



QPL International Holdings Limited

(Stock Code 股份代號 : 00243)



2026

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

QPL International Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**” or “**we**”) are pleased to present its Environmental, Social and Governance (“**ESG**”) Report (the “**ESG Report**”) for the year ended 30 April 2026. This ESG Report provides an annual update on the sustainability performances, accomplishments and challenges faced over the past few years. It has been updated to reflect the interest of various stakeholders.

REPORTING SCOPE AND BOUNDARY

This ESG Report details the ESG performance of the Group from 1 May 2025 to 30 April 2026 (the “**Reporting Period**”), consistent with the Group’s financial year ended 30 April 2026. We apply the concept of materiality in the planning and development of the ESG Report.

Given the relatively limited use of packaging materials in the Group’s business and the current absence of a reliable data collection system, the Group is not yet able to disclose total packaging materials used (KPI A2.5) and therefore explains this non-disclosure in accordance with the ‘comply or explain’ approach under the ESG Reporting Code. The Group will continue to consider the establishment of a proportionate data collection system for packaging materials as internal capabilities develop.

REPORTING PRINCIPLES

The preparation and presentation of related information in this ESG Report has been prepared in accordance with the Environmental, Social and Governance Reporting Code (the “**ESG Reporting Code**”) as set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”), including the climate-related disclosures set out in Part D which are applicable for financial years commencing on or after 1 January 2025.

The Company has prepared this ESG Report to meet the Mandatory Disclosure Requirements and “Comply or Explain” provisions, under which the Key Performance Indicators (KPIs) are disclosed. According to the ESG Reporting Code, the following principles are underpinned:

1. **Materiality:** ESG issues that have major impacts on investors and other stakeholders must be set out in this ESG Report.

關於本報告

QPL International Holdings Limited (「**本公司**」) 及其附屬公司 (統稱「**本集團**」或「**我們**」) 欣然提呈截至二零二六年四月三十日止年度的環境、社會及管治 (「**環境、社會及管治**」) 報告 (「**環境、社會及管治報告**」)。本環境、社會及管治報告提供有關過往數年的可持續發展表現、成就及所面臨挑戰的年度最新資料。本報告已進行更新，以反映各方持份者的利益。

匯報範圍及邊界

本環境、社會及管治報告詳述本集團於二零二五年五月一日至二零二六年四月三十日止期間 (「**報告期間**」) 的環境、社會及管治表現，報告期間與本集團截至二零二六年四月三十日止財政年度一致。我們於規劃及編製本環境、社會及管治報告時應用重要性的概念。

鑑於本集團業務中包裝材料的使用量相對有限，且目前尚未建立可靠的數據收集系統，本集團目前未能披露所使用的包裝材料總量 (關鍵績效指標A2.5)，因此按照環境、社會及管治報告守則中的「不遵守就解釋」方針就未披露此項資料作出解釋。隨著內部能力的提升，本集團將繼續考慮建立適當的包裝材料數據收集系統。

匯報原則

本環境、社會及管治報告中相關資料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所載之環境、社會及管治報告守則 (「**環境、社會及管治報告守則**」) 編製及呈列。當中包括D部分所載適用於二零二五年一月一日或之後開始之財政年度的氣候相關披露。

本公司編製本環境、社會及管治報告以符合強制披露規定及「不遵守就解釋」條文，當中已對關鍵績效指標進行了披露。根據環境、社會及管治報告守則，本報告遵循下列原則：

1. **重要性：**對投資者及其他持份者有重要影響的環境、社會及管治事宜必須在本環境、社會及管治報告中列出。

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2. **Quantitative:** If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of quantitative information.
3. **Balance:** This ESG Report must provide an unbiased picture of the ESG performance of the Group. It should avoid selecting, omitting, or presenting formats that may inappropriately influence a decision or judgment by the reader.
4. **Consistency:** This ESG Report should use consistent and statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the ESG Report.

CONFIRMATION

The information documented in this ESG Report is sourced from official documents, statistical data, and management and operation information collected by the Group in accordance with relevant internal policies. The Group has established internal controls and a formal review process to ensure that any information presented in this ESG Report is as accurate and reliable as possible.

This ESG Report shall be uploaded and published both in Chinese and English on the websites of the Group and the Stock Exchange at HKEXnews. Should there be any discrepancy between the Chinese and the English versions, the English version shall prevail.

FEEDBACK

The Group discloses the latest information regularly to investors and the public via the publication of the annual report and the ESG Report. We also welcome investors and shareholders to share their views on the ESG Report and performances with the board of directors of the Group by emailing inquiry@qplhk.com.

ABOUT THE GROUP

The Group is principally engaged in the manufacture and sales of integrated circuit lead frames, heatsinks, stiffeners and related products, securities trading, investment holding and money lending. Our competitive strength is the ability to provide timely and reliable products to consumers. Our solid track record and experienced management team have established an excellent reputation in the industry over the years.

2. **量化：**如有訂立關鍵績效指標，該等指標須可予以計量且於適當情況下可作出有效對比。該等指標亦須闡述有關量化信息的目的及影響。
3. **平衡：**本環境、社會及管治報告須不偏不倚地呈報本集團在環境、社會及管治方面的表現，以及避免可能會不恰當地影響讀者決策或判斷的選擇、遺漏或呈報格式。
4. **一致性：**本環境、社會及管治報告應使用一致的披露統計方法，使相關數據日後可作有意義的比較。若統計方法有任何變更，亦須在環境、社會及管治報告中說明。

確認

本環境、社會及管治報告引用的資料均來自本集團根據相關內部政策收集的正式文件、統計數據以及管理及營運資料。本集團已制訂內部監控措施及正式審核程序，以確保於本環境、社會及管治報告呈列的任何資料均盡可能準確可靠。

本環境、社會及管治報告的中英文版本將刊載於本集團網站及聯交所披露易網站。中英文版本如有任何歧義，概以英文版本為準。

反饋

本集團透過刊發年報及環境、社會及管治報告，定期向投資者及公眾人士披露最新資料。我們亦歡迎投資者及股東通過發送電郵至 inquiry@qplhk.com，與本集團董事會分享其對環境、社會及管治報告及表現的看法。

關於本集團

本集團主要從事製造及銷售集成電路引線框、散熱片、加強桿及相關產品、證券交易、投資控股及借貸業務。我們的競爭優勢在於能夠及時向消費者提供可靠的產品。多年以來，我們卓越的往績及經驗豐富的管理層團隊已在業內樹立良好的聲譽。

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BOARD STATEMENT OF ESG GOVERNANCE

The board (the “Board”) of directors (the “Directors”) formulates the Group’s ESG strategies and the executive directors and senior management then execute the plan. As the highest decision-making level of the Group, the Board bears the full responsibility of the Group’s ESG strategies and reporting. Meanwhile, the Board is responsible for overseeing the performance and progress of all ESG work, reviewing and approving ESG management policies and strategies, including ESG material issues, risks and opportunities. The Board reviews the Group’s ESG Report annually, analyses and evaluates the key risks and makes relevant recommendations for the reporting year.

To effectively leverage ESG management, the Board has approved the establishment of an ESG Working Group that is authorized to monitor and promote measures on various ESG issues. The ESG Working Group is responsible for reviewing and monitoring the Group’s ESG policies and practices and discussing with external professional consultants regularly to ensure that the Group complies with relevant legal and regulatory requirements. The ESG Working Group monitors and responds to the latest ESG issues, reports to the Board on major issues and makes relevant recommendations to enhance the Group’s ESG performance. Thereafter, the executive directors and senior management report the key risks and the execution procedure of the recommendations at regular Board meetings and the Board takes appropriate measures if required.

Regarding the existing business operation and overall environment of the Group, the Board identifies waste management and health and safety as the major ESG risks. It constantly strives to improve the safety of its different business areas to provide a safe and healthy work environment to employees. For further details, please refer to the relevant sections of the ESG Report.

In order to better govern the material ESG issues of the Group and the Group’s performance in these aspects, the Group has set environmental targets for greenhouse gas emissions, waste management, energy consumption and water management. The Group will continue to strive towards achieving these targets. The Group’s management will review the progress of these targets and take measures to achieve them and report on the progress and make suggestions if needed to the Board at least annually.

董事會關於環境、社會及管治之治理聲明

董事（「董事」）會（「董事會」）制定本集團的環境、社會及管治策略，並由執行董事及高級管理層執行計劃。作為本集團的最高決策層，董事會對本集團的環境、社會及管治策略及匯報承擔全部責任。同時，董事會負責監督各項環境、社會及管治工作的表現及進展，審批環境、社會及管治的管理政策及策略，包括重大的環境、社會及管治事宜、風險及機遇。董事會每年審閱本集團的環境、社會及管治報告，分析及評估主要風險，並就報告年度提出相關建議。

為有效發揮環境、社會及管治管理的作用，董事會已批准成立環境、社會及管治工作小組，該小組獲授權監察及推行針對各項環境、社會及管治事宜的措施。環境、社會及管治工作小組負責審閱及監察本集團的環境、社會及管治政策及常規，並定期與外部專業顧問討論，以確保本集團遵守相關法律及監管規定。環境、社會及管治工作小組監察最新的環境、社會及管治事宜及就此作出回應，並就重大事宜向董事會匯報及提出相關建議，以提升本集團於環境、社會及管治方面的表現。其後，執行董事及高級管理層於董事會例會上匯報主要風險及有關建議的執行程序，而董事會於必要時會採取適當措施。

就本集團現有業務營運及整體環境而言，董事會將廢棄物管理以及健康與安全列為主要環境、社會及管治風險。本集團一直致力提高各個業務領域的安全性，為僱員提供安全及健康的工作環境。有關進一步詳情，請參閱本環境、社會及管治報告的相關章節。

為更好地管理本集團的重大環境、社會及管治事宜及本集團於相關方面的表現，本集團已就溫室氣體排放、廢棄物管理、能源消耗及用水管理設定環保目標。本集團將繼續努力實現該等目標。本集團管理層將檢討達標進度及採取措施以實現該等目標，並至少每年向董事會報告進展及於必要時提出建議。

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Progress against these targets is measured against the 2022 baseline year. Since the baseline year the Group's greenhouse gas emissions, energy consumption and water consumption have decreased in absolute terms by approximately 20%, 24% and 43% respectively, while revenue decreased by approximately 29%. As a significant part of the Group's energy consumption and emissions relates to base-load facilities, including wastewater and exhaust gas treatment, air-conditioning and compressed air systems, which do not vary proportionately with revenue, revenue-based intensity has increased notwithstanding these reductions: greenhouse gas intensity was 31.7 tCO₂e per HK\$ million of revenue (2022 baseline: 28.2) and energy intensity was 192.2 GJ per HK\$ million (2022: 50.2 MWh-e per HK\$ million, equivalent to approximately 180.7 GJ per HK\$ million). Water intensity improved to 2,132 m³ per HK\$ million (2022: 2,664), a reduction of approximately 20%, and the water target has been met. Hazardous waste intensity increased from 16.6 kg per HK\$ million to 19.6 kg per HK\$ million (2022: 8.6), reflecting the timing and composition of the hazardous waste generated and transferred to licensed handlers during the Reporting Period. The generation of hazardous waste, in particular spent process solutions and materials arising from the maintenance of production and treatment facilities, does not arise evenly between reporting periods, and hazardous waste quantities are therefore expected to fluctuate from year to year. The Group will continue to monitor performance against each target and will review the appropriateness of the targets and of the baseline year.

CLIMATE-RELATED GOVERNANCE

With effect from 1 January 2025, Part D of the ESG Reporting Code sets out enhanced climate-related disclosure requirements structured around four core pillars, namely governance, strategy, risk management, and metrics and targets.

The Board oversees climate-related risks and opportunities as part of its overall governance of ESG matters. In discharging this responsibility, the Board reviews climate-related matters at least annually in connection with the ESG Report, including the potential effects of climate-related physical and transition risks on the Group's manufacturing operations, supply chain, compliance obligations, capital expenditure planning and operating costs.

Management, through the ESG Working Group and relevant operational departments, is responsible for identifying climate-related matters, collecting relevant operational information, monitoring progress against environmental targets, and reporting significant findings and recommendations to the Board. This governance arrangement is consistent with the HKEX framework which requires disclosure of the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.

各項目標的進展以二零二二年基準年度為比較基礎。自基準年度以來，本集團的溫室氣體排放量、能源消耗量及耗水量按絕對值計分別減少約20%、24%及43%，而收益則減少約29%。由於本集團相當部分的能源消耗及排放來自廢水及廢氣處理、空調及壓縮空氣等基本負荷設施，該等設施並不隨收益按比例變動，故按收益計算的密度雖有上述減幅仍見上升：溫室氣體密度為每百萬港元收益31.7噸二氧化碳當量（二零二二年：28.2），能源密度為每百萬港元192.2吉焦（二零二二年：每百萬港元50.2兆瓦時當量，相當於約每百萬港元180.7吉焦）。耗水密度改善至每百萬港元2,132立方米（二零二二年：2,664），減少約20%，耗水目標已達成。有害廢棄物密度由每百萬港元16.6公斤增至19.6公斤（二零二二年：8.6），主要反映於報告期間所產生及交由持牌處理商處理的有害廢棄物的時間分佈及組成。有害廢棄物的產生，尤其是已耗用製程藥液及因維護生產及處理設施而產生的物料，並非於各報告期間均勻產生，故預期有害廢棄物數量將按年波動。本集團將持續監察各項目標的達成情況，並檢討目標及基準年度是否恰當。

氣候相關管治

自二零二五年一月一日起，環境、社會及管治報告守則D部分載列了經強化的氣候相關披露要求，該等要求圍繞四個核心支柱構建，即管治、策略、風險管理以及指標及目標。

董事會監督氣候相關風險及機遇，作為其對環境、社會及管治事宜整體管治的一部分。在履行此項責任時，董事會至少每年一次針對環境、社會及管治報告所涉事項檢討氣候相關事宜，檢討內容包括氣候相關物理風險及轉型風險對本集團製造業務、供應鏈、合規義務、資本開支規劃及營運成本的潛在影響。

管理層透過環境、社會及管治工作小組及相關營運部門，負責識別氣候相關事宜、收集相關營運資訊、監察環境目標的進度，並向董事會匯報重要發現及建議。此項管治安排符合聯交所設定的框架，該框架要求披露用於監察、管理及監督氣候相關風險及機遇的管治流程、控制措施及程序。

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Climate-related matters are considered as part of the Board's regular review of ESG performance, risk management and compliance, and are included as a standing item in the ESG Working Group's agenda.

氣候相關事宜被納入董事會就環境、社會及管治表現、風險管理及合規事宜所進行的定期檢討內，並列為環境、社會及管治工作小組議程的常設討論項目。

STAKEHOLDER ENGAGEMENT

As part of its business strategies, the Group communicates with stakeholders in an open, honest and proactive approach. To achieve this objective and improve transparency, we take active measures to promote investor relations and communication. In addition, we have developed the investor relations policy to ensure that investors have fair and timely access to the information of the Group. The Group's major stakeholders are listed below.

持份者參與

作為其業務策略的一部分，本集團以坦誠開放、積極主動的方式與持份者溝通。為達致此目標及提升透明度，我們採取積極措施促進投資者關係及溝通。此外，我們已制定投資者關係政策以確保投資者可公平及適時地獲取有關本集團的資料。本集團的主要持份者列載如下。

Major Stakeholders 主要持份者	Areas of Concern 關注範疇	Communication Channels 溝通渠道
Stock Exchange 聯交所	- Compliance with listing rules - 遵守上市規則	- Announcements on the Stock Exchange website - Discussions and meetings as necessary - Emails and other correspondences - 於聯交所網站刊發公告 - 進行討論及舉行會議（如需要） - 電郵及其他通訊方式
Government and regulatory bodies 政府及監管機構	- Compliance with listing rules - 遵守上市規則	- Announcements on the Stock Exchange website - Discussions and meetings as necessary - Emails and other correspondences - 於聯交所網站刊發公告 - 進行討論及舉行會議（如需要） - 電郵及其他通訊方式
Shareholders and investors 股東及投資者	- Return on investment - Information disclosure - Protection on rights and interests of shareholders and fair treatment of shareholders - 投資回報 - 信息披露 - 保障股東權益及公平對待股東	- Annual and general meetings - Annual reports, announcements and other disclosures/publications - Company website - Disclosures on the Stock Exchange website - Group email managed by designated employees - 股東週年大會及股東大會 - 年報、公告及其他披露／刊物 - 公司網站 - 於聯交所網站上進行披露 - 由指定僱員管理的集團電郵

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Major Stakeholders 主要持份者	Areas of Concern 關注範疇	Communication Channels 溝通渠道
Employees 僱員	- Salaries and welfares - Protection of employee's rights and interests - Health and safety - Feedback opportunities - 薪金及福利 - 保障僱員權益 - 健康與安全 - 反饋機會	- Regular meetings - Employee training - Intranet and emails - Regular employee activities - 定期會議 - 僱員培訓 - 內聯網及電郵 - 定期僱員活動
Customers 客戶	- Product safety and quality - Customer satisfaction - After-sales services - 產品安全及質量 - 客戶滿意度 - 售後服務	- Website - 網站
Suppliers 供應商	- Long-term and sustainable business relationship - Fair competition - 長期及可持續的業務關係 - 公平競爭	- Supplier contracts, emails, teleconferences and interview - Bidirectional supplier evaluation - 供應商合約、電郵、電話會議及面談 - 雙向供應商評估
Community 社區	- Environmental protection - Contribution to the community - 環境保護 - 回饋社區	- Voluntary activities - Community visits - 義工活動 - 社區探訪

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MATERIALITY ASSESSMENT

Materiality is defined as any area that the Group's businesses have the greatest impact on and have the greatest influence on our operation and stakeholders. Materiality assessment has been conducted to identify sustainability topics that are considered to be material and relevant to the Group. We referred to the ESG Reporting Code to identify potential material topics for disclosure. The table below demonstrates the material topics of the Group. The other topics that are not stated in the table are identified as relatively less material topics and may not be disclosed in detail in this ESG Report.

重要性評估

重要性定義為本集團業務對其有最大影響的任何範疇以及對我們的營運及持份者產生最大影響的任何範疇。我們已進行重要性評估，以識別對本集團而言屬重大及相關的可持續發展議題。我們參考環境、社會及管治報告守則，識別潛在重大議題以作披露。下表列示本集團的重大議題。表格中未列出的其他議題被確定為相對不太重要的議題，可能不會在本環境、社會及管治報告中詳細披露。

Aspects

層面

A. Environmental Aspect

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- Development and training
- 發展及培訓
- Supply chain management
- 供應鏈管理

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重大環境、社會及管治事宜

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- 消費者資料保護
- Corporate governance
- Anti-corruption
- 公司治理
- 反貪污

ENVIRONMENTAL ASPECTS

The Group has a responsibility to the environment and sustainable development. As a producer of integrated circuit lead frames, we produce hazardous and non-hazardous wastes, gases and emissions during the production process, and thus recognize the importance of environmental protection. The Group has been committed to environmental protection and strictly complies with the relevant environmental law regulated by the local authorities.

We have implemented policies and taken measures to ensure our business is operated efficiently in terms of energy, water and resources to minimize the emission of greenhouse gases and wastes, and reduce negative impacts on the environment.

While endeavouring to produce “Zero Defect” products, the Group also formulated the “Environmental Policy” seeking a “Zero Pollution” environment. Aiming to strike a balance between business activities and environmental conservation, the Group actively devotes itself to environmental protection with a high standard. We strive to reduce the negative impacts on the environment and society. According to the “Environmental Policy”, the Group is committed to:

- Conforming to all applicable international, national, local laws and regulations.
- Enhancing the control and management of products in all progress.
- Lowering the generation of waste as well as the consumption of resources.

環境層面

本集團對環境及可持續發展負有責任。作為集成電路引線框的製造商，我們於生產過程中會產生有害及無害廢棄物、廢氣及排放物，因此我們深明環境保護的重要性。本集團一貫致力環境保護，並嚴格遵守相關環境法律及地方當局的規定。

我們已實施政策及採取措施，以確保業務營運有效利用能源、水及其他資源，盡量減少溫室氣體及廢物排放，減少對環境的負面影響。

在致力生產「零缺陷」產品的同時，本集團亦設有「環境政策」，追求「零污染」環境。為實現業務經營與環境保護之間的平衡，本集團以高標準積極投入環境保護工作，竭力減少對環境及社會的負面影響。根據「環境政策」，本集團承諾：

- 遵守所有適用的國際、國家及地方法律及法規。
- 加強產品全過程的控制和管理。
- 減少廢棄物產生量及資源耗用量。

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- Maintaining effective control of the waste to avoid or reduce the negative impacts on the environment.
- Strengthening the sustainability-related training for the personnel to improve the staff's environmental protection awareness and technical skills.
- Establishing the environmental management system and periodic reviews.
- Strengthening environmental protection through cooperation with suppliers, contractors and other partners.
- 保持對廢棄物的有效控制，避免或減少對環境的負面影響。
- 加強對員工的可持續發展相關培訓，提高全員的環保意識與技能。
- 建立環境管理體系，並定期檢討。
- 與供應商、承包商及其他業務夥伴共同努力，加強環境保護。

The Group has established a comprehensive environmental management system which involves stringent periodic reviews and continuous improvements, including improving employees' environmental awareness and technical skills, as well as strengthening environmental protection through cooperation with suppliers, contractors and other business partners. The Group has been awarded the following certificates:

- | | |
|---|---|
| a. IECQ Certificate of Conformity – Hazardous Substance Process Management – IECQ-H LCIE 09.0016 valid till 11 January 2027; | a. IECQ 合格證書 —有害物質過程管理—IECQ-H LCIE 09.0016，有效期至二零二七年一月十一日止； |
| b. CQC Environmental Management System Certificate – ISO 14001:2015, valid till 18 January 2027; and | b. CQC 環境管理體系證書 —ISO14001:2015, 有效期至二零二七年一月十八日止；及 |
| c. Quality Management System – IATF16949:2016, valid till 7 August 2027; and ISO9001:2015, valid till 7 August 2027. | c. 質量管理體系 —IATF16949:2016, 有效期至二零二七年八月七日止；及 ISO9001:2015，有效期至二零二七年八月七日止。 |

The Group has the prime objective of 'Reducing, Recycling and Reusing' (as "3R") for resource management and has established the KPIs for "Electricity, Water, Solid Waste and Gas Emissions" for the management to routinely monitor accordingly. At all times, the Group aims to reduce the toxicity and volume of gas emissions, polluted water and solid waste through various chemical and physical treatments. We will continue to upgrade our manufacturing processes and install the latest systems and equipment to achieve this objective.

During the Reporting Period, the Group was not aware of any material non-compliance regarding all the local, national and international environmental rules, regulations and laws, and industry standards on gases, water and solid emissions and discharges, such as the Environmental Protection Law, Prevention and Control of Atmospheric Pollution, Prevention and Control of Water Pollution, Prevention and Control of Environmental Pollution by Solid Waste and National Environmental Emergency Response Plan of the PRC.

本集團已建立全面的環境管理體系，當中涵蓋嚴格的定期檢討及持續改進，包括提高員工的環保意識及技能，以及透過與供應商、承包商及其他業務夥伴合作加強環境保護工作。本集團已獲授以下證書：

本集團以「減少、重複使用及回收」（「3R」）作為資源管理的主要目標，並就「用電、用水、固體廢物及廢氣排放」設立關鍵績效指標，以便管理層進行定期監測。本集團一直致力於透過各種化學及物理處理方法減少所產生的氣體排放物、污染水體及固體廢物的毒性及數量。我們將繼續改進我們的製造工藝並安裝最新系統及設備以達致此目標。

於報告期間，本集團遵守所有有關氣體、水及固體排出及排放的地方、國家及國際環境規則、法規及法律以及行業標準，例如中國的《環境保護法》、《大氣污染防治法》、《水污染防治法》、《固體廢物污染環境防治法》及《國家突發環境事件應急預案》等，並無發現任何重大違規情況。

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EMISSIONS

The Group has produced different types of emissions and wastes during the production process:

- a. Raw Material Cleaning – acidic and alkaline wastewater; exhaust gas and alkaline gases emissions.
- b. Etching – acidic and alkaline wastewater; etching fluid, hydrochloric acid mist, phosphoric acid mist, exhaust gas and alkaline gases emissions.
- c. Plating – acidic and alkaline wastewater and cyanide wastewater; exhaust gas, acidic mist, alkaline gas and cyanide gas emissions.

The Group fully understands and is aware that its manufacturing procedure produces polluted, hazardous and/or non-hazardous wastes, gases and/or emissions, which, if not managed stringently and correctly, could have significant impacts on the health and safety of employees, residents, plants and animals, and the surrounding environment. The Group has thereby invested continuously in its environmental pollution control system(s) and related equipment and will continue to upgrade its pollution prevention and treatment facilities as necessary in light of production needs, legal requirements and operational risk management.

The Group has implemented strict rules and measures, and undertaken continuous monitoring and management procedures to ensure that all hazardous and/or non-hazardous wastes, gases and/or emissions are managed at all times and has strictly complied with the local, national and international laws and regulations as well as the industry standards.

排放物

本集團於生產過程中產生不同類型的排放物及廢棄物：

- a. 原材料清洗－酸鹼性廢水；廢氣及鹼性氣體排放。
- b. 蝕刻－酸鹼性廢水；蝕刻液、鹽酸酸霧、磷酸霧、廢氣及鹼性氣體排放。
- c. 鍍層－酸鹼性廢水及含氰廢水；廢氣、酸霧、鹼性氣體及氰化氫排放。

本集團全面瞭解及知悉，其製造過程中產生污染、有害及／或無害廢物、氣體及／或排放物，倘未能嚴格及妥善管理，將會對僱員、居民、動植物的健康及安全以及周邊環境造成重大影響。因此，本集團持續投資於環境污染控制系統及相關設備，並將因應生產需求、法律規定及營運風險管理，在必要時繼續升級其污染預防及處理設施。

本集團已實行嚴格的規則及措施，執行持續的監控及管理程序，以確保所有有害及／或無害廢物、氣體及／或排放物始終得到控制及嚴格遵守當地、國內及國際法律法規以及行業標準。

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Air Emissions

Our manufacturing facility and staff's quarters may produce hazardous and non-hazardous waste gases:

- a. Manufacturing: The etching and plating process produces acidic hydrogen chloride and sulfuric acid gas emissions and alkaline ammonia gas emissions. The cyanide plating process produces hydrogen cyanide, and the lamination process produces volatile organic compound emissions, measured as total volatile organic compounds ("TVOC"). The manufacturing plant currently has two, four and four gas emission cylinder pipes for hydrogen cyanide, acidic and alkaline gas emissions respectively. Greenhouse gas is produced directly and indirectly through the use of diesel and electricity respectively.
- b. Staff's Quarters: oily smoke is generated from cooking and carbon dioxide is indirectly generated from the use of electricity for daily operation and living purposes.

The Group has introduced different handling methods to manage and reduce gas emissions by installing and putting in place different types of equipment and procedures. Spray towers and the water absorption method are used for sanitizing acidic and alkaline gas emissions. Spray towers and the alkaline absorption method are used with sodium hydroxide and sodium carbonate solution to dissolve and sanitize hydrogen cyanide gas emissions. Filtering pumps are used to filter the oil fumes. After filtering and cleansing, the treated gases must satisfy the Plating Pollutants Emission Standard (GB21900-2008) before emitting through the twelve 25-meter-high discharge tubes.

Given the nature and scale of the Group's manufacturing operations, emissions of air pollutants (NO_x, SO_x and RSP) and non-hazardous office waste are assessed as not material to stakeholders at present; the Group will continue to monitor these topics and may expand reporting if they become more significant.

廢氣排放

我們的製造設施及員工宿舍可能產生有害及無害的廢氣：

- a. 製造：蝕刻及電鍍過程中產生氯化氫、硫酸廢氣及鹼性氨氣排放物。氰化物電鍍過程中產生氰化氫，而層壓過程中產生揮發性有機化合物排放（以總揮發性有機化合物（「TVOC」）計量）。目前，生產車間分別有2條、4條及4條氣缸管，分別用於排放氰化氫、酸性及鹼性廢氣。溫室氣體在使用柴油及電力過程中直接及間接產生。
- b. 員工宿舍：烹飪過程中產生油煙，而日常營運及生活用電間接產生二氧化碳。

本集團通過安裝不同設備及採用不同程序，引入多種不同處理方法來管理及減少氣體排放。我們採用填料噴淋塔及水吸收法清洗所排放的酸鹼性廢氣，採用填料噴淋塔及鹼吸收法以氫氧化鈉及碳酸鈉溶液溶解及清洗所排放的氰化氫廢氣，採用過濾泵過濾油煙。於過濾及清洗後，經處理後的氣體須符合《電鍍污染物排放標準》(GB21900-2008)方可通過12條25米高的排放管排出。

鑑於本集團製造業務的性質及規模，經評估認為，空氣污染物（氮氧化物、硫氧化物及可吸入懸浮粒子）的排放量及無害辦公室廢棄物對持份者而言並不具有重大影響；本集團將持續監測此等議題，若其重要性有所提升，可能會擴大相關報告範圍。

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Greenhouse Gas Emissions

The Group's greenhouse gas emissions are direct emissions (Scope 1) from the combustion of diesel and energy indirect greenhouse gas emissions (Scope 2) from the use of purchased electricity. Scope 3 emissions mainly arise from other indirect sources associated with operations. Our main emissions during the normal course of business are indirect greenhouse gases, primarily carbon dioxide from energy consumption.

The Group has set a target to achieve a 2% reduction in intensity of Scope 1 and Scope 2 emissions by 2032 against the 2022 baseline. To support this target, the Group continues to strengthen electricity usage management, maintain equipment to reduce energy losses, optimise production scheduling, and explore opportunities to improve energy efficiency in production and supporting facilities.

During the Reporting Period, our Group directly and indirectly, via the use of diesel for supporting the power generator and purchase of electricity, generated 13,781.5 tonnes of carbon dioxide equivalent (CO₂-e) with an intensity of 39.6 tonnes of carbon dioxide equivalent per million Hong Kong dollars. In the Reporting Period, the Group has set target for greenhouse gas emissions and aims to achieve a 2% reduction in intensity of scope 1 and 2 emissions by 2032 against the 2022 baseline.

Greenhouse gas emissions in

total and intensity 溫室氣體排放總量及密度	2026 二零二六年	2025 二零二五年	Unit 單位
Scope 1 emissions 範圍1排放	89.0	86.7	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 2 emissions 範圍2排放	10,893.6	10,705.2	Tonnes CO ₂ -e 噸二氧化碳當量
Scope 3 emissions 範圍3排放	2,798.9	2,750.5	Tonnes CO ₂ -e 噸二氧化碳當量
Total greenhouse gas emissions 溫室氣體排放總量	13,781.5	13,542.4	Tonnes CO ₂ -e 噸二氧化碳當量
Intensity (by Revenue) 密度 (按收益計算)	39.6	45.0	Tonnes CO ₂ -e/Million HKD Revenue 噸二氧化碳當量/百萬港元收益

溫室氣體排放

本集團的溫室氣體排放為燃燒柴油產生的直接排放 (範圍1) 及使用所購電力產生的能源間接溫室氣體排放 (範圍2)。範圍3排放主要來自與營運相關的其他間接來源。我們於日常業務過程中產生的主要排放物為間接溫室氣體，主要為能源消耗所產生的二氧化碳。

本集團已制定目標，以二零二二年為基準年，力爭到二零三二年將範圍1及範圍2排放密度降低2%。為達成此目標，本集團持續加強用電管理、對設備進行保養以減少能源損耗、優化生產排程，並探索提升生產及輔助設施能源效率的機會。

於報告期間，本集團因使用柴油運作發電機及外購電力直接及間接產生13,781.5噸二氧化碳當量的溫室氣體排放，密度為每百萬港元收益39.6噸二氧化碳當量。於報告期間，本集團已制定減少溫室氣體排放的目標，以二零二二年為基準，力爭到二零三二年實現範圍1及範圍2排放密度降低2%。

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Waste Management

The manufacturing procedure produces various wastes, including hydraulic oil, cutting fluid, acid cotton core, light bulbs, clothes, gloves, empty containers, film slag, etching fluid, wastewater treatment sludge, copper concentrate liquid, circuit boards and frame materials. These wastes are collected and handled by licensed environmental treatment or waste recycling companies.

The Group has initiated a target of 5% reduction of hazardous waste production intensity by 2032, compared with the baseline year of 2022. Hazardous wastes generated from manufacturing operations are collected, labelled, temporarily stored at designated areas, and transferred to qualified external handlers in accordance with applicable procedures and regulatory requirements.

The non-hazardous wastes generated by the Group are mainly daily office waste and paper. The production of non-hazardous wastes is considered to be immaterial to the Group's operation. During its daily operation, employees are encouraged to separate domestic wastes to avoid disposing recyclable wastes. For example, plastic and cans were collected by the municipal sanitation department for further disposal. Apart from the daily domestic wastes, the Group has carefully collected the packaging materials by category, such as paper, cardboard and used boxes. To avoid unnecessary waste, the Group sells them to the recycle stations for centralized recycling and reuse.

廢棄物管理

製造過程中產生多種廢棄物，包括液壓油、切削液、酸棉芯、燈泡、布條、手套、空容器、膜渣、蝕刻液、廢水處理污泥、銅濃縮液、電路板及框架材料等。該等廢棄物由持牌的環境治理或廢物回收公司收集及處理。

本集團已制定目標，以二零二二年為基準年，到二零三二年實現有害廢棄物產生密度下降5%。製造業務所產生的有害廢棄物，均依照適用程序及法規要求進行收集、標示、暫存於指定區域，並移交給合資格的外部處理機構。

本集團產生的無害廢棄物主要為日常辦公垃圾及紙張。無害廢棄物的產生量對本集團的營運而言並不重大。在日常營運中，本集團鼓勵員工將生活垃圾分類，避免棄置可回收廢棄物。例如，塑料及易拉罐由市政環衛部門收集作進一步處理。除日常生活垃圾外，本集團亦按類別仔細收集包裝材料，如紙張、紙板及廢舊包裝盒。為避免不必要的浪費，本集團將所收集的廢舊包裝材料出售予回收站進行集中回收及再利用。

Hazardous Waste 有害廢棄物	2026 二零二六年	2025 二零二五年	Unit 單位
Total hazardous waste produced 所產生有害廢棄物總量	6.8	5.0	Tonnes 噸
Intensity (by revenue) 密度（按收益計算）	19.6	16.6	Kg/million HKD 千克／百萬港元

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Wastewater Treatment

During the processing of raw material and its cleaning, etching, plating, pre-treatment and post-treatment, our manufacturing plant produces four types of waste water, including (i) acidic, (ii) alkaline, (iii) cyanide wastewater, which is hazardous, and (iv) general domestic wastewater, which is generally non-hazardous.

The etching wastewater is collected through pipes into specialized containers for treatment, and the treated water is reused thereafter. The plating wastewater, which contains a relatively high concentration of pollutants, passes through three rinsing pools: in the first and second rinsing pools, it channels through a polluted water treatment station procedure; once it reaches the third rinsing pool, the pollutants decrease to a relatively lower rate, at which the plating wastewater will be piped to a recycling pool for treatment and then reused in production.

- a. Highly acidic and alkaline wastewater with pH levels below 1 and pH levels of 14 or above respectively – they are collected separately in respective acidic/alkaline wastewater tanks, and pumped back under meter control to the acidic and alkaline adjusting tank for dilution purposes.
- b. Cyanide wastewater – due to its poisonous nature, the high and low concentration cyanide wastewater is collected in an adjusting pool from where it is pumped to the first and second cyanide cracking reaction tank and then adding limestone to control the pH level. At the same time, sodium hypochlorite oxidizer is added to crack the cyanide, and thereafter the treated wastewater is sent to the central treatment station for final treatment to reach the required standard, before being released to the public drainage system.
- c. Low acidic and alkaline wastewater – the manufacturing process produces substantial amounts of low acidic and alkaline wastewater, which is collected, mixed and neutralized in the acid and alkaline adjusting pool, after which it is sent to the central treatment station either for reuse or for further treatments.
- d. Domestic wastewater – this is first pumped to three graded septic tanks for initial treatment and an oil filtering pool for oil filtering, before draining to the central station for final treatment and releasing to the public drainage system.

廢水處理

於原材料加工及其清洗、蝕刻、鍍層、預處理及後處理過程中，我們的生產車間會產生四類廢水，包括三類有害廢水，即(i)酸性廢水、(ii)鹼性廢水、(iii)含氰廢水，以及(iv)通常無害的一般生活廢水。

蝕刻廢水通過管道導入專用容器集中處理，其後經過處理的水會被再次使用。鍍層廢水（包含的污染物濃度相對較高）將流經三個沖洗池：在第一及第二個沖洗池，其將通過管道被導入污水處理站進行處理，待進入第三個沖洗池時，污染物濃度已降至相對較低的水平，鍍層廢水在此將通過管道被導入回收池進行處理，然後再回用於生產。

- a. PH值低於1及PH值為14或以上的高酸鹼性廢水—分別被收集在酸性／鹼性廢水池中，並在儀表的控制下被泵回酸性及鹼性調節池以供稀釋。
- b. 含氰廢水—由於具有毒性，高濃度及低濃度的含氰廢水均被收集到調節池，其後會被輸送至第一及第二個氰化物裂化反應池，隨後加入鹼液以控制PH值，同時加入次氯酸鈉氧化劑以裂解氰化物，其後經過處理的廢水將被輸送至集中處理站進行最後處理，直至達到規定標準方可排放至公共排水系統。
- c. 低酸鹼性廢水—製造過程中產生大量低酸鹼性廢水，此類廢水在酸鹼調節池中經收集、混合及中和處理後，排往集中處理站以供循環再用或進一步處理。
- d. 生活廢水—此類廢水先輸送至三個分級化糞池進行初步處理及濾油池進行濾油處理，然後排往集中站進行最後處理，再排放到公共排水系統。

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USE OF RESOURCES

The Group is committed to saving energy, water and resources and promoting the sustainable development of its activities both to reduce production and operational costs and also assist with the sustainable development of our natural world and environment.

We are aware that as an integrated circuit lead frame products manufacturer, we use substantial amounts of various resources including electricity and diesel for power generation; water for cleansing and cooling; raw materials for production including metals and chemicals; and plastic bags and carton boxes for product packaging. In our administrative and sales offices, we use printing paper, inks and other consumables.

We constantly research and upgrade our manufacturing and production processes to ensure the most environmentally friendly and efficient use of resources, whilst at the same time implementing clear guidelines and measures including a 3R principle based environmental policy for our employees, encouraging and ensuring that they “reduce, recycle and reuse” in their daily operations.

During our manufacturing and office operation, the Group has implemented the following to save electricity, freshwater, paper and specified metals and chemicals consumption:

- Electricity and diesel – strengthen the electricity usage management on air-conditioning and compressors; regular maintenance to prevent leakage of cooling and compressed air; wrapping insulation on air-conditioning pipes; installing separation doors for different types of working areas; adjusting and fixing the air temperature to a reasonable level; optimal arrangement of production processes; and upgrading to more energy-efficient production equipment.
- Water – installing meters to monitor water consumption regularly, and adjusting whenever necessary; regular maintenance of production equipment to prevent leakage or any other wastage.
- Paper – promoting automation and paperless offices, such as storage of documents in electronic version, communication via emails and messages; printing on both sides of paper; and use of recycled paper.
- Metals and chemicals – constantly researching and introducing advanced technology and systems for production to reduce the consumption of specific metals and chemicals.

資源使用

本集團致力於節省能源、水及其他資源並促進其各項業務的可持續發展，以降低生產及營運成本，同時亦助力自然界及環境的可持續發展。

我們深知，作為集成電路引線框產品製造商，我們使用大量各種資源，包括電力及發電所使用的柴油；用於清洗及冷卻的水資源；用於生產的原材料（包括金屬及化學製品）；以及用於產品包裝的塑料袋及紙箱。我們的行政及銷售辦事處使用打印紙、墨水以及其他消耗品。

我們持續研究及改進我們的製造及生產工藝以確保最環保及最有效地利用資源，與此同時我們實施清晰的指引及措施，包括向員工推行以3R原則為導向的環保政策，鼓勵及確保彼等於日常營運中踐行「減少、回收及重複使用」原則。

本集團已於製造及辦公營運過程中實施以下措施，以節約電力、淡水、紙張以及特定金屬及化學製品的消耗：

- 電力及柴油－加強空調及壓縮機用電管理；定期維護以防止冷卻及壓縮空氣洩漏；對空調管道進行繞包絕緣；為不同類型的工作區域安裝隔離門；調節及固定室溫至合理水平；優化安排生產工序及升級至更節能的生產設備。
- 水資源－安裝儀表以定期監測耗水量，並於必要時作出調整；定期維護生產設備以防止滲漏或任何其他浪費。
- 紙張－促進自動化及無紙化辦公，如以電子版存儲文件、透過電子郵件及訊息溝通；紙張雙面打印及紙張回收利用。
- 金屬及化學製品－持續研究及引進先進的技術及生產系統以減少特定金屬及化學製品的消耗。

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To allow management to monitor the progress of the implemented policies and measures, the Group has established and maintained consumption records covering electricity, diesel, water, and specified materials.

為便於管理層監察已實施政策及措施的進展，本集團已建立並維護電力、柴油、水及指定物料等的消耗記錄。

Energy Consumption

During the Reporting Period, the Group consumed an aggregate of 65,361.6 GJ of electricity. For diesel, we consumed 30,380 liters for the operation of the power generator. By applying the energy efficiency measures above, the Group has initiated a target of 2% reduction in term of energy intensity by 2032, compared with the baseline year of 2022. The table below shows the energy consumption of the Group during the Reporting Period.

能源消耗

於報告期間，本集團共消耗65,361.6吉焦電力。另外，發電機的運行消耗30,380升柴油。憑藉上述節能措施，本集團設定以二零二二年為基準年，到二零三二年將能源消耗密度降低2%的目標。下表載列本集團於報告期間的能源消耗情況。

Direct and/or indirect energy

consumption by type

按類型劃分的直接及／

或間接能源消耗量

2026

2025

Unit

二零二六年

二零二五年

單位

Direct energy consumption

1,174.6

1,143.8

GJ

直接能源消耗量

吉焦

Indirect energy consumption

65,361.6

64,231.4

GJ

間接能源消耗量

吉焦

Total energy consumption

66,536.2

65,375.2

GJ

能源消耗總量

吉焦

Intensity (by revenue)

192.2

217.2

GJ/Million HKD Revenue

密度（按收益計算）

吉焦／百萬港元收益

Water Consumption

The Group strives to achieve the objective of water conservation and reduce water consumption within its operation, and treats such objective as a main principle in resource management. Water used by the Group is sourced from clean and safe sources and is properly treated to ensure that it is fit for production.

用水

本集團致力實現節約用水的目標，在營運中減少耗水量，並將節水目標視為資源管理的主要原則。本集團所使用的水取自清潔安全的水源，並經過適當處理以確保適合用於生產。

The Group invested in the development and maintenance of the internal treatment system for exhaust gas and sewage. Certain equipment is also installed in the Group's premises to treat water before discharge. All inspected wastewater will be filtered, precipitated, and chemically treated, so as to ensure that the water quality meets the requirements of recycling in our plants and achieve safe discharge. Regular inspections on wastewater sewers are conducted to ensure there is no leakage of wastewater.

本集團投資於開發及維護內部廢氣及污水處理系統。本集團的廠房亦安裝了污水處理設備，污水經過處理方會排放。所有檢測到的廢水將進行過濾、沉澱及化學處理，以確保水質符合我們工廠的循環再用要求並實現安全排放。本集團亦定期檢查污水渠，以確保不會出現污水滲漏。

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As for water conservation initiative measures, water pipelines and other related facilities are checked for leakage or malfunction regularly, any problem found will be reported to the relevant facilities administration department for timely repair. In addition, the Group requires production units to minimize water consumption. Meters and sub-meters are installed in the factory to monitor and control any inefficient usage of water. Water usage records of the factory are maintained and reported to management monthly. Any abnormal usage will be analysed, investigated and rectified.

For water, we consumed an aggregate of 738,270 m³. Due to its operating locations, the Group did not encounter any significant issues in sourcing water that is fit for purpose. There was also no issue in sourcing water for purpose and the water sourced was not from areas with high water stress. The Group did not encounter any significant issue in sourcing water that is fit for purpose at its operating locations during the Reporting Period. The Group aims at reducing water intensity in its operations by 2% by 2032 against the 2022 baseline.

Water consumption in total and intensity

	2026 二零二六年	2025 二零二五年	Unit 單位
Total water consumption 用水總量	738,270	801,019	m ³ 立方米
Intensity (by revenue) 密度 (按收益計算)	2,132.4	2,661.2	m ³ /Million HKD Revenue 立方米／百萬港元收益

Use of Packaging Materials

Given the relatively limited use of packaging materials in the Group's business and the current absence of a reliable data collection system, the Group is not yet able to disclose total packaging materials used. The Group will continue to consider the establishment of a data collection system for packaging materials if it becomes operationally meaningful and proportionate to the nature and scale of the business.

在節水措施方面，定期檢查水管及其他相關設施是否有滲漏或故障，如發現任何問題，將向相關設施管理部門報告以便及時進行維修。此外，本集團要求生產單位盡量降低用水量。工廠安裝了總水錶及分水錶，以監測及控制低效的用水情況。工廠的用水記錄會予以保存，並每月向管理層報告。對於任何異常的用水情況，將會進行分析、調查及糾正。

在用水方面，我們共消耗738,270立方米水。由於營運地點的原因，本集團在求取適用水源上並無遇到任何重大問題。求取適用水源上亦無任何問題，且水源並非來自用水高度緊張的地區。於報告期間，本集團在其營運地點求取適用水源方面並無遇到任何重大問題。本集團的目標是以二零二二年為基準，到二零三二年將業務營運的用水密度降低2%。

包裝材料使用

鑑於本集團業務中包裝材料的使用量相對有限，且目前尚無可靠的數據收集系統，本集團目前尚無法披露其所使用的包裝材料總量。若建立包裝材料數據收集系統在營運上具有實質意義，且與業務性質及規模相稱，本集團將繼續考慮建立相關系統。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

THE ENVIRONMENT AND NATURAL RESOURCES

The Group's business and operations consume various natural resources including metals, chemicals, electricity, diesel and water. We are, however, committed to being environmentally friendly and responsible. We have both constantly researched and implemented the latest manufacturing processes and treatment technologies. We are also committed to training our employees in the adopted policies and procedures in line with the internationally recognized "3R" principles and practices which aim to extract maximum practical benefits from product use while generating a minimal amount of wastes.

Constantly reviewing and implementing these practices and directing our employees on the importance of green practices not only preserves natural resources but also helps to save excessive operational costs for the Group. Along with the various technologies and practices adopted in our manufacturing operations, in our offices, we have policies on reducing the use of electricity by turning off lights, computers and air-conditioning as well as encouraging regular maintenance and prolonged use of office equipment to reduce the frequency of replacement.

CLIMATE CHANGE

The Group addresses climate-related risks based on the nature of the risk to our business operations. The physical impacts of climate change, including extreme weather events that can potentially cause damage to facilities, interruption of utilities and logistics disruption, may have immediate operational impacts on the Group and are treated as operational risks. Long-term challenges, such as emerging ESG issues and climate-related risks and opportunities, are considered by the Group's ESG Working Group and reported to the Board.

In line with the proportionality and implementation reliefs contemplated in the ESG Reporting Code, the Group currently provides climate-related scenario and financial effect disclosures on a qualitative basis, reflecting the Group's scale, data availability and internal capabilities. As internal systems and resources develop, the Group may consider more granular quantitative analysis in the future.

環境及天然資源

本集團的業務及營運需消耗多種天然資源，包括金屬、化學品、電力、柴油及水。然而，我們致力推行環保及履行責任，並一直研究及實施最新製造工藝及處理技術。我們亦致力根據國際公認的「3R」原則及常規，就所採用的政策及程序對僱員進行培訓，藉以在產生最少廢物的同時從產品使用中獲得最大實際利益。

不斷檢討及實施該等常規並為僱員提供有關「綠色踐行」重要性的指導，不但可保護天然資源，亦有助於為本集團節省經營成本。我們的製造業務採用各類技術及常規，同時我們的辦公室亦制定有關減少用電（通過及時關燈、關電腦及關空調等方式）的政策，並鼓勵定期維護辦公設備，從而延長使用期，降低更換頻率。

氣候變化

本集團根據業務營運所面臨風險的性質應對氣候相關風險。氣候變化的物理影響（包括可能對設施造成破壞、導致公用服務中斷及物流受阻的極端天氣事件）可能對本集團的營運產生直接影響，被視為營運風險。本集團的環境、社會及管治工作小組對長期挑戰（如新出現的環境、社會及管治事宜以及氣候相關風險及機遇）進行評估，並向董事會匯報。

遵循環境、社會及管治報告守則中規定的相稱原則及實施寬免條款，本集團目前以定性方式披露氣候相關情境分析及財務影響，以反映本集團的規模、數據可取得性及內部能力。隨著內部系統與資源的開發，本集團未來或將考慮進行更細化的定量分析。

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Strategy

Under the HKEX climate framework, issuers are required to disclose information about climate-related risks and opportunities that could reasonably be expected to affect cash flows, access to finance or cost of capital over the short, medium or long term.

Given the nature of the Group's manufacturing operations in the PRC, climate-related matters that may reasonably affect the Group include: (i) acute physical risks such as typhoons, storms, heavy rainfall, flooding, heatwaves and utility interruptions affecting production continuity; (ii) chronic physical risks such as increasing average temperatures affecting cooling demand, employee health and equipment efficiency; and (iii) transition risks such as more stringent environmental and climate-related regulation, energy price volatility, potential power rationing, evolving customer expectations and the need for low-carbon technology upgrades.

The Group also recognises potential climate-related opportunities, including improvements in energy efficiency, optimisation of water reuse systems, upgrades to cleaner production technologies, and strengthened operational resilience through improved plant maintenance, emergency response and utility management. These opportunities may support cost control, compliance readiness and more stable manufacturing performance over time.

Climate-related risks and opportunities may affect the Group's production continuity, maintenance costs, energy expenses and capital expenditure requirements. At the current stage, the Group expects these impacts to remain manageable relative to overall cash flows and does not anticipate material short-term changes to its business model; however, climate considerations increasingly influence investment in energy-efficient equipment and water reuse systems.

At the present stage, the Group has not identified any climate-related matter that has required a fundamental change to its overall business model. The Group has not yet formulated a formal climate transition plan, but will continue to consider appropriate adaptation and mitigation measures proportionate to its business scale and resources. Nevertheless, climate-related considerations are increasingly relevant to operational planning, maintenance, compliance management and capital expenditure prioritisation, particularly for manufacturing processes with significant electricity and water usage.

策略

根據聯交所氣候框架，發行人須披露合理預期可能影響其短期、中期或長期現金流量、融資渠道及資本成本的氣候相關風險及機遇。

鑑於本集團於中國的製造業務的性質，可能合理影響本集團的氣候相關事宜包括：(i) 急性物理風險，如颱風、風暴、暴雨、水浸、熱浪及公用服務中斷，影響生產連續性；(ii) 慢性物理風險，如平均氣溫上升（影響冷卻需求）、員工健康及設備效率；以及(iii) 轉型風險，如更嚴格的環境及氣候相關監管、能源價格波動、潛在的限電措施、不斷變化的客戶期望，以及低碳技術升級的需求。

本集團亦識別出潛在的氣候相關機遇，包括提升能源效率、優化水回收再利用系統、升級清潔生產技術，以及透過改善廠房維護、應急響應及公用設施管理來增強營運韌性。該等機遇長遠而言或有助於成本控制、做好合規準備及實現更穩定的製造表現。

氣候相關風險及機遇可能會影響本集團的生產連續性、維護成本、能源開支及資本支出需求。於現階段，本集團預期此等影響相對整體現金流而言仍屬可控，且預期其業務模式不會在短期內出現重大變動；然而，氣候考量因素對節能設備及水資源再利用系統投資的影響正日益增加。

於現階段，本集團尚未識別出任何需要對其整體業務模式作出根本性改變的氣候相關事宜。本集團尚未制定正式的氣候轉型計劃，但將繼續考慮與其業務規模及資源相稱的適當適應及緩解措施。儘管如此，氣候相關考量因素對營運規劃、維護保養、合規管理及資本支出優先順序的影響正日益增加，尤其對於用電及用水量較大的製造流程而言。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Resilience and scenario consideration

The Group has considered, at a qualitative level and having regard to its current scale and reporting maturity, how climate-related developments may affect its operations over the short, medium and long term. In the short term, more frequent extreme weather and heat events may interrupt production, transportation and employee attendance. In the medium to long term, tighter environmental regulation, customer expectations for lower-carbon manufacturing and the need for process upgrades may increase capital and operating expenditure.

The Group will continue to enhance its assessment of climate resilience in a manner proportionate to its business scale, operational complexity and data availability. As internal capability and data quality improve, the Group may consider further development of scenario-based analysis to support decision-making on energy efficiency, water management, production continuity and climate adaptation measures.

Risk management

The HKEX climate requirements call for disclosure of the process used to identify, assess, prioritise and monitor climate-related risks and opportunities, and how that process is integrated into the issuer's overall risk management framework.

The Group identifies climate-related risks and opportunities through the ESG Working Group in consultation with management and operational departments. Relevant matters are considered with reference to their likelihood, potential operational and financial impact, legal and regulatory implications, and the Group's ability to manage or mitigate the relevant exposure. Climate-related risks are assessed alongside other operational and compliance risks, including environmental compliance, occupational health and safety, utilities reliability and supply chain stability. Climate-related risks are reviewed alongside other environmental and operational risks at least annually, and more frequently if significant events occur (such as extreme weather events or regulatory changes).

Mitigation measures currently adopted by the Group include wastewater treatment and reuse systems, pollution control equipment, preventive maintenance, monitoring of electricity and water consumption, internal environmental policies, and contingency planning for adverse weather conditions. The Group will continue to review whether additional controls or adaptation measures are appropriate in view of changes in regulatory expectations, operating conditions and climate-related events.

韌性及情景考量

本集團已按定性方式，並慮及當前規模及報告成熟度，評估了氣候相關發展在短期、中期及長期內可能對其營運造成的影響。短期而言，日趨頻繁的極端天氣及高溫事件，可能干擾生產、運輸及員工出勤。中長期而言，更嚴格的環保法規、客戶對低碳製造的期望，以及製程升級的需求，則可能導致資本支出及營運開支增加。

本集團將繼續根據其業務規模、營運複雜程度及數據可用性，以相應的方式加強對氣候韌性的評估。隨著內部能力及數據質量的提升，本集團或將考慮進一步開展情境分析，以便為能源效率、水資源管理、生產連續性及氣候適應措施方面的決策提供支持。

風險管理

聯交所的氣候相關規定要求披露發行人用於識別、評估及監察氣候相關風險與機會並進行優次排序的流程，以及該流程如何融入發行人的整體風險管理架構。

本集團透過環境、社會及管治工作小組，經徵詢管理層及營運部門意見後，識別氣候相關風險與機會。在考量相關事宜時，會參考其發生可能性、潛在營運及財務影響、法律與監管層面的影響，以及本集團管理或減輕相關風險的能力。氣候相關風險與其他營運及合規風險（包括環境合規、職業健康與安全、公用設施可靠性及供應鏈穩定性）一併進行評估。至少每年對氣候相關風險連同其他環境及營運風險進行檢討，倘發生重大事件（如極端天氣事件或監管變化），則會更頻繁地進行檢討。

本集團目前採取的緩解措施包括廢水處理及再利用系統、污染控制設備、預防性維護、用電及用水監測、內部環境政策，以及針對惡劣天氣狀況的應急計劃。本集團將因應監管要求、營運條件及氣候相關事件的變化，持續檢討是否適宜採取額外的控制或適應措施。

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Metrics and targets

Under the HKEX climate framework, climate-related metrics and targets should include the metrics used to understand performance in relation to climate-related risks and opportunities, progress against climate-related targets set by the issuer, and greenhouse gas emissions information.

The Group currently uses greenhouse gas emissions, energy consumption, water consumption and hazardous waste intensity as key environmental indicators to monitor environmental performance and climate-related management progress. Existing environmental targets include a 2% reduction in intensity of Scope 1 and Scope 2 greenhouse gas emissions by 2032 against the 2022 baseline, a 2% reduction in energy intensity by 2032 against the 2022 baseline, a 2% reduction in water intensity by 2032 against the 2022 baseline, and a 5% reduction in hazardous waste production intensity by 2032 against the 2022 baseline.

The Group's management reviews progress against these targets and reports to the Board at least annually. In the light of the new climate-related disclosure requirements, the Group will continue to improve data collection, internal review and climate-related monitoring procedures, and will evaluate, over time, whether additional climate-related metrics or more granular operational indicators should be adopted for internal management and external disclosure purposes.

At this stage, the quantitative financial effects of climate related risks and opportunities are not separately identifiable in a manner that would provide useful information to investors. Accordingly, the Group applies the 'financial effects relief' under the ESG Reporting Code and provides qualitative information on the combined effects of relevant climate related risks and opportunities.

SOCIAL ASPECTS

EMPLOYMENT AND LABOUR PRACTICES

The Group's business development and growth rely heavily on the skills, passion and commitment of its employees and we see our employees as our most valuable asset. We are committed to complying with all the laws, rules and regulations on the employment arrangements, including the Labour Laws of the PRC and the Employment Ordinance of Hong Kong, and strongly forbid the recruitment of child labour and forced labour. The Group also formulated an internal policy aiming to provide all employees with good working and living environment and enhance their sense of belonging to the Group.

指標及目標

根據聯交所氣候框架，氣候相關指標及目標應包括：用於了解氣候相關風險及機遇表現的指標、發行人設定的氣候相關目標的達成進度，以及溫室氣體排放資料。

本集團目前以溫室氣體排放、能源消耗、用水及有害廢棄物密度作為關鍵環境指標，用以監察環境表現及氣候相關管理進度。現有環境目標包括：以二零二二年為基準年，到二零三二年將範圍1及範圍2溫室氣體排放密度降低2%、能源密度降低2%、用水密度降低2%，以及有害廢棄物產生密度降低5%。

本集團管理層至少每年對上述目標的達成進度進行檢討，並向董事會匯報。因應新增的氣候相關披露要求，本集團將持續改善數據收集、內部審閱及氣候相關監察程序，並將在未來逐步評估是否應增設其他氣候相關指標或更細緻的營運指標，以配合內部管理及外部披露之需。

於現階段，氣候相關風險及機遇的量化財務影響，尚無法以能為投資者提供有用資料的方式單獨識別。因此，本集團應用環境、社會及管治報告守則下的「財務影響寬免」安排，以定性方式提供相關氣候風險及機遇的綜合影響資料。

社會層面

僱傭及勞工常規

本集團的業務發展及增長在很大程度上依賴員工的技能、積極性及承擔，我們將員工視為最寶貴的資產。我們恪守有關僱傭安排的所有法律、規則及法規，包括中國《勞動法》及香港《僱傭條例》，並嚴禁招募童工及強迫勞工。本集團亦訂有內部政策，旨在為所有員工提供良好的工作及生活環境，並增強員工對本集團的歸屬感。

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The Group is also committed to providing equal opportunities to all employees in recruitment, promotion, compensation and benefits, and to establishing a happy, harmonious, safe and healthy working environment for all employees. The Group strives to strengthen its human resources management with employee-oriented policies to encourage motivation and innovation and protect the interests and legal rights of employees, and ultimately achieve a positive, constructive and harmonious relationship with its employees.

EMPLOYMENT

The Group recognizes that employees are key contributors and stakeholders to our business and its growth. We are committed to providing our staff with a satisfying, safe and equitable workplace where our staff and the Group can grow together. The Group strictly complies with the relevant laws and regulations as stipulated in the Employment Ordinance of the Hong Kong and Labour Law of the PRC. The recruitment of child labour and forced labour is strongly forbidden.

The Group has a comprehensive human resources policy in place regarding recruitment, dismissal, promotion, leave, holidays and benefits to support its works on manpower resources. The Human Resource Manager reports directly to the Group's chief executive and is charged with the responsibility and duty to ensure the full and legal implementation of the Group's human resources strategies and policies which are detailed in the employee handbook. All the terms and conditions contained therein related to recruitment, probation, promotion, termination, remuneration, bonus and allowances, holidays and leaves, retirement scheme, medical, travel and social security insurance, mandatory provident fund, work schedules, performance assessment and communication, communication processes, etc., are in strict compliance with national and local government labour laws, rules and regulations.

During the Reporting Period, the Group honored all obligations including the payment of salaries and wages, holidays and leave, compensation, insurance and health benefits and no material non-compliance with the laws and regulations regarding employment was reported. The employment-related laws and regulations includes the Employment Ordinance of the Hong Kong and Labour law, Labour Contract Law, Employment Promotion Law, Social Insurance Law, Production Safety Law, and Prevention and the Control of Occupational Diseases of the PRC.

本集團亦致力在招聘、晉升、薪酬及福利方面為所有員工提供平等機會，並為所有員工營造一個愉快、和諧、安全及健康的工作環境。本集團強化人力資源管理，推行以員工為本的政策，激發活力及創新，保護員工的利益及合法權益，最終與員工建立積極、具有建設性及和諧的關係。

僱傭

本集團深明員工乃我們業務經營及增長的主要貢獻者及持份者。我們致力於為員工提供稱心、安全及公平的工作場所，讓員工及本公司共同成長。本集團嚴格遵守香港《僱傭條例》以及中國《勞動法》等相關法律法規，並嚴禁僱用童工及強迫勞工。

本集團設有全面的人力資源政策，涵蓋招聘、解僱、晉升、休假、假期及福利等方面，以支持人力資源工作。人事部經理直接向本集團行政總裁匯報，承擔確保全面及合法實施本集團人力資源策略及政策的職責。本集團人力資源策略及政策詳情載於僱員守則，當中所有條件及條款（有關招聘、試用、晉升、終止合約、薪酬、花紅及津貼、假期及休假、退休計劃、醫療、差旅及社會保障保險、強積金、工作日程、表現評估、溝通及溝通流程等）均嚴格遵守國家及地方政府的勞動法律、法規及法例。

於報告期間，本集團已履行所有義務，包括支付薪金及工資、假期及休假、補償、保險及醫療福利，並無出現嚴重違反僱傭方面法律法規的情況。僱傭相關法律及法規包括香港《僱傭條例》及中國《勞動法》、《勞動合同法》、《就業促進法》、《社會保險法》、《安全生產法》及《職業病防治法》。

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Talent Attraction and Retention

On employment, the Group has adopted a mixed policy of external recruitment and internal promotion for vacancies. The HR Department after discussing with the hiring supervisors should select the most efficient and cost-effective approach for searching suitable candidates, including advertising in the Labour Department, recruitment advertisement, recruitment agency and referral.

The Company aims to provide career advancement opportunities for employees to develop and utilize their potential whenever possible, while at the same time recognizing their outstanding performance and enabling the Group to retain qualified staff. Whenever vacancies arise, the hiring supervisors should consider the possibility of promoting existing employees from within before recruiting externally.

The Group's remuneration policy is built upon the principles of providing equitable, motivating and market-competitive remuneration packages that can stimulate and drive staff at all levels to work towards achieving the Group's objectives. Employees' remuneration is determined with reference to the prevailing market level as well as their competence, performance, qualifications and experiences. Pay review will be conducted annually, normally in January each year, for all employees who have completed 12 months of employment with the Group. For employees with outstanding performance, the Group will give rewards, including promotions, bonuses, salary increases or additional allowances, based on the overall assessment. Salaries and wages are paid directly to employees' bank accounts within the prescribed wage period.

Compensation and Dismissal

Employees are required to submit their resignation letters to their immediate managerial supervisors and allow a certain notice period. The resignation letter should be forwarded immediately to the HR Department. Resigning employees are invited to complete and return an exit questionnaire on the last working day. Apart from resigning from the Group, an employee will be dismissed with notice or summarily dismissed depending on the seriousness of the offence, with approval from the Chairman, after verbal and written warnings have been given and if no improvement is made.

Inclusion and Equal Opportunity

All vacancies are open to all with equal opportunities, to be decided with no discrimination on sex, religion, gender, age and disability, and to be selected on qualification, skill and competency basis. All successful employees must enter into proper and standardized contracts in writing between the respective employees and the Group.

吸引及挽留人才

於僱傭方面，本集團採用外部招聘與內部提拔相結合的政策以甄選人員填補職位空缺。人事部經與招聘主管討論後，選擇最有效及具成本效益的方式物色合適人選，包括在勞工處刊登廣告、發佈招聘廣告、借助招聘代理及轉介等。

本公司旨在為僱員提供職業發展機會，務求盡量發揮及利用僱員潛能，同時表彰僱員的出色表現，使本公司能夠挽留合資格員工。於出現職位空缺時，招聘主管在進行外部招聘前須考慮內部提拔現有僱員的可能性。

本集團的薪酬政策建基於提供公平、具激勵性及市場競爭力的薪酬待遇的原則，以激勵及推動各級員工為實現本集團的目標而努力。僱員薪酬乃參考現行市場水平及僱員個人能力、表現、資歷及經驗釐定。本集團每年（通常於一月份）對所有受僱於本集團滿12個月的僱員進行薪酬檢討。對於表現突出的員工，本公司會根據整體考核情況給予獎勵，包括晉升、獎金、加薪或額外津貼。薪金及工資在規定的工資期內直接支付至僱員的銀行賬戶。

薪酬及解僱

僱員須向其直屬主管提交辭職函，並給予一定的通知期。辭職函應立即轉交人事部。於最後一個工作日，本集團邀請離職僱員填寫並交回離職問卷。除辭職情況外，倘僱員有違規行為，且於收到口頭及書面警告後並無作出改進，經主席批准，本集團將根據違規的嚴重程度發出解僱通知或即時解僱。

包容與平等機會

所有職位空缺向所有人開放，機會平等，所作出決定不存在基於性取向、宗教、性別、年齡及殘疾的歧視，而是按資格、技能及能力進行甄選。所有獲聘用的僱員必須各自與本集團以書面形式簽訂正式、規範的合同。

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To maintain the Group's non-discrimination policy, the Group appoints the head of the administration department to implement the policy and report to the Group if the third-party agencies have any issues of discrimination during screening and selecting suitable candidates. Corrective measures and investigation will be taken promptly if there are any discrimination complaints.

Working Hours and Rest Periods

The Group encourages employees to finish their duties during their normal working hours. It is the responsibility of supervisors to ensure that overtime work is only performed when necessary and unavoidable. Regular or perpetual overtime is discouraged.

Other Benefits and Welfare

The Group offers group hospitalization insurance to all full-time employees to provide 24 hours worldwide hospitalization coverage and medical benefits to employees on a non-contributory basis. The Group also offers outpatient medical plans to eligible employees to provide outpatient benefits on a non-contributory basis.

The management structure chart, the Group organizational chart and the department function chart are made available to all staff for understanding their career paths within the Group. Training and career development programs are monitored closely by the human resources managers. To build a mutual understanding and acceptable working environment, the Group encourages employees to communicate open-heartedly. Employee representatives are invited regularly to meetings to discuss issues relating to working conditions, health and safety and employment terms and conditions. Grievance procedures are listed in the employee handbook and all employee grievances will be handled independently and treated in the strictest confidence.

The Human Resources Manager has maintained an "Employment Record" with a breakdown of the total number of employees in different levels and sectors based on gender and age distribution for the management to monitor the Group's employment status regularly.

As of 30 April 2026, the Group had a total of 628 employees, of which 331 were male and 297 were female, and of which all of the employees were in our manufacturing operations in the PRC. Among the PRC manufacturing operations employees, 622 were rural-sourced workers and only 6 were city-sourced workers. 108, 215, 244 and 61 workers were aged 30 years old or below, 31–40 years old, 41–50 years old and above 50 years old respectively. All of them were on a full-time working basis.

為貫徹本集團的反歧視政策，本集團委派行政部主管執行該政策，並向本集團匯報第三方機構於篩選及甄選合適人選過程中是否存在任何歧視問題。如有任何歧視投訴，我們將及時採取糾正措施及進行調查。

工作時數及休息時間

本集團鼓勵僱員於正常工作時間內完成工作。主管有責任確保僅在必要及不可避免的情況下方會加班。本集團不鼓勵經常或長期加班。

其他福利待遇

本集團為所有全職僱員投購團體住院醫療保險，提供24小時全球住院保險及醫療福利，僱員毋須供款。本公司亦為合資格僱員提供門診醫療計劃，該等僱員毋須供款即可享受門診醫療福利。

本集團之管理結構圖、集團組織結構圖、部門職能圖均可供所有員工閱覽，以瞭解彼等在本集團內的職業發展之路。人事經理密切監察培訓及職業發展方案。為建立相互理解及獲認可的工作環境，本集團鼓勵僱員進行坦誠溝通。本集團定期邀請僱員代表參加會議以討論與工作條件、健康與安全以及僱傭條款及條件有關的事宜。僱員手冊載有申訴程序，所有僱員申訴將得到獨立處理並嚴格保密。

人事部經理備有按性別及年齡分佈載列各級別及部門僱員總數明細的「僱傭記錄」，以供管理層定期監察本集團的僱傭狀況。

於二零二六年四月三十日，本集團共聘用628名僱員，其中331名為男性，297名為女性，所有僱員均為我們於中國境內的製造業務所聘用。在中國製造業務僱員中，622人為農民工，城鎮工人僅6人。其中，108人為30歲或以下，215人年齡介乎31至40歲，244人年齡介乎41至50歲，61人為50歲以上。彼等全部為全職僱員。

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The following charts are snapshots of the total number of employees in manufacturing operations in the PRC by gender, level and age group.

以下為按性別、職級及年齡組別劃分的中國製造業務僱員總數速覽。

Total workforce 員工總數		2026 二零二六年	2025 二零二五年	Unit 單位
Total number of employees 僱員總數		628	650	Employee 人
By Gender 按性別劃分	Male 男性	331	352	Employee 人
	Female 女性	297	298	Employee 人
By employment type 按僱傭類型劃分	Full-time 全職	628	650	Employee 人
	Part-time 兼職	0	0	Employee 人
By age group 按年齡組別	30 years old or below 30歲或以下	108	128	Employee 人
	31-40 years old 31-40歲	215	256	Employee 人
	41-50 years old 41-50歲	244	217	Employee 人
	Over 50 years old 50歲以上	61	49	Employee 人
By level 按職級劃分	Senior management 高級管理層	24	22	Employee 人
	Management 管理層	43	45	Employee 人
	Middle level 中層員工	180	198	Employee 人
	Junior level 初級員工	381	385	Employee 人

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Total workforce 員工總數		2026 二零二六年	2025 二零二五年	Unit 單位
By employment category 按僱傭類別劃分	City-sourced worker 城鎮工人	6	6	Employee 人
	Rural-sourced worker 農民工	622	644	Employee 人
By geographical region 按地區劃分	China 中國	628	650	Employee 人
Employee turnover rate 僱員流失率		2026 二零二六年	2025 二零二五年	Unit 單位
Total employee turnover rate 總僱員流失率		14	7	%
By Gender 按性別劃分	Male 男性	21	6	%
	Female 女性	7	8	%
By employment type 按僱傭類型劃分	Full-time 全職	14	7	%
	Part-time 兼職	0	0	%
By age group 按年齡組別劃分	30 years old or below 30歲或以下	32	9	%
	31-40 years old 31-40歲	22	10	%
	41-50 years old 41-50歲	2	4	%
	Over 50 years old 50歲以上	2	0	%

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Employee turnover rate 僱員流失率		2026 二零二六年	2025 二零二五年	Unit 單位
By level 按職級劃分	Senior management 高級管理層	4	4	%
	Management 管理層	9	0	%
	Middle level 中層員工	7	22	%
	Junior level 初級員工	19	1	%
By employment category 按僱傭類別劃分	City-sourced worker 城鎮工人	0	0	%
	Rural-sourced worker 農民工	14	7	%
By geographical region 按地區劃分	China 中國	14	7	%

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HEALTH AND SAFETY

The employee's handbook provides details on health and safety protection and procedures, and the Group fully complies with the labour laws and regulations of the PRC and the Employment Ordinance of Hong Kong. A complete set of safety and health measures is available. Training is provided to equip employees with the adequate knowledge and skills to perform their duties safely. As outlined in the employee handbook, the Group strives to identify potential dangers and risks to employees during work and to ensure a safe and hygienic working environment could be provided by reducing, eliminating and controlling hazards at the workplace. In case of accidents, regardless of minor or serious, employees are required by the in-house rules to notify their superiors immediately without delay. Appropriate remedial measures and compensation actions including any necessary reporting in accordance with the local or national laws are handled promptly.

The Group offers group insurance to eligible employees to cover term life benefits, accidental health, dismemberment benefit and total and permanent disability benefit in the event of death and permanent, total or partial disablement. In addition, medical insurance and travel insurance are offered to eligible employees in Hong Kong. For all qualified employees in the PRC, national social security insurance is provided in accordance with national laws and regulations.

During the past three years, including the Reporting Period, the Group did not record any accidents that resulted in death or serious physical injury and did not identify any material non-compliance with laws and regulations relevant to the health and safety of employees, such as the Occupational Safety and Health Ordinance of Hong Kong, Work Safety Law, Safety Production Law and Occupational Disease Prevention Law of the PRC. The Group did not record any prosecution or investigation by any relevant government officials in the PRC and Hong Kong relating to the health and safety of employees.

健康與安全

僱員手冊提供有關健康及安全保護及程序的詳細資料，本集團全面遵守中國勞動法律法規及香港《僱傭條例》。本公司設有一整套安全及健康措施，並提供培訓，使僱員掌握足夠的知識及技能，以安全履行職責。誠如僱員手冊所述，本集團致力識別僱員於工作期間所面對的任何潛在危險及風險，並通過減少、消除及控制工作場所的危害，為僱員創造安全衛生的工作環境。如發生意外，無論是輕微事故或嚴重事故，僱員均須按照內部規則立即通知上級，及時採取適當的補救措施及補償行動，包括根據當地或國家法律作出任何必要報告。

本集團向合資格僱員提供團體保險，涵蓋定期壽險、意外健康及傷殘險以及完全及永久傷殘險（倘受保人身故及永久、完全或部分失去行動能力）。此外，本集團亦為香港合資格僱員提供醫療保險及旅遊保險，並根據國家法律及法規為所有中國合資格僱員繳納社保。

於過去三年（包括報告期間），本集團並無發生任何導致死亡或嚴重受傷的意外事件，亦無發現任何嚴重違反僱員健康與安全相關法律及法規（如香港《職業安全及健康條例》、中國《安全生產法》、《職業病防治法》）的情況。本集團並無受到中國及香港任何相關政府機構有關僱員健康與安全的任何起訴或調查。

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Health and Safety 健康與安全	2026 二零二六年	2025 二零二五年	2024 二零二四年	Unit 單位
Number of work-related fatalities 因工亡故的人數	0	0	0	No. 人
Rate of work-related fatalities 因工亡故的比率	0	0	0	%
Lost days due to work injury 因工傷損失工作日數	81	50	0	No. 天

DEVELOPMENT AND TRAINING

The Group recognises the importance of self-reliance and encourages all employees to continue learning and improving their knowledge and job skills for the benefit of themselves as well as the Group.

The Group offers different types of training programs on a regular basis if necessary. Upon commencement of employment, new employees receive basic induction training to familiarize themselves with the Group's culture and occupational health and safety and relevant rules and regulations. The Group has provided training programs for different levels and types of employees during the Reporting Period. The relevant Human Resources and/or departmental managers maintain the record of executed training programs records as a KPI to monitor and evaluate the effectiveness of the executed training programs showing the types and number of attendants.

During the Reporting Period, a total of 113 employees received a total of 346 hours of training and the average training hour was 3.1 hour per trained employee. The Group concentrated on internal training for new joiners to ensure that they received proper training before operation.

發展及培訓

本集團深知自力更生的重要性，鼓勵所有僱員深造以及提升其知識及工作技能，此舉對僱員自身以及本集團均有利。

如有需要，本集團會定期提供不同類型的培訓計劃。新僱員於入職時接受基本的入職培訓，以熟悉本集團的文化及職業健康與安全以及相關規章制度。於報告期間，本集團為不同級別及類別的僱員提供培訓計劃。相關人事經理及／或部門經理須保存已執行的培訓計劃記錄作為一項關鍵績效指標以監察及評核已執行培訓計劃的效果（包括參與培訓的僱員類別及人數）。

於報告期間，合共113名僱員接受合計346個小時的培訓，每名受訓僱員的平均受訓時數為3.1小時。本集團集中開展新入職者內部培訓，確保新入職者上崗前經過適當的培訓。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Percentage of trained employees 受訓僱員百分比		2026 二零二六年	2025 二零二五年	Unit 單位
Percentage of trained employees 受訓僱員百分比		18	16	%
By Gender 按性別劃分	Male 男性	17	13	%
	Female 女性	20	19	%
By level 按職級劃分	Senior management 高級管理層	4	0	%
	Management 管理層	5	4	%
	Middle level 中層員工	6	10	%
	Junior level 初級員工	26	21	%
By employment category 按僱傭類別劃分	City-sourced worker 城鎮工人	100	100	%
	Rural-sourced worker 農民工	16	15	%

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Average training hours completed 已完成的平均受訓時數		2026 二零二六年	2025 二零二五年	Unit 單位
Average training hours per trained employee 每名受訓僱員的平均受訓時數		3.1	3.1	Hour/employee 小時／人
By Gender 按性別劃分	Male 男性	3.1	3.1	Hour/employee 小時／人
	Female 女性	3.1	3.1	Hour/employee 小時／人
By level 按職級劃分	Senior management 高級管理層	3.1	0.0	Hour/employee 小時／人
	Management 管理層	3.1	3.1	Hour/employee 小時／人
	Middle level 中層員工	3.1	3.1	Hour/employee 小時／人
	Junior level 初級員工	3.1	3.1	Hour/employee 小時／人
By employment category 按僱傭類別劃分	City-sourced worker 城鎮工人	3.1	3.1	Hour/employee 小時／人
	Rural-sourced worker 農民工	3.1	3.1	Hour/employee 小時／人

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

LABOUR STANDARDS

The Group strictly complies with the Labour Laws of People's Republic of China and the Employment Ordinances of Hong Kong, and adopts the respective standards as well as local market practices as its minimum labour standard on labour protection and welfare including recruitment, dismissal, promotion, leave and holidays, benefits as well as ensuring equal employment opportunities to all sexes, genders, ages, races and religions.

The Group strictly prohibits the recruitment of employees lower than the legal minimum working age and any threats, such as force, exploitation and abuse of labour forcing employees to work against their will. Company managers should communicate effectively with employees, and must not force employees to perform operations that have significant safety and health risks or operations that violate regulations.

The Group also maintains strict compliance with the laws in relation to the prevention of child or forced labour in different regions in which it operates. All job applicants are required to submit, and the Group maintains, credentials such as academic qualifications, professional skill certificates, references and identity cards for verification and record purpose during recruitment.

If there are any cases of forced labour, child labour and illegal immigrant labour on staff, employment with all these candidates will be immediately terminated. The Group would also take responsibility for the investigation.

During the Reporting Period, no labour disputes or litigation related to labour standards have been reported and the Group paid all wages and salaries, benefits and compensation on time.

勞工準則

本集團嚴格遵守《中華人民共和國勞動法》及香港《僱傭條例》，並採納相關標準以及當地市場慣例作為勞工保護及福利方面之最低勞工標準（包括招聘、解僱、晉升、休假及假期、福利方面）以及確保所有不同性取向、性別、年齡、種族以及宗教的僱員得到公平僱傭的機會。

本集團嚴格禁止招聘低於法定最低工作年齡的僱員以及任何強迫僱員違背意願工作的威脅（如武力、剝削及虐待勞工）。公司經理應與僱員進行有效溝通，不得強迫僱員進行存在重大安全及健康風險的作業或違反法規的作業。

本集團亦持續嚴格遵守其營運所在的不同地區有關防止童工或強迫勞工的法例。於招聘過程中，所有求職者須提交學歷證書、專業技能證書、推薦人及身份證等證明文件以作核實及記錄，並由本集團作保存。

倘發現任何強制勞工、童工及非法移民勞工的情況，我們將立即終止與所有相關人士的僱傭關係。本集團亦會承擔調查責任。

於報告期間，本集團並無發生任何與勞工準則有關的勞工糾紛或訴訟，且本集團已按時支付所有薪金及工資、福利以及補償。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

OPERATING PRACTICES AND SOCIAL INVESTMENT

SUPPLY CHAIN MANAGEMENT

The Group sources metals and chemicals worldwide. The Group has established and implemented a material procurement management system and supplier management system to purchase metals and chemicals, such as copper alloy, potassium cyanide, purify cleanser and photoresist, for further value-added production. Placement of supplies contracts is executed by means of tendering under open-bid and/or invitation, private negotiation, etc.

To strengthen the management of sourcing and procurement and to reduce procurement costs, strict assessments on suppliers are conducted to ensure suppliers are not only committed to the cost and quality of the products/materials but also committed to compliance with laws, rules and regulations. The market reputation and previous track records of the suppliers are also considered. Preference is also given to environmentally and socially responsible suppliers that have a lower impact on the environment.

The Group is committed to being a responsible corporate citizen and supporting sustainable practices throughout our operations. As part of this commitment, we have developed an internal company policy on green procurement to ensure that we are making environmentally responsible purchasing decisions. We carefully evaluate our suppliers to ensure that they align with our values and principles on sustainability. We prioritize suppliers who have a strong commitment to environmental protection and who have implemented environmental management systems.

The Group also focused on the environmental and social risks of its suppliers. The Group maintains close communication with various suppliers to ensure that the suppliers' businesses comply with local laws and regulations in their operating countries and regions. The Group also operates in a good faith by adhering to their business ethics such as prohibition on employing child and forcing labour, and maintaining high levels of quality control and their respective environmental and social responsibilities.

To support calls from international organizations for fair trade and sustainable development, we have requested our contracted suppliers to comply with "QPL's Conflict Metals Policy" and "EICC-GeSI Conflict-free Smelter Program", under which contracted suppliers are required to provide a guarantee on the sourcing of non-conflict-metals from smelters/mining to ensure materials are not sourced from mines in conflict areas.

營運慣例及社會投入

供應鏈管理

本集團於全球採購金屬及化學製品，如銅合金、氰化鉀、淨化劑及光致抗蝕劑，用於進一步增值生產。本集團已設立及實施材料採購管理制度及供應商管理制度，以規管金屬及化學製品採購。供應合約通常透過公開招標及／或邀請招標以及私下磋商等方式訂立。

為加強採購管理及降低採購成本，本集團對供應商實施嚴格評估，確保其除了致力保證產品／材料成本及質量外，同時承諾遵守法律、法規及規例。供應商之市場聲譽及往績記錄亦在考量範疇內。此外，我們優先考慮具有環保及社會責任意識、對環境影響較小的供應商。

本集團致力成為負責任的企業公民，並在整個營運過程中支持可持續發展實踐。作為此承諾的一部分，我們已就綠色採購制定內部公司政策，以確保我們作出對環境負責的採購決策。我們審慎評估供應商，以確保其符合我們的可持續發展價值觀及原則。我們優先考慮堅定踐行環境保護且已實施環境管理體系的供應商。

本集團亦關注供應商的環境及社會風險。本集團與各供應商保持密切溝通，確保供應商的業務遵守其營運所在國家及地區的當地法律及法規。本集團亦秉持誠信經營原則，恪守商業道德，例如禁止僱用童工及強迫勞工，並維持高水平的質量控制，積極承擔環境及社會責任。

為響應國際組織對於公平交易及可持續發展之倡議，我們要求已訂立合約之供應商遵守「QPL衝突金屬政策」及「電子行業行為準則—全球電子可持續發展推進協會非衝突冶煉計劃」，據此，已訂立合約之供應商須提供有關從冶煉廠／採礦廠採購非衝突金屬的保證，以確保材料並非源自衝突地區礦場。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

During the Reporting Period, the Group had a total of 76 major suppliers, which are all subject to the supplier engagement practice. The Group gives priority to local suppliers when developing businesses all over the country in order to create employment opportunities for local communities and fulfil corporate social responsibility. 94% of the Group's procurement was conducted through local suppliers in Hong Kong and the PRC. A local supplier is defined as an organization that provides a product or service to the Group and that is based in the same geographical market as the Group without transnational payments to the supplier made.

於報告期間，本集團共有76名主要供應商，均須遵守供應商聘用慣例。本集團在全國各地開展業務時，優先考慮當地供應商，為當地社區創造就業機會，履行企業社會責任。本集團94%的採購乃透過香港及中國的當地供應商進行。當地供應商被界定為向本集團提供產品或服務且與本集團位於同一地區市場的組織，本集團毋須向此類供應商作出跨國付款。

Supply Chain Management

供應鏈管理

2026	2025	Unit
二零二六年	二零二五年	單位

Number of suppliers by geographical region

按地區劃分的供應商數目

Total number of suppliers 供應商總數		76	70	Supplier 名
By geographical region 按地區劃分	Hong Kong 香港	4	4	Supplier 名
	China 中國	68	62	Supplier 名
	Japan 日本	1	1	Supplier 名
	South Korea 韓國	1	1	Supplier 名
	Singapore 新加坡	1	1	Supplier 名
	Philippines 菲律賓	1	1	Supplier 名
Taiwan 台灣		0	0	Supplier 名

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

PRODUCT RESPONSIBILITY

Quality Assurance

The Group is acutely aware of the importance of product quality and customer satisfaction and is committed to providing high-quality products and real-time customer service which we are known for in the industry. Starting from sourcing and procurement of raw materials and throughout the production process until the delivery of finished products to customers, the Group has implemented strict in-process quality assurance and 100% final inspection procedures to guarantee product quality.

The design team within the Group can adjust our services according to different customer requirements. In addition to the design of etching and stamping sheets in accordance with customer requirements, we also produce a wide range of standard products including SOIC (small outline integrated circuit), QFP (Quad Flat Package), TQFP (thin quad flat package), PDIP (plastic dual in-line package), PLCC (plastic leaded chip carrier) and TSOP (thin small outline package). We work together with customers who require long-term lead frame products by reducing costs and enhancing services through consultation to achieve long-term cooperation.

Complaint Management

The Group views customers as its important long-term partners to achieve mutual business success and will follow up complaints in a timely manner. The Group has implemented the “Products and Services Related Complaints Handling Guide – QSG 3004” to deal with customer complaints. It is our policy that every customer complaint received will be assessed and validated. When complaints are received and verified as valid, the Group will review their nature, identify the root cause and the critical issues involved. We will accept returns and provide replacements.

During the Reporting Period, owing to our strict adherence to the quality production and services assurance process, the sales returned and/or complaints owing to quality and services defects amounted to only 0.1% of the total turnover and the number of products and service-related complaints received was 16. Furthermore, all returned products and/or complaints were immediately remedied and settled to the satisfaction of the clients.

產品責任

質量保證

本集團深知產品質量及客戶滿意度之重要性，致力於提供我們藉以聞名業內的高品質產品及實時客戶服務。自原料採購開始貫穿整個生產過程，直至將成品交付予客戶，本集團實施嚴格的過程質量保證並執行100%終檢程序，以確保產品質量。

本集團設計團隊可根據不同的客戶要求對服務作出調整。除根據客戶要求設計蝕片及壓片外，我們亦可生產使用範圍廣泛的標準產品，包括SOIC（小外型集成電路封裝）、QFP（方型扁平式封裝）、TQFP（薄型四方扁平封裝）、PDIP（塑料雙列直插式封裝）、PLCC（有引線塑料芯片載體）及TSOP（超薄小型封裝）。我們與長期需要引線框產品的客戶合作，透過與客戶協商降低成本並提升服務，以達致長期合作。

投訴管理

本集團視客戶為重要的長期合作夥伴，尋求實現共贏，並及時跟進投訴。本集團已實施「產品及服務相關投訴處理指引 – QSG 3004」，以處理客戶投訴。按我們的政策，接獲的每宗客戶投訴均會予以評估及核實。於接獲投訴並經核實屬實後，本集團將審查投訴的性質、找出根本原因及所涉及的關鍵問題。我們接受退換貨。

於報告期間，由於我們嚴格遵守高水準生產及服務保證流程，有關質量及服務缺陷的銷售退貨及／或投訴僅佔總營業額的0.1%，接獲的產品及服務相關投訴數目為16宗。此外，所有退回產品及／或投訴均即時以令客戶滿意的方式予以補救及解決。

Product Responsibility

產品責任

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及健康原因須回收的百分比

2026
二零二六年

2025
二零二五年

Unit
單位

0 0 %

Percentage of total products sold or shipped subject to recalls relating to quality and service defects

已售或已運送產品總數中因質量及服務缺陷須回收的百分比

0.1 0.4 %

Number of products and service-related complaints received

接獲有關產品及服務的投訴數目

16 22 No.
宗

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

Intellectual Property Rights

The Group recognizes the importance of intellectual property (IP) rights, especially as a holder of patents and trademarks itself. The Group has established the internal “Intellectual Property Ownership Agreement” to ensure that the employee will keep in confidence all the employer’s confidential information, including the IP, as well as trade secrets and know-how. Without the consent of the Group, the patented owned by the Group is prohibited to be infringed, transferred or sold. The Group did not receive any intellectual property rights complaints or material non-compliance with the laws and regulations during the Reporting Period, such as the Trademark Law, Patent Law and Copyright Law of the PRC.

Consumer Data Protection

The Group generates a great amount of private, confidential and sensitive data from our suppliers, co-operation partners, customers and employees worldwide. Our clients consistently provide us with their integrated circuit designs, operation status, financial positions and commercial terms of contracts, etc. We at all times abide by the Personal Data (Privacy) Ordinance of Hong Kong and other relevant laws, regulations and requirements in both Hong Kong and the PRC and other jurisdictions where we operate to ensure that we safeguard and protect all such information.

All employees are required to sign an undertaking assuring they will not access and use the information they may come across at work without the approval of the Group as outlined in clause 7 of our employee handbook. The Group has the right to take legal action against employees if they breach their undertaking. We have also enforced special management procedures and instigated security protection hardware to prevent unauthorized access and possible information leakage. The Group did not experience any private information leakage and material non-compliance with the laws and regulations regarding privacy protection during the Reporting Period.

ANTI-CORRUPTION

The Group strictly prohibits any form of bribery and corruption and all staff are required to comply with the relevant laws and regulations in the countries in which we operate and the Group’s internal policies as covered in the employee handbook. Under the Code of Conduct in Section 6 of the employee handbook, proper monitoring and management of the issues related to bribery, conflict of interests and intellectual property rights are outlined and channels and procedures for reporting any misconduct, malpractice or illegal behaviour are included.

知識產權

作為專利及商標持有人，本集團深明知識產權的重要性。本集團已制定內部「知識產權擁有權協議」，以確保僱員對僱主的所有機密資料（包括知識產權）以及商業秘密及技術知識保密。未經本集團同意，禁止侵犯、轉讓或出售本集團擁有的專利。於報告期間，本集團並無接獲任何有關知識產權的投訴，亦無發現嚴重違反中國《商標法》、《專利法》及《著作權法》等法律法規的情況。

客戶資料保護

本集團自全球各地的供應商、合作夥伴、客戶及僱員獲得大量私人、機密及敏感資料。客戶經常向我們提供其集成電路設計、營運狀況、財務狀況及合同商業條款等資料。我們一貫遵守香港《個人資料（隱私）條例》以及香港、中國及我們經營所處其他司法權區的其他相關法律、法規及規定，以確保我們保障及保護所有此類資料。

如我們的僱員手冊第7條所述，所有僱員均須簽署承諾書，保證彼等不會在未經本集團批准的情況下訪問及使用在工作中無意獲知的資料。若違反承諾，本集團有權採取法律行動控訴有關僱員。本集團亦已執行特殊管理程序及安裝安全保護硬件以防止未經授權訪問及資料洩露。於報告期間，本集團並無發生私人資料遭洩露及嚴重違反隱私保護法律法規的情況。

反貪污

本集團嚴禁任何形式的貪污受賄，且全體員工均須遵守我們經營所在國家的相關法律法規以及僱員手冊所涵蓋的本集團內部政策。僱員手冊第六條行為守則概述對賄賂、利益衝突及知識產權相關問題的適當監管及管理，並載列舉報任何不當行為、違規行為或違法行為的途徑及程序。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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In order to encourage employees to report illegality, irregularity, malpractice, unethical or inappropriate conduct which may damage the Group's interests, the Group has established a whistle-blowing policy and implemented procedures for employees to report improprieties via a confidential reporting channel to the extent practicable. The Group is committed to addressing concerns in a fair and reasonable manner and to handling reports with due care and conducting a comprehensive and independent investigation for each reasonably established report.

The Group upholds the operational principles of honesty and trustworthiness, and has built a control system according to the Criminal Law of the PRC, the Anti-Money Laundering Law of the PRC, the Prevention of Bribery Ordinance of Hong Kong and other national or regional laws and regulations.

During the Reporting Period, the number of concluded legal cases regarding corrupt practices brought against the Group or its employees and the outcomes of the cases and anti-corruption training provided to directors and staff is as follow:

Anti-corruption 反貪污

Number of concluded legal cases regarding corruption
已審結的貪污訴訟案件數目

2026 二零二六年	2025 二零二五年	Unit 單位
0	0	Case 宗

Anti-corruption training 反貪污培訓

Number of anti-corruption training sessions
反貪污培訓課程數目

2026 二零二六年	2025 二零二五年	Unit 單位
0	0	No. 次

Due to resource and scheduling constraints, the Group did not organise dedicated anti-corruption training sessions during the Reporting Period, but continued to communicate the Code of Conduct and whistle-blowing procedures through induction training and internal communications. The Group plans to introduce formal anti-corruption training modules for directors and staff in future reporting periods.

為鼓勵員工舉報可能損害本集團利益的違法、違規、瀆職、不道德或不當行為，本集團已制定舉報政策並實施相關程序，盡可能讓員工可透過保密的舉報渠道舉報不當行為。本集團承諾以公平合理的方式解決有關問題，謹慎處理舉報，對每宗有理據的舉報進行全面、獨立的調查。

本集團秉持誠實守信的營運原則，並依據中國《刑法》、中國《反洗錢法》、香港《防止賄賂條例》及其他國家或地區的法律法規，建立了一套監控體系。

於報告期間，針對本集團或其僱員提起的已審結貪污訴訟案件數量、案件結果，以及向董事及員工提供的反貪污培訓情況如下：

由於資源及時間安排的限制，本集團於報告期間並未舉辦專門的反貪污培訓課程，但已透過入職培訓及內部通訊，持續向員工傳達《行為守則》及舉報程序。本集團計劃於未來報告期間為董事及員工引入正式的反貪污培訓模塊。

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Conflict of Interest

No employee may solicit advantage from any persons (including individuals and entities of any kind whether or not having a separate legal identity) having dealings with the Group (e.g., customers, suppliers, contractors, consultants, financial service providers, etc.). Employees should decline to accept an advantage if:

- the acceptance could affect employees' objectivity or induce them to act against the interests of the Group;
- the acceptance could lead to questions or complaints of bias, favouritism or impropriety; and
- employees feel that they would be obliged to reciprocate an advantage by returning a favour in connection with any business dealings.

The Group upholds the operational principles of honesty and trustworthiness, and has built a control system according to the Criminal Law of the PRC, the Anti-Money Laundering Law of the PRC, the Prevention of Bribery Ordinance of the Laws of Hong Kong and other national or regional laws and regulations.

Although we were unable to hold relevant training sessions during the Reporting Period, the Group recorded zero corrupted cases nor breach of any anti-corruption laws during the Reporting Period, due to our daily anti-corruption methods and internal policies.

COMMUNITY INVESTMENT

The Group has carried out its business and operation in an environmentally and socially friendly manner and is committed to corporate social responsibility in accordance with the Electronic Industry Citizenship Coalition Code of Conduct. The Group has allocated resources to encourage employees to provide voluntary services and participate in voluntary and charitable events to support society, the local community and those in need.

During the Reporting Period, the Group did not make significant monetary donations and did not record material staff volunteering hours in formal tracking systems. Resources contributed to community engagement activities were therefore not significant in quantitative terms for the Reporting Period.

Looking ahead, the Group is committed to strengthening its community engagement and exploring opportunities to support community activities through donations, sponsorships or staff volunteering, with a view to creating a better living environment for the local community.

利益衝突

僱員不得向與本集團有業務往來的任何人士（包括個人及任何類型的實體，不論是否具有獨立的法人身份）（例如客戶、供應商、承包商、顧問、金融服務提供商等）索取利益。在下列情況下，僱員應拒絕收受利益：

- 收受利益會影響僱員的客觀性或誘使彼等違背本集團的利益行事；
- 收受利益可能會導致出現偏頗、偏袒或不當行為的問題或投訴；及
- 僱員認為，其將有義務就任何業務往來給予好處，以作為回報。

本集團秉持誠實守信的經營原則，並已根據中國《刑法》、中國《反洗錢法》、香港法例《防止賄賂條例》及其他國家或地區法律法規建立了一套監控體系。

於報告期間，我們未能舉辦相關培訓，但得益於我們良好的日常反貪污措施及內部政策，本集團於報告期間並無發生貪污案件或違反任何反貪污法律的情況。

社區投資

本集團以對環境及社會友好的方式開展業務及營運，並致力於遵照電子行業行為準則履行企業社會責任。本集團已進行資源投放以鼓勵僱員提供志願服務以及參與志願及慈善活動，支持社會、地方社區及有需要的人士。

於報告期間，本集團並未作出大額捐款，亦未於正式追蹤系統中記錄重大員工義工服務時數。因此，報告期間本集團投入社區參與活動的資源數量不大。

展望未來，本集團致力於加強社區參與，並將探索透過捐款、贊助或員工義工服務等方式支持社區活動，以期為當地社區營造更美好的生活環境。

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

環境、社會及管治報告

HKEX ESG REPORTING CODE CONTENT INDEX

聯交所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
1	Governance Structure 管治架構	disclosure of the board's oversight of ESG issues; 披露董事會對環境、社會及管治事宜的監管；
		ESG Governance 環境、社會及管治之治理
	board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues) (including risks to the issuer's businesses 董事會的環境、社會及管治管理方針及策略，包括評估、優次排列及管理重要的環境、社會及管治相關事宜（包括對發行人業務的風險）的過程	ESG Governance 環境、社會及管治之治理
	how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses. 董事會如何按環境、社會及管治相關目標檢討進度，並解釋它們如何與發行人業務有關連。	ESG Governance 環境、社會及管治之治理
Reporting Principles 匯報原則	Description of, or an explanation on, the application of the following Reporting Principles (Materiality, Quantitative, Consistency) in the preparation of the ESG report 描述或解釋在編備環境、社會及管治報告時如何應用下列匯報原則（重要性、量化、一致性）	About This Report 關於本報告
Reporting Boundary 匯報範圍	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change 解釋環境、社會及管治報告的匯報範圍，及描述挑選哪些實體或業務納入環境、社會及管治報告的過程。若匯報範圍有所改變，發行人應解釋不同之處及變動原因	About This Report 關於本報告

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
A1 Emissions 排放物		
A1 General Disclosure 一般披露	Policies 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 compliance with relevant laws and regulations that have a significant impact on the issuer; relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 遵守對發行人有重大影響的相關法律及規例。	Emissions 排放物 Emissions 排放物
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放物
A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 直接（範圍1）及能源間接（範圍2）溫室氣體排放量（以噸計算）及（如適用）密度（如以每產量單位、每項設施計算）。	Emissions 排放物
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）。	Waste Management 廢棄物管理
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）。	Waste Management 廢棄物管理
A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions 排放物

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Waste Management 廢棄物管理
A2 Use of Resource 資源使用		
A2 General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源（包括能源、水及其他原材料）的政策。	Energy Consumption 能源消耗
A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及／或間接能源（如電、氣或油）總耗量（以千個千瓦時計算）及密度（如以每產量單位、每項設施計算）。	Energy Consumption 能源消耗
A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度（如以每產量單位、每項設施計算）。	Water Consumption 用水
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Energy Consumption 能源消耗
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) and steps taken to achieve them. 描述求取適用水源上可有任何問題，用水效益目標及為達到這些目標所採取的步驟。	Water Consumption 用水
A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量（以噸計算）及（如適用）每生產單位估量。	Packaging Materials 包裝材料

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
A3	The Environment and Natural Resources 環境及天然資源	
A3	General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Environment and Natural Resources 環境及天然資源
A4	Climate Change 氣候變化	
A4	General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。
A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them. 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及應對行動。	Climate Change 氣候變化

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part D: Climate-Related Disclosures (Effective from 1 January 2025) D 部分：氣候相關披露（自二零二五年一月一日起生效）		
Governance 管治	Disclosure of board oversight and management's role in climate-related matters 披露董事會對氣候相關事宜的監管及管理層在當中所擔當的角色	Climate-Related Disclosures – Governance 氣候相關披露－管治
Strategy 策略	Disclosure of climate-related risks and opportunities, impact on business strategy, financial impact and climate resilience 披露氣候相關風險及機遇、對業務策略的影響、財務影響及氣候韌性	Climate-Related Disclosures – Strategy 氣候相關披露－策略
Risk Management 風險管理	Disclosure of processes for identifying, assessing and managing climate-related risks 披露識別、評估及管理氣候相關風險的過程	Climate-Related Disclosures – Risk Management 氣候相關披露－風險管理
Metrics and Targets 指標及目標	Disclosure of climate-related metrics including GHG emissions (Scope 1, 2 and 3) and climate-related targets 披露氣候相關指標，包括溫室氣體排放（範圍1、2及3）及氣候相關目標	Climate-Related Disclosures – Metrics and Targets 氣候相關披露－指標及目標

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KPIs 關鍵績效指標		Disclosure Requirements 披露規定	Sections 章節
	Social 社會		
B1	Employment 僱傭		
B1	General Disclosure 一般披露	Policies 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策 compliance with relevant laws and regulations that have a significant impact on the issuer; relating to compensation and dismissal, recruitment, and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare. 遵守對發行人有重大影響的相關法律及規例。	Employment and Labour Practices 僱傭及勞工常規 Employment and Labour Practices 僱傭及勞工常規
B1.1		Total workforce by gender, employment type (for example, full-or part-time), age group and geographical region. 按性別、僱傭類型（如全職或兼職）、年齡組別及地區劃分的僱員總數。	Employment and Labour Practices 僱傭及勞工常規
B1.2		Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment and Labour Practices 僱傭及勞工常規
B2	Health and Safety 健康與安全		
B2	General Disclosure 一般披露	Policies 政策 compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例	Health and Safety 健康與安全 Health and Safety 健康與安全
B2.1		Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年（包括匯報年度）每年因工亡故的人數及比率。	Health and Safety 健康與安全

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KPIs 關鍵績效指標		Disclosure Requirements 披露規定	Sections 章節
B2.2		Lost days due to work injury. 因工傷損失工作日數。	Health and Safety 健康與安全
B2.3		Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Health and Safety 健康與安全
B3	Development and Training 發展及培訓		
B3	General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓
B3.1		The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別（如高級管理層、中級管理層）劃分的受訓僱員百分比。	Development and Training 發展及培訓
B3.2		The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and Training 發展及培訓
B4	Labour standards 勞工準則		
B4	General Disclosure 一般披露	Policies 政策	Labour standards 勞工準則
		compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例	Labour standards 勞工準則
B4.1		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。	Labour standards 勞工準則

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour standards 勞工準則
B5 Supply chain management 供應鏈管理		
B5 General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply chain management 供應鏈管理
B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Supply chain management 供應鏈管理
B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply chain management 供應鏈管理
B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply chain management 供應鏈管理
B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply chain management 供應鏈管理

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B6	Product Responsibility 產品責任	
B6	General Disclosure 一般披露	Product Responsibility 產品責任
	Policies 政策	
	compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例	Product Responsibility 產品責任
B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility 產品責任
B6.2	Number of products and service related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility 產品責任
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility 產品責任

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B7	Anti-corruption 反貪污	
B7	General Disclosure 一般披露	Anti-corruption 反貪污
	compliance with relevant laws and regulations that have a significant impact on the issuer 遵守對發行人有重大影響的相關法律及規例	Anti-corruption 反貪污
B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污
B7.2	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。	Anti-corruption 反貪污
B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污
B8	Community Investment 社區投資	
B8	General Disclosure 一般披露	Community investment 社區投資
	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community investment 社區投資
B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇（如教育、環境事宜、勞工需求、健康、文化、體育）。	Community investment 社區投資
B8.2	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）。	Community investment 社區投資

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