



Allan International Holdings Limited (亞倫國際集團有限公司)

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 684)



2023/24

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

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ABOUT THE REPORT

This Environmental, Social and Governance Report (the “Report”) describes the system set up and performance of Allan International Holdings Limited (the “Company”) and its subsidiaries (the “Group”, “we” or “us”), listed on the main board of The Stock Exchange of Hong Kong Limited: (stock code: 0684), for the financial year from 1 April 2023 to 31 March 2024 (the “Year”). The Report is also available on the website of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) (www.hkexnews.hk) and the Company’s website (www.allan.com.hk).

REPORTING SCOPE

The environment, social and governance (“ESG”) policy and management measures contained in the Report are applicable to the Group and all wholly-owned subsidiaries. Unless otherwise specified, the information set out in the Report covers the operation of the Group’s plant in Lilin Town, Zhongkai Hi-tech Industrial Development Zone, Huizhou City, Guangdong Province, China (the “Lilin Plant”). The Lilin Plant represents the core business of the Group — household electrical appliances business. Therefore, the content of the Report focuses on the ESG operational performance of the above-mentioned Lilin Plant and its related information.

The Report has not yet covered the Group’s operations of other places (such as the operation in Hong Kong office). Looking ahead, the Group will review the scope of our report regularly and gradually expand the scope of disclosure based on the principle of materiality to provide more comprehensive information to stakeholders.

REPORTING STANDARDS

The Report has been prepared in accordance with the mandatory and the comply or explain provisions as set out in the Environmental, Social and Governance Reporting Guide (the “ESG Reporting Guide”) under Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “HKEx”) (the “Listing Rules”). A complete index is appended to the last chapter hereof for easy reference in accordance with the Guide.

關於本報告

本環境、社會及管治報告(「本報告」)在闡述亞倫國際集團有限公司(「本公司」)及其附屬公司(「本集團」或「我們」)，於香港聯合交易所有限公司上市的主板股份代號：(股份代號0684)於二零二三年四月一日至二零二四年三月三十一日之財政年度內(「本年度」)所履行的環境、社會及管治方面的制度建設和績效表現。並同時刊載於香港聯合交易所有限公司(「聯交所」)網站(www.hkexnews.hk)及本公司網站(www.allan.com.hk)。

匯報範圍

本報告內所載之環境、社會及管治(「ESG」)政策及管理舉措適用於本集團及所有全資擁有之子公司。除非特別說明，本報告所列資料涵蓋本集團於中國廣東省惠州市仲愷高新技術產業開發區瀝林鎮的廠房(簡稱「瀝林廠房」)的相關營運。瀝林廠房為本集團的核心業務-家庭電器業務。因此，本報告的內容重點涵蓋上述瀝林廠房的ESG的營運表現及其關聯資料。

本報告目前未有覆蓋本集團其他營運點之營運(包括位於香港辦公室的營運)。展望未來，本集團將定期檢視報告範圍，並根據重要性的原則，逐步擴大披露範圍，為持份者提供更全面的資訊。

報告準則

本報告乃根據香港聯合交易所有限公司(「香港聯交所」)證券上市規則(「上市規則」)附錄C2《環境、社會及管治報告指引》(「ESG報告指引」)載列的強制性及不遵守就解釋級別的條文要求編制。本報告最後一章附有完整索引，以便讀者按《指引》閱讀本報告。

REPORTING PRINCIPLES

The Report follows the ESG Reporting Guide and applies the following principles:

Materiality: To identify and assess the material concerns of our stakeholders, we also conducted materiality assessment surveys through a number of stakeholder engagement activities to determine the factors that have a material impact on our sustainable growth. For more information, please refer to the section "Materiality Assessment".

Quantitative: The Report uses quantitative data to present key performance indicators ("Key Performance Indicators") at the environmental and social level. The measurement standards, methods, assumptions and/or calculation tools for the Key Performance Indicators in the Report, as well as the sources of conversion coefficients used have been explained in corresponding sections.

Balance: The information and cases in the Report are mainly derived from the statistical reports, relevant documents and internal communication documents of the Group during the year 2023/24. The Group undertakes that there are no false statements or misleading representations in the Report, and is responsible for the truthfulness, accuracy and completeness of the contents contained herein.

Consistency: The Group uses consistent reporting and calculation methods, as far as practicable, to facilitate the comparability of ESG performance between years. If there are any changes that may affect the comparison with previous reports in the future, the Group will make explanatory notes to the corresponding section hereof.

FEEDBACK

The Group welcomes all stakeholders to provide feedback on our ESG approach and performance. Please share your opinions with us through the following channels.

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匯報原則

本報告依循ESG報告指引，應用以下原則：

重要性：為識別及評估對業務有關人士有影響的重大事宜，我們還透過多項與業務有關人士的溝通活動，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。如欲了解更多資料，請參閱「重要性評估」的章節。

量化：本報告採用量化資料的方式展現環境與社會層面的關鍵績效指標（「關鍵績效指標」），有關本報告中關鍵績效指標的計量標準、方法、假設及／或計算工具、以及使用的轉換系數來源，均已在相應章節進行了說明。

平衡性：本報告的資料和案例主要來源於本集團二零二三／二四年度的統計報告、相關文檔及內部溝通文件。本集團承諾本報告不存在任何虛假記載及誤導性陳述，並對內容真實性、準確性和完整性負責。

一致性：本報告為保持ESG表現的年度可比性，本集團在合理可行的情況下儘量採用一致的匯報及計算方法。未來若有任何可能影響與過往報告作比較的變更，本集團會於報告相應內容加入註解。

意見反饋

本集團歡迎各持份者就我們的環境、社會及管治方法及表現提供意見，請以以下的聯絡方式與我們分享您的意見。

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ABOUT ALLAN INTERNATIONAL

關於亞倫國際

Our Policy 我們的方針			
Pursuing Excellence to delight Customer 顧客滿意憑優質	Practising "Green" & "Lean" throughout the Company 節能降耗求精益	Persisting Social Responsibility for the Community 遵紀守法重安健	Perpetuating Improvement as world-class Corporation 持續改進助發展

Allan International is a Hong Kong-based company with six decades of experience in manufacturing high-quality household electrical appliances. We ARE mainly engaged in design, manufacturing and trading of household electrical appliances and providing OEM and ODM services for various household electrical appliances brands.

The Company is committed to providing customers with the best quality products and services. Our business scope includes research and development, product design, electronics and MCU development, plastic mould manufacturing, plastic injection moulding and semi-automated assembly lines. By integrating these different areas of expertise, we are able to ensure that our products meet the highest standards of quality, reliability and safety. We understand that our customers rely on us to provide them with products that meet their specific needs, and we take this responsibility seriously. With full control over our vertically integrated business, we are able to ensure that our products are of the highest quality and meet the strictest safety standards.

OVERSIGHT OF ESG ISSUES OF THE BOARD

The Board of Directors plays an important regulatory role on environmental, social and governance (ESG) matters. We believe that sound ESG governance principles can enhance the value of investments and bring long-term returns to stakeholders and the Group. Accordingly, the Board of Directors is responsible for overseeing and managing ESG matters, including the establishment and review of the overall ESG vision, approach, strategy and initiative. The Board of Directors also strives to build communication channels with various departments to promote coordination and communication as a way to ensure the smooth running of ESG management. The Board of Directors oversees the process of anticipating ESG risks and executing mitigation plans to respond to the potential impact that market trends may have on business operations, and makes necessary policy adjustments, in order to reduce the negative impacts on the business of the Company.

亞倫國際是一家以香港為基地的公司，擁有六十年製造優質家電的經驗。我們主要從事家庭電器的設計、製造及銷售業務，為家庭電器品牌提供貼牌生產(OEM)與設計代工製造服務(ODM)。

本公司致力於為客戶提供最優質的產品和服務。我們的業務範圍包括研究開發、產品設計、電子和微控制器開發、塑料模具製造、塑料注塑和半自動化裝配線。通過整合這些不同的專業領域，我們能夠確保產品達到最高的質量、可靠性和安全標準。我們了解客戶依賴我們為他們提供符合他們特定需求的產品，我們認真對待這一責任。通過對垂直整合業務的全面控制，我們能夠確保產品具有最高的質量並符合最嚴格的安全標準。

董事會的環境、社會及管治事宜的監管

董事會在環境、社會和公司治理(ESG)事宜上發揮著重要的監管角色。我們深信，遵循優秀的ESG管理原則對於提升投資價值並為利益相關者和公司帶來長期回報至關重要。董事會負責監督和管理ESG事務，並確立、審查整體ESG願景、方法、策略和倡議。為確保ESG管理工作順利進行，董事會致力於促進各部門間的溝通與協調，成為不同利益相關者之間的橋樑。他們密切關注預測ESG風險和執行風險緩解方案的過程，以應對市場趨勢對業務運營可能帶來的潛在影響，並進行必要的政策調整，以減少對公司業務的負面影響。

In addition, the Board of Directors of the Group has engaged a third-party ESG consultant to help identify material ESG issues. The Board of Directors will also participate as a stakeholder in the materiality assessment, review the assessment results facilitated by the ESG consultants and the material ESG issues identified, and formulate corresponding policies and measures. To ensure the effective implementation of the ESG measures as formulated, the Board of Directors also regularly reviews the Group's ESG performance and progress towards its goals, and timely adjusts its ESG management policies to lead the ESG process of the entire Group.

The Group also devotes itself to minimising the impact of its business operation on the environment. The Group has obtained the ISO14001 environmental management system certification and the verification statement of ISO 14064 greenhouse gas management system issued by CQC. We are committed to improving the impact of our business operations on the environment and consider aspects such as resource conservation and pollution reduction as integral parts of our daily production and management. Moreover, the Group is committed to creating a safe and fair working environment where employees can unleash their development potential, protecting the interests of employees, and promoting supply chain management and establishing an open and transparent procurement environment, and facilitates mutual support with the community while extensively participating in volunteer and charitable activities in an effort to pass on love and give back to society.

We attach great importance to ESG issues and incorporate ESG into all aspects of business operations and management through the supervision and management of the Board of Directors. We are committed to improving investment value and bringing long-term returns to stakeholders and the Company, while paying attention to issues such as environmental protection, employee interests, supply chain management and community participation. For more information on ESG governance structure and risk management, please refer to the section "Governance for Sustainability" of the Group.

本集團董事會還委託第三方ESG顧問公司協助識別重要的ESG議題。作為利益相關者的一份子，他們積極參與重要性評估，審查ESG顧問所提供的評估結果以及識別的重要ESG議題，並制定相應的政策和措施。為確保制定的ESG措施得以有效執行，董事會定期審查集團的ESG表現和目標達成進度，並根據需要及時調整ESG管理方針，引領整個集團的ESG進程。

此外，本集團非常關注環境保護問題。我們獲得了ISO14001環境管理體系認證和CQC頒發的ISO14064溫室氣體管理體系核查陳述。我們致力於改善業務營運對環境造成的影響，並視節約資源和降低污染等環節為日常生產和管理的一部分。本集團亦致力於提供安全、公平、具有發展空間的工作環境，確保員工的權益，並推進供應鏈管理，建立公開透明的採購環境。還有，本集團積極參與社區互助，開展各種公益志願活動，通過自身的努力傳遞愛心，回饋社會。

我們非常重視ESG議題，通過董事會的監督和管理，將ESG納入業務運營和管理的各個方面。我們致力於提高投資價值，為利益相關者和公司帶來長期回報，同時關注環境保護、員工權益、供應鏈管理和社區參與等議題。如需了解更多關於ESG管理架構和風險管理的詳細信息，建議參閱我們公司的「可持續發展管治」章節。

GOVERNANCE FOR SUSTAINABILITY

The Group fully recognises that adherence to good corporate governance practices is a key tool to guide Allan International in establishing and accomplishing its long-term strategies and goals. To ensure the sustainable development of the Group, we have established an environmental, social and corporate governance (ESG) working group (hereinafter referred to as the "Working Group"). The Working Group is composed of members from all relevant departments of the Group to ensure that different perspectives are fully taken into account in the discussions. It is responsible for monitoring the Group's ESG performance and identifying and reporting any material issues to the Board of Directors in a timely manner. The Board of Directors is ultimately responsible for the sustainability matters of the Group, including assessing, implementing or revising the Group's ESG strategies and approving reports. The Board of Directors is also responsible for approving the allocation of resources in the material issues identified in the materiality assessment and ensuring the consistency of internal governance.

To promote consistency in enterprise risk management within the Group, we have established a sound risk management and internal control system. The Board of Directors is responsible for continuously monitoring and reviewing the effectiveness of the system. The Board of Directors evaluates the potential risks as reflected in the ESG information in order to prioritize the ESG issues that have a more significant impact, and to develop effective prevention and control measures for assurance of the Group's sustainable development, which may include, but not limited to:

- Establishment of a budget for new facilities related to environmental protection (e.g., exhaust/dust filtration, and wastewater treatment facilities)
- Increase in use of renewable energy (e.g., solar energy) through the procurement of new equipment
- Approval of budgets, targets and assessment results related to sustainable development

可持續發展管治

亞倫國際深刻認識到良好的企業治理實踐對於實現長期戰略目標至關重要。我們致力於確保可持續發展，因此成立了一個環境、社會和公司治理(ESG)工作小組(以下簡稱“工作小組”)。工作小組由來自本集團各相關部門的成員組成，確保多元觀點的考量。其責任包括監測本集團的ESG表現，識別和及時向董事會報告任何重大問題。董事會擔負著集團可持續性事務的最終責任，包括評估、實施或調整ESG戰略，並批准相關報告。此外，董事會還負責批准在重要性評估中確定的重要議題中資源的分配，確保內部治理的一致性。

為了確保企業風險管理一致性，我們建立了一個健全的風險管理和內部控制系統。董事會負責持續監測和審查系統的有效性。董事會評估ESG資訊所揭示的潛在風險，優先處理對我們產生重大影響的ESG議題，並制定有效的風險控制措施，以確保我們的可持續發展。控制措施的範圍包括但不限於：

- 建立與環保相關的新設施預算(如：排氣/灰塵過濾、廢水處理設施)
- 透過採購新設備來增加對可再生能源(如：太陽能)的應用
- 審批可持續發展相關的預算、目標及評估結果

The Board of Directors will conduct annual evaluation and seek improvement in the ESG measures so as to cope with the current business challenges. Based on the evaluation for the Year, it was confirmed that the Group has met compliance requirements at the relevant ESG level, effectively mitigated the ESG risks in the relevant operations and successfully implemented the targets for emissions reduction and use of resources. The Board of Directors believes that major factors affecting the Group's ESG performance in the coming year will be the response to the complex and varied ESG requirements of different countries, the decline in labour market participation, and supply chain strain. Facing these challenges, the Group aims to sharpen the competitive edges of its products and services, particularly in terms of environmentally friendly features. We will improve the energy-saving and emission-reduction efficiency of our products and adopt new technologies to increase productivity and lower costs. Moreover, we will strengthen our co-operation with core materials suppliers to address challenges posed by the raw material shortage, and strive to establish reliable and stable supply of materials.

Moreover, we have also compiled a Risks and Opportunities Assessment Table to summarize and list out the identified ESG risks and their countermeasures so that the Group can effectively communicate the information to relevant responsible employees.

每年，董事會評估並改進我們的ESG措施，以應對當年的業務挑戰。在最近的評估中，我們確定符合ESG要求，有效地降低了ESG風險，並實現了減排和資源使用方面的目標。董事會意識到未來一年將面臨一些主要挑戰，包括應對各國複雜多變的ESG要求、勞動力市場參與度下降以及供應鏈緊張。為應對這些挑戰，我們將努力提升產品和服務的競爭力，特別是在環境友好特性方面。我們將改善產品的節能減排效果，並採用新技術以提高生產效率和降低成本。同時，我們將加強與主要物料供應商的合作，以應對原材料短缺的挑戰，確保可靠和穩定的物料供應鏈。

另外，本集團為有效傳達信息給負責的員工，我們亦編制了《風險和機遇評估分析表》綜合及整理好已識別的ESG風險及其應對措施。

Risks and Opportunities Assessment Table 2023

《風險和機遇評估分析表2023》

Type of Risk 風險類型	ESG Risks Identified 已識別的ESG風險	Response to Risks 風險應對措施
Occupational safety 職業安全	Equipment/facilities have structural/operational safety hazards 設備／設施存在結構／操作安全隱患	Regularly maintain equipment and facilities, and identify and monitor hazard sources to reduce the failure rate and the possibility of accidents. Secondly, we train operators in risk prevention and control to improve their risk awareness and response capabilities. Technicians are scheduled to conduct on-site inspections every month to ensure that equipment and operations meet safety standards. Meanwhile, we gradually enhance our efforts in the manufacturing and investment of automation equipment to reduce the impact of human operation on risks. Finally, for equipment that cannot be improved and has a long service life, we apply for decommissioning or scrapping, and proceed TPM projects so as to further reduce the possibility of risks. 定期對設備設施進行保養，對危險源進行識別與監控，以降低故障率和事故發生的可能性。其次，我們對操作人員進行風險預防與控制實施培訓，提高其對風險的認識和應對能力。每月安排技術人員進行現場巡查，確保設備和操作符合安全標準。同時，逐步加大自動化設備的製造和投入，降低人為操作對風險的影響。最後，對不能改善和年限很長的設備，我們申請停用或報廢處理，以及開展TPM項目，進一步減少風險發生的可能性。

Risks and Opportunities Assessment Table 2023

《風險和機遇評估分析表2023》

Type of Risk 風險類型	ESG Risks Identified 已識別的ESG風險	Response to Risks 風險應對措施
	Fire hazards and potential fire 火災隱患、潛在火災	<p>We have implemented a number of fire prevention measures to deal with risks, including regular inspections and fire management guidelines, and timely rectify hidden hazards as identified, so as to strengthen employees' awareness on fire prevention and ability to fight fires. We also use standardized electric plugs and sockets, carry out listing management of key parts, and implement the responsibility system of regional leaders to ensure that safety measures are put in place. In addition, we emphasize operating in accordance with safety regulations, using qualified electrical components, and conducting daily safety inspections to continue to eliminate hidden hazards, so as to ensure the safety and stability of production and operation.</p> <p>我們實施了多項防火措施以應對風險，包括定期進行巡查排查、消防管理工作指引，並對發現的隱患及時進行整改，加強員工防火意識和對初起火災的撲救能力。其次，規範排插，對重點部位進行掛牌管理，落實區域負責人責任制，以確保安全措施得到落實。此外，我們強調按照安全規程進行操作，使用合格電器原件，並日常進行安全檢查，繼續排除隱患源，從而保障生產運營的安全和穩定。</p>
Supply chain 供應鏈	Business planning 經營規劃 Cost control 成本控制	<p>Hold regular management review meetings to follow up on risk handling and establish relevant procedural documents to ensure that risks are effectively addressed. Secondly, we hold quarterly goal review meetings to continuously pay attention to changes in the internal/external operating environment and make appropriate policy revisions.</p> <p>定期召開管理評審會議，跟進風險處理情況，並建立相關程序文件，以確保風險得到有效處理。其次，舉行每季度目標檢討會議，持續關注內／外部經營環境的變化而適當作出調整。</p>
Product Responsibility 產品責任	The use of contaminated plastic materials 使用受污染的膠件材料	<p>The Group's risk control measures for contaminated plastic materials include using compliant wipes, packaging materials and gloves that comply with the Work Instructions (WI), conducting verification tests, using plastic wrap to prevent dust and protection after packaging, and the use of clean plastic bag packaging ensures that packaging materials are clean when entering the workshop, and testing and verification is performed before adding packaging materials and chemicals. These measures are designed to ensure that plastic materials meet required standards, so as to help reducing pollution and environmental risks, and protect the health and safety of the employers. The Group has established a monitoring mechanism to ensure the effective implementation of measures and conduct regular evaluation and adjustments.</p> <p>本集團應對污染的膠件材料的風險控制措施包括使用合規的擦拭劑、遵循工作指引(WI)規定的包裝物料和手套，進行驗證檢測，包裝後使用保鮮膜防塵及防護，使用乾淨的膠袋包裝，確保包裝材料在進入車間時乾淨，並在新增包裝物料和化學劑前進行檢測驗證。這些措施旨在確保膠件材料符合標準，減少污染和環境風險，保護工作人員的健康安全。本集團已建立監控機制，確保措施有效執行，並進行定期評估和調整。</p>

STAKEHOLDER ENGAGEMENT

The Group strives to collect the opinions of stakeholders, including shareholders and investors, customers, employees, suppliers, regulators and the community through different means of communication. We safeguard their interests to determine the long-term direction of the Group and maintain a close relationship with them. The Group's operating information and overall performance are summarized in the Company's interim and annual reports on a semi-annual basis and reported to stakeholders through the Company's website <https://www.allan.com.hk/>.

The table below outlines our ongoing communication activities and channels with key stakeholders to understand their concerns:

持份者參與

本集團努力通過不同的溝通方式收集持份者意見，包括股東及投資者、客戶、員工、供應商、監管機構和社區。我們保障彼等權益，以確定本集團的長期發展方向及與其保持密切的關係。集團營運資料及整體業績表現會每半年總結於公司的中期報告及年報，並透過公司網站<https://www.allan.com.hk/>向各持份者作出匯報。

下表概述了我們與主要持份者的持續溝通活動及渠道，了解到他們的關注事項：

Major stakeholders 主要持份者	Communication modes 溝通方式
Shareholders and investors 股東及投資者	Report the performance of the Group to shareholders and investors through general meetings, result reports and annual reports 透過股東大會、業績報告及年報向股東及投資者匯報本集團的表現
Customers 客戶	Conduct customer satisfaction surveys 進行客戶滿意度調查 Handle customers' opinions and complaints in accordance with established procedures for customer communication 按照客戶溝通既定程序，處理客戶的意見和投訴
Employees 員工	Conduct surveys to collect employees' opinions through internal communication procedures 透過內部溝通程序進行員工意見調查 Provide training and activities to employees 為員工提供培訓及員工活動
Suppliers 供應商	Conduct audits on suppliers and carry out risk ratings 進行供應商審核及風險評級 Review suppliers' performance on a regular basis 定期對供應商的表現進行檢討
Community 社區	Organise volunteer visits, community investment projects and donations on a regular basis 定期舉辦義工探訪活動、開展社區投資項目及捐獻 Offer scholarships 設立獎學金
Regulators 監管機構	Contact and communicate with government departments 與政府部門聯繫及溝通 Participate in the public consultation initiated by the government 參與政府舉辦的公眾諮詢

MATERIALITY ASSESSMENT

During the Year, we conducted materiality assessment through questionnaires to collect, identify and confirm the concerns of internal and external stakeholders on various ESG issues. During the materiality assessment, we have taken the following steps to identify the relevant issues, including environmental protection, employment and labour practices, operational practices and community investment, and their materiality in accordance with the Environmental, Social and Governance Reporting Guide issued by the HKEx.

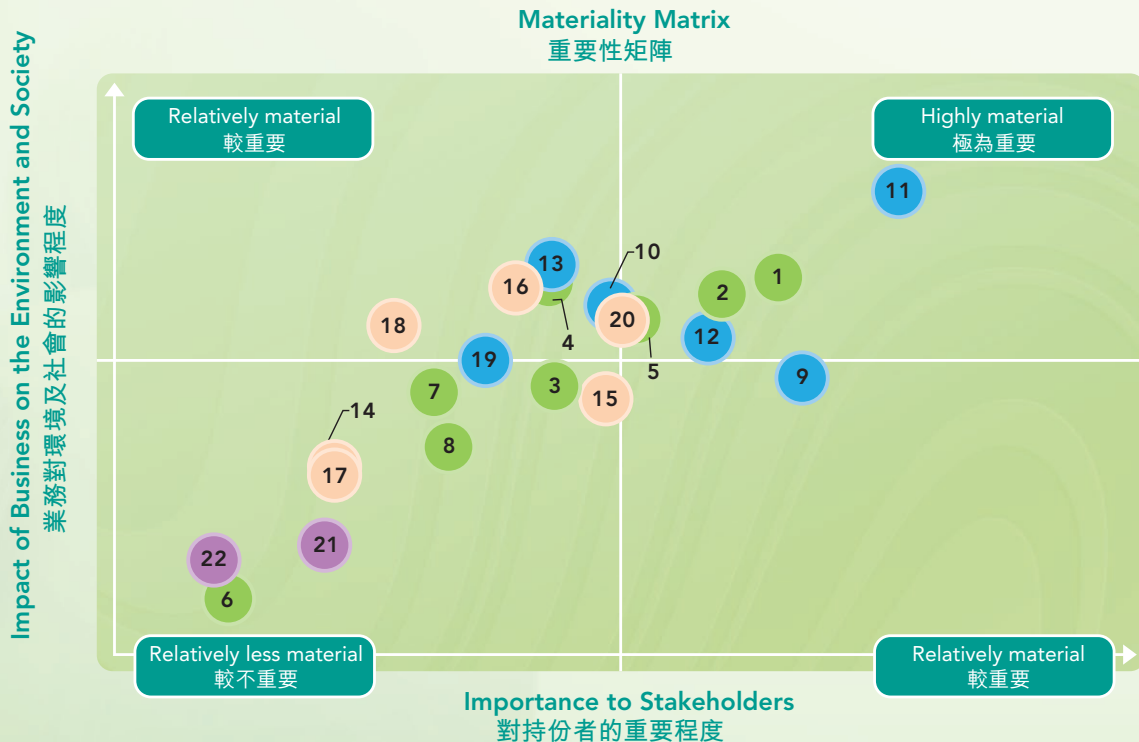
重要性評估

我們在本年度進行了重要性評估，通過問卷調查的方式收集、識別和確定了內外部持份者對不同ESG議題的關注。遵照香港交易所的《環境、社會及管治報告指引》，我們採取了以下步驟進行重要性評估，以識別相關的環境保護、僱傭和勞工常規、營運慣例、社區投資等議題及其重要性。



Based on the survey results of the questionnaire, we conducted a materiality analysis to identify material ESG issues. The following graph shows the materiality matrix of the Group.

我們根據問卷調查結果進行了重要性分析，識別重要的ESG議題。下圖為本集團的重要性矩陣。



The Group has taken corresponding measures for the material issues identified in the assessment, the elaboration of which is set out in the subsequent sections. The Group will be as committed as ever to continuously establishing diversified, transparent, honest and accurate communication channels to provide an important basis for the Group's ESG strategies.

就評估所識別出的重要議題，本集團已採取相應措施，並在後續章節中作出詳細闡述。一如既往，本集團將繼續致力建立多元化、透明、誠信及準確的溝通渠道，為本集團的ESG策略提供重要依據。

ESG category ESG類別	No. 編號	ESG issue ESG議題	ESG category ESG類別	No. 編號	ESG issue ESG議題
Green production 綠色生產	1	Management of air pollutants/greenhouse gas emissions 空氣污染物／溫室氣體排放管理	Responsible operation 盡責營運	14	Environmental and social risks of the supply chain 供應鏈的環境及社會風險
	2	Management of wastewater discharge 廢水排放管理		15	Quality control of production materials 生產材料的質量控制
	3	Waste management 廢棄物管理		16	Optimisation of responsibility management of product quality and sales service to protect customers' health and safety 完善產品質量及銷售服務責任管理，保障客戶的健康與安全
	4	Energy conservation 節約能源		17	Implementation of product recall mechanism for delivered household electrical appliances due to quality issue 執行因產品質量而回收已配送家庭電器產品的制度
	5	Water conservation 節約用水		18	Establishment of a customer complaint handling and response mechanism 建立客戶投訴處理及應對機制
	6	Utilisation efficiency of other resources 其他資源的使用效益		19	Protection of customers' and business partners' interests 保障客戶及業務合作夥伴的利益
	7	Impact of management operation on the environment and natural resources 管理營運對環境及天然資源造成的影響		20	Prevention of bribery, extortion, fraud and money laundering 防止賄賂、勒索、欺詐及洗黑錢
	8	Enhancement of ability at coping with climate change 強化氣候變化應變能力	Community investment 社區投資	21	Ensuring of incorporation of the needs and interests of the community into business activities 確保業務活動考慮社區的需要和利益
Employee care 員工關懷	9	Employment system 僱傭制度		22	Investment of resources such as money, materials or time to promote community development 投入金錢、物資或時間等資源，推動社區發展
	10	Elimination of discrimination in the workplace 消除工作場所的歧視			
	11	Occupational safety and health 職業安全及健康			
	12	Training and development 培訓與發展			
	13	Labour standards 勞工準則			

A. GREEN PRODUCTION

DIRECTIONAL TARGETS ON ENVIRONMENTAL PROTECTION

The Group has always adhered to the concepts of environmental protection and clean production. We effectively utilize natural resources and reduce emissions and environmental impact from business operations through various management procedures. We set environmental goals such as electricity saving, water saving, and emission reduction, and conduct regular reviews to ensure successful achievement of the goals. We comply with environmental regulations and have not violated any laws. For information on the implementation of each environmental indicator, please refer to the relevant section.

A. 綠色生產

環境保護的目標方向

我們集團一直堅持環境保護與清潔生產的理念。通過各項管理程序，我們有效利用天然資源，減少業務運作產生的排放物及對環境的影響。我們設定省電、省水、減排等環境目標，並進行定期檢討，以確保目標的順利實現。我們遵守環保法規，並未違反任何法例。如欲了解各環境指標的實施措施，請參閱相關章節。

Environmental targets 環境目標	Environmental indicators 環境指標	Achievement of the objective 完成狀況
Conserve water 節省用水	to reduce water consumption per unit of output value in 2023-2025 by 10% compared to 2022 2023-2025年的單位產值的用水量比2022年降低10% ** Decrease by 3.5% year by year, and finally reach the target value ** 逐年下降3.5%，最終達成目標值	In progress 進行中
Conserve energy and reduce consumption 節能降耗	to reduce electricity costs per unit of output value in 2023-2025 by 5% compared to 2022 2023-2025年單位產值的用電費用比2022年降低5% ** Decrease by 1.7% year by year, and finally reach the target value ** 逐年下降1.7%，最終達成目標值	In progress 進行中
Reduce greenhouse gas emissions 減少溫室氣體排放	In FY2024, the Company's CO2 emissions of gross production value will be reduced by more than 5% compared to FY2021. 2024財年公司生產總值二氧化碳排放將比2021財年下降5%以上。	Achieved in the Year 本年度達標
Improve compliance rate of environmental monitoring 提高環境監測達標率	100% compliance rate of wastewater, exhaust gas and noise monitoring 廢水、廢氣、噪聲監測達標率100%	Achieved in the Year 本年度達標
Increase the rate of hazardous waste treatment 提高危廢處理率	100% legal treatment of hazardous waste 危險廢棄物100%合法處理	Achieved in the Year 本年度達標
Control the occurrence of chemical leakage 控制化學品泄漏發生	Zero occurrence of chemical leakage incident 化學品泄漏事故發生控制在0次	Achieved in the Year 本年度達標

Compared to 2022, the electricity cost ratio increased by 7.9%, and the water cost ratio increased by 3.29%. The rise in energy consumption is attributed to the growth in sales during the same period, which increased by 12.18%. This increase is closely related to the impact of product prices. In 2023, there was a recovery in order volume, with the total production reaching 2,425,824 units, an increase of 187,843 units compared to 2022, representing a growth rate of 8.4%. The increase in water usage is due to an increase in employee overtime hours from January to December 2023, leading to a corresponding rise in water consumption. Additionally, there was a relatively dry period from January to March 2023, which required replenishing the water reservoir, further contributing to the increase in water usage.

The Group complied with all applicable environmental laws and regulations, including but not limited to the Environmental Protection Law of People's Republic of China (《中華人民共和國環境保護法》), the Cleaner Production Promotion Law of the People's Republic of China (《中華人民共和國清潔生產促進法》), the Solid Waste Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國固體廢物污染環境防治法》), the Water Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國水污染防治法》) and the Air Pollution Prevention and Control Law of the People's Republic of China (《中華人民共和國大氣污染防治法》). There was no violation during the reporting period.

與2022年相比，電費比值上升了7.9%，水費比值上升了3.29%。能源消耗上升的原因與同期營業額的增長有關，營業額增長了12.18%。這一增長與產品售價的影響密切相關。而在2023年，訂單量有所回升，全年總產量達到2,425,824台(件)，比2022年增加了187,843台(件)，增幅為8.4%。用水量上升的原因則是因為2023年1-12月員工加班時間增加，導致用水量相應上升；此外，2023年1-3月期間也出現了較為乾旱的情況，因此需要對水池進行補水，進一步導致用水量上升。

本集團遵守所有適用的環保法例和法規，包括但不限於《中華人民共和國環境保護法》、《中華人民共和國清潔生產促進法》、《中華人民共和國固體廢物污染環境防治法》、《中華人民共和國水污染防治法》及《中華人民共和國大氣污染防治法》，報告期內並未有違規的情況。

EMISSION MANAGEMENT

Air pollutants management

Allan International is committed to protect the environment and promote sustainable development, paying special concern to the management of air pollutants. The air emissions at the Lilin Plant mainly originated from electric generators and vehicles. To regulate and reduce the sources of air pollution, the Group has formulated the Wastewater, Exhaust Gas and Noise Management Procedures (《廢水、廢氣、噪音管理程序》) and the Operating Guidelines for Industrial Exhaust Gas Emissions (《工業廢氣排放操作指引》). The procedures and guidelines require air pollution prevention and control facilities established by all relevant departments to be inspected and approved by the local environmental protection department and to ensure that our factories comply with environmental protection requirements during construction and operation.

In addition, the Group requires factories to purify or dust the exhaust gases and implement dust removal measures to strictly control the emission of toxic gases and dusts. In order to ensure compliance with relevant laws and regulations, we regularly inspect exhaust emissions. Such proactive practice helps to identify and resolve potential problems promptly, ensuring that our Lilin Plant is operated in an environmentally responsible manner.

We also realize that environmental protection requires more efforts and innovation. Hence, the Group actively promotes the application of green energy and clean production technologies to further reduce its impact on the environment. We firmly believe that by introducing and applying sustainable development technologies and methods, we can achieve a win-win situation for environmental protection and economic development.

The Group's emissions data for gaseous fuels and vehicles during the reporting period are as follows:

排放物管理

大氣污染物管理

亞倫國際致力於保護環境和推動可持續發展，特別關注大氣污染物的管理。瀝林廠房的空氣排放源主要來自發電機和車輛排放。為了規範和減少這些排放源，本集團制定了《廢水、廢氣、噪音管理程序》和《工業廢氣排放操作指引》，規範所有相關部門在建設大氣污染設施時，必須遵守當地環境保護行政主管部門的規定，並通過其驗收，以確保了我們的廠房在建設和運營過程中符合環境保護要求。

此外，為了控制污染物的排放，我們要求廠房對廢氣進行淨化或除塵處理，並實施相應的除塵措施，以嚴格控制有毒廢氣和粉塵的排放。為確保符合相關法律法規，我們定期對廢氣排放進行檢查。這種積極主動的做法有助於及早發現和解決潛在問題，確保我們的瀝林廠房以環境負責的方式經營。

我們還意識到環境保護需要更多的努力和創新。因此，本集團積極推動綠色能源和清潔生產技術的應用，以進一步降低對環境的影響。我們堅信，通過引進和應用可持續發展的技術和方法，我們可以實現環境保護和經濟發展的雙贏局面。

本報告期內的本集團的氣體燃料及車輛廢氣排放數據如下：

Pollutant 污染物	Unit 單位	Exhaust gas pollutant emissions 廢氣污染物排放量	
		2023/24	2022/23
Nitrogen oxides (NOx) 氮氧化物 (NOx)	kg 千克	735.02	1,626.61
Sulfur oxides (SOx) 硫氧化物 (SOx)	kg 千克	33.54	91.16
Respirable suspended particulates (RSP) 可吸入懸浮粒子 (RSP)	kg 千克	24.33	29.29

Note: The calculation was based on the Technical Guide for Preparation of Air Pollutant Emission Inventory for Road Vehicles (《道路機動車大氣污染物排放清單編制技術指南》) and the Technical Guide for Preparation of Primary Source Emission Inventory for Respirable Particulate Matter (《大氣可吸入顆粒物一次源排放清單編制技術指南》) issued by the Ministry of Ecology and Environment of the People's Republic of China and the EMISSION FACTORS FOR UNCONTROLLED GASOLINE AND DIESEL INDUSTRIAL ENGINES issued by the United States Environmental Protection Agency

Greenhouse gas management

Allan International actively responds to the requirements of the low-carbon economic development of China and Guangdong Province, and has formulated and implemented the Greenhouse Gas Control Procedures (《溫室氣體控制程序》), well demonstrating the Group's commitment to addressing climate change and reducing greenhouse gas emissions.

By formulating Greenhouse Gas Control Procedures and following ISO14064-1 guidelines, we ensure the standardization of greenhouse gas control and conduct greenhouse gas inventory and emission accounting. These measures help ensure the accuracy of environmental key performance indicators, while also providing a basis for assessing and monitoring environmental performance. These efforts help the Group to secure our carbon reduction targets and contribute to creating a green future.

The Group enhanced its greenhouse gas disclosure and expanded the scope of accounting to Scope 3, with the aim of enhancing the transparency of the Company, enabling the public to better understand our environmental performance, and building trust in the Company. Secondly, by monitoring and controlling greenhouse gas emissions more comprehensively, we can lower risks and costs, such as reducing fines for regulatory violations, saving energy, and cutting down logistics costs.

Due to the updated electricity emission factors (2021) recently published by the Chinese Government, which superseded the previous ones (2019), there have been notable variations in greenhouse gas emissions (Scope 2) for the current fiscal year. Consequently, the overall greenhouse gas emissions have experienced a substantial decline.

附註：計算乃基於中華人民共和國生態環境部發佈的《道路機動車大氣污染物排放清單編制技術指南》、《大氣可吸入顆粒物一次源排放清單編制技術指南》及美國國家環境保護局發佈的《EMISSION FACTORS FOR UNCONTROLLED GASOLINE AND DIESEL INDUSTRIAL ENGINES》

溫室氣體管理

亞倫國際積極回應中國和廣東省低碳經濟發展的需求，並制定和實施了《溫室氣體控制程序》，充分展示了集團對應氣候變化和減少溫室氣體排放的承諾。

通過制定溫室氣體控制程序並遵循 ISO14064-1 準則，我們確保溫室氣體管理的規範性，並進行溫室氣體盤查和排放核算。這些措施有助於確保環境關鍵績效指標的準確性，同時也提供了評估和監測環境績效的基礎。這些努力有助於集團實現減碳目標，並為創造綠色未來做出貢獻。

本集團已加強了溫室氣體的披露，將核算範圍擴大到範圍三。這種透明度的提高可以讓公眾更加了解本集團在環境表現方面的情況，從而建立公司的信任度。同時，更全面地監測和控制溫室氣體排放還可以降低風險和成本。例如，減少法規違規罰款、節約能源和減少物流成本等方面的效益。

由於本年度的溫室氣體（範圍二）跟隨國家最新公布了電力排放因子（2021）代替舊的（2019），所以數據有明顯變化，使整體溫室氣體排放亦大幅下降。

The following sets out the Group's greenhouse gas emissions during the reporting period:

本報告期內的本集團的溫室氣體排放量如下：

Category of greenhouse gas emission 溫室氣體排放類別	Unit 單位	Greenhouse gas emissions 溫室氣體排放量	
		2023/24	2022/23
Total greenhouse gas emissions 總溫室氣體排放量	tonnes of CO ₂ -e 公噸二氧化碳當量	7,265.02	11,045.95
Direct emissions (Scope 1) 直接排放(範圍一)	tonnes of CO ₂ -e 公噸二氧化碳當量	601.61	627.77
Energy indirect emissions (Scope 2) 能源間接排放(範圍二)	tonnes of CO ₂ -e 公噸二氧化碳當量	6,111.80	9,954.15
Other indirect emissions (Scope 3) 其他間接排放(範圍三)	tonnes of CO ₂ -e 公噸二氧化碳當量	551.61	464.03

Note:

- The calculation was based on the Specification with guidance at the ISO14064-1 organisation level for quantification and reporting of greenhouse gas emissions and removals, the IPCC Guidelines for National Greenhouse Gas Inventories (2019 Refinement), GB/T2589-2020 in the General Principles of Comprehensive Energy Consumption Calculation (《綜合能耗計算通則》); the 2021 Emission Reduction Project China Regional Grid Baseline Emission Factor (《2019年度減排項目中國區域電網基準線排放因子》), the Fourth Climate Change Assessment Report of IPCC (2007), and the China Products Carbon Footprint Factors Database (2022) (《中國產品全生命周期溫室氣體排放係數集(2022)》);

Scope 1 includes direct emissions such as oil for power generation, gas for kitchens, oil for vehicles, gas for workshops, refrigerants for refrigeration equipment, septic tanks, sewage treatment tanks, etc.

Scope 2 includes indirect energy emissions such as purchased electricity, heat, steam, etc.

Scope 3 includes indirect emissions, such as indirect GHG emissions from the Company's upstream/downstream product transportation, employee travel and employee commuting, indirect GHG emissions from the use of the Company's products and other indirect GHG emissions, and indirect GHG emissions from the use of products/services used in the production/management of plantation plants.

附註：

- 計算乃基於ISO14064-1組織層次上對溫室氣體排放和清除的量化和報告的規範及指南、IPCC國家溫室氣體清單指南(2019修訂版)、《綜合能耗計算通則》GB/T2589-2020、IPCC第六次評估報告、《2021年度減排項目中國區域電網基準線排放因子》、《中國產品全生命周期溫室氣體排放係數集(2022)》;

範圍1包括直接排放，例如發電用油、廚房用煤氣、車輛用油、車間用煤氣、制冷設備使用的制冷劑、化糞池、污水處理池等。

範圍2包括能源間接排放，例如外購電力、熱、蒸汽等。

範圍3包括間接排放，例如公司在上/下游產品運輸、員工差旅及員工通勤產生的間接GHG排放、公司生產的產品在使用時所引起的間接GHG排放及其他間接GHG排放，以及利用植林廠房在生產/管理過程中所使用的產品/服務所引起的間接GHG排放。

Waste management

To ensure proper disposal of waste, the Group has developed and implemented a series of waste management procedures. Based on the principle of “reduce, reuse, recycle and replace”, we encourage employees to reduce waste generation in daily business operations.

For treatment of non-hazardous waste, we have developed detailed management procedures and revised relevant classification and disposal instructions to guide employees in proper classification, collection, storage and disposal. We encourage our employees to pay special attention to waste reuse and recycling to reduce dependence on natural resources.

For treatment of hazardous waste, the Group strictly follows national regulatory requirements. We have identified the hazardous wastes in the plant based on the requirements of the Directory of National Hazardous Waste of the State (《國家危險名錄》). The hazardous wastes are transported to the government-approved hazardous waste recycling entities for further processing as well as the recyclable wastes to the government-approved waste recycling entities for recycling, in accordance with the regulations such as the Law of the People’s Republic of China on the Prevention and Control of Environmental Pollution by Solid Waste (《中華人民共和國固體廢棄物環境污染防治法》) and the Administrative Measures for Hazardous Waste Transfer Manifests (《危險廢物轉移聯單管理辦法》). We ensure that the treatment of hazardous wastes meets relevant standards and safety requirements during storage and transportation to ensure the safety of the environment and personnel.

The main reason for the increase in hazardous waste and non-hazardous waste in 2023/24 is that the turnover in this reporting period increased compared with 2022/23, thus the hazardous waste generated in the production process, such as: the non-hazardous waste (used dry batteries and used mineral oil); domestic waste and waste paper in factories have also increased, resulting in an increase in the overall waste volume.

During the reporting period, the hazardous and non-hazardous wastes generated by the Group are set out below:

廢棄物管理

為了確保廢棄物的正確處理，本集團已經制定並實施了一系列的廢棄物管理程序。我們以「減少、重用、再造及替代」為原則，鼓勵員工在日常業務運營中減少廢棄物的產生。

針對無害廢棄物，我們已經制定了詳細的管理程序，並修訂了相關的分類與棄置作業指導，以指導員工進行正確的分類、收集、儲存和處置。我們鼓勵員工重視廢棄物的再利用和回收，以減少對自然資源的依賴。

對於有害廢棄物，本集團嚴格遵循國家的法規要求。我們根據《國家危險名錄》的規定，對工廠的有害廢棄物進行鑒別，並按照《中華人民共和國固體廢棄物環境污染防治法》和《危險廢物轉移聯單管理辦法》等相關法規，將危險廢棄物交給經政府許可的有害廢棄物回收商進行安全處理和回收。我們確保有害廢棄物在儲存和運輸過程中符合相關標準和安全要求，以確保環境和人員的安全。

2023/24年度有害廢棄物及無害廢棄物上升的主要原因是由於本報告期的營業額較2022/23年度上升，故此生產過程中所產生的有害廢棄物，如：廢乾電池及廢礦物油等有害廢棄物；廠房的生活廢物及廢紙亦相計增加，從而導致整體的廢棄物量增加。

本報告期內的本集團的的有害及無害廢棄物產生量如下：

Category of waste 廢棄物類別	Unit 單位	Waste generated 廢棄物生產量	
		2023/24	2022/23
Hazardous waste 有害廢棄物	tonnes 公噸	6.62	5.17
Non-hazardous waste 無害廢棄物	tonnes 公噸	204.46	193.41

Wastewater management

The Group has always been committed to the effective management and treatment of wastewater to ensure that our operations have minimal impact on the environment. We are well aware of the impact of wastewater discharge on water sources and ecosystems, we have formulated the Wastewater, Exhaust Gas and Noise Management Procedures (《廢水、廢氣、噪音管理程序》) and the Sewage Treatment Operating Regulations(《污水處理操作規程》).

The Group's wastewater is mainly production wastewater and domestic wastewater. Production wastewater mainly comes from our production facilities, including mould cleaning machines, machine tools, wire cutting and punching equipment. To ensure that the discharge of production wastewater is in compliance with local environmental laws and regulations, we are equipped with advanced sewage treatment facilities. These treatment facilities can effectively remove pollutants from wastewater and bring the wastewater to acceptable discharge standards. We regularly inspect and maintain these facilities to ensure their operating effectiveness and safety.

Domestic wastewater includes sewage generated from dormitories and kitchens. The domestic wastewater is treated according to operational guidelines of each department, and inspection personnel are also assigned to conduct wastewater testing. After undergoing preliminary treatment, the respective wastewater is directly discharged into the municipal sewage pipeline and then sent to government wastewater treatment facilities for further processing.

廢水管理

本集團一直以來致力於有效管理和處理廢水，以確保我們的營運對環境的影響最小化。我們深知廢水排放對水源和生態系統的影響，因此我們已制定了嚴格的《廢水、廢氣、噪音管理程序》及《污水處理操作規程》。

我們的廢水主要為生產廢水和生活廢水。生產廢水主要來自我們的生產設施，包括模具清洗機、磨床、線割和打孔機等。為確保生產廢水的排放符合當地環保法律和法規的要求，我們配備了先進的污水處理設施。這些設施能有效去除廢水中的污染物，使廢水達到可接受的排放標準。我們定期檢查和維護這些設施，確保它們的運行效果和安全性。

生活廢水包括由宿舍和廚房產生的污水。這些生活廢水按照各部門的操作指引進行處理，同時會派遣檢測人員進行污水檢測。在經過初步處理後，相關的污水將直接排入市政污水管道，然後被送往政府的污水處理設施進一步處理。

USE OF RESOURCES

Allan International is committed to improve resource efficiency, so as to reduce potential environmental impacts throughout the entire production process. The Group has formulated the Energy Resource Management Operational Procedures (《能源資源管理程序》) to standardize the specific work of each department in the management of water, electricity, fuel, paper and other resources. The resources used by Lilin Plant mainly include electricity, water and raw materials used in the production of finished products.

Electricity consumption management

The Group attaches great importance to improve resource efficiency, so as to reduce potential impacts on the environment. The following are our specific measures in resource management:

1. Energy Resource Management Operational Procedures: We have formulated management measures such as Energy Resources Management Operational Procedures (《能源資源管理程序》) and the Energy Resource Management Operational Guidelines (《能源資源管理作業指導》) to standardize the management of resources such as water, electricity, fuel and paper, ensuring that the specific work of each department in terms of resource use meets requirements. We have designated a departmental energy efficiency officer who is responsible for the supervision of electricity consumption and make suggestions for improvement.
2. Electricity consumption management: The Lilin Plant is divided into zones according to power supply routes, and electric meters are set up in each plant area to independently calculate electricity consumption. Each department regularly inspects electricity consumption and promptly implements improvement measures to reduce energy waste caused by idle equipment.
3. Energy-saving goals and management plans: The Lilin Plant has formulated energy-saving goals and management plans to improve energy consumption rate. We strive to improve the effective consumption of energy and reduce energy consumption through technological transformation, optimization of production processes, equipment upgrades and other measures.

資源使用

亞倫國際致力提升資源效益，以減少在整個生產流程中對環境造成的潛在影響。本集團制定《能源資源管理程序》，規範各部門在水、電、燃料和紙張等資源管理的具體工作。瀝林廠房使用的資源主要包括廠區用電、用水以及用於成品生產的原材料。

用電管理

本集團非常重視資源效益的提升，以減少對環境的潛在影響。以下是我們在資源管理方面的具體措施：

1. 能源資源管理程序：我們制定了《能源資源管理程序》和《能源資源管理作業指導》等管理措施，對水、電、燃料和紙張等資源管理進行規範，以確保各部門在資源使用方面的具體工作符合要求。我們還有指定的部門節能專員，負責監督電力消耗並提出改善建議。
2. 用電管理：瀝林廠房按電源路線鋪設分區，並在各廠區設立獨立的電錶，以便進行獨立核算用電量。各部門定期巡查用電情況，並及時執行改善措施，以減少設備閒置造成的能源浪費。
3. 節目標和管理方案：瀝林廠房制訂了節目標和管理方案，旨在提高能源使用率。通過技術改造、優化生產流程、設備升級等措施，我們努力提高能源的有效利用，降低能源消耗。

During the reporting period, our total energy consumption was 14,383.58 MWh and the intensity of total energy consumption was 34.58 MWh/RMB million. The total energy consumption increase due to the increase in production capacity compared to that of 2022/23. However, with energy structure transformation and the implementation of a series of energy-saving measures, our overall energy consumption intensity has been reduced by approximately 11%.

During the reporting period, the Group's total energy consumption is set out below:

本報告期內，我們能源消耗總量共計14,383.58兆瓦時，耗能密度為34.58兆瓦時／百萬人民幣，相比2022／23年，因產能提升導致能耗總量升高，但通過能源結構轉型及一系列節能措施，我們的整體耗能密度降低了約11%。

本報告期內的本集團總耗能如下：

Category of energy 能源種類	Unit 單位	Energy consumption 能源耗量	
		2023/24	2022/23
Total energy consumption 總能源耗量	MWh 兆瓦時	14,383.95	12,747.16
Intensity of total energy consumption (by output value of finished products) 總耗能密度(以製成品產值計算)	MWh/RMB million 兆瓦時／百萬人民幣	34.58	38.83
Direct energy consumption 直接能源耗量			
Gasoline consumption 汽油耗量	MWh 兆瓦時	67.31	80.34
Diesel consumption 柴油耗量	MWh 兆瓦時	187.58	288.28
LPG consumption 液化石油氣耗量	MWh 兆瓦時	0.63	0.84
Butane consumption 丁烷耗量	MWh 兆瓦時	0.37	N/A 不適用
Indirect energy consumption 間接能源耗量			
Electricity consumption 電力耗量	MWh 兆瓦時	14,128.06	12,377.71

Note:

- The energy data of the Year is converted into MWh according to the calorific value of GB/T2589-2020 in the General Principles of Comprehensive Energy Consumption Calculation (《綜合能耗計算通則》);
- Direct energy consumption includes gasoline and diesel consumption, and indirect energy consumption includes electricity consumption

附註：

- 本年度能源數據按照《綜合能耗計算通則》GB/T2589-2020的熱值換算為兆瓦時，
- 直接能源耗量包括汽油及柴油耗量及間接能源耗量包括電力耗量

Water utilisation management

The Group attaches great importance to water conservation and has taken a number of measures to achieve this goal. The following are our specific measures in water conservation:

1. Water conservation promotion and education: In order to strengthen the publicity and promotion of water conservation, our Administration and Personnel Department promotes water conservation regularly to advocate for the importance of water conservation to employees and raise their awareness in this regard. This helps promote water conservation behaviors and habits.
2. Pipeline inspection and maintenance: We regularly inspect the water pipelines of the plant to detect and eliminate pipeline dripping in time to reduce unnecessary water loss, ensuring efficient use of water resources and reduces waste.
3. Water-saving technology and equipment applications: We adopt a variety of water-saving technologies and equipment, such as high-efficiency water savers, to reduce the use of production and domestic water. These technologies and equipment can effectively reduce water consumption while ensuring the water supply required for normal operations.
4. Recycled water utilization: We actively promote recycling water utilization technology to treat, recycle and reuse water used in the production process. This helps minimizing water consumption while reducing reliance on natural water sources.

The Group is able to effectively save water, reduce wastage and improve water resource utilization efficiency through these measures. We will continue to explore and promote more water-saving measures and technologies to achieve sustainable water resources management. During the reporting period, our fresh water consumption was 142,345 cubic meters, and the intensity of fresh water consumption was 342.23 cubic meters/RMB million. Compared with 2022/23, water consumption increased due to increase in production. With the implementation of a series of water resources management measures, our overall water consumption density has been reduced by approximately 4%.

用水管理

本集團非常重視節約用水，並已採取多項措施來實現這一目標。以下是在節約用水方面所實施的具體措施：

1. 節水宣傳和教育：行政及人事部定期開展節約用水宣傳，向員工宣傳節約用水的重要性，提高員工的節約用水意識。這有助於促進節約用水的行為和習慣的形成。
2. 管道巡視和維護：定期巡視廠房的輸水管道，及時發現和排除管道滴漏現象，以減少不必要的水的損失。這有助於確保水資源的有效利用，減少浪費。
3. 節水技術和設備應用：採用了高效節水器等節水技術和設備，以減少生產和生活用水的使用。這些技術和設備可以有效地降低用水量，同時確保正常運營所需的水供應。
4. 循環水利用：積極推廣循環水利用技術，將生產過程中的用水進行處理和回收再利用。這有助於最大限度地減少用水量，同時減少對自然水源的依賴。

通過這些措施，本集團能夠有效地節約用水，減少浪費，並提高水資源的利用效率。我們將繼續努力，不斷探索和推廣更多的節水措施和技術，以實現可持續的水資源管理。本報告期內，我們的用水量為142,345立方米，用水量密度為342.23立方米／百萬人民幣。相較於2022／23年度，因產能提升導致用水量上升。但通過一系列水資源管理措施，我們的整體耗水量密度降低了約4%。

During the reporting period, the total water consumption of the Group is set out below:

本報告期內本集團總耗水量如下：

	Unit 單位	Water consumption 水資源耗量	
		2023/24	2022/23
Water consumption 耗水量	m ³ 立方米	142,345	116,479
Intensity of water consumption (by output value of finished products) 耗水量密度(以製成品產值計算)	m ³ /RMB million 立方米/百萬人民幣	342.23	354.79

Note:

- The Group's use of water mainly comes from municipal pipelines, and there is no issue in sourcing water

Packaging materials management

There are many factors that directly increase packaging materials, such as customer packaging requirements and cutting specifications. Compared with 2022/23, most packaging materials have increased during this reporting period due to an increase in production. The Group will review and seek more opportunities to reduce packaging materials.

During the reporting period, the Group's total consumption of packaging materials is set out below:

附註：

- 集團的用水主要來自市政管道，並沒有取水的困難

包裝材料管理

本集團使用的包裝材料的增加因素較多，例如客戶的包裝要求、分切規格等會直接影響。與2022/23年度相比，本報告期年度因產能提升，大部份的包裝物料均有所上升。本集團會努力檢討尋求更多可以減少包裝物料的機會。

本報告期內的本集團的包裝物料總耗量如下：

	Unit 單位	Packaging materials consumption 包裝物料耗量	
		2023/24	2022/23
Total consumption of packaging materials 包裝物料總量	tonnes 公噸	2,855.37	1,939.26

ENVIRONMENT AND NATURAL RESOURCES

The Group has implemented environmental protection measures in many aspects and integrated environmental protection concepts into business decisions and daily operations.

環境及天然資源

本集團已經在多個方面實施了環保措施，並將環保理念融入到經營決策和日常營運中。

1. Environmental protection knowledge promotion and training: The Group disseminates energy conservation, emission reduction and environmental protection knowledge to employees through training and other means, so that employees can understand the importance of environmental protection and enhance environmental awareness, ensuring employees understand the importance of environmental protection and apply it in practical actions.
2. Employees participation in environmental protection actions: We encourage employees to participate in environmental protection actions, including environmental protection volunteer activities, and the promotion of energy conservation and emission reduction, thereby allowing employees to become active participants in environmental protection actions, and contribute to the environment improvement together.
3. ISO 14001 Environmental Management System: The environmental management system implemented by the Group has obtained the ISO 14001 certification, ensuring that environmental protection requirements are properly in place and that environmental performance is continuously improved. This is in recognition of the Group's outstanding performance in sustainable development.
4. Paperless office: The Group is committed to enhancing paperless office by bringing online some offline forms subject to signing and approval, and replacing the original paper filing with electronic filing. Such changes not only reduce environmental pollution, but also improve work efficiency and cost-saving.

In the future, the Group will keep committed to environmental protection, and explore and apply new environmental protection technologies and equipment to achieve sustainable development. We believe that through our continuous efforts, we can make a positive contribution to society and the environment.

CLIMATE CHANGE

In today's rapidly worsening global climate crisis, the impact of climate change on businesses is a growing concern. The Group is well aware of this, and as a responsible company, we integrate climate change risks into our corporate risk management system, regularly assess and monitor the risk, and develop corresponding responses.

1. 環保知識宣傳和培訓：通過培訓等途徑向員工宣傳節能減排和環保知識，提高員工的環保意識。這有助於確保員工了解環保的重要性並將其應用到實際行動中。
2. 員工參與環保行動：鼓勵員工參與環保行動，如參加環境保護志願活動和推廣節能減排措施。藉此，員工能夠成為環保行動的主動參與者，共同為改善環境作出貢獻。
3. ISO 14001環境管理體系：本集團已經實施了通過ISO 14001認證的環境管理體系，這個體系能夠幫助確保環境保護要求得到落實，同時持續改善環境績效。這是對本集團在可持續發展方面的卓越表現的認可。
4. 無紙化辦公：本集團致力於提升無紙化辦公，將部分線下簽批的表格轉為線上簽批，並將原本的紙質存檔改為電子檔。這樣的改變不僅可以減少環境污染，還能提高工作效率和節省費用。

在未來，本集團將繼續致力於環境保護，並持續探索和應用新的環保技術和設備。這樣的努力和貢獻將有助於實現可持續發展的目標，同時為社會和環境帶來積極的影響。

氣候變化

在現今全球氣候危機急劇惡化的情況下，氣候變化對企業的影響越來越受到關注。本集團深刻意識到這一點，因此作為一家負責任的企業，我們將氣候變化風險納入到企業風險管理體系中，定期評估和監測風險情況，並制定相應的應對措施。

Type of Risk 風險類型	Description of Risk 風險描述	Response to Risks 風險應對措施
Long-term risks 長期性風險	<p>Climate change will increase the risk of natural disasters, including typhoons, floods, droughts, tsunamis, etc. The Lilin Plant of the Group located in Huizhou City, Guangdong Province is more susceptible to typhoons.</p> <p>氣候變化會導致自然災害風險增加，包括颱風、洪水、乾旱、海嘯等。而本集團位於廣東省惠州的瀝林廠房是較有機會受到颱風的影響。</p>	<p>The Group has developed disaster risk management strategies and measures to respond to emergencies that may be caused by identified extreme weather, especially for our plants and facilities located in areas prone to typhoons. We have formulated the Typhoon, Flood and Earthquake Emergency Plan. These plans include but not limited to, managing the risk of flooding near production and warehouse facilities and ensuring the waterproofing performance and protective measures of facilities to minimize possible disaster risks. At the same time, we have also established an emergency team, with defined responsibilities for each member, and formulated procedures for disaster prevention, response, recovery and reconstruction. In order to improve employees' awareness of disaster prevention, we regularly provide relevant disaster prevention knowledge and training to employees.</p> <p>本集團已建立了災害風險管理策略和措施，以應對可能發生的極端天氣情況。特別是對於我們位於容易受到颱風影響的地區的工廠和設施，我們已經制定了《颱風、洪水、地震應急預案》。這些預案包括但不限於管控生產和倉庫設施附近的水浸風險，確保設施的防水性能和防護措施，以最大限度地降低可能出現的災害風險。同時，我們還建立了應急小組，確定了各成員的職責，並制定了災害的預防、應對、恢復和重建程序。為了提高員工的防災意識，我們定期向員工提供相關的預案防災知識和培訓。</p>
Policies and laws 政策及法律	<p>The tightening regulatory requirements in operation, products and services relating to climate change have resulted in increased operating costs, including an increase in costs of compliance and product development costs.</p> <p>在與營運、產品和服務方面的氣候變化相關的監管規定日益嚴緊，從而導致營運成本增加、包括合規成本、產品開發成本增加。</p>	<p>In order to comply with these regulations, we have been committed to strengthening communication with stakeholders to establish an effective social responsibility management system. The Group will track and identify the latest laws, regulations, policies and standards, and incorporate them into our internal systems and standards. We will strive to improve energy conservation and emission reduction, so as to cut down carbon emissions. In addition, we will actively reduce waste and resource consumption and promote the application of sustainable resource management and circular economy models. We will continue to enhance environmental awareness, encourage employees to participate in environmental protection actions, and actively adopt environmentally friendly technologies and products to achieve the goal of sustainable development.</p> <p>為了遵守這些法規，我們致力於與持份者溝通，建立有效的社會責任管理系統。我們將不斷跟踪並及時識別最新的法律法規、政策和標準，並將其納入我們的內部制度和標準中。我們將加強營運過程中的節能減排措施，以降低我們的碳排放量。此外，我們將積極減少浪費和資源消耗，推動可持續資源管理和循環經濟模式的應用。我們將持續提升環保意識，鼓勵員工參與環境保護行動，並積極採用環保技術和產品，以實現永續發展的目標。</p>

B. EMPLOYEE CARE

1. EMPLOYMENT SYSTEM

The Group firmly believes that employees are one of our most valuable assets. To realize this value, we have taken the following measures:

1. Fair and equal working environment: The Group has formulated the Employee Handbook (《僱員手冊》) and the Anti-Discrimination Management Procedures (《反歧視管理程序》), which specifies terms of remuneration, dismissal, recruitment, promotion, working hours and rest periods. Besides, we strive to eliminate discrimination in the workplace and provide equal employment opportunities to all our employees.
2. The Internal and External Information Communication Management Procedures: We have implemented the Internal and External Information Communication Management Procedures (《內外信息溝通管理程序》) to ensure the execution of management procedures regarding working hours, wages, anti-discrimination and accurately convey employee opinions.
3. Promotion and Competitive Remuneration Package: We offer a clear career pathway and competitive remuneration packages for employees to attract and retain talents. In addition, we implement a minimum wage guarantee system to ensure that salary of employees is not less than the local minimum wage standard, and that it maintains various legal social insurances and benefits for all employees.
4. Compliance with the Relevant Laws and regulations: We strictly complied with relevant laws and regulations relating to remuneration, dismissal, recruitment, promotion, working hours, rest periods, equal opportunities, diversification, anti-discrimination and other treatment and benefits, such as the Labour Law of the People's Republic of China (《中華人民共和國勞動法》) and the Labour Contract Law of the People's Republic of China (《中華人民共和國勞動合同法》). We actively implement relevant systems to ensure employees' rights are protected and improve employee welfare.

Allan International is committed to providing employees with a good working environment, offering fair and equal employment opportunities and ensuring that their rights are protected. We believe employees can unleash their talents, realise their value and grow together with the Group in such environment.

B. 員工關懷

1. 僱傭制度

對員工的重視是本集團的核心價值觀之一。為了實現這一價值觀，我們採取了以下措施：

1. 公正平等的工作環境：我們制定了《僱員手冊》和《反歧視管理程序》，明確規定了薪酬、解僱、招聘、晉升、工作時數、假期等僱傭條款。我們致力於消除工作環境中的歧視，確保所有員工都能享有公正平等的就業機會和待遇。
2. 內外信息溝通管理程序：我們實施了內外信息溝通管理程序，確保關於工作時間、工資報酬、禁止歧視等相關管理程序的執行，並提供途徑讓員工表達意見和提供反饋。
3. 晉升階梯和具競爭力的薪酬待遇：為了吸引和挽留人才，我們為員工提供清晰的晉升階梯和具有競爭力的薪酬待遇。此外，我們實行最低工資保障制度，確保員工的工資不低於當地最低工資標準，並為所有在職員工提供各項法定的社會保險和福利。
4. 遵守相關法律和規例：我們嚴格遵守有關薪酬、解僱、招聘、晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇和福利的相關法律和規例，如《中華人民共和國勞動法》和《中華人民共和國勞動合同法》等。我們積極推行相關制度，確保員工的權益得到保障，並提升員工的福利水平。

亞倫國際致力於為員工提供一個良好的工作環境，建立公正平等的就業機會，並確保他們的權益得到保護。我們相信，只有在這樣的環境中，員工才能發揮他們的才能，實現自身價值，並與我們共同成長。

As of 31 March 2024, the number of employees of the Group by category is as follows:

截至2024年3月31日，本集團按不同類別劃分的僱員人數如下：

Classification	分類	Total number of employee (person) 僱員總數(人)
By gender	按性別劃分	
Male	男性	531
Female	女性	977
By employment type	按僱傭類型劃分	
Full time	全職	1508
Part time	兼職	0
By age group	按年齡組別劃分	
Under 30	30歲以下	96
30 to 40	30至40歲	286
41 to 50	41至50歲	721
50 and above	50歲或以上	405
By geographical region	按地區劃分	
China	中國	1508

Note:

The calculation was based on the Reporting Guide for Social Key Performance Indicators issued by the Stock Exchange

附註：

計算乃基於聯交所發佈的社會關鍵績效指標匯報指引

As of 31 March 2024, the employee turnover rate of the Group by category is as follows:

截至2024年3月31日，本集團按不同類別劃分的僱員流失比率如下：

Classification	分類	Monthly average employee turnover rate (%) 每月平均僱員流失比率(%)
By gender	按性別劃分	
Male	男性	2.85%
Female	女性	1.87%
By age group	按年齡組別劃分	
Under 30	30歲以下	6.06%
30 to 40	30至40歲	1.29%
41 to 50	41至50歲	1.26%
50 and above	50歲以上	1.46%
By geographical region	按地區劃分	
China	中國	2.25%

Note:

Average monthly turnover rate of employees in a specific category = the full-year number of resigned employees in a specific category/(number of employees in a specific category at the beginning of the year+number of employees in a specific category) x 100%/12 months

附註：

特定類別僱員的每月平均流失率=特定類別僱員的全年離職人數/(特定類別僱員的年初人數+特定類別的入職人數)x100%/12個月

2. HEALTH AND SAFETY

Allan International regards occupational health and safety as an important issue. We strive to provide a safe and healthy working environment to ensure the physical and mental health of employees. In order to achieve this goal, we have adopted a series of occupational health and safety measures.

1. Commitments of the leadership: The leadership of the Group undertakes responsibility and offers support towards occupational health and safety. They ensure the formulation and implementation of occupational health and safety policies, as well as promote relevant training and offer resources. The proactive participation and commitment of the leadership is our foundation on occupational health and safety.
2. Sound management system: The Group has developed an occupational health and safety system for six key points: fire safety, regional safety, daily performance, occupational hygiene, special equipment and hazardous chemicals. These include the Health and Safety Management Procedures (《健康安全管理程序》) and the Fire Safety Management Procedures (《消防安全管理程序》), which regulate the management of occupational health and safety and fire safety to safeguard the safety and health of employees.
3. Risk assessment and management: We conduct comprehensive risk assessment regularly to ensure potential occupational health and safety risks, and formulate corresponding management plans. These include inspection of workplaces, inspection of equipment and safety reviews, to ensure the compliance of relevant safety standards and regulatory requirements. We also provide the employees with training to enhance their occupational health and safety awareness, and encourage them to participate in the process of risk management.
4. Safety of workplaces: We strive to maintain the safety of our workplaces. These include ensuring proper use and maintenance of mechanical equipment, offering necessary personal protective equipment, conducting emergency drill and fire safety inspections regularly, and setting up appropriate signs and signage to remind employees on safety issues. We also encourage employees to report proactively any health risks and unsafe behaviour in the workplaces.

2. 健康與安全

職業健康安全是亞倫國際的重要議題，我們致力於提供安全、健康的工作環境，確保員工的身心健康。為了實現這一目標，我們採取了一系列的職業健康安全措施。

1. 領導層的承諾：本集團的領導層對職業健康安全承擔責任並提供支持。他們確保職業健康安全政策的制定和執行，並推動相關培訓和資源的提供。領導層的積極參與和承諾是我們職業健康安全措施的基石。
2. 完善的管理制度：本集團針對消防安全、區域安全、日常績效、職業衛生、特種設備和危險化學品六項要點制定職業健康與安全體系。當中包括《健康安全管理程序》和《消防安全管理程序》，規範職業健康安全和消防安全的管理，以保障員工的安全和健康。
3. 風險評估和管理：我們定期進行全面的風險評估，確定潛在的職業健康安全風險並制定相應的管理計劃。這包括對工作場所進行巡視、設備檢查和安全審查，以確保符合相關安全標準和法規要求。我們還提供培訓，以提高員工對職業健康安全的意識，並鼓勵員工參與風險管理的過程。
4. 工作場所安全：我們致力於維護工作場所的安全。這包括確保機械設備的正確使用和維護，提供必要的個人防護裝備，定期進行應急演習和火災安全檢查，並建立適當的標誌和指示牌以提醒員工注意安全事項。我們還鼓勵員工積極報告任何工作場所安全風險或不安全行為。

5. Occupational health management: The Group values the physical and mental health of employees. We offer health checkups and health promoting activities to help employees to keep good health condition. We also encourage employees to adopt correct working postures and the habit of exercise, and offer related training and resources to reduce work-related health risks. In addition, we offer mental health support and counselling service to help employees to cope with work pressure and emotional distress.
6. Incident reports and investigations: We encourage our employees to promptly report any occupational health and safety incidents or similar incidents. We conduct detailed investigations to ensure the cause of incidents and adopt appropriate measures to prevent the recurrence of similar incidents. We regard incident reports as an opportunity of learning in which we can identify the area of improving our occupational health and safety measures.

The Group strictly complied with relevant laws and regulations relating to providing a safe working environment and preventing employees from occupational hazards, such as the Production Safety Law of the People's Republic of China (《中華人民共和國安全生產法》), the Fire Protection Law of the People's Republic of China (《中華人民共和國消防法》), and the Law of the People's Republic of China on the Prevention and Control of Occupational Diseases (《中華人民共和國職業病防治法》), and other applicable laws and regulations relating to health and safety at work. During the Year, there were no work-related fatal cases or any cases of health and safety violations at the Group's Lilin Plant.

5. 職業健康管理：本集團重視員工的身心健康。我們提供健康檢查和健康促進活動，以幫助員工保持良好的健康狀態。我們也鼓勵正確的工作姿勢和運動習慣，並提供相關的培訓和資源，以減少工作相關的健康風險。此外，我們提供心理健康支持和諮詢服務，以幫助員工應對工作壓力和情緒困擾。
6. 事故報告和調查：我們鼓勵員工立即報告任何職業健康安全事故或接近事故。我們進行詳細的調查，以確定事故的原因，並採取適當的措施防止類似事故的再次發生。我們將事故報告視為學習的機會，從中識別改進職業健康安全措施的機會。

本集團嚴格遵守有關提供安全工作環境及保障僱員避免職業性危害的相關法律及規例，例如《中華人民共和國安全生產法》、《中華人民共和國消防法》、《中華人民共和國職業病防治法》，以及其他有關工作健康與安全的適用的法律及規例。本年度，本集團於瀝林廠房並沒有發生任何因工受傷引致死亡個案，或任何有關健康與安全的違方案例。

Health and Safety Target 健康與安全目標	Health and Safety Indicator 健康與安全指標	Achievement of the objective 完成狀況
Improve fire safety level 提高消防安全水平	Zero occurrence of potential fire 潛在火災發生控制在0次	Completed 已完成

3. EMPLOYEE TRAINING

Allan International attaches importance to continuous learning and upskilling, and is committed to cultivate a culture of continuous learning. Recently, we have established a new online learning platform of the Company internally, which aimed at offering a chance of learning, growth and improvement, as well as offering support for the quality of employees' professionalism.

1. Annual survey for training needs: We conduct annual survey for training needs among employees in order to understand their needs for training. By assessing the training needs of the employees and the demands of business development, we can formulate training courses effectively, so that they can improve the employees' knowledge and skills while meeting our actual needs.
2. Diversified training courses: According to the Human Resources Management Procedures (《人力資源管理程序》) and the Employee Training (《僱員培訓》), we develop different training courses for employees, including induction training, on-board training and transfer training, on-the-job training, special training and external training. These courses are aimed at enhancing the working skills and capabilities of employees and improve their performances and value at work.
3. Online learning platform: We have established a new online learning platform, to provide employees with a convenient learning environment. The platform includes a wide range of of excellent courses taught by renowned instructors, covering various domains such as management, finance, human resources, integration, products, Internet thinking, quality management, innovative thinking and other various fields. Employees are allowed to learn anytime and anywhere according to their own needs and interests. The course content of the platform is being updated regularly to ensure the timeliness and richness of learning resources.
4. Sharing of learning experience: We encourage our staff to share learning experience regularly in the factory magazine to promote the communication among trainees and the creation of a learning atmosphere. Such ways of sharing can promote the conveying and sharing of knowledge, and inspire other employees to participate proactively in learning.

3. 員工培訓

亞倫國際重視持續學習和技能提升，並致力於建立一個持續學習的文化。最近，我們在公司內部建立了一個全新的線上學習平台，旨在提供學習、成長和進步的機會，並為員工的專業素質提供支持。

1. 年度培訓需求調查：我們定期進行年度培訓需求調查，以了解員工的培訓需求。通過評估員工的培訓需求和業務發展的要求，我們能夠有效地制定培訓課程，使其符合實際需求並提高員工的知識和技能。
2. 多類型培訓課程：根據《人力資源管理程序》和《僱員培訓》，我們為員工制定了不同類型的培訓課程，包括入職培訓、上崗和轉崗培訓、在職培訓、專項培訓和外部培訓等。這些課程旨在加強員工的技能，提高他們在工作中的表現和價值。
3. 線上學習平台：我們建立了一個新的線上學習平台，為員工提供便捷的學習環境。平台收錄了多份優秀和名師課程，涵蓋了管理、財務、人力、綜合、產品、互聯網思維、質量管理、創新思維等不同領域。員工可以根據自己的需求和興趣進行選擇，隨時隨地進行學習。平台定期更新課程內容，確保學習資源的時效性和豐富性。
4. 學習心得分享：我們鼓勵員工在廠刊上定期分享學習心得，促進學員之間的交流和學習氛圍的建立。這種分享的方式能夠促進知識的傳遞和共享，並激勵其他員工積極參與學習。

During the reporting period, the percentage of trained employees and average training hours completed per employee of the Group by category are as follows:

本報告期內，本集團按不同類別劃分的受訓僱員百分比及每名僱員完成受訓的平均時數如下：

Classification	分類	Percentage of trained employees (%) 佔受訓僱員百分比 (%)	Average training hours completed per employee (hour) 每名僱員完成受訓的平均時數 (小時)
By gender	按性別劃分		
Male	男性	35	25.28
Female	女性	65	27.50
By employee category	按僱員類別劃分		
Chief management	首席管理人員	2	12.00
Senior management	高級管理人員	14	16.00
Middle management	中級管理人員	17	24.00
General employees	一般員工	67	30.00

Note:

The calculation was based on the Reporting Guide for Social Key Performance Indicators issued by the Stock Exchange

附註：

計算乃基於聯交所發佈的社會關鍵績效指標匯報指引

4. LABOUR STANDARDS

The strict abidance of labour standards by Allan International is more than a statutory requirement, but also our promise and obligation to our employees. We deeply understand that employees are the key to our success. We have formulated a series of measures which aimed at protecting the rights of our staff, offering them with a safe and healthy working environment, as well as ensuring their entitlement to fair treatment and reasonable working hour arrangement. The following is the outline of our labour standard measures:

1. Prohibition of child labour and forced labour: The Group strictly prohibits the employment of any form of child labour and forced labour. We abide by relevant laws and regulations, such as the Provisions on the Prohibition of Using Child Labour in China, the Employment Ordinance in Hong Kong, and the Employment of Foreign Manpower Act in Singapore. Our Human Resources Department conducts strict checks on the identification documents of all job applicants to prevent the employment of illegal workers, and ensures the ages of employees comply with statutory requirements.

4. 勞工準則

亞倫國際對於勞工準則的嚴格遵守不僅是一種法律要求，更是我們對員工的承諾和責任。我們深知員工是我們成功的關鍵，因此我們制定了一系列措施，旨在保護員工的權益、提供安全健康的工作環境，並確保他們享有公平待遇和合理的工時安排。以下是我們的勞工準則措施的概述：

1. 禁止使用童工和強制勞工：本集團堅決禁止使用任何形式的童工和強制勞工。我們遵守中國的《禁止使用童工規定》、香港的《僱傭條例》以及新加坡的《外籍勞工僱傭法》等相關法律法規。我們的人力資源部門對所有求職者的身份證明文件進行嚴格檢查，以防止聘用非法勞工，並確保員工年齡符合法定要求。

2. Voluntary work and reasonable notice period: We ensure that all employees work voluntarily, without any form of involuntary or debt work. We state clearly in the employment or labour contract that employees have the right to resign within a reasonable notice period and respect their right of choice at work.
3. Reasonable working hours and overtime work policies: The Group strives to ensure reasonable working hour arrangement and make sure that employees will not work overtime on an involuntary basis. At our manufacturing facility, we regularly reviews employee attendance records to ensure those are within legal working hours. Any circumstance requiring overtime work shall be agreed with the employees and corresponding compensation are offered to ensure the health and work-life balance of employees.
4. Employment contract and protection: We enter into clear employment contracts with each employee, which stipulate terms related to aspects such as salary, working hours, rest periods, insurance and benefits. These contracts protect not only employees' rights, but also the legitimate rights and interests of the Company.
5. Sound labour system: In order to prevent any incident of child labour and forced labour, we have established the Special Protection Procedures for Minor Workers (《未成年工特殊保護程序》) and the Procedures for Remediating Child Labour and Promoting Children's Education (《補救童工及推廣兒童教育工作程序》). If any such incident is discovered, we will address such violation in accordance with local laws and regulations.

The Group strictly complies with relevant laws and regulations relating to the prevention of child labour and forced labour, such as the Labour Law of the People's Republic of China (《中華人民共和國勞動法》). There was no violation during the period.

2. 自願工作和合理通知期：我們確保所有員工是自願工作，不涉及任何形式的非自願或債務工作。在僱傭或勞動合同中，我們明確注明員工的合理通知期內可以辭職，並尊重他們對工作的自主選擇權。
3. 合理工時和加班政策：本集團致力於確保合理的工時安排，並禁止員工在非自願情況下超時工作。在我們的製造工廠中，我們定期查看員工的出勤記錄，以確保其合法工時。任何需要加班的情況都需要經過員工的同意，並提供相應的補償，以確保員工的身體健康和工作生活平衡。
4. 員工合同和保障：我們與每位員工簽訂明確的僱傭合同，其中規定了工資、工作時間、休息時間、保險和福利等方面的條款。這些合同保護員工的權益，同時也確保公司的合法權益。
5. 健全的勞工制度：為了防範任何童工或強制勞工的事件，我們已建立了《未成年工特殊保護程序》和《補救童工及推廣兒童教育工作程序》。如果發現此類事件發生，我們將按照當地法律法規處理此等違規行為。

本集團嚴格遵守有關防止童工或強制勞工的相關法律及規例，例如《中華人民共和國勞動法》，期內並未有違規情況。

C. RESPONSIBLE OPERATION

1. SUPPLY CHAIN MANAGEMENT

Allan International has been committing to establish high-efficiency, sustainable and responsible supply chain, to ensure products and services can meet customers' expectations while fulfilling environmental and social responsibilities. In order to achieve this goal, the Group has formulated a series of policies and guidelines and implemented assessment and audit procedures to ensure the reliability, efficiency and sustainability of suppliers.

1. Formulation of policies and guidelines: The Group has formulated policies and guidelines such as the Procurement Control Procedures (《採購控制程序》), the Supplier/Subcontractor Management Control Procedures (《供應商／分包商管理控制程序》) and the Suppliers' Guidelines (《供應商準則》) as the basis of supply chain management. These policies and guidelines clearly stipulate the requirements the suppliers shall comply with, including a responsible attitude towards the environment and the society, to comply with the requirements of relevant regulations and standards.
2. Suppliers assessment and audit procedures: Prior to engaging suppliers, the Group conducts assessment and audit procedures to ensure their corporate background and past performance comply with requirements. These procedures include comprehensive review on suppliers regarding aspects such as governance, quality, environment and safety. Only suppliers who pass these procedures will be selected as partners to minimise the risks related to the supply chain.
3. Audits and risk ratings: The Group conducts audits on suppliers and carries out risk ratings every year and performs on-site audits according to the risk conditions of suppliers. These assessment and audit measures ensure the suppliers can continuously meet the Group's requirements over the course of cooperation. If any supplier is in violation of contractual obligations and operating procedures, the Group will terminate cooperation relationship to ensure the quality, environment and safety of our supply chain.

C. 盡責營運

1. 供應鏈管理

亞倫國際一直以來都致力於建立高效、可持續和負責任的供應鏈，以確保產品和服務符合客戶的期望，同時遵守環境和社會責任。為了實現這一目標，本集團制定了一系列政策和準則，並實施評估和審核程序，以確保供應商的可靠性、效率和可持續性。

1. 政策和準則的制定：本集團制定了《採購控制程序》、《供應商／分包商管理控制程序》和《供應商準則》等政策和準則，作為供應鏈管理的基礎。這些政策和準則明確規定了供應商應遵守的要求，包括對環境和社會的負責任態度，以及符合相關法規和標準的要求。
2. 供應商評估和審核程序：本集團在聘用供應商之前實施評估和審核程序，以確保其公司背景和過往表現符合要求。這些程序包括對供應商的管治、品質、環境和安全等方面進行全面檢視。只有通過這些程序的供應商才能被選為合作夥伴，以降低供應鏈相關風險。
3. 審核和風險評級：本集團每年對供應商進行審核和風險評級，並根據供應商的風險情況進行現場審核。這些評估和審核措施確保供應商在合作期間持續符合本集團的要求。如果供應商嚴重違反約定責任和操作規程，本集團將終止合作關係，以確保供應鏈的品質、環境和安全。

4. Continuous suppliers assessment: The Group will conduct regular assessment on suppliers that are currently cooperating and review their performance records over the past year. Such assessment results are used to determine whether to retain certain suppliers on the qualified procurement list. For supply materials that have a significant impact on the Group's products, the Group will also implement rigorous assessment measures, including prototype for tests and on-site inspection to ensure the materials comply with the requirements.
5. Environmental and social responsibility: The Group's assessment of suppliers covers the consideration of their emissions and pollution to the external environment or other negative impacts. Meanwhile, the Group will assess the operational compliance of suppliers, including social risks employment compliance and safety compliance. The Company will give priority to suppliers who have obtained ISO 14001 environmental management system certification, so as to promote the vision of environmental protection in all aspects of the supply chain. In addition, pursuant to the requirements of the Procurement Control Procedures (《採購控制程序》), the Group ensures that materials procured comply with the requirements of Hazardous Substances Free (HSF), including RoHS, REACH, HF, no bisphenol A, food contact and other requirements, to control the environmental and social risks of the supply chain.

As of 31 March 2024, the Group engaged a total of 220 suppliers, of which 155 were located in Guangdong Province, 21 were located in other provinces of China and the remaining 44 were located in other foreign countries or regions; all of the above-mentioned suppliers had passed the relevant assessment process of the Group prior to procurement. Furthermore, all suppliers in current partnership with us have passed the annual assessment.

The number of suppliers of the Group by region is as follows:

4. 供應商持續評估：本集團對現有合作的供應商進行定期評估，查看其過去一年的表現紀錄。這些評估結果用於決定是否保留供應商在合資格的採購名單中。對於對本集團產品有重大影響的供貨物料，更會實施嚴謹的評估措施，包括樣本測試和實地驗證，以確保物料符合要求。
5. 環境和社會責任：本集團對供應商的評估涵蓋了它們對外部環境的排放、污染或其他負面影響的考慮。同時，本集團評估供應商的營運合規性，包括員工勞動合規和安全合規等社會風險。公司優先考慮獲得ISO 14001環境管理系統認證的供應商，以在供應鏈的各個層面推動環境保護願景。此外，根據《採購控制程序》的要求，本集團確保採購物料符合有害物質減免(HSF)要求，包括RoHS、REACH、HF、不含雙酚A和食物接觸等要求，以控制供應鏈的環境和社會風險。

截至2024年3月31日，本集團共聘用220家供應商，當中155家位於廣東省，21家位於中國其他省份，其餘44家都位於其他國外或地區；上述的所有供應商在採購前已通過本集團的相關評估過程，而現正合作的供應商也通過年度評估。

本集團按不同地區劃分的供應商數目如下：

Region	地區	Number of suppliers 供應商數目
Guangdong Province	廣東省	155
Other provinces in China	中國其他省份	21
Other countries and regions	其他國外或地區	44

2. QUALITY CONTROL

In the current market environment under fierce competition, providing high quality products and services are critical for a corporation's success. As a responsible company, the Group deeply understands the importance of quality control to its success and customer satisfaction. The Group's outstanding quality management system as described below ensures that our products always meet the highest standards and provide customers with reliable quality assurance.

1. ISO9001 quality management system certification: The Group has passed the ISO9001 quality management system certification, an internationally recognised quality management standard. Such certification ensures that our quality management system are of the best international practices and can improve our product and service quality continuously. We ensure the products are under rigorous monitoring and control during the whole process from design and development to production and delivery through ISO9001 certification.
2. Strict product inspection and quality control: The Group strives to provide products of high quality and implements strict inspection and quality control during the whole production process. From the procurement of raw materials to the production of finished products, we will conduct regular sampling inspection to ensure that our products meet the requirements of safe manufacturing standards. Any substandard products would be identified, isolated and processed to ensure only qualified products will enter the market. If raw materials or products are found to be substandard, we will immediately initiate the Procedures for Control of defective raw materials, accessories, parts and products, and evaluate, control, isolate and document. Each of our departments develops countermeasures and follows up to avoid the use of substandard products.
3. Management of hazardous substances: The Group attaches great importance to environmental protection and the health and safety of customers. We have therefore established a hazardous substance management system to control the use and emission of hazardous substances in products. Such management system has obtained IECQ QC08000 hazardous substance management system certification. We have an internal hazardous substances review group that conducts regular assessments of material risk levels and establishes corresponding standards and procedures. This ensures that our products do not pose harm to the environment and human health during their use.

2. 質量管理

在現代競爭激烈的市場環境中，企業要獲得成功，提供優質的產品和服務是至關重要的。本集團作為一家負責任的企業，深知品質管理對於企業的成功和客戶滿意度的重要性。以下為本集團的卓越質量管理體系，以確保我們的產品始終符合最高標準，為客戶提供可靠的品質保證。

1. ISO9001質量管理體系認證：本集團已經通過ISO9001質量管理體系認證，這是一項國際認可的質量管理標準。該認證確保了我們的質量管理體系符合國際最佳實踐，並持續改進我們的產品和服務品質。通過ISO9001認證，我們確保了產品從設計開發到生產交付的全過程受到嚴格監控和控制。
2. 嚴格的產品檢驗和品質控制：本集團致力於提供高品質的產品，我們在整個生產過程中實施嚴格的檢驗和品質控制。從原材料的採購到成品的生產，我們定期進行抽樣檢查，確保產品符合安全製造標準要求。任何不合格的產品都會被識別、隔離和處理，以確保只有合格的產品進入市場。如果發現原材料或產品不符合要求，我們會立即啟動《不合格控制程序》，識別有問題的原材料、輔料、零件及產品，並作出評估、控制和隔離，以及相關記錄。我們的各部門都會制定應對解決方案並跟進，以避免使用不合格產品。
3. 有害物質管理：本集團重視環境保護和客戶健康安全，我們建立了有害物質管理體系，以控制產品中有有害物質的使用和排放，有關管理系統已獲得了IECQ QC08000有害物質管理體系認證。我們內部設有有害物質評審小組，會定期評估物料的風險等級，制定相應的標準和流程，確保我們的產品在使用過程中不會對環境和人體健康造成危害。

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| <p>4. Traceability and labelling: The Group values the traceability of products, and has therefore established Labelling and Traceability Procedures (《標識和可追溯性程序》) to ensure clear identification and labelling of products at every stage, including from raw materials to finished products and from acceptance to delivery. This allow us to trace and manage the production process, and recall or handle products should the need arise.</p> | <p>4. 可追溯性和標識：本集團重視產品的可追溯性，我們設有《標識和可追溯性程序》，以確保產品的每個階段都有明確的識別和標識，從原材料到成品，從接受到交貨。這使得我們能夠追蹤和管理產品的生產過程，並在需要時進行召回或處理。</p> |
| <p>5. Handling of customers' complaints and continuous improvement: The Group attaches great importance to the opinions and feedback of customers, and we have established a sound handling mechanism for customers' complaints. Our Customer Information Feedback Operation Guide (《顧客信息反饋作業指導》) formulates the methods to handle customers' feedback and the procedures of preventive actions to ensure customer satisfaction and confidence. We conduct detailed investigation and analysis on every complaint raised by customers and adopt appropriate measures to address the problems to ensure the quality of our products and services.</p> | <p>5. 客戶投訴處理和持續改進：本集團重視客戶的意見和反饋，我們建立了完善的客戶投訴處理機制。我們的《顧客信息反饋作業指導》規定了對客戶反饋信息的處理方法和預防行動的程序，以確保客戶的滿意度和信任。我們對每一個客戶的投訴都進行詳細的調查和分析，並採取適當的措施解決問題，以提高我們的產品和服務品質。</p> |
| <p>6. Privacy of customers and protection of intellectual property rights: To fully safeguard the interests of customers, the Group follows the Customer/ External Supplier Property Management Procedures (《顧客／外部供方財產管理程序》) for protection of customer privacy and intellectual property rights. As the data, designs and materials provided by the Group's customers involve the intellectual property data of product development and manufacturing, the Group needs to ensure relevant data are properly stored and maintained, and prohibits copying and leakage of such data without the consent of customers, as well as transferring or producing products involving intellectual property rights of customers and external suppliers without their permission. Meanwhile, a "confidentiality agreement" must be signed by any third party receiving confidential information to safeguard the confidentiality of such information.</p> | <p>6. 客戶隱私和知識產權保護：為確保客戶利益得到充分的保障，本集團遵行《顧客／外部供方財產管理程序》保障客戶私隱及知識產權。由於本集團客戶所提供的數據、設計及物料等涉及產品開發及製造的知識產權數據，本集團須確保有關資料得到恰當儲存及維護，並禁止未得客戶同意擅自複製或洩露，以及未經允許不能自行轉移或製造涉及客戶或外部供方知識產權的產品。同時，任何第三方在接受保密資料時須簽署「保密協議書」，作為協助維護相關資料的機密性。</p> |

The Group strictly complies with relevant laws and regulations relating to product health and safety, advertising, labelling, methods of redress, and protecting intellectual property rights. Meanwhile, the Group complies with relevant laws and regulations relating to privacy matters, such as the Product Quality Law of the People's Republic of China (《中華人民共和國產品質量法》). There was no violation reported during the period.

本集團嚴格遵守有關產品的健康與安全、廣告、標籤、補救方法以及保障知識產權的相關法律及規例，同時遵守有關私隱事宜的相關法律及規例，例如《中華人民共和國產品質量法》，我們期內並未有違規情況。

3. ANTI-CORRUPTION

Allan International has always regarded corporate image and reputation as an important basis for business development. We firmly believe that maintaining normal business and management order and preventing fraud that harms the interests of the Group are the keys to healthy development of an enterprise. To this end, we have formulated a series of policies and systems on anti-corruption management and proactively cultivate employees' anti-corruption awareness and capabilities.

1. **Emphasis on corporate governance policies:** The Board of Directors of the Group is the highest governance body of the Group and is responsible for formulating, reviewing and monitoring the Group's corporate governance policies and practices to ensure compliance with relevant laws and regulations. The Board of Directors upholds the highest standards of business ethics and strictly prohibits and opposes any form of bribery, extortion, fraud or corruption behaviours, to ensure the fairness and integrity of our corporate operations.
2. **The set up of the Management System of Interests Conflicts and Integrity:** The Group has put in place the Management System of Interests Conflicts and Integrity (《利益衝突及廉潔管理制度》) for the prevention of conflicts of interests and declaration of interests, to ensure a fair, honest and compliant operation and working environment. The system clearly prohibits our employees from soliciting or accepting any gifts, rewards or benefits directly or indirectly from any business partners, to ensure the transparency and integrity of our business operations.
3. **Reporting channels and investigation mechanism:** The Group values our employees' right on whistle-blowing and has established relevant reporting channels and investigation mechanism, allowing employees to report to the Group of any doubtful corruption cases in relation to conflicts of interests or damaging the Group's interests. We encourage our employees to provide accurate and reliable information, and strive to protect whistle-blowers' privacy and safety.
4. **Compliance requirements on suppliers:** The Group have signed integrity statements with business partners and suppliers, and they are required to comply with all applicable laws and regulations in relation to anti-corruption and anti-bribery in local area. We adhere to the principle of fair competition and prohibit employees of the Group from soliciting any benefits from any suppliers to ensure that all transactions are conducted in a fair competitive environment.

3. 反貪污

亞倫國際一直以來都將企業形象和信譽視為發展業務的重要基礎。我們深信，維護正常的經營管理秩序以及防範損害本集團利益的舞弊行為是確保企業健康發展的關鍵。為此，我們在反貪污管理方面制定了一系列政策和制度，並積極培養員工的反貪污意識和能力。

1. **強調企業管治政策：**本集團的董事會作為最高的管治組織，負責制定、檢討及監察本集團的企業管治政策及常規，確保其遵守相關法律及規例。董事會堅守最高的商業道德標準，嚴令禁止並反對任何形式的賄賂、勒索、欺詐或腐敗行為，確保企業運營的公平和誠信。
2. **制定利益衝突及廉潔管理制度：**為了防止利益衝突和利益申報，確保公平、誠信和合規的營商和工作環境，本集團制定了《利益衝突及廉潔管理制度》。該制度明確禁止員工直接或間接向商業夥伴索取或接受任何禮物、獎勵或好處，確保業務運營的透明和廉潔。
3. **舉報渠道和調查機制：**本集團重視員工的舉報權利，並設立了相關的舉報渠道和調查機制，以便員工能夠就任何有關利益衝突或危害本集團利益等懷疑貪污個案向本集團舉報。我們鼓勵員工提供準確、可靠的信息，並保護舉報人的隱私和安全。
4. **合規要求供應商：**本集團與合作的業務夥伴和供應商簽訂廉潔聲明書，要求他們遵從當地適用的反貪污和賄賂的法律法規。我們堅守公平競爭的原則，嚴禁本集團員工向供應商索取任何利益，確保所有交易在公正和透明的環境中進行。

5. Anti-corruption training and corporate culture establishment: The Group has provided anti-corruption training for our directors and employees to help them keep abreast of the current trends and the challenges faced by the Group and to enhance their anti-corruption awareness and capabilities. We actively promote a corporate culture of transparency, fairness and compliance to promote the long-term development of the enterprise. In the past year, a total of 496 participants of the Group attended the anti-corruption training with up to 1,984 accumulated training hours.

4. COMMUNITY INVESTMENT

Allan International deeply understands the importance of being a responsible corporate citizen and firmly believes in the importance of creating value for the society and the environment. As a socially responsible organisation, the Group has formulated the Community Investment, Sponsorship and Donation Policies (《社區投資、贊助及捐贈政策》), which serves as the guidance for the Group to engage proactively in community investment and be committed to the long-term development of the community.

The principles and plans of community investment: The community investment policy of the Group has formulated a series of principles and plans, which aimed at promoting the healthy development of the community. The Group aims to be a "socially responsible organisation" and to bring lasting benefits to the long-term development of the community by working with groups that share the same vision. The core aspects include "youth education and development" and "community health", which serve as the foundation for the Group to provide appropriate support to the youth and the underprivileged.

Specific actions: The staff of the Group organise visits to nursing homes and deliver gifts to the elderly in Lilin Village from time to time to fulfil our promise regarding community investment, and give back to the society with care. In addition, we have set up scholarships at Huizhou Pingling Primary School and Lilin Central Primary School to provide educational support to students. These specific actions have demonstrated the Group's care and contribution to the community.

Regular reviews and continuous improvement: The Group understands that social needs change with times and is committed to reviewing its community investment policy regularly to ensure that it keeps pace with changes in its business and external environment. Such reviews and improvement ensures the Group's effectiveness and adaptability in terms of community investment.

5. 反貪污培訓和企業文化建設：本集團為董事和員工舉辦反貪污培訓，幫助他們了解當前的趨勢和本集團面臨的挑戰，並提高他們對反貪污的認識和能力。我們積極倡導透明、公正和合規的企業文化，以促進長期的企業發展。過去一年中，本集團共有496人參與反貪污培訓，累計培訓時長達1,984小時。

4. 社區投資

亞倫國際深刻理解企業公民責任的重要性，並堅信為社會及環境創造價值的重要性。作為一家對社會責任有承擔的機構，本集團制訂了《社區投資、贊助及捐贈政策》，並以此為指導，積極參與社區投資，致力於長遠的社區發展。

社區投資的原則和計劃：本集團的社區投資政策明確了一系列的原則和計劃，旨在促進社區的健康發展。本集團的目標是成為「一家對社會責任有承擔的機構」，通過與有共同願景的團體合作，為社區的長遠發展帶來持續的裨益。核心領域包括「青少年教育及發展」和「社區健康」，並以這些領域為基礎，為青少年和弱勢社群提供適切的支援。

具體行動：為了實踐其社區投資的承諾，本集團的員工不定期組織探訪護老院，並為瀝林村的長者贈送禮物，以關懷和回饋社群。此外，我們還在惠州平陵小學和瀝林中心小學設立獎學金，為學生提供教育支援。這些具體行動彰顯了本集團對社區的關心和貢獻。

定期檢討與持續改進：本集團明白社會需求會隨著時代變遷而改變，因此他們承諾定期檢討社區投資政策，以確保政策能夠配合業務和外在環境的變化，不斷與時俱進。這種持續的檢討和改進確保了本集團在社區投資方面的有效性和適應性。

INDEX OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE ISSUED BY THE STOCK EXCHANGE

聯交所《環境、社會及管治報 告指引》索引

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B	Social 社會	Chapter Indicator 章節
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