其職位相關或超出其權限範圍的任何利益，均屬嚴重違反本公司規定，將受到紀律處分。</li> </ul>
Standardize employees' acceptance of gifts and gratuities 規範員工接受禮品及酬金的行為	<ul style="list-style-type: none"> <li>We have established clear procedures and requirements regarding the acceptance of gifts and gratuities by our employees. 我們已就員工接受禮品及酬金建立清晰的程序及規定。</li> <li>Unauthorized possession of privately taken items will be considered a serious violation of both disciplinary rules and the labour contract. In such cases, immediate termination of the labour contract will be implemented. 未經授權而佔有私自索取的物品將被視為嚴重違反紀律規則及勞動合約的行為。在該情況下，將立即終止勞動合約。</li> <li>If the violation is severe, it will be reported to the company's board of directors. In instances where the company incurs losses, legal action will be taken to recover them. 若違規行為屬嚴重，將向本公司董事會報告。在本公司遭受損失的情況下，將採取法律行動以彌補損失。</li> </ul>
Declaration of interest conflict 申報利益衝突	<ul style="list-style-type: none"> <li>Employee should fill in the "Conflict of Interest Declaration Form" to declare conflicts of interest. 員工應填寫「利益衝突申報表」，以申報任何利益衝突。</li> <li>We sign "Instructions for cooperation with our suppliers on basic norms for business dealings", and "Integrity Management Agreement" to avoid conflicts of interest or transfer of interests. 我們與供應商簽署「業務往來基本規範合作說明」及「誠信管理協議」，以避免利益衝突或利益輸送。</li> </ul>

# Environmental, Social and Governance Report

## 環境、社會及管治報告

In addition, we have established a whistle-blowing mechanism to address corruption or suspected corruption behaviour. Employees, customers, suppliers, and other stakeholders with a business relationship with our company can anonymously report concerns or suspicions of misconduct or malpractice through phone or email. The Human Resources Department is responsible for receiving and handling these reports, which will then be escalated to the relevant person in charge within the department.

If any violation of the above policies, rules, and regulations is substantiated with solid evidence, we will promptly terminate our engagement with the parties involved. If necessary, after management discussion, we will report the matter to the relevant regulatory authorities.

During the Reporting Period, the Company has complied with relevant laws and regulations relating to bribery, extortion, fraud and money laundering. There was no legal case brought against Best Pacific for corruption nor was there any corruption reported within the Group during the Reporting Period.

此外，我們亦建立了舉報機制，以處理腐敗或涉嫌腐敗行為。員工、客戶、供應商及其他與本公司有業務關係的利益相關者可通過電話或電子郵件匿名舉報對不當行為或舞弊行為的疑慮或懷疑。人力資源部負責接收及處理該等舉報，其後將其上報給部門內的相關負責人。

倘有確鑿證據證明任何違反上述政策、規章制度的行為，我們將立即終止與相關方的合作。如有必要，經管理層討論後，我們將向相關監管部門報告有關事項。

於報告期間，本公司已遵守有關賄賂、勒索、欺詐及洗黑錢的相關法律及法規。報告期間並無針對超盈國際貪污的任何法律案件，亦無向本集團報告任何貪污案件。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

### COMMUNITY

#### B8 Community engagement

Our Group has always been keen to bring our value back to the society. We support the community through a wide range of charitable activities and community services. We encourage our employees to help the needy by volunteering and engaging in these activities. In addition, Best Pacific also sees youth development and employee support as crucial and has been supporting them through various channels. During the Reporting Period, we have contributed 70 hours of voluntary work and donated approximately 295,000 Hong Kong dollar to the community.

#### *Supporting the poor and disabled communities*

Financial assistance is always a direct way to support marginalized communities. Volunteers from Best Pacific are always generous in stretching out their helping hands in various fundraising activities for poor and disabled individuals. Additionally, we actively engage in charitable donations to further contribute to their well-being. However, we believe that supporting and serving the community goes beyond financial contributions. As part of our commitment to making a difference, we regularly participate in community visits to the disabled and childcare centers, where we directly interact with and provide assistance to those in need.

### 社區

#### B8服務社區

本集團一直以回饋社會為己任。我們透過各種慈善活動及社區服務支持社區。我們鼓勵員工自願幫助有需要人士並鼓勵彼等參與該等活動。此外，超盈國際亦意識到青少年發展及員工支持的重要性，並透過多種渠道幫助該等人士。於報告期間，我們已為社區義務工作70小時並捐贈約港幣295,000元。

#### *支持貧困及殘疾人士社區*

經濟援助始終為扶持邊緣社區的直接渠道。超盈國際志願者慷慨解囊，透過各類募捐活動，向貧困及殘疾人士伸出援助之手。此外，我們積極參與慈善捐款，以進一步促進社會福祉。然而，我們認為支持及服務社區不僅僅是經濟上的貢獻。作為我們致力於改變的承諾的一部分，我們定期參與對殘疾人士及兒童保育中心的社區探訪，與有需要的人互動並向其提供幫助。

#### Charity activity for disability children

##### 殘疾兒童慈善活動

We believe that education and entertainment are fundamental rights that every child deserves. We strive to create equal opportunities for children in need. In 2023, we have sponsored books, comics and schooling school supplies for the school library to Haiduong Social Protection Centre to enhance their educational opportunities and create a conducive learning environment for children at the center. Additionally, we extended our support by donating bicycles to 10 students at the centre, significantly improving their mobility. We hope our efforts can empower the children, ensuring they have access to education, entertainment and the means to pursue their dreams.

我們相信，教育及娛樂是每個孩子應享有的基本權利。我們致力於為有需要的兒童創造平等機會。於二零二三年，我們為海陽社會保護中心的學校圖書館贊助了書籍、漫畫及學習用品，以增加其教育機會，並為中心的兒童創造良好的學習環境。此外，我們還向該中心的十名學生捐贈了自行車，大大改善了他們的行動能力。我們希望我們的努力能夠幫助這些兒童，確保他們獲得教育、娛樂的機會及追求夢想的途徑。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### *Elderly care*

We truly care for the welfare of the elderly and are committed to improving their living quality. We extend our care by sending gifts to the elderly nursing home, bringing joy and warmth to them. These visits not only demonstrate our love and care but also allow us to understand the specific challenges faced by different vulnerable groups.

### *Youth development*

Best Pacific is dedicated to nurturing young talents as future leaders in the fast-growing and dynamic textile sector. We supported the youth community in Vietnam through sponsorships during the Reporting Period. We have donated bedroom items, including blankets, bedsheets, pillows and mattresses to elementary school and preschool students in Nghe An provinces. We also sponsored bicycles for 10 students and reading materials for students at the Haiduong Social Protection Centre.

### *長者關懷*

我們深切關注長者福祉，並致力於提升他們的生活質量。我們透過向敬老院贈送禮物來表達關懷，為他們送去歡樂與溫暖。這些探訪不僅體現了我們的愛心與關懷，也讓我們了解不同弱勢群體所面臨的具體挑戰。

### *青少年發展*

超盈國際致力於培養青年才俊，使其成為迅速發展及充滿活力的紡織業未來領頭人。我們於報告期間以贊助商身份支持越南的青少年社區。我們已向義安省的小學生及幼兒園學生捐贈了毯子、床單、枕頭及床墊等臥室用品。我們亦向海陽社會保護中心的十名學生贊助了自行車及閱讀材料。

### “Godparent - Connecting the Love 2023” programme 「教父母 - 愛心相連2023」計劃

We actively participate in the “Godparent - Connecting the Love 2023” program to pay back to our community and share our love. We have sponsored 3 orphans living in difficult circumstances in Cam Giang district, Hai Duong province. Our sponsorship not only supports and cares for these children, offering them a better quality of life and a brighter future, but also allowing us to make a positive impact and contribute to the well-being of our community, particularly those in need.

我們積極參與「教父母 - 愛心相連2023」計劃，以回饋社會，分享愛心。我們資助了海陽省錦江縣三名生活困難的孤兒。我們的資助不僅僅支持及關心這些孩子，為他們提供更好的生活質量及更光明的未來，亦令我們能夠為社區(特別是需要幫助的人士)福祉產生積極影響及作出貢獻。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Community Welfare

Best Pacific is dedicated to making a positive impact on the livelihood of the community where we operate. A total of 100 staff from our Dongguan plant volunteered for the “Smart Citizen Card, People’s Livelihood Card” Dongguan Citizen Card Promotional Activities organised by the Dongguan Social Security Fund Management Center. We support the adoption and utilisation of this citizen card which offers a streamlined and enhanced accessibility of government services, public transportation, daily consumption payments, and financial subsidies for the residents of Dongguan.

To demonstrate our concern for public health, we co-organised a health talk in collaboration with Dongguan Shuixiang Central Hospital to raise awareness and share health knowledge with the public. We hope to empower individuals to take proactive steps in managing their health, preventing high blood pressure and heat stroke, and equipping them with lifesaving First Aid techniques. We also co-organised 2 blood donation activities with Dongguan Central Blood Station in 2023. A total of 117 staff from our Dongguan plant generously donated their blood and played a vital role in helping meet the demand for blood in medical treatments and emergencies.

### 社區福利

超盈國際致力於對我們營運所在社區的生活產生積極影響。東莞工廠共有100名員工自願參加了東莞市社會保險基金管理中心組織的「智慧市民卡，民生一卡通」東莞市民卡宣傳活動。我們支持該市民卡的採納及利用，該卡為東莞居民提供了更便捷完善的政務服務、公共交通、日常消費支付及財政補貼。

為展現我們對公共健康的關注，我們與東莞市水鄉中心醫院合作舉辦了一場健康講座，以提高公眾的健康意識並與公眾分享健康知識。我們希望鼓勵個人積極採取措施管理健康，預防高血壓及中暑，並掌握急救技能。於二零二三年，我們亦與東莞市中心血站合作組織了兩次獻血活動。來自我們東莞工廠的共117名員工慷慨獻血，為滿足醫療及急救用血需求發揮了重要作用。

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### Waste reduction

At Best Pacific, we recognise the significant responsibility as a manufacturer to take the leading role in waste reduction and sustainable practices. To promote the concept of green building, we donated plastic barrels to the Agriculture Department of North Central Province. These barrels can be repurposed for rainwater harvesting, contributing to water conservation efforts and promoting sustainable agriculture practices. In addition, we donated plastic barrels to the Sri Lanka National Guard in Kurunagala to assist disabled soldiers. Reusing the barrels for various purposes, such as gardening, storage, or providing practical support to the soldiers.

Furthermore, we donated fabric from scrap to Kurunagala Teaching Hospital Kurunagala and “Sigithi” Pre-School Hemmathagama for use at their auditorium.

The table below summarises the community engagements by different geographical locations of the Group during the Report Period.

### 減廢

於超盈國際，我們認識到作為生產商在帶領減廢及可持續發展實踐中的重要責任。為推廣綠色建築理念，我們向中北省農業廳捐贈了塑料桶。這些塑料桶可重新利用來收集雨水，有助於節約用水及推廣可持續發展的農業實踐。此外，我們亦向庫魯內格勒的斯里蘭卡國民衛隊捐贈了塑料桶，以幫助傷殘士兵。這些塑料桶可重新利用於園藝、儲存或為士兵提供實際支持等多種用途。

此外，我們亦向庫魯內格勒的庫魯內格勒教學醫院 (Kurunagala Teaching Hospital) 及 Hemmathagama「Sigithi」學前班捐贈了廢布料，供其禮堂使用。

下表概述於報告期間本集團不同地區的社區服務情況。



# Environmental, Social and Governance Report

## 環境、社會及管治報告

Mainland China 中國大陸	Vietnam 越南	Sri Lanka 斯里蘭卡
Volunteered for the “Smart Citizen Card, People’s Livelihood Card” Dongguan Citizen Card Promotional Activities 自願參加「智慧市民卡·民生一卡通」東莞市民卡宣傳活動	Donation of sleeping equipment to elementary school/preschool students 向小學／幼兒園學生捐贈睡眠用品	Sponsorship for the Ceylon Electricity Board sports event 贊助錫蘭電力局體育活動
Co-organised health talk with Dongguan Shuixiang Central Hospital 與東莞市水鄉中心醫院合作舉辦健康講座	Sponsoring the living and education of certain orphans 資助數名孤兒的生活及教育	Giving alms and donation of dry rations to the elder nursing home 向養老院提供救濟金及捐贈乾糧
Blood Donation Activities 獻血活動	Donations of bicycles and sponsorship of readings to social protection centre for disabled children 向殘疾兒童社會保護中心捐贈自行車及贊助閱讀材料	Cash donation for the Poson Festival to the Kuliyaipitiya police station 向庫利亞皮蒂耶(Kuliyaipitiya)警察局的普桑節(Poson Festival)捐贈現金
In-house send blessing activities 內部送祝福活動		Cash donation to the Kuliyaipitiya labour office 向庫利亞皮蒂耶(Kuliyaipitiya)勞動局捐贈現金
		Sponsorship for repairing roads in the Industrial Zone 贊助修繕工業區道路
		Fabric from scrap donation 廢舊布料捐贈
		Donation of Gram Dal for Dansel 為Dansel捐贈Gram Dal

# Environmental, Social and Governance Report

## 環境、社會及管治報告

### HKEX Environmental, Social and Governance Reporting Guide Index

### 聯交所環境、社會及管治報告指引索引

A A	Environmental 環境	Chapter 章節
Aspect A.1 層面A1	Information on: – the policies; and – 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 wastes. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： – 政策；及 – 遵守對發行人有重大影響的相關法律及規例的資料。	Environmental Protection 環保
Indicator A.1.1 指標A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	A1 Emission A1排放物
Indicator A.1.2 指標A1.2	Direct (Scope 1) and Indirect (Scope 2) greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接(範圍1)及間接(範圍2)溫室氣體總排放量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	A1 Emission A1排放物
Indicator A.1.3 指標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)。	A1 Emission A1排放物
Indicator A.1.4 指標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)。	A1 Emission A1排放物
Indicator A.1.5 指標A1.5	Description of the emission targets and the steps taken to reach these targets. 描述排放量目標及為達到這些目標所採取的步驟。	Environmental Protection 環保
Indicator A.1.6 指標A1.6	Description of the methods to handle hazardous and non-hazardous waste, and the description of the waste reduction targets and the steps taken to achieve these targets. 描述處理有害及無害廢棄物的方法，及描述減廢目標及為達到這些目標所採取的步驟。	A1 Emission A1排放物

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## 環境、社會及管治報告

A A	Environmental 環境	Chapter 章節
Aspect A.2 層面A.2	Use of Resources 資源使用	
Indicator A.2.1 指標A.2.1	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)。	A2 Use of resources A2資源使用
Indicator A.2.2 指標A.2.2	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)。	A2 Use of resources A2資源使用
Indicator A.2.3 指標A.2.3	Description of the energy efficiency targets and the steps taken to achieve these targets. 描述能源使用效益目標及為達到這些目標所採取的步驟。	Environmental Protection 環保
Indicator A.2.4 指標A.2.4	Description of whether there is any issue in sourcing water that is fit for purpose, and the water efficiency targets and the steps taken to achieve these targets. 描述求取適用水源上可有任何問題，以及用水效益目標及為達到這些目標所採取的步驟。	Environmental Protection 環保
Indicator A.2.5 指標A.2.5	The 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。	A2 Use of resources A2資源使用
Aspect A.3 層面A.3	The Environment and Natural Resources 環境及天然資源	
Indicator A.3.1 指標A.3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	A3 The Environment and Natural Resources A3環境及天然資源
Aspect A.4 層面A.4	Climate Change 氣候變化	
Indicator A.4.1 指標A.4.1	Description of the major climate-related issues that have and may have an impact on the issuer, and the response actions. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	A4 Response to Climate Change A4應對氣候變化

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## 環境、社會及管治報告

B B	Social 社會	Chapter 章節
Aspect B.1 層面B.1	Employment 僱傭	
Indicator B.1.1 指標B.1.1	Total workforce by gender, employment Type (e.g. full-time 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。	B1 Employment B1僱傭
Indicator B.1.2 指標B.1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	B1 Employment B1僱傭
Aspect B.2 層面B.2	Health and Safety 健康與安全	
Indicator B.2.1 指標B.2.1	Number and rate of work-related fatalities in the past three years (include reporting year). 過去三年(包括匯報年度)因工亡故的人數及比率。	B2 Occupational health and safety B2職業健康與安全
Indicator B.2.2 指標B.2.2	Lost days due to work injury. 因工傷損失工作日數。	B2 Occupational health and safety B2職業健康與安全
Indicator B.2.3 指標B.2.3	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。	B2 Occupational health and safety B2職業健康與安全
Aspect B.3 層面B.3	Development and Training 發展及培訓	
Indicator B.3.1 指標B.3.1	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。	B3 Development and training B3發展及培訓
Indicator B.3.2 指標B.3.2	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。	B3 Development and training B3發展及培訓



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## 環境、社會及管治報告

B B	Social 社會	Chapter 章節
Aspect B.4 層面B.4	Labour Standards 勞工準則	
Indicator B.4.1 指標B.4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	B4 Labour standards B4勞工準則
Indicator B.4.2 指標B.4.2	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。	B4 Labour standards B4勞工準則
Aspect B.5 層面B.5	Supply Chain Management 供應鏈管理	
Indicator B.5.1 指標B.5.1	The number of suppliers by geographical region. 按地區劃分的供應商數目。	B5 Supply chain management B5供應鏈管理
Indicator B.5.2 指標B.5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	B5 Supply chain management B5供應鏈管理
Indicator B.5.3 指標B.5.3	Description of the practices related to the identification of environmental and social risks in each section of the supply chain, as well as related implementation and monitoring methods. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	B5 Supply chain management B5供應鏈管理
Indicator B.5.4 指標B.5.4	Description of the practices that promote the use of environmentally friendly products and services when selecting suppliers, as well as related implementation and monitoring methods. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	B5 Supply chain management B5供應鏈管理

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## 環境、社會及管治報告

B B	Social 社會	Chapter 章節
Aspect B.6 層面B.6	Product Responsibility 產品責任	
Indicator B.6.1 指標B.6.1	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。	B6 Product quality assurance B6產品質量檢定
Indicator B.6.2 指標B.6.2	The 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。	B6 Product quality assurance B6產品質量檢定
Indicator B.6.3 指標B.6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	B6 Product quality assurance B6產品質量檢定
Indicator B.6.4 指標B.6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	B6 Product quality assurance B6產品質量檢定
Indicator B.6.5 指標B.6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	B6 Product quality assurance B6產品質量檢定
Aspect B.7 層面B.7	Anti-corruption 反貪污	
Indicator B.7.1 指標B.7.1	The number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	B7 Anti-corruption policy B7反貪污政策
Indicator B.7.2 指標B.7.2	Description of preventive measures and whistle-blowing procedures, and 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。	B7 Anti-corruption policy B7反貪污政策
Indicator B.7.3 指標B.7.3	Description of the anti-corruption training provided to directors and employees. 描述向董事及僱員提供的反貪污培訓。	B7 Anti-corruption policy B7反貪污政策
Aspect B.8 層面B.8	Community Investment 社區投資	
Indicator B.8.1 指標B.8.1	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)。	B8 Community engagement B8社區參與
Indicator B.8.2 指標B.8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	B8 Community engagement B8社區參與

