



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

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號: 1480

環境、社會及管治報告
Environmental, Social and
Governance Report

2024

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Environmental, Social and Governance Report

環境、社會及管治報告

1. ABOUT THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

This is the Environmental, Social and Governance (“ESG”) Report of Yan Tat Group Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group” or “We”). The ESG Report has elaborated on the corporate social responsibilities, principles and actions of the Group carried out during the business operation over the previous year. For contents on corporate governance, please refer to the Corporate Governance Report set out in the annual report for 2024.

1.1 Scope and Reporting Period

The ESG Report covers the Group’s performance in environment management and social responsibilities during the course of its principal business in the People’s Republic of China (“China”) and the Hong Kong Special Administrative Region (“Hong Kong”) during the period from 1 January 2024 to 31 December 2024 (the “Year”). The key performance indicators for the environmental aspect as disclosed in the ESG Report mainly focus on Yan Tat Printed Circuits (Shenzhen) Co., Ltd. (“Yan Tat Printed Circuits”), a subsidiary of the Group in Shenzhen, which is the existing and only production base of the Group.

1.2 Reporting Framework

This report was prepared in accordance with Appendix C2 Environmental, Social and Governance Reporting Guide to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Hong Kong Listing Rules”), subject to the “mandatory disclosure” and “comply or explain” provisions contained therein.

1. 關於環境、社會及管治報告

本報告是恩達集團控股有限公司(「本公司」)及其附屬公司(合稱「本集團」或「我們」)發佈的環境、社會及管治(「ESG」)報告，闡述過去一年本集團在業務營運中所履行的企業社會責任、秉持的原則及開展的工作。有關企業管治內容，請參閱二零二四年報內的《企業管治報告》。

1.1 範圍及報告期

ESG報告涵蓋本集團在中華人民共和國(「中國」)及香港特別行政區(「香港」)的主營業務於二零二四年一月一日至二零二四年十二月三十一日(「本年度」)期間在環境管理及社會責任方面的表現。ESG報告披露的環境範疇關鍵績效指標聚焦於本集團位於深圳市的附屬公司恩達電路(深圳)有限公司(「恩達電路」)，即本集團目前唯一的生產基地。

1.2 報告框架

本報告依照香港聯合交易所有限公司(「聯交所」)頒佈的《香港聯合交易所有限公司證券上市規則》(「《香港上市規則》」)附錄C2《環境、社會及管治報告指引》所編寫，並遵守當中「強制披露」及「不遵守就解釋」條文。

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1.3 Reporting Principles

The ESG Report was prepared in accordance with Appendix C2 Environmental, Social and Governance Reporting Guide to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange"). The ESG Report follows the reporting principles set out in the ESG Reporting Guide.

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

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

Balance: This report adheres to the principle of impartiality, avoiding any selection, omission or presentation format that may inappropriately influence the decisions or judgments of the readers of this report.

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

1.3 報告原則

ESG 報告依照香港聯合交易所有限公司（「聯交所」）證券上市規則附錄C2《環境、社會及管治報告指引》所編寫。ESG 報告遵照《環境、社會及管治報告指引》載列的匯報原則編制。

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

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

平衡： 本報告遵守不偏不倚的原則，避免使用可能不當影響本報告讀者的決策或判斷的選擇、省略或呈現格式。

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

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1.4 Information and Feedback

For details of the Group's environmental, social and corporate governance, please refer to the website of HKEXnews of the Hong Kong Exchanges and Clearing Limited "HKEX" (<https://www.hkexnews.hk>) and the Group's official website (<https://www.yantat.com>). We value your opinion on the ESG Report. For any enquiry or advice, please feel free to send email to ir@yantat.com.

1.5 ESG Governance Structure

The Group places great emphasis on its commitments to sustainability in environmental, social and governance aspects and is dedicated to integrating such elements into its daily decision-making processes. To facilitate the better formulation and implementation of ESG-related measures, the Group has established an ESG governance structure, which includes the Board of Directors and an ESG Working Group.

The Board of Directors is responsible for setting the overall ESG vision, regularly evaluating the overall performance of the Company in ESG, evaluating risks and formulating corresponding management plans and measures. The ESG Working Group is responsible for collecting and analyzing ESG-related data, reporting regularly to the Board of Directors, and assisting the Board of Directors in overseeing ESG-related matters.

1.4 信息及回饋

有關本集團環境、社會及企業管治的詳細資訊，請參閱香港交易及結算有限公司「港交所」的披露易網站 (<https://www.hkexnews.hk>) 或本集團官方網站 (<https://www.yantat.com>)。本集團重視您對ESG報告的看法，如有任何意見或建議，歡迎以電郵形式發送至以下地址：ir@yantat.com。

1.5 ESG 管治架構

本集團十分重視環境、社會及管治方面的可持續發展承諾，並致力於將這些因素融入到集團的日常決策中。為使ESG相應的措施更好的制定與落實，本集團設立ESG管治架構，包括董事會以及ESG小組。

董事會負責設立ESG的整體願景，定期評估公司在ESG方面的整體表現，評估風險並制定相應的管理方案及措施。ESG小組負責收集並分析ESG相關數據，定期向董事會報告，協助董事會對ESG相關問題進行監督。

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2. CORPORATE PROFILE

2.1 Corporate Introduction

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

Since the establishment of the Group, we have been leveraging our industry experience, core technologies and products, high-end operation management and technical talents and modernized scientific management methodologies. We established brand products and received numerous accolades including the "National Excellent Enterprise with Foreign Investment — Tax Payment and Turnover", "High and New Technology Enterprise", "Advanced Technology Foreign Investment Enterprise", "Landscape and Garden-like Factory" etc. As each of our process and production technique becomes more mature, our clients also include some renowned enterprises in Europe, the US, Japan and China. Since 2012, we have been a member of the Responsible Business Alliance ("RBA") (formerly known as the Electronic Industry Citizenship Coalition), and committed to ensuring a safe working environment, respected and dignified workers, environment-friendly business operations, and ethical compliance. At the same time, the Group has met a number of international quality standards and systems and passed IATF16949, ISO 14001, ISO 45001, ISO 50001, ISO 9001, AS9100D, UL and other certifications.

2. 企業簡介

2.1 企業介紹

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

本集團發展至今，憑藉行業經驗、核心技術產品、高層次的經營管理和技術人才及現代化科學管理方法，樹立了品牌產品，先後榮獲「外商投資雙優企業」、「高新技術企業」、「外商投資先進技術企業」、「園林和花園式工廠」等榮譽稱號，各項工藝和生產技術日漸成熟，客戶包括歐洲、美國、日本和中國國內一些知名企業。自二零一二年起，我們成為責任商業聯盟（「RBA」）（前稱電子行業公民聯盟）的成員，致力確保工作環境的安全、工人受到尊重並富有尊嚴、商業營運合乎環保性質，以及遵守道德操守。同時，本集團符合多項國際品質標準及系統，已通過IATF16949、ISO 14001、ISO 45001、ISO 50001、ISO 9001、AS9100D、UL安規等認證。

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2.2 Achievements in ESG

The Group attaches great importance to its engagement in environmental protection, and is committed to promoting the sustainable development of environment, society and itself. Sustainability has always been one of the core strategies of the Group. In terms of environmental protection, the Group strictly complies with all environmental regulations and continuously monitors the greenhouse gas emissions during its production processes. In respect of the area of social responsibility, we actively participate in public welfare activities in communities and prioritize employees' well-being. For its corporate governance, the Group has established a sound ESG management system to ensure effective achievement of its objectives for sustainable development. Such actions have enabled us to earn recognition by the industry in the field of ESG, and the specific awards and certifications we have won during the Year are as follows:

2.2 ESG 方面成果

本集團十分重視企業在環境保護的參與，致力於推進環境、社會、企業各方面的可持續發展，始終將可持續發展作為企業核心戰略之一。在環境保護方面，集團嚴格遵守各項環保法規，持續監管生產過程中的溫室氣體排放。在社會責任領域，我們積極參與社區公益活動，關注員工福祉。在公司治理方面，集團建立了完善的ESG管理體系，確保各項可持續發展目標的有效落實。這些行動使我們在ESG領域獲得了業界的高度認可，本年度所獲得的具體獎項與認證如下：

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Awards and certification in ESG ESG 方面獎項與認證

During the Year, Yan Tat Group was awarded “The Outstanding Award of ESG 2024” by the Hong Kong Commercial Daily. The award for recognizing enterprises possesses international ESG rating certifications, and its evaluation criteria cover environmental, social, governance and sustainable development planning. That the Group has won the award fully demonstrates its commitment to environmental and social sustainability. 本年度，恩達集團榮獲香港商報頒發的「ESG傑出大獎2024」，此獎項為擁有國際ESG評級認證的企業大獎，評選準則覆蓋環境、社會、管治及可持續發展規劃。能夠獲得此獎項，充分展示了本集團對環境以及社會可持續發展的責任感。



In 2024, the Group won the Dun & Bradstreet ESG Registered™ recognition, which demonstrates the Company's commitment to ESG information disclosure and the transparency of its practical actions in advancing sustainable development. 2024年本集團獲得鄧白氏ESG永續標章™認可，展現了企業對ESG信息披露的承諾以及實際推進可持續發展行動的生活公開透明度。



Overall ESG Ranking:		3		
		Medium		
Rankings for E,S and G Dimensions				
Environmental	Social	Governance		
3	2	1		
Medium	Good	Very Good		
Very Good(1)	Good(2)	Medium(3)	Poor(4)	Very Poor(5)

During the Year, Yan Tat Group was awarded the title of “Outstanding ESG Performance Organization in the Greater Bay Area” by Guangdong-Hong Kong-Macao Greater Bay Area Entrepreneurs Alliance, showcasing the active participation of the Group in and its ongoing contributions to green economic development.

本年度，恩達集團榮獲粵港澳大灣區企業家聯盟所頒發的「大灣區傑出ESG表現機構」，展現了企業在綠色經濟發展方面的積極參與與持續貢獻。



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3. ESG GOVERNANCE

3.1 ESG Statement of the Board of Directors

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

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

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

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

3. ESG 管治

3.1 董事會 ESG 聲明

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

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

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

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

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3.2 Stakeholder Engagement

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

3.2 持份者參與

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

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

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

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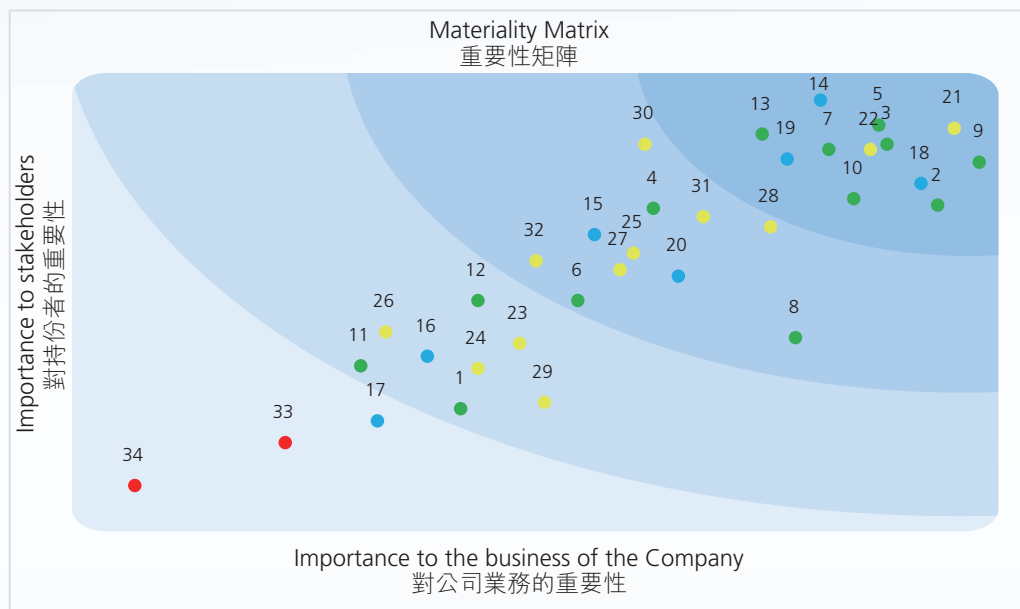
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3.3 Materiality Assessment

In order to clearly formulate the directions for ESG management and development, the Group has identified ESG issues which are material to its business through materiality assessment which is based on an internal stakeholder questionnaire survey, and it has engaged a third-party ESG consultant to help us collect and analyze stakeholders' opinions on the Group's ESG issues. With the result of questionnaire survey, the Group works out ratings and rankings for each ESG issue based on the degree of concern of stakeholders. Meanwhile, in order to review the ESG issues that is material to the business of the Group in a more comprehensive way, the consulting firm also helps us review internal and external documents and information with reference to the materiality map¹ provided by the external authoritative organization so as to identify the ESG issues which are the key concerns for the industry. In conclusion, based on the above ratings and the selection result, together with the professional opinions of the management and the consulting firm, the Group has identified 34 material ESG issues which are categorized into four levels of priority: "Extremely Important", "Most Important", "More Important" and "Important". This assessment helps us identify key issues closely related to the Group's business operations, recognize associated risks and opportunities, and make considerations for the Group's long-term sustainable development.

3.3 重要性評估

為清晰制定 ESG 管理及發展之路向，本集團透過進行重要性評估，識別對於業務的重要 ESG 議題。此評估是基於內部持份者問卷調查，並委託第三方 ESG 顧問的協助收集及分析持份者對本集團 ESG 議題的意見。透過問卷調查，本集團就持份者對各項 ESG 議題的關注程度進行評分及排序。同時，為更全面審視與本集團業務有重大關連之 ESG 議題，顧問公司亦協助審閱內外部文件與資訊，以及參考由外部權威機構提供的重要性圖譜¹，識別行業重點關注的 ESG 議題。綜觀以上的評分和篩選結果，配合管理層和顧問公司的專業意見，本集團識別出共 34 項重要 ESG 議題，並將其分為「極其重要」、「次等重要」、「十分重要」和「重要」這四個等級範圍，此評估有助於我們識別與本集團經營業務緊密相關的重要議題，並識別相關風險與機遇，為集團的可持續發展做出長遠考慮。



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

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

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Extremely important 極其重要		Most important 次等重要		More important 十分重要		Important 重要	
No. 編號	Issues 議題	No. 編號	Issues 議題	No. 編號	Issues 議題	No. 編號	Issues 議題
21	Operational compliance 運營合規	30	Information security 信息安全	6	Energy management 能源管理	33	Public welfare and charity 公益慈善
14	Labor management 勞動力管理	28	Protection of intellectual property 保護知識產權	12	Tackling climate change 應對氣候變化	34	Promoting community development 推動社區發展
5	Waste management 廢棄物管理	31	Protection of clients' privacy 客戶私隱保護	23	Procurement practice 採購常規		
9	Green energy projects 綠色能源項目	4	Emissions of greenhouse gas 溫室氣體排放	26	Responsible marketing and promotion 負責任的營銷及推廣		
3	Waste water management 廢水管理	15	Remuneration and benefits 薪酬及福利	24	Product quality management 產品質量管理		
22	Supply chain management 供應鏈管理	25	Client health and safety 客戶健康與安全	16	Working hours and vacation 工作時數及假期		
7	Water resources management 水資源管理	20	Prevention of child labor and forced labor 防止童工及強制勞工	29	Research and development 研究及開發		
18	Occupational health and safety 職業健康與安全	27	Customer service management 客戶服務管理	11	Protection of environment 保護環境		
13	Prevention and addressing of environmental incidents 環境事故預防與處理	8	Green office 綠色辦公室	1	Environmental compliance 環境合規		
2	Exhaust gas management 廢氣管理	32	Anti-corruption 反貪污	17	Diversity and fair opportunities 多元化及平等機會		
19	Staff training and development 員工培訓與發展						
10	Raw material and package material management 原材料及包裝材料管理						

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4. OPERATING PRACTICES

4.1 Supply Chain Management

The Group has always valued the cooperation relationships with its suppliers and is committed to establishing transparent and fair supplier selection processes while promoting the practice of sustainable procurement. Through a rigorous quality management system and supply chain review, we ensure that materials provided by suppliers meet quality, safety and environmental standards. Additionally, we prioritize working with socially responsible suppliers to deliver the highest quality products and services to our clients.

4.1.1 Supplier Selection

The Group has established and implemented various procedures and policies for the purchase and the selection of raw materials to ensure that the materials provided by suppliers fully satisfy the product quality and the cost control requirements, and guarantee the quality of the Group's products with a focus on raw materials.

4. 營運慣例

4.1 供應鏈管理

本集團始終重視與供應商的合作關係，致力於建立透明、公平的供應商甄選程序，並推動可持續採購實踐。我們通過嚴格的質量管理體系和供應鏈審核，確保供應商提供的物料符合品質、安全及環保標準，同時優先選擇具備社會責任感的供應商，為客戶提供最優質的產品與服務。

4.1.1 供應商選擇

本集團建立及實施各項原材料採購作業程序和甄選政策，以保證供應商所提供的物料完全滿足產品品質及成本控制的要求，從原材料入手控制本集團的產品質量。

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Supplier Selection and Management 供應商選擇與管理	
Evaluation Dimension 評估維度	Specific Requirements 具體要求
Business qualification	Priority will be given to enterprises with a long history and sizable operating records. These enterprises should also be equipped with relevant production qualifications and possess good reputation in the market
經營資質	優先考慮具悠久歷史且有一定規模的經營往績、具備相關生產資格以及在市場上享有信譽的企業
Quality standard	The ISO 9001 Quality Management System and the IATF 16949 Automotive Industry Quality System are used as the basic requirements
質量標準	以 ISO 9001 質量管理體系以及 IATF 16949 汽車工業質量體系為基本要求
Environment friendliness and safety	Suppliers with certifications such as ISO45001 are prioritized, and suppliers must conduct occupational health and safety checks
環保與安全	優先選擇具備 ISO45001 等認證的供應商，且要求供應商須進行職業健康與安全檢查
Social responsibilities	Complying with international labor standards to safeguard employees' fundamental rights, including compensation, safe working conditions, and equal opportunities
社會責任	遵守國際勞工標準，保障員工薪酬、工作環境、平等機會等基本權利
Transparency of supply chain	Disclosing environmental, social, and governance risks, submitting a conflict minerals report, to ensure that the sourcing of raw materials complies with human rights and environmental standards
供應鏈透明度	披露環境、社會及監管風險，提交衝突礦產報告，確保原材料來源符合人權及環保標準

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4.1.2 Supplier Evaluation

To ensure the materials received provided by suppliers meet the standard stipulated by the Group, the Group has formulated procedures for inspecting the materials received, which requires standardized testing and inspection, verification and assessment of suppliers' materials to avoid receiving any unqualified materials. If there is any problem identified during the monitoring process, we will contact the supplier promptly for return, replacement or scrapping, and request such supplier for quality improvements. We strictly manage the supply chain to ensure the suppliers meet the required standards, so that we can maintain our production objective of providing products of the best quality. The Group will assess potential suppliers by taking into consideration the impact and risks of materials on final products as well as various aspects, such as production capacity, experience, industry qualification, certification, creditability, quality of raw materials, safety and environment-friendly production technologies and after-sales services. To further understand the business conditions of suppliers, the Group will conduct on-site inspections to ensure that those suppliers comply with the requirements of the Group and its customers. To secure the availability and quality of suppliers, we will enter into framework agreements with them.

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

4.1.2 供應商考核

為確保供應商來料品質能滿足本集團所訂立的要求，本集團設立了來料接收檢驗程序，對供應商提供的物料進行規範試驗、驗證及評估，避免接收不合格的物料。如在監測過程發現任何問題，我們會及時聯絡供應商以進行退貨、換貨或報廢，以及要求供應商作出品質改進。我們嚴謹地管理供應鏈，以保證供應商達到所需標準，以確保我們能保持提供最優質產品的生產目標。本集團會考慮物料對最後成品的影響及風險，在產能、經驗、行業資格、證書、信用、原料品質、安全及環保生產技術、售後服務等多方面對潛在供應商進行評估。為進一步了解供應商營業情況，本集團會進行實地考察，以確保供應商符合本集團及客戶要求。為保證供應商的供應和質量，我們會與供貨商訂立框架協議。

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

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4.1.3 Supplier Disclosure Requirements

The Group requires that suppliers must provide an open and transparent risk disclosure report, covering its material environmental, social and regulatory risks and corresponding measures to address the abovementioned risks. Meanwhile, their commitments regarding environmental protection and safety are clearly specified in procurement contracts, to ensure that their products comply with the quality, safety and environmental standards stipulated by the Company. The Group conducts assessment on suppliers annually and removes suppliers that cannot meet the cooperation standards from the list of qualified suppliers. When a supplier's behavior does not comply with the Company's policy, the Company will terminate its cooperation with the supplier until the situation is improved.

In order to comply with the RBA Code of Conduct, our suppliers are required to submit conflict minerals reports to ensure that the minerals are not from labor exploitation or violating human rights, so as to protect human rights and minimize environmental impacts. In addition, the Group conducts unscheduled audit on supply chain to check their compliance with the standard of anti-trafficking and anti-slavery. Also, the Group requires suppliers to prove the sourcing of raw materials comply with relevant requirements of laws, managing social risks in the supply chain in a comprehensive manner.

4.1.4 Green Supply Chain

The Group deeply integrates the concept of environmental protection into its supply chain management and procurement practices, striving to achieve a balance between corporate development and environmental protection-related responsibility. We give priority to suppliers that are geographically close to the Group during the procurement process to reduce the carbon footprint in the transportation. At the same time, the Group proactively select the products with less impact on the environment, such as the products with energy efficiency labels (e.g., the energy efficiency label of the Electrical and Mechanical Services Department of Hong Kong, the China Energy Label and Energy Star of the Environmental Protection Agency of the United States). Additionally, we implement a green procurement policy, giving priority to sustainable products such as recycled paper

4.1.3 供應商披露要求

本集團嚴格要求供應商提供公開、透明的風險披露報告，涵蓋環境、社會及監管方面的重大風險及其應對方案，並通過採購合同明確環保與安全承諾，確保產品符合品質、安全及環保標準。我們每年進行供應商評估，對未達標者從合格供應商名錄中除名，並在發現供應商行為不符合公司政策時暫停合作，直至其改善。

為遵循RBA行為準則，供應商須提交衝突礦產報告，確保礦產來源不涉及勞工剝削或人權侵害，以保障人權並減少環境影響。此外，本集團實施供應鏈審核，不定期檢查供應商是否符合反人口販賣及奴役標準，並要求供應商證明原材料來源符合相關法律規定，全面管理供應鏈中的社會風險。

4.1.4 綠色供應鏈

本集團將環境保護理念深度融入供應鏈管理與採購實踐中，致力於實現企業發展與環保責任的平衡。在採購過程中，我們優先選擇地理位置較近的供應商，以減少運輸過程中的碳足跡，同時積極選用對環境影響較低的產品，如具備能源效益標籤（如香港機電工程署的能源效益標籤、中國能源效益標識、美國環保署的能源之星）的產品。此外，我們推行綠色採購政策，優先採購環

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and refillable stationery. We also require that products procured must release less hazardous substance during installation, usage and disposal. The products must also have higher recycling value, less packaging waste and longer availability period.

In terms of procurement and supplier management, the Group has established stringent training and approval processes. The contents of trainings cover suppliers' visit, management of sample materials, requisition procedures, disposal treatment and anti-bribery agreement. The Group will test the material to be purchased to ensure its quality, and requisition processes will be subject to approval by the manager of the requisition department, the logistics director and the vice president of procurement before the purchase order can be made. Disposal of material by suppliers is subject to confirmation under the guidance of the production and quality departments, and the technical department will inform the supplier for an on-site confirmation before application for disposal. Meanwhile, the Group enters into anti-bribery agreements with suppliers, pursuant to which acceptance of rebates in any forms or any disclosure of business information is prohibited, and violators will be held accountable in accordance with the law and subject to the Group's internal disciplinary actions to ensure the integrity and compliance of the supply chain. Through measures mentioned above, the Group not only achieves efficient supply chain management but also sets an industry benchmark in environmental protection and social responsibility, contributing positively to sustainable development.

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

保紙張、可更換筆芯的文具等可持續產品，並要求採購產品在安裝、使用或處置時釋放較少有害物質，並具備高回收效益、低包裝浪費及長效使用壽命等特點。

在採購與供應商管理方面，本集團建立了嚴格的培訓與審批流程。培訓內容涵蓋供應商來訪、試用物料管理、申購流程、報廢處理及反賄賂協議等。我們通過試用採購物料確保品質，申購流程需經部門經理、物流總監及副總層層審批後方可下單。對於供應商報廢物料，需由生產部與品質部主導確認，並在工藝部通知供應商現場確認後方可申請報廢。同時，我們與供應商簽訂反賄賂協議，明確禁止接受任何形式的回扣或洩露業務資料，違規者將依法追究責任並接受集團內部處理，以確保供應鏈的廉潔與合規性。通過以上措施，本集團不僅實現了供應鏈的高效管理，更在環保與社會責任方面樹立了行業標杆，為可持續發展作出了積極貢獻。

本年度，本集團按地區劃分的供應商情況如下：

Number of suppliers (%)	供應商數量(%)	2024 二零二四年
Mainland China	中國大陸	14
Hong Kong	香港	1
US	美國	2
Singapore	新加坡	1

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4.2 Product Responsibility

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

4.2.1 Testing and Examination

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

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

4.2 產品責任

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

4.2.1 檢驗與測試

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

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

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

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

4.2.2 Responding to Customers' Feedback

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

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

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

4.2.2 客戶意見處理

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

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The Group has set up procedures for handling customers' complaints, which provide methods for handling customers' feedback and procedures for taking corrective and preventive actions to effectively respond to customer complaints. The customer complaint team and the sales and marketing department of the Group are responsible for handling customers' complaints, which are classified and handled by personnel at the corresponding level based on the degree of seriousness. The Group attaches great importance to quality related complaints. Once we receive such complaints, we will immediately report them to the engineers, officer, manager or director of the quality assurance department to analyze the causes and formulate countermeasures to improve future production. Work-in-progress held in inventory and on the production lines will be monitored subsequently. Engineers responsible for customer quality assurance will compile reports on improvement measures and send them to relevant customers, and follow up on the outcome to effectively handle quality issues. Meanwhile, engineers at the quality assurance department will formulate proposals according to the Notice Regarding Measures for Rectification and Prevention and examine inter-departmental working results to ensure the procedures can be completed on time and customers' needs can be satisfied. During the Year, the Group received 170 complaints in relation to product production, packaging and engineering. The complaints have been resolved by product return or chargeback. During the Year, the Group did not receive any complaints and opinions from customers in relation to product health and safety.

4.2.3 Intellectual Property Rights and Protection of Privacy

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

本集團設有客訴處理程序，規定了對客戶反饋信息的處理方法及採取相應糾正預防行動的程序，有效回應客戶的投訴。本集團的客訴組及銷售及營銷部負責處理客戶投訴，按投訴嚴重程度分級，安排相應級別的人員處理投訴。本集團非常重視質量相關的投訴，在接到相關投訴時會立即通知客戶質量保障工程師、主任、經理或總監分析原因，擬定對策改善以後的生產，並對在庫品和生產線上的半成品進行跟進。而客戶質量保障工程師會負責整理改善報告予客戶及跟進改善結果，以有效改善質量問題。與此同時，品質保證部流程工程師會按照《糾正預防措施通知》制定方案，驗證各部門的行動結果，以確保在期限內能完成並能滿足客戶的要求。本年度，本集團接獲170宗與產品生產、包裝、及工程的投訴，並以退貨或扣款的方式解決。本集團並沒有接獲與產品健康及安全相關的客戶投訴及意見個案。

4.2.3 知識產權及私隱保護

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

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

4.3 Anti-corruption

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

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

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

4.3 反貪污

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

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

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

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

Apart from employees, suppliers are also subject to the anti-corruption regulations set by the Group. The Group requires the employees of the procurement department to select suppliers, issue orders and receive goods based on the division of labor to prevent a particular employee from being responsible for every process and thus reduce the possibility of corruption. We give priority to suppliers that have signed international anti-corruption agreements, such as the World Economic Forum's "Partnering Against Corruption Initiative" and Transparency International's "Business Principles for Countering Bribery". Before entering into a contract, the Group also requires the suppliers to execute an anti-corruption undertaking, which sets out the ways of reporting corruption cases to the Group. If the supplier violates terms in its undertaking letter, it should make unconditional payments for default to the Group after being investigated and verified. Meanwhile, we reserve the right to cease the business relationship, freeze the trade payables arising from transactions within two months and seek to enforce our legal right to hold the defaulting party responsible.

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

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

除員工外，本集團亦設有針對供應商的反貪污規定。本集團規定採購部員工採取分工方式選擇供應商、簽發訂單及回收貨物，避免同一員工負責所有流程，以減少出現貪污情況的可能性。優先考慮已簽署反貪污相關之國際協議的供應商（如世界經濟論壇的「反腐敗合作項目」、國際透明組織的「商業反賄賂守則」等）。本集團在與供應商簽訂合同時亦要求對方簽署反貪污承諾書，而承諾書當中會列出向本集團舉報貪污行為的方式。如供應商違反承諾書條款，一經查處屬實，將無條件支付本集團違約金。同時，我們亦有權立即終止雙方業務往來，凍結兩個月交易產生的貨款，並追究相關法律責任。

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5. ENVIRONMENTAL PROTECTION

5.1 Emissions

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

5. 環境保護

5.1 排放物

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

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5.1.1 Waste Disposal

- *Hazardous wastes*

The Group strictly adheres to relevant regulations such as the Regulations on the Safety Management of Hazardous Chemicals and internal systems like the Management Plan of Hazardous Waste to properly handle hazardous waste. We collect and temporarily store hazardous waste in accordance with the hazardous waste collection and storage management standards, to ensure that the collection and temporary storage processes will not cause pollution to soil or water bodies. To further ensure the effective treatment of hazardous waste, we engage professionally qualified industrial waste treatment organizations for collection and disposal, and we monitor the entire treatment process to ensure compliance with environmental standards.

In respect of reducing hazardous chemicals and their wastes, the Group has established clear management objectives aimed at gradually reducing the usage and proportion of hazardous chemicals and replacing traditional hazardous chemicals with low-pollution, low-toxicity and environment friendly alternatives. To achieve this goal, the Group has developed the following management plans:

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

5.1.1 廢棄物處理

- *有害廢棄物*

本集團嚴格遵循《危險化學品安全管理條例》等相關法規以及《危險廢物管理計劃》等內部制度，妥善處理有害廢棄物。我們依據危險廢棄物收運管理規範進行有害廢物的收集與暫存，確保過程中不會對土壤或水體造成污染。為進一步確保有害廢物的有效處理，我們聘請具有專業資質的工業廢物處理機構進行收集與處理，並對其處理方式進行全程跟蹤，以確保符合環保標準。

在減少危險化學品及其廢棄物方面，本集團制定了明確的管理目標，旨在逐步降低危險化學品的使用量及比例，並以低污染、低毒性的環保產品替代傳統危險化學品。為實現這一目標，本集團制定以下管理方案：

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

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- **Non-hazardous wastes**

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

- **無害廢棄物**

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

Table 1: Data of Waste Disposal

表一：廢棄物處置的數據

Wastes	廢棄物	2024 二零二四年	2023 二零二三年
Total non-hazardous wastes (tonnes)	無害廢棄物總量(噸)	342.90	361.12
Wastes disposed of at landfills (tonnes)	棄置於堆填區的廢物(噸)	146.12	178
Wastes collected for recycling (tonnes)	回收作循環再造的廢料(噸)	196.78	183
Intensity of non-hazardous wastes (tonnes/square meter of products)	無害廢棄物密度 (噸／每平方產品)	0.92	0.93
Total hazardous wastes (tonnes)	有害廢棄物總量(噸)	846.40	988.97
Intensity of hazardous wastes (tonnes/square meter of products)	有害廢棄物密度 (噸／每平方產品)	2.26	2.55

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

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

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

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

5.1.2 Sewage Treatment

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

為減少固體廢物及其他無害廢棄物的產生量，本集團實行了以下管理方案：

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

5.1.2 污水處理

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

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

Table 2: Data of Sewage Treatment

Emission Weight ¹	排放重量 ¹	2024 二零二四年	2023 ² 二零二三年 ²
Chemical oxygen demand (tonnes)	化學需氧量(噸)	8.48	9.45
Ammonia nitrogen (tonnes)	氨氮(噸)	0.15	0.40

Notes:

- 1 The sewage discharge weight data are sourced from the monthly Report on Outsourced Wastewater Testing provided by Yan Tat Printed Circuits. The monthly and annual average discharge weights are calculated based on the minimum measured pollutants concentration.
- 2 The sewage treatment data for 2023 was disclosed on the basis of discharge concentration. For ease of reference, the wastewater discharge weight data for 2023 has now been updated.

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

表二：污水處理的數據

註解：

- 1 污水排放重量數據來源於恩達電路所提供的每月《廢水委外檢測報告》，根據測量的污染物最低濃度計算出月平均排放重量以及年平均排放重量。
- 2 2023年污水處理數據以排放濃度為披露標準，為方便查閱現對2023年污水排放物重量進行數據更新。

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

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

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

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

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

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

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5.1.3 Exhaust Emissions

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

Emission Concentration ¹ 排放濃度 ¹		Emission Standard ² 排放標準 ²	2024 二零二四年	2023 二零二三年
Sulfuric acid mist (mg/m ³)	硫酸霧 (毫克／立方米)	30	16	18.00
Hydrogen chloride (mg/m ³)	氯化氫 (毫克／立方米)	30	3.5	3.80
Nitrogen oxides (mg/m ³)	氮氧化物 (毫克／立方米)	120	28.20	24.0
Particulate matter (mg/m ³)	顆粒物 (毫克／立方米)	120	4.68	15.70

Notes:

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

5.1.3 廢氣排放

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

註解：

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

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

Table 5: Data of Air Pollutant Emissions

Emissions ¹	排放重量 ¹	2024 二零二四年	2023 二零二三年
Nitrogen oxides (kg)	氮氧化物(千克)	9.26	7.61
Sulfur oxides (kg)	硫氧化物(千克)	0.20	0.17
Particulate matter (kg)	顆粒物(千克)	0.68	0.56

Note:

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

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

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

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

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

表五：空氣污染物排放的數據

Emissions ¹	排放重量 ¹	2024 二零二四年	2023 二零二三年
Nitrogen oxides (kg)	氮氧化物(千克)	9.26	7.61
Sulfur oxides (kg)	硫氧化物(千克)	0.20	0.17
Particulate matter (kg)	顆粒物(千克)	0.68	0.56

註解：

1 所使用的排放系數來自聯交所發行的附錄二《環境關鍵績效指標匯報指引》。

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

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

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

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5.2 Use of Resources

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

Table 6: Data of Resources Consumption

Resources Consumption	資源耗用	2024 二零二四年	2023 二零二三年
Total energy consumption (MWh)	能源總耗量(兆瓦時)	38,805.94	41,662
Direct energy consumption (MWh) ¹	直接能源耗量(兆瓦時) ¹	1,841.70	2,302
Indirect energy consumption (MWh)	間接能源耗量(兆瓦時)	36,964.24	39,360
Energy consumption intensity (MWh/square meter of products)	能源耗用密度 (兆瓦時／每平方產品)	0.10	0.11
Total water consumption (m ³)	總耗水量(立方米)	500,312	456,491
Water consumption intensity (m ³ /square meter of products)	耗水密度(立方米／每平方產品)	1.34	1.18
Total weight of packaging materials (tonnes)	包裝材料總重量(噸)	502.20	504.75 ²
Packaging material consumption intensity (tonnes/square meter of products)	包裝材料耗用密度 (噸／每平方產品)	1.34	1.30

Notes:

- The conversion factor for fuel and energy is based on Gasoline for Motor Vehicles (GB17930-2016), the national standard, published by the General Administration of Quality Supervision, Inspection and Quarantine of China and the Standardization Administration of China and the Requirements of the Greenhouse Gas Emissions Accounting and Reporting issued by the NDRC.
- The calculation updates the packaging material usage in 2023 in this report.

5.2 資源使用

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

表六：資源使用的數據

註解：

- 所使用的燃料和能量單位轉換系數來自中國國家質量監督檢驗檢疫總局及中國國家標準化管理委員會發佈的國家標準《車用汽油》(GB17930-2016)及國家發改委發佈的有關溫室氣體排放核算方法與報告的指南。
- 經計算，本報告對2023年包裝物料用量進行更新。

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5.2.1 Energy Management

- *Energy conservation measures*

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

- providing trainings on energy-saving for our employees;
- having established electricity consumption indicators to review the consumption of electricity monthly;
- having adopted the enterprise resource planning (the “ERP”) system to record and manage the consumption of electricity;
- reasonably arranging its production plan;
- having enhanced management and control over electricity consumption for production;
- regularly maintaining equipment, including regular cleaning of the central chiller to keep it in a good chilling condition;
- having installed photovoltaic power generation projects to rationally utilize renewable energy;
- having implemented a recycling scheme on production lines to reuse the heat instead of using electricity for heating.

5.2.1 能源管理

- *節能措施*

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

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

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- *Green energy*

The Group is principally engaged in the production of PCB, and due to the nature of its operations, it has a high demand for electricity in its daily operations. To address such challenge and uphold its commitment to sustainable development, the Group has vigorously promoted the use of renewable energy and the application of energy-saving technologies, achieving remarkable results. To reduce its reliance on traditional energy sources and lower carbon emissions, the Group installed a photovoltaic power generation project during the Year at its production facility in Pingshan. Solar panels were installed on the rooftop of the facility to establish a solar power generation system. Such system fully utilizes solar energy, a clean energy source, by converting sunlight into electricity, which is directly supplied to production lines and office areas. The construction of the solar power generation system not only reduces its dependence on the external power grid but also effectively lowers energy costs. Additionally, it provides green impetus to support the Group's sustainable development, diversify its energy structure and drive green transformation. The photovoltaic power generation project officially commenced operation in December 2024, generating 80,568 kWh of electricity per month. Adopting the model of "self-generation for self-use, with excess electricity connecting to the grid", the project has not only enabled us to reduce our reliance on the external power grid but also saved electricity costs significantly for the Group, serving as a key pillar in the Group's low-carbon transformation.

Through the construction of solar power generation systems and the application of energy-saving technologies, we have significantly reduced carbon emissions, contributing to the response to climate change. The Group's utilization of green and clean energy fully demonstrates our commitment to sustainable development. In the future, we will continue to explore more innovative technologies and practices, to further improve energy efficiency and set an example on sustainable development in the industry. We will continue to deepen the application of green energy and explore more innovative technologies and practices to optimize our energy structure and maximize environmental benefits.

- *綠色能源*

本集團的主營業務為PCB生產，基於集團的運營性質，本集團在日常運營中對電力需求極高。為應對這一挑戰並踐行可持續發展理念，本集團大力推進可再生能源的利用與節能技術的應用上，並取得了顯著成效。為降低對傳統能源的依賴並減少碳排放，本年度集團在坪山廠房生產區新增光伏發電項目，於園區屋頂修建了太陽能板，建立太陽能發電系統。這一系統充分利用太陽能這一清潔能源，將光能轉化為電能，直接供應生產線及辦公區域使用。太陽能發電系統的建設不僅減少了對外部電網的依賴，還有效降低了能源成本，同時為企業的可持續發展、實現能源結構多元化和綠色轉型提供綠色動力。光伏發電項目於2024年12月起正式開始使用，單月發電量達80,568千瓦時，我們秉持「自發自用，餘電上網」的模式，不僅降低了對外部電網的依賴，還為集團節省了可觀的電力成本，是集團實現低碳轉型的重要支柱。

通過太陽能發電系統的建設與節能技術的應用，我們大幅減少了碳排放，為應對氣候變化貢獻了力量。本集團在綠色清潔能源方面的運用充分體現了我們對可持續發展的承諾。未來，我們將繼續探索更多創新技術與實踐，進一步提升能源使用效率，為行業的可持續發展樹立典範。我們將繼續深化綠色能源的應用，探索更多創新技術與實踐，以實現能源結構的優化與環境效益的最大化。

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Solar panels are installed at our plant in Pingshan
坪山廠鋪設太陽能電池板

5.2.2 Water Conservation

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

- having established water consumption indicators and break down the indicators into each process;
- having adopted the ERP system to record and manage the consumption of water;
- putting more efforts on inspection and maintenance to reduce the phenomena of evaporating, emitting, dripping or leaking and prevent any waste of water resources;
- having installed rainwater collection system.

5.2.2 節約用水

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

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

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5.2.3 Green Office

The Group fully integrates the concept of environmental protection into its daily office and operations, actively promoting green office practices. From technological upgrades to employee engagement, we implement energy-saving and emission-reduction targets across all aspects. The Group promotes paperless office and adopts the ERP system to electronically manage production, sales, supply chain and human resources processes to save paper consumption significantly. Meanwhile, the Group has strengthened its energy-saving management of lighting systems, air-conditioning systems and office equipment to enhance energy use efficiency in offices. In addition, the Group also pays attention to vehicle warranty and maintenance while reinforcing the supervision of vehicle fuel use and emissions to reduce the impact on the environment.

To further enhance energy efficiency and reduce costs, the Group places great emphasis on the research and application of new technologies and equipment. We have tasked relevant departments with developing annual energy management plans, continuously promoting technological upgrades and equipment updates to ensure more environment-friendly and efficient production and office operation processes. These measures not only improve operational efficiency of the Group but also make a positive contribution to environmental protection.

Employees' support and engagement are key to the achievement of environmental targets. The Group promotes energy-saving, emission-reduction and environmental knowledge to employees through various channels, including broadcasts, internal emails and training. We integrate environmental protection concepts into all business decisions, from manufacturing to sales, encouraging employees to actively participate in continuous environmental improvement initiatives and embedding energy-conservation and emission-reduction concepts into every aspect of daily operations. Through these efforts, we not only practice the concept of environmental protection during production but also make the practices of green office a core part of our corporate culture, setting an industry benchmark for sustainable development.

5.2.3 綠色辦公

本集團將環保理念全面融入日常辦公與營運中，積極推行綠色辦公實踐，從技術改造到員工參與，全方位落實節能減排目標。我們推行無紙化辦公，採用ERP系統對生產、銷售、供應鏈及人力資源等流程進行電子化管理，大幅減少紙張使用。同時，我們加強照明系統、空調系統及辦公設備的節能管理，提升辦公室用能效益。此外，本集團注重車輛保養及維護，嚴格監管車輛燃料使用及排放，以減少對環境的影響。

為進一步提升用能效益並降低成本，本集團高度重視新技術與新設備的研發與應用。我們安排相關部門編製年度能源管理方案計劃，持續推動技術改造與設備更新，確保生產與辦公過程更加環保高效。這些措施不僅提升了企業的運營效率，也為環境保護作出了積極貢獻。

員工的支持與參與是實現環保目標的關鍵。本集團通過廣播、內部郵件及培訓等多種途徑，向員工宣傳節能減排及環保知識。我們將環境保護理念納入製造、銷售等所有經營決策中，鼓勵員工積極參與持續改善環境的行動，並將節能減排理念融入日常營運的每一個環節。通過這些努力，我們不僅在生產領域踐行環保理念，更將綠色辦公作為企業文化的重要組成部分，為可持續發展樹立了行業標杆。

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5.3 Protecting the Environment and Preventing Environmental Incidents

5.3.1 Environment and Natural Resources

As a company which is principally engaged in PCBs production, environmental protection has always been a core issue of great importance to the Group. With increasing global concern about sustainable development, we recognize that protecting the environment is not only our social responsibility but also a vital factor in promoting long-term business growth. By improving production processes, reducing resource consumption, minimizing waste emissions and developing a circular economy, we are committed to achieving dual successes in both environmental and economic benefits, paving the way for sustainable development of the industry. This will not only enhance our market competitiveness but also strengthen the trust and support from customers and society in our brand.

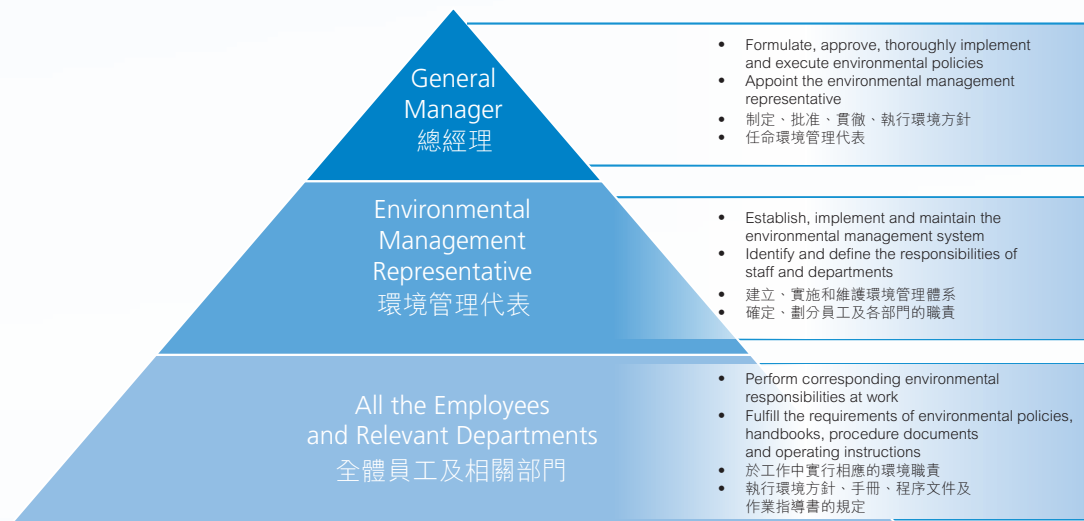
The Group has a comprehensive environmental protection management system in place, which sets out the responsibilities and duties of its general manager, management personnel and all employees to conduct environmental protection work in a systematic manner. We endeavor to reduce the impact of our businesses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

5.3 保護環境與環境事故預防

5.3.1 環境及自然資源

作為以PCB生產為主的企業，環境保護一直是我們集團高度重視的核心議題。隨著全球對可持續發展的關注日益加深，我們認識到保護環境不僅是企業的社會責任，也是促進業務長期發展的重要因素。通過改進生產工藝、降低資源消耗、減少廢物排放以及發展循環經濟，我們致力於實現環境效益與經濟效益的雙贏，為行業的可持續發展鋪平道路。這不僅能提升我們的市場競爭力，還能增強客戶和社會對我們品牌的信任與支持。

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



Structure of Environmental Management System
環保管理體系架構

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To ensure the effectiveness of the environmental management system and environmental compliance, the Group conducts an internal audit at least once a year to review the Group's environmental compliance in accordance with applicable laws and regulations as well as other requirements. If the assessment results fail to meet the laws and regulations as well as other requirements, we will implement the Rectification, Prevention and Control Procedures on Non-compliance to eliminate the non-compliance issues. During the Year, Yan Tat Group conducted internal audit on the ISO 14001:2015 management system. Through the audit, one non-conformity with Clause 8.1 of ISO 14001:2015 was identified, and the relevant responsible department had completed rectification and given response within one week. The Group regularly conducts audits on its environmental management system, aiming to ensure its effectiveness and continuous improvement, enhance the self-improvement awareness of all departments, and promote the Group's sustainable development.

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

為確保環境管理體系的有效性與環境合規性，本集團每年最少安排進行一次內部審核，根據適用的法律法規和其他要求審核本集團的環境合規情況。若評價的結果未能滿足法律法規和其他要求時，我們會執行《不符合、糾正與預防控制程序》，以消除不合規的情況。本年度，恩達集團對ISO 14001：2015管理體系進行內部審核，審核結果發現一項不符合ISO 14001：2015之8.1細則的事項，相關責任部門已在一周內進行整改與回復。本集團定期對環境體系進行審核，目的是確保環境體系的有效性與持續改進，提高各部門的自我完善意識並促進集團的可持續發展。

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

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5.3.2 Preventing and Addressing Environmental Incidents

Given the nature of the Group's operations, emergency preparedness and response for unexpected environmental incidents are crucial during the production of multi-layer flexible and rigid printed circuit boards. The primary purpose of the Group's preventive plans is to establish a scientific and effective mechanism for incident prevention and emergency handling, ensuring timely and efficient responses to unexpected environmental incidents, so as to protect the lives and properties of our employees and minimize the impact on the surroundings. Through risk assessments, equipment maintenance, employee training and emergency supply reserves, the Group aims to reduce environmental risks. In the event of an incident, an emergency plan will be promptly activated to control pollution sources and ensure personnel safety. Post-incident investigations and plan updates will be made to continuously improve the emergency management system, ensuring the Group's sustainable development and compliance with environmental laws and regulations.

- *Environmental incidents prevention*

Prevention Measures 預防措施	Specific Contents 具體內容
Environmental risk assessment 環境風險評估	Inviting professional organizations to conduct regular environmental risk assessments for the Company, identify potential environmental risk sources and develop corresponding management measures. 邀請專業機構定期對公司進行環境風險評估，識別潛在的環境風險源，並制定相應的控制措施。
Environmental management system 環境管理制度	Establishing and strictly implementing corresponding procedures for operating equipment and facilities, including standardized operational documents such as the Hazardous Chemical Products Management and Leak Emergency Response Guidelines. 建立並嚴格執行相應的設備設施操作規程，包括《危險化學品管理及洩漏應急作業指引》等標準化作業文件。
Equipment and facility maintenance	Regularly conducting inspection and maintenance of production equipment, wastewater treatment facilities and exhaust gas treatment facilities to ensure their proper operation.

5.3.2 突發環境事件預防及處理

基於本集團的運營性質，在多層柔性和剛性線路板的生產過程中，突發環境事件的應急準備與響應至關重要。本集團設立預防預案的主要目的是通過建立科學有效的事故預防和應急處理機制，確保在突發環境事件發生時能夠及時、高效地進行處置，從而保護員工的生命及財產安全，減少對周邊環境的影響。通過事前風險評估、設備維護、員工培訓和應急物資儲備，集團旨在降低環境風險；在事件發生時，迅速啟動應急預案，控制污染源並保護人員安全；事後則通過事件調查和預案更新，持續改進應急管理體系，確保企業的可持續發展並符合環保法律法規要求。

- 突發環境事件預防

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Prevention Measures 預防措施	Specific Contents 具體內容
設備設施維護	定期對生產設備、廢水處理設施、廢氣處理設施等進行檢查和維護，確保其正常運行。
Employee training 員工培訓	Providing employees with training on environmental protection and emergency response, as well as conducting emergency drills for unexpected environmental incidents, to ensure they possess the necessary skills for environmental risk prevention and emergency handling. 對員工進行環境保護和應急處理的培訓以及突發環境事件應急演練，確保員工掌握必要的環境風險防範和應急處理能力。
Emergency supply reserves 應急物資儲備	In line with the Group's environmental risk profile, essential emergency supplies, such as gas masks, firefighting equipment as well as leakage containment devices, are maintained in reserve. 根據本集團環境風險特點，儲備必要的應急物資，如防毒面具、消防器材、防泄漏裝置等。
Hazardous chemicals management 危險化學品管理	The storage and use of hazardous chemicals are strictly managed to ensure that incompatible chemicals are stored separately and emergency handling devices are installed. 嚴格管理危險化學品的儲存和使用，確保不相容的化學品分開存放，並設置應急處理裝置。
Waste management 廢棄物管理	Hazardous wastes are categorized and stored and regularly disposed of by qualified units to prevent leakage of wastes or pollution on the environment. 對危險廢物進行分類儲存，並定期交由有資質的單位處理，防止廢物洩漏或污染環境。

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- *Environmental incidents handling*

- 突發環境事件處理

Information reporting

- Immediately after the occurrence of an unexpected environmental incident, report the incident to the Company's emergency response leadership team and determine the level of the incident based on the severity of the incident and whether or not to activate the emergency response plan.

信息報告

- 突發環境事件發生後，立即向公司應急領導小組報告，並根據事件嚴重程度決定事件等級以及是否啟動應急預案。



Handling on site

- The On-Site Response Team rushes to the scene promptly and takes special response measures based on the type of the incident to control the source of contamination, such as plugging, transferring dangerous goods, isolating the contaminated area and so on.

現場處置

- 現場處置組迅速趕赴現場，根據事件類型採取專項處置措施以控制污染源，如堵漏、轉移危險物品、隔離污染區域等。



Personnel evacuation

- Conduct an orderly evacuation of uninvolved persons, ensure the safety of personnel and provide emergency first aid to injured persons.

人員疏散

- 對無關人員進行有序疏散，確保人員安全，並對受傷人員進行緊急救護。



Emergency monitoring

- The Emergency Monitoring Group conducts emergency monitoring of air, water, etc. and provides timely monitoring data to provide basis for decision-making for emergency handling.

應急監測

- 應急監測組對空氣、水體等進行應急監測，及時提供監測數據，為應急決策提供依據。



External support

- Where the incident is beyond the Company's emergency response capability, immediately request support from relevant government departments (e.g., environmental protection, firefighting authorities, etc.).

外部支援

- 當事件超出公司應急能力時，立即請求政府相關部門（如環保、消防等）支援。

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5.4 Tackling Climate Change

Against the backdrop of rapid changes in the global environmental landscape, the Group deeply recognizes the multiple challenges and opportunities brought about by climate change, and regards it as a key factor affecting the global economic, social and ecological systems. As a responsible enterprise, we have always regarded coping with climate change as one of our core strategies and are committed to comprehensively identifying and managing climate-related risks during our business operations. During the Year, we further made reference to the International Financial Disclosure Standards on Climate Change (IFRS S2) and systematically reviewed every aspect of our business, from raw material procurement, production and manufacturing to product transportation and sales, in order to thoroughly assess the potential impacts of climate change on our business segments. At the same time, we took proactive measures to optimize resource allocation, promote green technology innovation and strengthen the resilience of the supply chain, so as to minimize the climate risk, ensure sustainable development of the Company and contribute to the realization of global climate goals.

5.4.1 Governance

The Group understands the impact of climate change on the PCB industry and actively participates in considering the risks and opportunities brought about by climate change. To this end, the Group has established a GHG management team. The duties of the members of the GHG data management team include monitoring and inspecting GHG data, providing human resources support, calculating GHG by GHG quantitative method and emission factors and also identifies emission sources and manages data quality across the Group. Supporting evidence of data truthfulness and accuracy should be investigated and collected to ensure data reliability. Relevant material should be kept in the responsible unit as a reference for subsequent inspection and tracking. The retention period is 10 years. The Group assesses its climate risk management performance in multiple dimensions and makes timely recommendations for improvement. The GHG data management team regularly reports to the Board of Directors, helping the Board of Directors to make strategic decisions in climate risk and opportunity management and promote sustainable development.

5.4 應對氣候變化

在全球環境格局急劇變化的背景下，本集團深刻認識到氣候變化帶來的多重挑戰與機遇，並將其視為影響全球經濟、社會及生態系統的關鍵因素。作為負責任的企業，我們始終將應對氣候變化視為核心戰略之一，致力於在業務運營中全面識別和管理氣候相關風險。本年度，我們進一步參考氣候相關國際財務披露報告準則(IFRS S2)，系統梳理從原材料採購、生產制造到產品運輸與銷售的每一個環節，深入評估氣候變化對各業務板塊的潛在影響。同時，我們積極採取應對措施，通過優化資源配置、推動綠色技術創新以及加強供應鏈韌性，切實降低氣候風險，確保企業的可持續發展，並為全球氣候目標的實現貢獻力量。

5.4.1 管治

本集團瞭解了氣候變化對印刷電路板行業的影響，並積極參與，考量氣候變化的風險與機遇。為此本集團成立了溫室氣體管理小組。溫室氣體盤查推行小組工作人員的職責包括監督、審查溫室氣體盤查工作，並提供人力資源支援及推行溫室氣體量化方法學及排放因數計算溫室氣體，並對集團內各部門的排放源進行識別以及數據質量管理，凡能證明資料真實性和準確性的佐證資料都應調查收集，以確保資料的可信度，並將相關材料保留在權責單位，以作為後續查核追蹤的依據。保存年限為10年。本集團通過多維度評估氣候風險管理表現，及時提出改進建議。溫室氣體數據管理小組定期向董事會報告，協助董事會在氣候風險及機遇管理上做出戰略性決策，並促進可持續發展。

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Duties of the members of the GHG data management team
溫室氣體盤查推行小組職責

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5.4.2 Strategy

The Group keeps a close eye on the development of risks in its operations and has systematically identified the risks associated with climate change during the Year and the opportunities that may be brought about by climate change in conjunction with the macro environment of the country, the trend of development of the industry and the strategic planning of the Group, so as to strengthen our contingency ability to cope with the challenges posed by climate change and to grasp the opportunities for sustainable development, and the climate risks that are closely related to the Group's business and have a relatively high potential impact, as well as the related opportunities, are as follows:

5.4.2 策略

本集團始終密切關注運營中的風險動態，結合國家宏觀環境、行業發展趨勢及企業戰略規劃，系統識別了本年度氣候變化相關的風險以及可能帶來的機遇，加強我們應對氣候變化所帶來的挑戰的應變能力，把握可持續發展機遇，與本集團業務密切相關且有較高潛在影響的氣候風險以及相關機遇如下：

Physical risks 實體風險		
Risk description 風險描述	Potential impact 潛在影響	Response strategy 應對策略
Risk of asset impairment due to extreme weather conditions such as typhoons, rainstorms, water shortages, floods, extreme heat, etc. 極端天氣帶來的颱風、暴雨、水資源短缺、洪水、極熱天氣等導致資產減值的風險	<ul style="list-style-type: none"> Possible damage to the Company's tangible assets 可能對公司有形資產造成損害 Impact on the life and health of employees 對員工的生命健康安全造成影響 May cause damage to equipment, transportation disruption, and affect supply chain operations 可能造成設備損壞，運輸中斷，影響供應鏈運行 	<ul style="list-style-type: none"> The Group has implemented relevant emergency management mechanisms to safeguard the safety and health of its employees and will also ensure supply chain management and minimize the impact of physical risks arising from climate change on the supply of goods. 本集團已實施有關緊急管理機制來保障員工的安全和健康，亦會確保供應鏈管理並把氣候變化帶來的實體風險在貨品供應的影響減到最低。

Transition risks 轉型風險		
Risk description 風險描述	Potential impact 潛在影響	Response strategy 應對策略
Changes in policy and regulatory standards 政策與監管標準變化	<ul style="list-style-type: none"> China's peak carbon emission commitment and carbon neutrality commitment as well as the evolving standards of regulatory requirements for ESG and climate related issues, and new regulatory requirements will increase the Group's operating and compliance costs. 中國的峰值碳排放承諾和碳中和承諾以及不斷變化的ESG和氣候相關問題的監管要求標準，新監管要求將增加本集團的運營和合規成本。 	<ul style="list-style-type: none"> An ESG governance structure is adopted to adapt to the updated regulatory requirements and internal assessment is conducted to quantify the costs associated with ESG matters that are important to our Group. 採用了ESG管治結構來處理更新的監管要求，並進行了內部評估以量化與對我們集團重要的ESG事項相關的費用。

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Transition risks 轉型風險		
Risk description 風險描述	Potential impact 潛在影響	Response strategy 應對策略
Changes in customer preferences 客戶偏好變化	<ul style="list-style-type: none"> Customers' preference for more environment-friendly products and companies with sustainable business development and operations has resulted in increased operating costs and green technology R&D expenditures. 客戶偏好更環保的產品和具有可持續業務發展和運營的公司，導致運營成本和綠色技術研發支出增加。 	<ul style="list-style-type: none"> The Group will maintain our competitive advantage by operating our business in a sustainable manner and expanding our investment in this area. 本集團將會把業務運營達到可持續發展並擴大我們在這方面的投資，來保持我們的競爭優勢。
Climate-related opportunities 氣候相關機遇		
Risk description 風險描述	Potential impact 潛在機遇	Response strategy 應對策略
Demand for green products 綠色產品需求	<ul style="list-style-type: none"> Demand for green products will help the Group to enhance its R&D capability in green technology, improve its production volume and related services 對於綠色產品需求的有助於集團提升綠色技術研發能力，提高產量以及相關服務 	<ul style="list-style-type: none"> Responding to market demand and upgrading product standards to ensure compliance with green product requirements. 順應市場需求，提升產品標準，確保符合綠色產品要求。

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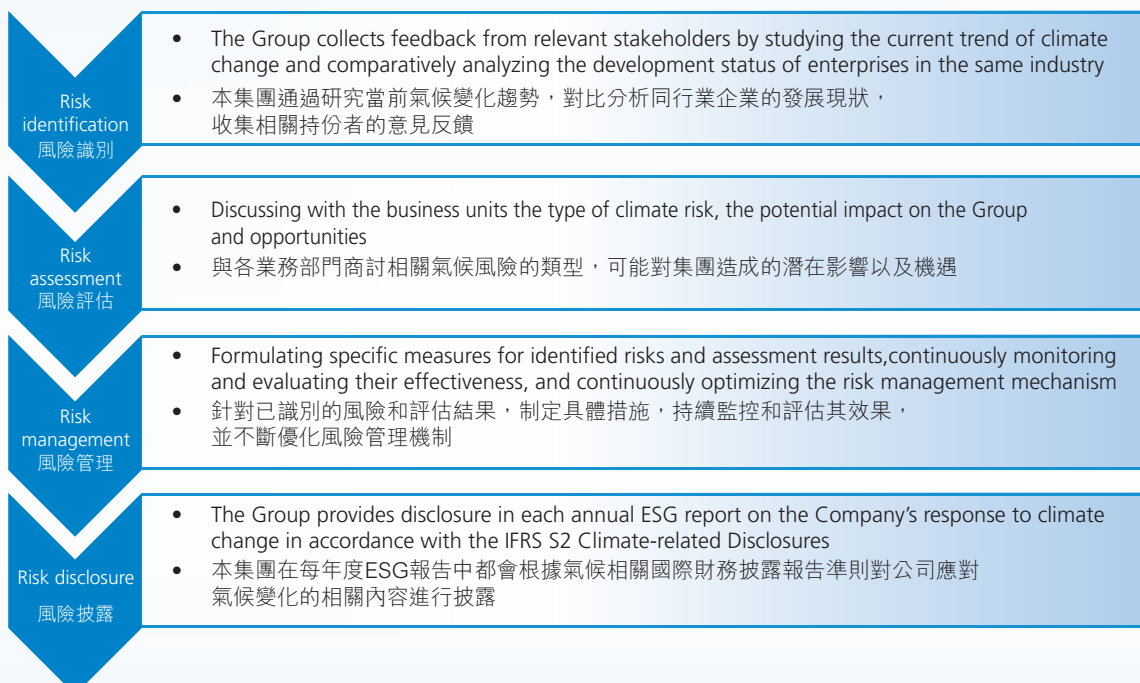
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5.4.3 Risk Management

In the face of risk management, the Group has established a stringent and flexible response mechanism. Responding to possible unexpected environmental incidents, the Group has formulated contingency plans for unexpected environmental incidents and set up an emergency response leadership team for environmental incidents handling, and we continue to improve our prevention mechanism with a view to providing quick response actions to minimize the impact of risks. In addition, we continue to optimize our risk management processes through regular risk assessments and emergency response drills to ensure that the Group is more resilient in responding to climate change. This series of measures have not only enhanced the Group's resilience in climate-related matters, but also provided a solid guarantee for the stable operation of the Group in the complex and volatile climate situation, and set an example for the sustainable development of the industry. On this basis, the Group has established a risk management system and proactively deployed countermeasures in key climate-related links such as production, operation and supply chain to effectively control and manage climate risks and opportunities and enhance the Group's ability to develop steadily in a complex environment, as described below:

5.4.3 風險管理

面對風險管理，本集團構建了一套嚴密且靈活的應對機制，面對可能突發的環境事件，本集團制定了突發環境事件應急預案以及成立環境事件應急領導小組，我們不斷完善預防機制，以期提供快速響應行動最大限度地降低風險影響。此外，我們還通過定期風險評估及應急預案演練，持續優化風險管理流程，確保集團在應對氣候變化時具備更強的抵御能力。這一系列舉措不僅提升了集團的氣候韌性，也為企業在複雜多變的氣候形勢下實現穩健運營提供了堅實保障，同時為行業的可持續發展樹立了典範。在此基礎上，本集團建立了一套風險管理管理系統，在生產、運營及供應鏈等氣候相關的關鍵環節積極部署應對措施，以有效管控氣候風險及機遇，提高集團在複雜環境中的穩健發展能力，具體流程如下：



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5.4.4 Metrics and Targets

During the Year, the Group unswervingly promoted energy saving and emission reduction, water conservation and waste reduction, and ensured the steady implementation of various measures by formulating detailed action plans. The Group adhered to the principle of openness and transparency by proactively disclosing the data of greenhouse gas (GHG) emission Scope 1 and Scope 2 to enhance the accuracy and transparency of the data, which not only demonstrated to the society its achievements in tackling climate change, but also provided a solid basis for the formulation of more scientific emission reduction targets.

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

5.4.4 指標與目標

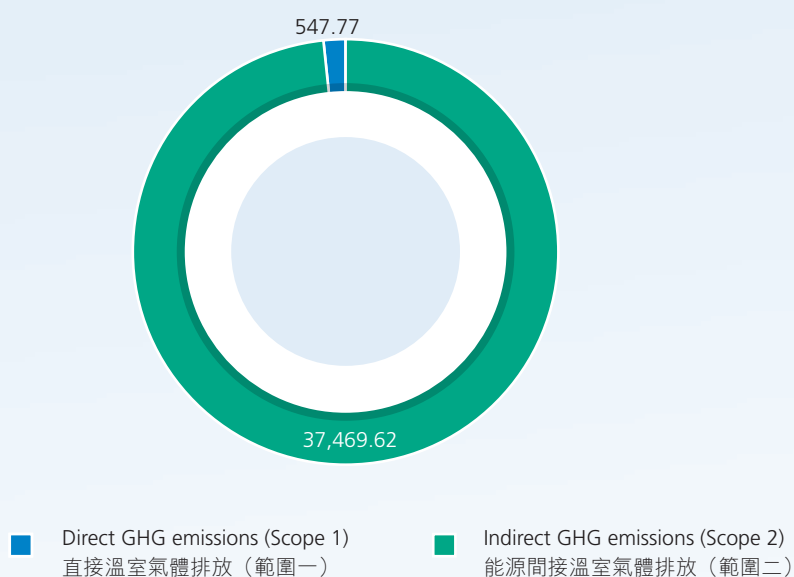
本年度，本集團堅定不移地推進節能減排、節水及減廢工作，通過制定詳細的行動計劃，確保各項措施穩步落實。本集團秉持公開透明原則，積極披露溫室氣體範圍一和範圍二的排放數據，提升數據準確性與透明度，既向社會展示應對氣候變化的成果，也為制定更科學的減排目標提供堅實依據。

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

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Greenhouse gas emissions (tonnes/CO₂e)¹
溫室氣體排放量（噸／二氧化碳當量）¹



Note:

- 1 The GHG emission data are extracted from The Greenhouse Gas Verification Report of Yan Tat Printed Circuits 2024. Data included in such report are calculated based on the Specification with Guidance for Verification of the Organization's Greenhouse Gas Emissions published by the Shenzhen Administration For Market Regulation.

註解：

- 1 溫室氣體的排放數據來自《恩達電路溫室氣體量化報告2024》，當中所載的數據乃根據深圳市市場監督管理局出版的《組織的溫室氣體排放量化和報告指南》計算。

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6. EMPLOYMENT AND LABOR PRACTICE

6.1 Employment

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

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

6. 僱傭及勞工常規

6.1 僱傭

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

本年度，本集團恩達電路的員工人數如下：

Number of employees (percentage of employees)	員工人數(員工佔比)	2024 二零二四年	2023 二零二三年
Total	總計	724 (100%)	714 (100%)
By gender	按性別		
Male	男	454 (63%)	436 (61%)
Female	女	270 (37%)	278 (39%)
By employment type	按僱傭類型		
Full-time	全職	724 (100%)	714 (100%)
Part-time	兼職	0 (0%)	0 (0%)
By age group	按年齡組別		
<30 years old	<30 歲	143 (20%)	139 (20%)
30-50 years old	30-50 歲	406 (56%)	443 (62%)
>50 years old	>50 歲	175 (24%)	132 (18%)
By region	按地區		
The PRC	中國	724 (100%)	714 (100%)

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

本年度，本集團恩達電路的員工流失比率如下：

Employee turnover rate ¹	員工流失比率 ¹	2024 二零二四年	2023 二零二三年
Total	總計	15%	12%
By gender	按性別		
Male	男	16%	11%
Female	女	14%	13%
By age group	按年齡組別		
<30 years old	<30 歲	39% ²	21%
30-50 years old	30-50 歲	10%	10%
>50 years	>50 歲	7%	10%
By region	按地區		
The PRC	中國	15%	12%

Notes:

- Employee turnover rate is calculated in accordance with Appendix 3: Reporting Guidance on Social KPIs issued by the Stock Exchange. Employees who resigned during probation period are not included.
- As the number of employees under 30 years old is relatively small, the turnover rate of this group is higher compared with other group with a similar number of turnover employees.

註解：

- 員工流失比率乃根據聯交所發行的附錄三《社會關鍵績效指標匯報指引》計算。於試用期間離職的員工不計算在內。
- 由於30歲以下員工人數佔比較小，因而相近人員流失數量下該組別員工流失比率高。

6.1.1 Recruitment and Promotion

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

6.1.1 招聘晉升

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

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6.1.2 Remuneration Management

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

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

6.1.3 Employee Benefits

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

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

- providing fixed meal allowances to all our employees;
- providing free late night suppers and rest time for our night-shift employees;
- providing herbal tea and high-temperature subsidies to our employees in the hot season;
- having set up an infirmary to provide free treatments for our employees;
- providing rental and utility subsidies or provide free accommodation with air conditioning, hot water, washing machine, etc. near the factory area for eligible employees;
- awarding long-term service award, excellent employee award and innovation selection award to outstanding and innovative employees as encouragement;

6.1.2 薪酬管理

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

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

6.1.3 員工福利

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

本集團注重員工的身心健康。為提升員工對企業的歸屬感，我們提供了以下福利：

- 為全體員工提供固定的餐補；
- 為夜班員工提供免費夜宵及休息時間；
- 在高溫季節，提供涼茶和高溫補貼給員工；
- 設立醫務室為員工提供免費治療；
- 為合條件員工提供房租及水電補助或在工廠附近提供免費住宿，住宿配有空調、熱水、洗衣機等；
- 頒發長期服務獎、優秀員工獎及創新評選獎給優秀及創新員工作為鼓勵；

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- providing holiday benefits, such as Mid-Autumn Festival welfare products, Spring Festival group train tickets and Spring Festival bonus for employees who stay behind to work.

Furthermore, our employee dormitory has a recreation room with table tennis equipment, library, television room and other leisure areas for our employees to enrich their lives.

6.1.4 Equal Opportunities

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

- 提供節日福利，如中秋節福利品、春運團體火車票及春節留守員工獎金。

除此之外，本集團在員工宿舍區內設有娛樂室，提供乒乓球、圖書室和電視廳等員工休閒場所，以豐富員工生活。

6.1.4 平等機會

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

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6.2 Health and Safety

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

The Group upholds a "human-oriented, safety-first and prevention-based" approach for production safety. In accordance with the relevant laws and regulations, we require new employees to undergo a health check and obtain a health certificate before they start working, while employees in related positions with safety risks must conduct health checks on a regular basis to protect them from injury due to work. If there is any issue identified during the physical examination of an employee, we will transfer him/her to another position after being informed to ensure that he/she can work in a healthy and safe environment. For positions that may be exposed to occupational hazards, employees must wear or use personal protection equipment as required by the Group's management. To avoid employees' exposure to occupational diseases and hazards at work, we arranged a number of occupational health education and safety trainings for all our employees during the Year to raise their awareness and competence of self-protection. In addition, for the sake of safeguarding employees' safety more effectively, we have set up a safety management committee and designated safety officers to handle issues such as production safety management as well as work injuries and illnesses of our employees for medical treatment. They are also responsible for optimizing medical assurance measures and the relevant requirements on occupational health and safety and are fully in charge of labor safety and hygienic matters in the entire factory area. In order to safeguard the safety and health of its employees, in 2024, the Group arranged for a third-party testing organization to conduct inspection on the workshops and posts that might be affected by occupational disease hazards at workplaces for its Yan Tat Printed Circuits (Shenzhen) Co., Ltd., and the test results showed that they complied with the limit values stipulated under existing regulations and standards.

6.2 健康與安全

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

本集團貫徹「以人為本，安全第一，預防為主」的安全生產方針。我們根據相關法律法規，規定新員工須進行健康檢查及取得健康證才可以工作，而具安全風險的相關崗位的員工須定期進行健康檢查，避免員工因工作而受到傷害。如體檢中檢測到問題，我們會瞭解並進行調崗，務求員工能於健康及安全的環境下工作。凡可能引起職業危害的崗位，員工必須按本集團管理要求佩戴或使用個人防護設備。為避免員工因工作遭受職業性疾病與職業危害，我們於本年度多次對全體員工進行職業健康教育及安全培訓，以提高員工的自我防護意識和能力。為更有效地保護員工安全，我們還成立了安全管理委員會，設立安全主任，負責安全生產管理、處理員工的工傷和患病送醫治療事宜，以及完善醫療保障措施和職業健康安全相關規定，全面管理全廠的勞動安全與衛生工作。為保障員工的安全及健康，在2024年度，本集團公司已委託第三方檢測機構對其恩達電路(深圳)有限公司作業場所可能涉及職業病危害因素車間、崗位進行檢測，檢測結果顯示符合現行法規、標準規定的限值要求。

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

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

During the Year, the Group recorded 133 working days lost due to work-related injury and there was no work-related fatality for the past 3 years.

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

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

本年度，本集團因工傷損失的工作日數為133天，而過去3年均無因工亡事件。

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6.3 Development and Training

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

In order to enhance the working capability of our staff, the Group provides in-house training on various topics for our serving staff. During the Year, we provided a total of 48 thematic training programmes in seven core areas for our employees. The contents of the training programmes included production safety and occupational health, quality management, environmental and energy management, supply chain and customer service, legal compliance, professional skills upgrading and production and operation management, etc. The programmes aimed to comprehensively enhance the professionalism of our staff and strengthen their awareness of compliance, so as to strengthen the overall operational efficiency of the enterprise and its competitiveness in the market. After trainings, the Group will conduct a written, oral or on-site assessment to retrain the unqualified, so as to ensure employees are equipped with the knowledge provided during the training and promote their growth, thereby optimizing the operation of the Group.

6.3 發展及培訓

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

為提升員工的工作能力，本集團為在職員工提供不同主題的內部培訓。本年度我們為員工提供了七大核心領域，共計48項專題培訓課程。培訓的內容包括安全生產與職業健康、質量管理、環境與能源管理、供應鏈與客戶服務、法律合規、專業技能提升、生產運營管理等，旨在全面提升員工專業素質，強化其合規意識，以增強企業整體運營效能和市場競爭力。在培訓後，本集團會以書面、口試或現場操作進行考核，對不合格者重新培訓，以確保員工掌握培訓知識及促進員工成長，完善本集團運營。

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

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

Average training hours per employee (percentage of trained employee) ¹		2024 二零二四年	2023 二零二三年
每位員工平均受訓時數 (受訓員工百分比) ¹			
Total	總計	20 (100%)	20 (100%)
By gender	按性別		
Male	男	22 (100%)	22 (100%)
Female	女	16 (100%)	16 (100%)
By employee category	按員工類別		
Senior executive officer	高級行政人員	24 (100%)	24 (100%)
Technical staff	技術人員	18 (100%)	18 (100%)
Executive management	行政管理人員	30 (100%)	30 (100%)
Production staff	生產人員	18 (100%)	18 (100%)

Note:

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

註解：

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

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6.4 Labor Standards

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

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

6.4 勞工準則

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

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

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7. COMMUNITY INVESTMENT

The Group always adheres to the philosophy of “What is taken from the community will be used for the community”. While promoting economic development, the Group actively fulfills its corporate social responsibility and contributes to the community by participating in a series of public welfare activities and making investment to community. The Group actively supports the development of youth talents in the Greater Bay Area and regards it as an important driving force for social progress. During the Year, we donated HK\$50,000 to the Hong Kong-Shenzhen Youth Association and the Hong Kong Youth Development Alliance, in the hope of creating resources and opportunities for more young talents in the region, helping them to enhance their skills and broaden their horizons, so that they can better integrate into society and realize their personal values. We believe that through our continuous efforts, we will be able to create opportunities for more groups, promote social progress and demonstrate our corporate social value and commitment.

7. 社區投資

本集團始終秉持「取之於社會，用之於社會」的理念，在推動經濟發展的同時，積極履行企業社會責任，通過一系列公益活動和社區投資回饋社會。本集團積極支持大灣區青年人才發展，將其視為推動社會進步的重要動力。今年我們向香港深圳青年總會及香港青年發展聯盟捐款五萬元港幣，期望為當地更多的青年人才創造資源與機會，幫助他們提升技能、拓展視野，從而更好地融入社會並實現個人價值。我們相信，通過持續的努力，能夠為更多群體創造機會，推動社會進步，彰顯企業的社會價值與擔當。

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8. APPENDIX: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING GUIDE CONTENT INDEX

8. 附錄：《環境、社會及管治報告指引》內容索引

ESG key performance indicators ("KPIs") ESG 關鍵績效指標	Summary 概述	Reference Sections/ Reason for inapplicability 章節／不適用之原因	Page 頁碼
A. ENVIRONMENTAL 環境			
A1 Emissions 排放物			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions 排放物	24–31
A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放資料。	Emissions: Sewage Treatment; Greenhouse Gas and Exhaust Emissions 排放物：污水處理；溫室氣體及廢氣排放	24–31
A1.2	Direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions in total and intensity. 直接（範圍1）及能源間接（範圍2）溫室氣體總排放量及密度。	Emissions: Greenhouse Gas and Exhaust Emissions 排放物：溫室氣體及廢氣排放	48
A1.3	Total hazardous waste produced and intensity. 所產生有害廢棄物總量及密度。	Emissions: Waste disposal 排放物：廢棄物處置	26
A1.4	Total non-hazardous waste produced and intensity. 所產生無害廢棄物總量及密度。	Emissions: Waste disposal 排放物：廢棄物處置	26
A1.5	Description of emission target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions: Sewage treatment; Greenhouse Gas and Exhaust Emissions 排放物：污水處理；溫室氣體及廢氣排放	24–31
A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions: Waste disposal 排放物：廢棄物處置	25–27

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A2 Use of Resources 資源使用			
General Disclosure 一般披露	Policies on the efficient use of resources. 有效使用資源的政策。	Use of Resources 資源使用	32–36
A2.1	Direct and/or indirect energy consumption by type in total and intensity. 按類型劃分的直接及／或間接能總耗量及密度。	Use of Resources 資源使用	32
A2.2	Water consumption in total and intensity. 總耗水量及密度。	Use of Resources 資源使用	32
A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources: Energy Management; Green Office; 資源使用：能源管理；綠色辦公；	33–36
A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的水效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用	35
A2.5	Total packaging material used for finished products and with reference to per unit produced. 製成品所用包裝材料的總量及每生產單位佔量。	Use of Resources 資源使用	32
A3 The Environment and Natural Resources 環境及天然資源			
General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Use of Resources; Protecting the Environment and Preventing Environmental Incidents; Tackling Climate Change 資源使用；保護環境與環境事故預防；應對氣候變化	37–38
A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	Use of Resources; Protecting the Environment and Preventing Environmental Incidents; Tackling Climate Change 資源使用；保護環境與環境事故預防；應對氣候變化	39–41

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A4 Climate Change 氣候變化			
General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Tackling Climate Change 應對氣候變化	42–45
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。	Tackling Climate Change 應對氣候變化	46–48
B. SOCIAL 社會			
B1 Employment 僱傭			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment 僱傭	49–52
B1.1	Total workforce by gender, employment type, age group and geographical region. 按性別、僱傭類型、年齡組別及地區劃分的僱員總數。	Employment 僱傭	49
B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment 僱傭	50

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B2 Health and safety 健康與安全			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Health and safety 健康與安全	53–54
B2.1	Number and rate of work-related fatalities occurred in each of the past three years. 過去三年每年因工亡故的人數及比率。	Health and safety 健康與安全	54
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	54
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	53–54
B3 Development and Training 發展及培訓			
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and Training 發展及培訓	55–56
B3.1	The percentage of employees trained by gender and employee category. 按性別及僱員類別劃分的受訓僱員百分比。	Development and Training 發展及培訓	56
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	56

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B4 Labor Standards 勞工準則			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labor. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labor Standards 勞工準則	57
B4.1	Description of measures to review employment practices to avoid child and forced labor. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labor Standards 勞工準則	57
B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labor Standards 勞工準則	57
B5 Supply Chain Management 供應鏈管理			
General Disclosure 一般披露	Policies on managing environmental and social risks of supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理	14–18
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	18
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	14–17
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	14–17
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	17–18

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ESG key performance indicators ("KPIs") ESG 關鍵績效指標	Summary 概述	Reference Sections/ Reason for inapplicability 章節／不適用之原因	Page 頁碼
B6 Product Responsibility 產品責任			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility 產品責任	19–22
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	19
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	20–21
B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility: Intellectual Property Rights and Protection of Privacy 產品責任：知識產權及隱私保護	21–22
B6.4	Description of quality assurance process and product recall procedures. 描述質量保證過程及產品回收程式。	Product Responsibility: Testing and Examination; Customers' Feedback 產品責任：檢驗與測試； 客戶意見	19–21
B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility: Intellectual Property Rights and Protection of Privacy 產品責任：知識產權及隱私保護	21–22

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ESG key performance indicators ("KPIs") ESG 關鍵績效指標	Summary 概述	Reference Sections/ Reason for inapplicability 章節／不適用之原因	Page 頁碼
B7 Anti-corruption 反貪污			
General Disclosure 一般披露	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering prevention. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-corruption 反貪污	22–23
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	22–23
B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored. 描述防範措施及舉報程式，以及相關執行及監察方法。	Anti-corruption 反貪污	22–23
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	22–23
B8 Community Investment 社區投資			
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來瞭解發行人營運所在社區的需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資	58
B8.1	Focus areas of contribution. 專注貢獻範疇。	Community Investment 社區投資	58
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	This community investment does not involve contribution of resources. 本社區投資不涉及動用資源。	—

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環境、社會及管治報告



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信永方略可持續發展諮詢服務有限公司
香港銅鑼灣禮頓道77號
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VERIFICATION STATEMENT

SHINEWING Sustainability Advisory Services Limited ("SHINEWING Sustainability") has been engaged by Yan Tat Group Holdings Limited (stock code: 1480) and its subsidiaries (collectively referred to as "Yan Tat") to undertake an independent verification on Environmental, Social and Governance Report 2024 ("ESG Report"). The ESG Report set out the environmental and social performance of the Yan Tat from 1 January 2024 to 31 December 2024; and has been prepared in accordance with the requirements of Appendix C2 — "Environmental, Social and Governance Reporting Guide" of the "Rules Governing the Listing of Securities" of the Stock Exchange of Hong Kong ("ESG Reporting Guide").

Objective

This independent verification statement is solely for the use of the stakeholders and management personnel of Yan Tat. The statement has been prepared in English and Chinese versions. Should there be any discrepancies between these versions, the Chinese version shall prevail.

Responsibilities of Yan Tat

Yan Tat is responsible for the data collection, calculation, making estimates and preparation of the ESG Report. Yan Tat is also responsible for implementing sound internal control procedures to ensure the content and presentation of the ESG Report are free from material errors.

Responsibilities of SHINEWING Sustainability

SHINEWING sustainability is responsible to provide an independent verification statement to stakeholders based on the scope and methodology described. We do not assume responsibility or accept liability to any other person for the contents of this report.

Independence

SHINEWING Sustainability is independent of Yan Tat. There is no relationship between SHINEWING Sustainability and Yan Tat beyond the contractual agreement for providing the verification service.

驗證聲明

信永方略可持續發展諮詢服務有限公司(「信永方略可持續發展」)獲恩達集團控股有限公司(股票代號：1480)連同其附屬公司(合稱「恩達」)委託，對其二零二四年環境、社會及管治報告(「ESG報告」)進行獨立驗證。該ESG報告載列了恩達在二零二四年一月一日至二零二四年十二月三十一日期間的環境和社會績效，並根據香港聯合交易所有限公司《證券上市規則》附錄C2《環境、社會及管治報告指引》(「ESG報告指引」)的要求編製。

目的

本獨立驗證聲明僅供恩達持份者和管理人員使用。本聲明分中英文兩個版本。如中英文版本有任何歧異，概以中文版本為準。

恩達責任

恩達負責ESG報告的數據收集、計算、估算和編製。恩達也負責實施健全的內部控制程序，以確保ESG報告的內容和表述不存在重大錯誤。

信永方略可持續發展責任

信永方略可持續發展負責根據所述範圍和方法向持份者提供獨立驗證聲明。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

獨立性

信永方略的驗證活動獨立於恩達。除驗證合約訂明的合適服務，信永方略與恩達之間並沒有會影響信永方略提供驗證服務的獨立性的關係。

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Inherent Limitation

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. Further, greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Scope

The scope of the verification statement is limited to the data and information in the ESG Report. Yan Tat selected several specified performance information in the ESG Report for the verification purpose, which included the Scope 1&2 greenhouse gases¹, use of resources data² (collectively referred to as “Specified Performance Information”) set out in the ESG Report.

Methodology

The verification is with reference to (i) AA1000AS v3, Type 2 Engagement and Moderate Level of Assurance; (ii) ESG Reporting Guide; and (iii) SHINEWING Sustainability Procedures of Verification on ESG and Sustainability Report.

Within the scope of our work, SHINEWING Sustainability performed amongst others the following procedures:

- Review the preparation process of the ESG Report, including stakeholders engagement and materiality assessment.
- Verify the system and process of collection, analysis and reporting of selected data.
- Interview the manager responsible for sustainability performance and data collection.
- Verify the samples of the representative data and information selected, including review on conversion data and calculation as well as inspect the original data and supporting evidence of the data selected during the verification process.
- Assess whether the preparation of the ESG Report by Yan Tat responded to the principles of Inclusivity, Materiality, Responsiveness, and Impact as defined in the AA1000AS v3.

固有限制

由於非財務資料未有國際公認和通用於評估和計量的標準，故此不同但均為可接受的指標和計量技術，或會影響與其他機構的可比性。此外，基於未有完備的科學知識可予採用以確定結合不同氣體的排放因子和排放值，因此溫室氣體排放的量化存在固有的不確定性。

範圍

驗證聲明的範圍僅限於 ESG 報告的數據和資料。恩達在 ESG 報告中選定多項特定績效資料進行驗證，其中包括 ESG 報告中列出的範圍 1&2 溫室氣體排放數據¹、資源使用數據²（統稱「特定績效資料」）。

方法

此次驗證參考 (i) AA1000AS v3、第 2 類型之約定和中度等級的驗證；(ii) ESG 報告指引；以及 (iii) 信永方略可持續發展對於 ESG 及可持續發展報告的核查驗證程序。

在我們的工作範圍內，信永方略可持續發展主要執行了以下程序：

- 審查 ESG 報告準備過程，包括持份者參與和重要性評估。
- 驗證收集、分析和報告選定數據的系統和流程。
- 與負責可持續發展績效和數據收集的人員進行訪談。
- 驗證選定的代表性數據和信息樣本，包括對轉換數據和計算的審核，以及檢查驗證過程中選擇的原始數據及其支持證據。
- 評估恩達編寫的 ESG 報告是否符合 AA1000AS v3 中定義的包容性、實質性、回應性和影響性原則。

Notes:

- 1 Refer to Greenhouse Gas (“GHG”) Emissions Section of the ESG Report : Data of Greenhouse Gas Emission
- 2 Refer to Use of Resources Section of the ESG Report: Data of Resources Use

註解：

- 1 請參閱 ESG 報告溫室氣體排放章節：溫室氣體排放量數據
- 2 請參閱 ESG 報告資源使用章節：資源使用數據

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Conclusion

With reference to the AA1000AS v3 principles of Inclusivity, Materiality, Responsiveness and Impact, our conclusions are as follows:

- **Inclusivity:** Yan Tat has identified its key stakeholders, communicated with them on an ongoing basis through various means, and understood their expectations and concerns. On this basis, Yan Tat also formulates its policies with due regard to the expectations of and the impact on key stakeholders.
- **Materiality:** Based on the expectations and concerns of key stakeholders, Yan Tat identifies materiality issues through appropriate methodologies, taking into account its industry characteristics, legal and regulatory requirements, and external economic and social impacts, etc. Yan Tat also discloses the methodology, process and results of materiality assessment in the ESG report.
- **Responsiveness:** Yan Tat has established channels for its stakeholders to understand their concerns and expectations. Meanwhile, through the ESG Report, Yan Tat has disclosed corporate sustainability strategies, management systems, management key points, key stakeholder participation activities as well as major sustainability development related issues to respond to key stakeholders.
- **Impact:** Yan Tat has considered and evaluated its impacts and realised its impacts on stakeholders, so as to make a more effective decision-making and result-based management within the organisation.
- **Specified Performance Information:** Based on the procedures that SHINEWING Sustainability has performed and the evidence we have obtained, no specific issue has come to our attention that causes us to believe that the Specified Performance Information selected in the ESG Report is not accurate or non-compliance with the basis of preparation as set out in the ESG Report.

About SHINEWING Sustainability

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

SHINEWING Sustainability Advisory Services Limited

Hong Kong
24 April 2025



結論

參考AA1000AS v3中的包容性、實質性、回應性及影響性原則，我們的驗證結果如下：

- **包容性：**恩達識別了主要持份者，透過不同的方式持續與主要持份者溝通，並了解其期望與關注重點。恩達亦透過此基礎充分考慮了主要持份者的期望和對主要持份者的影響以制定政策。
- **重要性：**恩達基於主要持份者的期望和關注重點，並按自身的行業特點、法律法規要求、對外經濟及社會影響等，透過合適的方法，識別重要性議題。恩達亦在ESG報告中披露重要性議題評估的方法、過程及結果。
- **回應性：**恩達建立與持份者的溝通渠道，以了解其關注及期望。同時，恩達通過ESG報告披露了企業可持續發展戰略、管理體系、管理要點和主要持份者的參與活動，並就可持續發展相關的重大議題對主要持份者作出回應。
- **影響性：**恩達有於日常營運過程中考量、評估其所產生的影響，及認識到其對持份者產生的影響，從而在企業內進行相關的決策及落實相關的管理措施。
- **特定績效信息：**根據信永方略可持續發展執行的程序及取得的證據，我們沒有發現任何事項使我們懷疑特定績效資料可靠性及質量或未能符合列於ESG報告中的編製基礎。

信永方略團隊

信永方略自二零一六年開始研究、標準化和驗證企業環境績效數據。信永方略的可持續發展團隊具備相關的專業技術能力和經驗，相關人士接受過如全球報告倡議組織發佈的《GRI可持續發展報告標準》、AA1000AS v3、ESG報告指引、ISO 14064、PAS2600等可持續發展相關標準的專業培訓。

信永方略可持續發展諮詢服務有限公司

香港
二零二五年四月二十四日



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