



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

2025

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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 2025.

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 2025 to 31 December 2025 (the “Year”). The scope of disclosure regarding the key performance indicators for the environmental aspect as disclosed in this year’s ESG report only covers the Group’s sole production base in China, Yan Tat Printed Circuits (Shenzhen) Co., Ltd. (“Yan Tat Printed Circuits”), a subsidiary of the Group. The Group’s manufacturing facilities in Selangor, Malaysia, did not commence operations this year and is therefore not included in this disclosure.

1.2 Reporting Framework

This report was prepared in accordance with Appendix C2 Environmental, Social and Governance Reporting Code 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

本報告是恩達本集團控股有限公司（「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，請參閱二零二五年報內的《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」）的主營業務於二零二五年一月一日至二零二五年十二月三十一日（「本年度」）期間在環境管理及社會責任方面的表現。本年度 ESG 報告中，有關環境關鍵績效指標披露範圍，僅涵蓋本集團位於中國的唯一生產基地，即附屬公司恩達電路（深圳）有限公司（「恩達電路」）。本集團位於馬來西亞雪蘭莪的生產基地本年度並未投入營運，故未納入本次披露範圍。

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、社會及管治報告守則》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 Code 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 Environmental, Social and Governance Reporting Code.

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、社會及管治報告守則》所編寫。ESG 報告遵照《環境、社會及管治報告守則》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.

1.4 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。

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. The Group is headquartered in Hong Kong, with manufacturing facilities in Shenzhen, China and Selangor, Malaysia. 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 complies with a number of international quality standards and systems, as well as obtained IATF16949, ISO 14001, ISO 45001, ISO 50001, ISO 9001, ISO 13485, 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及馬來西亞雪蘭莪，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、核心技术產品、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，已獲得IATF16949、ISO 14001、ISO 45001、ISO 50001、ISO 9001、ISO 13485、AS9100D、UL安規等認證。

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2.2 Achievements in ESG

The Group regards sustainable development as one of its core strategies thereby driving the integrated development of ESG across all aspects of its operations. At the operational level, we strictly adhere to environmental standards and strengthen the management of greenhouse gas emissions. At the social level, we actively participate in charitable initiatives and are committed to the development of our staff. At the governance level, we establish a robust ESG governance framework to ensure the quality and effectiveness of our development. With our long-term commitment and dedication, during the Year, the Group was awarded the 'Caring Company' Advanced Performance Commendation (2024/25) from the Hong Kong Council of Social Service. This accolade represents the industry's highest recognition of the Group's longstanding commitment to fostering a culture of care and fulfilling our social responsibilities.

2.2 ESG 方面成果

本集團將可持續發展視為核心戰略之一，全方位推動 ESG 的整合式發展。在運營層面，我們嚴守環保標準，強化溫室氣體排放管控。在社會層面，我們積極參與公益事業並關切員工成長。在管治層面，構建健全的 ESG 管治框架，保障發展質效。憑藉長期的堅持與付出，本集團於本年度榮獲香港社會服務聯會頒授的「商界展關懷」進階表現嘉許(2024/25年度)，這一殊榮正是業界對本集團長期秉持愛文化、踐行社會責任的最高肯定。





3. ESG GOVERNANCE

3.1 ESG Statement of the Board of Directors

The Group believes that sound ESG and climate-related governance can enhance the corporate investment value and bring long-term returns to stakeholders. To formulate effective ESG and climate-related 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 and climate-related performance and assessing whether the Company's ESG and climate-related performance meets the Group's prospect and strategies. In addition, the Board of Directors will oversee, guide and review the annual ESG and climate-related 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 and climate-related 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 and climate-related 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 and climate-related 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 issues. The Group identifies material ESG and climate-related 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 issues.

In order to ensure the management of the 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 and climate-related 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 及氣候相關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 及氣候相關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 及氣候相關整體表現、評估本公司的 ESG 及氣候相關表現是否符合本集團該願景及策略等。另外，董事會將對年度 ESG 及氣候相關匯報工作進行監督、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 及氣候相關管理工作。

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 及氣候相關議題的看法，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 及氣候相關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該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 及氣候相關議題。董事會亦已參與持份者問卷，並於識別重要議題時提供意見。

為確保該議題管理步入正軌，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 及氣候相關目標。

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3.2 ESG Governance Structure

As the highest decision-making and supervisory body within the ESG system, the Board of Directors is responsible for formulating and implementing sustainable development management policies and strategies, and holds full authority for deliberating, deciding, managing, and overseeing related matters. To ensure effective management of ESG and climate-related matters, the Board of Directors reviews relevant issues at least once annually during its regular meetings, focusing on examining the ESG and climate-related risks and opportunities facing the Group, and assessing whether management has implemented effective measures to mitigate the impacts arising from ESG and climate change. Furthermore, the Board of Directors annually reviews and monitors progress towards relevant objectives, revising strategies as required to ensure that the execution remains aligned with the Group's overall strategic direction. In overseeing the Group's strategy, major transaction decisions, risk management procedures and related policies, we will proactively incorporate identified ESG and climate-related risks and opportunities into our assessments while considering relevant trade-offs.

The Group is committed to strengthening the professional capabilities of the Board of Directors to ensure its effective oversight function. By providing professional learning resources, conducting internal training and assisting Directors in participating in external professional institutions' climate-related courses and seminars, we continuously enhance the ability of the Board of Directors to understand climate risks and opportunities, and keep abreast of the latest developments in this field.

3.2 ESG 管治架構

作為ESG體系的最高決策與監督主體，董事會負責制定、實施可持續發展管理方針及戰略，並全權承擔相關事項的審議、決策、管理與監督工作。為實現ESG及氣候相關議題的有序管控，董事會每年至少一次在定期會議中審議相關議題，重點探討本集團面臨的ESG及氣候相關風險與機遇，並評估管理層是否已落實有效應對措施，以降低ESG及氣候變化帶來的影響。此外，董事會每年會回顧、監督相關目標的推進情況，並根據實際需求修訂策略，確保執行方向與本集團整體戰略保持一致。在監督本集團策略、重大交易決策、風險管理程序及相關政策時，亦會主動結合已識別的ESG及氣候相關風險與機遇進行評估，並考量相關權衡因素。

本集團致力強化董事會專業能力，以確保其有效履行監督職能。我們透過提供專業學習資源、舉辦內部培訓，以及協助董事參與外部專業機構之氣候相關課程與研討，持續提升董事會掌握氣候風險與機遇之能力，並緊貼相關領域最新發展。

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The Board of Directors has delegated day-to-day governance responsibilities relating to climate change to the ESG Working Group and the GHG data management team. The ESG Working Group is responsible for the day-to-day management and execution of ESG matters, which systematically collects, organizes, and analyzes the Group's ESG-related data, submits data reports and analysis results to the Board of Directors annually. This provides the Board of Directors with data support and professional reference for ESG oversight, risk assessment and strategic decision-making, assisting the Board of Directors in implementing various ESG management measures.

The GHG data management team focuses on climate-related management and oversight of climate-related issues, is responsible for reviewing the Group's greenhouse gas inventory work, providing human resource support, implementing compliant greenhouse gas quantification methodologies and utilising standard emission factors to calculate greenhouse gas emissions. The team is responsible for identifying the sources of greenhouse gas emission across all departments within the Group, collecting supporting documentation to verify the authenticity and accuracy of emissions data, ensuring the reliability of the data, and submitting relevant materials to the responsible units for archival retention. These materials are retained for a period of 10 years to serve as a basis for subsequent verification and tracking. Meanwhile, the team annually reviews greenhouse gas emission targets and performance to assess whether any revisions are necessary, and regularly reports climate-related management progress to the Board of Directors to support climate-related decision-making.

董事會已授權予 ESG 小組及溫室氣體盤查推行小組負責氣候相關的日常管治職責。ESG 小組承擔 ESG 日常管理與執行工作，負責系統收集、整理、分析本集團的 ESG 相關資料，並每年向董事會提交數據報告及分析結果，為董事會開展 ESG 監督、風險評估及戰略決策提供資料支持與專業參考，協助董事會落實各項 ESG 管理措施。

溫室氣體盤查推行小組專注於氣候相關的專項管理與監督工作，負責審核本集團的溫室氣體盤查工作，提供人力資源支持，推行符合規範的溫室氣體量化方法學，並採用標準排放因數計算溫室氣體排放量。該小組負責辨識本集團內各部門的溫室氣體排放源，收集可驗證排放資料真實性、準確性的佐證材料，保障資料的可信度，並將相關材料交由權責單位歸檔保存，保存年限為 10 年，作為後續查核、追蹤的依據。同時，該小組每年會審視溫室氣體排放的目標與執行表現，評估是否需要修訂相關內容，並定期向董事會匯報氣候相關管理進度，為董事會的氣候相關決策提供支持。

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3.3 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:

3.3 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 持份者	Expectation and demand 期望與要求	Communication and response approaches 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 專題匯報 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 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 Industry 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 Staff mailbox 員工信箱 Trainings and workshops 培訓與工作坊 Staff 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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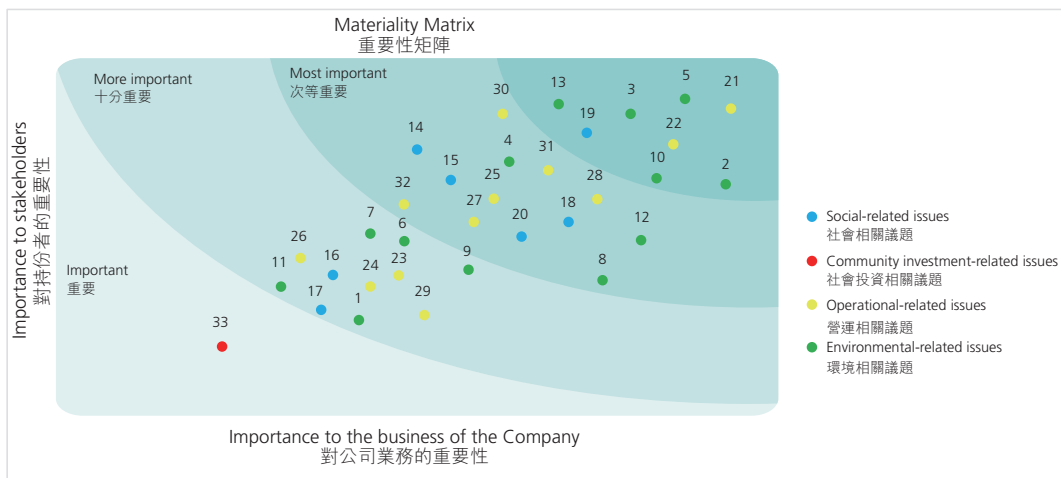
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3.4 Materiality Assessment

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 33 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.

3.4 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33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，為本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明晟公司(「MSCI」)及可持續發展會計準則委員會(「SASB」)分別編制的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
5	Waste management 廢棄物管理	28	Protection of intellectual property 保護知識產權	7	Water resources management 水資源管理		
3	Waste water management 廢水管理	12	Tackling climate change 應對氣候變化	9	Green energy projects 綠色能源項目		
22	Supply chain management 供應鏈管理	31	Protection of clients' privacy 客戶私隱保護	23	Procurement practice 採購常規		
13	Prevention and addressing of environmental incidents 環境事故預防與處理	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		
2	Exhaust gas management 廢氣管理	15	Remuneration and benefits 薪酬及福利	24	Product quality management 產品質量管理		
19	Staff training and development 員工培訓與發展	14	Labor management 勞動力管理	16	Working hours and vacation 工作時數及假期		
10	Raw material and package material management 原材料及 包裝材料管理	25	Client health and safety 客戶健康與安全	29	Research and development 研究及開發		
		18	Occupational health and safety 職業健康與安全	11	Protection of environment 保護環境		
		20	Prevention of child labor and forced labor 防止童工及強制勞工	1	Environmental compliance 環境合規		
		27	Customer service management 客戶服務管理	17	Diversity and equal opportunities 多元化及平等機會		
		8	Green office 綠色辦公室				
		32	Anti-corruption 反貪污				

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4. OPERATING PRACTICES

4.1 Supply Chain Management

The Group consistently prioritises collaborative relationships with suppliers, establishing open and fair supplier selection mechanisms while continuously advancing sustainable procurement practices. Through comprehensive quality control systems and supply chain audit processes, we ensure materials supplied meet stipulated standards for quality, safety and environmental protection. We prioritise partnering with socially responsible suppliers to deliver high-quality, reliable products and services to our customers.

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, and the relevant management requirements have been fully implemented in our daily operations with suppliers to ensure the quality and stability of the supply chain.

4. 營運慣例

4.1 供應鏈管理

本集團一貫重視與供應商的協作關係，構建公開、公正的供應商甄選機制，並持續推進可持續性採購實踐。透過完善的品質管控體系及供應鏈審核流程，我們確保供應商交付的物料在品質、安全及環境保護各方面均達到規定標準，並優先遴選具高度社會責任的合作夥伴，藉此為客戶提供優質可靠的產品與服務。

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，相關管理要求已貫徹執行於日常合作供應商，以此維持供應鏈品質與穩定性。

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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 經營資質	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 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 質量標準	The ISO 9001 Quality Management System and the IATF 16949 Automotive Industry Quality System are used as the basic requirements 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 環保與安全	Suppliers with certifications such as ISO 45001 are prioritized, and suppliers must conduct occupational health and safety checks 優先選擇具備ISO 45001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 社會責任	Complying with international labor standards to safeguard staff's fundamental rights, including compensation, safe working conditions, and equal opportunities 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 供應鏈透明度	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 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 that the quality of materials provided by our suppliers meets the Group's established standards, we have established a comprehensive incoming inspection system to conduct standardized testing, verification, and assessment of supplier quality to prevent unqualified materials from entering production. If any anomalies are detected during monitoring, we will immediately contact suppliers to arrange returns, replacements, or disposal, while requiring them to implement quality improvements. The Group strictly manages the supply chain to ensure suppliers consistently meet relevant requirements, thereby supporting stable production of high-quality products. When screening potential suppliers, we comprehensively evaluate the impact of materials on the final product and associated risks, taking into account multiple factors such as production capacity, experience, industry qualifications, certification credentials, reputation, raw material quality, safety and environmentally sound production techniques, and after-sales support. Meanwhile, we arranged on-site inspections to gain in-depth understanding of suppliers' operational practices, confirming their alignment with the Group's and our customers' expectations. To safeguard supply stability and quality, we enter into framework agreements with suppliers.

The Group has established internal assessment and procurement control procedures for the supply chain, classified suppliers by raw material category for management, and created a list of qualified suppliers for subsequent reference. We monitor the shipment quality, service standards and cost performance of existing suppliers to ensure compliance with contractual agreements, and eliminate underperforming suppliers.

4.1.2 供應商考核

為保障供應商來料品質符合本集團既定標準，我們建立完善的來料檢驗制度，對供應商品質進行標準化測試、驗證與評估，從而杜絕不合格物料進入生產流程。若監控過程中發現異常，我們將立即聯繫供應商進行退貨、更換或報廢事宜，並要求供應商實施品質提升。本集團嚴格管控供應鏈，確保供應商持續達到相關要求，從而支持高品質產品的穩定生產。在篩選潛在供應商時，我們綜合評估物料對最終產品的影響及潛在風險，涵蓋產能、經驗、行業資格、資質證書、信譽狀況、原料品質、安全及環保生產技術、售後支援等多項指標。同時，安排現場考察以深入了解供應商營運實況，確認其符合本集團及客戶期望。為保障供應穩定與品質，我們與供應商簽訂框架協議。

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，並建立合格供應商清單供後續參考。監察現有供應商的出貨品質、服務水準及成本表現，確保其符合協議約定，對表現欠佳者予以淘汰。

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4.1.3 Supplier Disclosure Requirements

The Group strictly requires that suppliers to 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 responsibilities 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. We conduct supplier evaluations annually and remove unqualified suppliers from our list of approved suppliers. Should any supplier is found to have violated the company policy, our cooperation will be suspended until corrective measures are completed.

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). In addition, we have implemented a green procurement policy that prioritizes sustainable products such as recycled paper and refillable stationery. We also require that products procured must release less hazardous substance during installation, use and disposal, also offer high recyclability, minimal packaging waste and long service life.

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，並在採購合約中明確環保與安全責任，確保產品符合品質、安全及環保規範。我們每年開展供應商評估，對未達標者從合格供應商名單中剔除；若發現違反公司政策，將暫停合作，直至完成整改。

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。

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In terms of procurement and supplier management, the Group has established rigorous training and approval mechanisms. Training encompasses supplier site visits, trial material management, procurement requests, scrap procedures, and anti-corruption agreements. We ensure material quality through a trial phase, with procurement requests subject to tiered approval by department managers, the logistics director and the vice president before execution. Matters related to the scrapping of supplier-provided materials must be confirmed by the Production and Quality Department. A scrapping request may only be submitted after the Production and Quality Department has notified the supplier and conducted an on-site verification. Meanwhile, we execute anti-bribery agreements with suppliers, strictly prohibiting the acceptance of any form of rebate or disclosure of commercial secrets. Violators face legal liability and internal disciplinary action to uphold supply chain integrity and compliance. Through these measures, the Group has effectively enhanced supply chain operational efficiency while establishing exemplary standards in environmental protection and social responsibility, thereby contributing to sustainable development.

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

在採購與供應商管理方面，本集團建立嚴謹的培訓及審批機制。培訓範圍涵蓋供應商訪廠、試用物料管理、採購申請、報廢程序及反貪污協議等。我們通過試用階段確保物料品質，採購申請須經部門經理、物流總監及副總裁逐級審核方可執行。供應商物料報廢事宜，需由生產部及品質部主導確認，經工藝部通知供應商現場驗證後始可申請報廢。同時，我們與供應商簽訂反賄賂協議，嚴禁收受任何形式的回扣或洩露商業機密，違規者將依法追究責任並受集團內部處分，以維護供應鏈的誠信與合規。透過上述舉措，本集團有效提升供應鏈運作效率，並在環保及社會責任領域樹立良好典範，為推動可持續發展貢獻力量。

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	2025 二零二五年
Chinese Mainland	中國大陸	19
US	美國	2
Singapore	新加坡	2
Japan	日本	1
Korea	韓國	1
Taiwan	台灣	1



4.2 Product Responsibility

High-quality products remain the Group's core competitive advantage. Adhering to principles of continuous improvement and meticulous attention to detail, we deliver high-quality products that meet our customers' needs. To achieve our goal of high-quality delivery, the Group implements multi-tiered quality control measures. We also place great importance on customer feedback, establishing a comprehensive customer service mechanism to respond swiftly and effectively to customer feedback and complaints, ensuring reliable after-sales support. Furthermore, all PCBs produced by the Group are manufactured on a made-to-order basis, strictly adhering to customer-provided specifications and designs. Consequently, our products do not involve general advertising or labelling-related 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 Procurement 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

優質產品始終是本集團的核心競爭優勢。本集團秉持精益求精、注重細節的原則，提供切合客戶需求的優良產品。為實現高品質交付目標，本集團實施多層次的品質管控措施。我們亦高度重視客戶聲音，建立完善的客戶服務機制，對客戶反饋及投訴作出快速且有效的回應，確保提供可靠的售後支援。此外，本集團所有PCB均屬訂單生產模式，嚴格依據客戶提供的規格及設計進行製造，故產品不涉及一般廣告或標籤相關事宜。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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Throughout the entire production process, the Group continuously executes rigorous quality control procedures covering four primary areas: equipment control, raw material control, process control and finished product control. Certain processes utilise automated equipment, which are calibrated on a regular basis to ensure all production activities adhere to standard operating procedures and maintain consistent production parameters. The Group maintains comprehensive control and scrap approval procedures. Upon completion of each process stage, the Quality Inspection Department conducts either random sampling or full inspection. Unqualified items are identified according to the defective product management procedure and either discarded or returned to the preceding process stage for rework.

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 customer satisfaction surveys to gain in-depth insights into clients' actual product evaluations. By proactively gathering customer feedback, the Group optimizes products or production processes as required, delivering superior and tailored solutions while strengthening long-term collaborative relationships.

在整個生產流程中，本集團持續執行嚴密的品質控制程序，涵蓋設備控制、原料控制、製程控制及成品控制四個主要範疇。部分工序採用自動化設備，並定期進行校準，確保各生產活動均遵循標準作業程序，維持生產參數一致。本集團設有完善的管控與報廢審批流程，每完成一項工序後，由檢質部門執行抽檢或全檢，依據不合格品管理程序挑選出不良品，或退回前工序進行返修。

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

本集團秉持「客戶為先，以心為心」的理念，定期開展客戶滿意度調查，深入了解客戶對產品的實際評價。本集團通過主動收集客戶反饋，按需求對產品或生產流程進行相應優化，為客戶提供更優質、適切的解決方案，並鞏固長期合作關係。

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The Group maintains a comprehensive customer complaint handling procedure, clearly defining the processing flow for customer feedback and the implementation requirements for corrective and preventive actions to effectively address customer concerns. The Group's customer complaint team, in conjunction with the Sales and Marketing Department, is responsible for complaint resolution, assigning appropriate personnel to follow up based on the severity of the complaint. The Group places high priority on quality-related complaints. Upon receipt, the customer's quality assurance engineer, supervisor, manager, or director is notified to conduct root cause analysis, formulate corrective actions, and track inventory items and semi-finished goods on production lines. The customer's quality assurance engineer is responsible for compiling improvement reports for submission to the customer while monitoring the effectiveness of corrective measures. 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. Meanwhile, the Group has established a comprehensive product recall mechanism. For situations involving product quality defects, potential safety risks and non-compliance with regulatory requirements, we have defined standardized procedures covering recall execution, follow-up actions and verification of results. We also maintain complete and traceable records and documentation to ensure that defective products that have already been shipped are handled in a timely, effective and appropriate manner. During the Year, the Group received 200 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.

本集團設有完善的客訴處理程序，明確客戶反饋的處理流程及糾正預防措施的執行要求，以有效回應客戶意見。本集團的客訴組聯同銷售及營銷部負責投訴處理，按投訴嚴重程度分級指派相應人員跟進。本集團高度重視質量相關的投訴，一經接獲即通知客戶質量保障工程師、主任、經理或總監進行原因分析，制定改善對策，並對庫存品及生產線半成品進行追蹤。而客戶質量保障工程師負責編制改善報告並提交客戶，同時跟進整改成效。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。與此同時，本集團建立完善的產品回收機制，針對產品品質異常、潛在安全風險及不符合規要求等情形，明確回收執行、後續處置及成效驗證等標準化工作程序，並建立完整可追溯之記錄與檔案，確保已出貨之異常產品可獲得及時、有效、適當之處置。本年度，本集團接獲200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。

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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.

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 staff 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 staff 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 staff.

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，同時梳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。

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。

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The Group requires its staff 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 staff shall handle incentive and gifts according to the relevant guidelines. In case of any conflict between personal interest and job duties, staff 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 staff with the phone numbers of senior management in the Employee Handbook, allowing them to report corruption cases.

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 staff. The content covers the 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 the Company's staff 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.

Following training, staff demonstrated heightened awareness and responsibility regarding anti-corruption, pledging not to engage in any corrupt practices. Any instances of corruption discovered will be reported immediately with zero tolerance. Meanwhile, staff procurement training has clarified key considerations and standards within the procurement process, ensuring smoother procedures and consistent material quality. For substandard materials, staff promptly notify suppliers and follow up on improvements to safeguard final product quality standards.

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。

本年度，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，內容涵蓋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)、行賄的定義及形式等。

參與培訓後，員工對反貪污的意識及責任感有所提升，並承諾不會參與任何貪污行為。一旦發現貪污的情況，會立即舉報，絕不姑息。同時，透過採購注意事項培訓，員工更清楚採購流程中的關鍵注意事項及規範，有助確保採購程序順暢、物料品質穩定。對於存在問題的物料，員工會及時向供應商反映並跟進改善，保障最終貨品的品質水準。

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In addition to internal staff, the Group also imposes stringent anti-corruption requirements on its suppliers. The Procurement Department employs a division-of-responsibility mechanism, assigning distinct personnel to oversee supplier selection, order placement, and goods inspection. This prevents any single staff from controlling the entire process, thereby mitigating corruption risks. The Group prioritises suppliers who 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 procurement contract, the Group also requires the supplier 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, the Group is entitled to request unconditional payments for default 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.

除內部員工外，本集團亦對供應商實施嚴格的反貪污要求。採購部採用分工機制，將供應商選擇、訂單發放及貨物驗收等環節分由不同人員負責，避免同一員工掌管所有流程，以降低貪污風險。本集團優先考慮已簽署國際反腐敗協議的供應商，例如世界經濟論壇的「反腐敗合作項目」、國際透明組織的「商業反賄賂守則」等。在簽訂採購合同時，要求供應商同時簽署反貪污承諾書，承諾書中明確列出向本集團舉報貪污行為的渠道。若供應商違反承諾書條款，經查證屬實，本集團有權要求其無條件支付違約金。同時，我們亦有權即時終止合作關係、凍結相關交易兩個月內的貨款，並依法追究責任。

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. Furthermore, we continuously exercised comprehensive monitoring and management 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 regularly reviews existing environmental policies to further enhance overall environmental performance, ensuring production activities remain highly aligned with ecological conservation requirements.

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》。此外，我們持續按照中國生態環境部發佈的《清潔生產標準：印刷電路板製造業》等行業規範，對生產各環節產生的各類排放物實施全面監控與管理。本集團定期審視現行環保政策，以進一步提升整體環境績效，確保生產活動與生態保護要求保持高度一致。

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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 entire process poses no risk of contamination to soil, water sources, or the surrounding environment. To ensure that hazardous waste is properly disposed of, the Group has engaged a licensed professional industrial waste management company to handle collection and disposal, and continuously monitor and track the entire process to ensure that all operations comply with the applicable environmental regulations and standards.

In respect of reducing hazardous chemicals and their wastes, the Group has established clear management and control 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, we have 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。我們按照危險廢棄物收運管理規範進行有害廢棄物的收集與暫存，確保整個過程不會對土壤、水源或周邊環境構成污染風險。為保證有害廢棄物得到妥善最終處置，本集團委託具備合法資質的專業工業廢物處理單位負責收集及處置，並對其全過程進行持續監督與追蹤，確保所有操作均符合環保法規及標準。

在減少危險化學品及其廢棄物方面，本集團設定清晰的管控目標，逐步降低危險化學品的使用量與比例，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，我們制定以下管理方案：

- 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：

Wastes	廢棄物	2025 二零二五年	2024 二零二四年
Total non-hazardous wastes (tonnes)	無害廢棄物總量(噸)	379.10	342.90
Wastes disposed of at landfills (tonnes)	棄置於堆填區的廢物(噸)	192.46	146.12
Wastes collected for recycling (tonnes)	回收作循環再造的廢料(噸)	186.64	196.78
Intensity of non-hazardous wastes (tonnes/square meter of products)	無害廢棄物密度 (千克/每平方米產品)	0.97	0.92
Total hazardous wastes (tonnes)	有害廢棄物總量(噸)	850.88	846.40
Intensity of hazardous wastes (tonnes/square meter of products)	有害廢棄物密度 (千克/每平方米產品)	2.18	2.26

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 staff at specified places. Littering or mixing of different types of waste is strictly prohibited.

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，嚴禁隨意丟棄或混放。

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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 staff to promote environmental protection awareness.

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 Sewage Treatment

As a PCB manufacturer, the Group's production processes involve significant water consumption, with wastewater containing diverse pollutants and complex compositions. To effectively manage environmental impacts, the Group established an environmental management system in accordance with ISO 14001 international standards and constructed an automated wastewater treatment plant with a daily processing capacity of 3,000 tonnes. We design corresponding treatment processes in accordance with different wastewater characteristics, and some of the treated wastewater can be reused. The treatment plant is equipped with equalization tanks, sedimentation tanks and reaction tanks. After multi-stage processing significantly reduces pollutant concentrations, the treated water can be either reused or discharged in compliance with standards. The Group maintains detailed records of wastewater reuse volumes and conducts analyses with continuous improvements for any non-compliant instances.

5.1.2 污水處理

作為PCB生產企業，本集團生產各工序涉及較大用水量，廢水污染物種類多樣且成分複雜。為有效管控環境影響，本集團依據ISO 14001國際標準建立環境管理體系，並建成日處理能力達3,000噸的自動化廢水處理站。針對不同廢水特性，我們設計相應處理工藝，部分經處理後的廢水可實現回用。廢水處理站配備調節池、沉澱池、反應池等，經多階段處理大幅降低污染物濃度後，方可進行回用或達標排放。本集團對廢水回用量進行詳細記錄，並針對任何不達標情況進行分析與持續改進。

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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 for its physical and chemical laboratory and the laboratory of the Environmental Department to conduct regular self-sampling analyses. These are cross-referenced with monitoring report data to ensure consistency and stable compliance with discharge standards. All discharge outlets in the factory area are subject to supervision by online monitoring devices in order to monitor water quality parameters in real time. 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:

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定期自行取樣分析，並與監測報告數據進行比對，確保數據一致及排放穩定達標。廠區所有排放口均安裝線上監測設備，實時監控水質參數，並按規定向當地生態環境部門申報及登記排污信息。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：

Emission Weight¹	排放重量¹	2025 二零二五年	2024 二零二四年
Chemical oxygen demand (tonnes)	化學需氧量(噸)	7.64	8.48
Ammonia nitrogen (tonnes)	氨氮(噸)	0.08	0.15

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.

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。

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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 staff 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 have 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	2025 二零二五年	2024 二零二四年
Sulfuric acid mist (mg/m ³)	硫酸霧(毫克/立方米)	30	16.00	16.00
Hydrogen chloride (mg/m ³)	氯化氫(毫克/立方米)	30	4.00	3.50
Nitrogen oxides (mg/m ³)	氮氧化物(毫克/立方米)	120	27.00	28.20
Particulate matter (mg/m ³)	顆粒物(毫克/立方米)	120	5.00	4.68

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:

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：

Emissions ¹	排放物 ¹	2025 二零二五年	2024 二零二四年
Nitrogen oxides (kg)	氮氧化物(千克)	7.75	9.26
Sulfur oxides (kg)	硫氧化物(千克)	0.16	0.20
Particulate matter (kg)	顆粒物(千克)	0.57	0.68

Note:

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

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》。

The Group is committed to minimising exhaust gas emissions during production processes while reducing emissions at source through resource conservation. To ensure reliable operation of exhaust gas treatment facilities and enhance the exhaust gas emission management system, the Group implements multiple measures including:

本集團致力將生產過程中的廢氣排放降至最低，同時透過減少資源浪費，從源頭降低排放量。為確保廢氣處理設施運作可靠，並完善廢氣排放管理體系，本集團推行以下多項措施，包括：

- having conducted regular inspection, servicing and maintenance of exhaust gas treatment equipment;
- having utilised compliant fuel oil in power generation facilities, and arranged regular repair and maintenance;
- having utilised purchased electricity for daily production operation, and minimised unnecessary generator activation.

- 定期對廢氣處理設備進行檢查、保養及維護；
- 發電房採用合格燃油及，安排定期維修與保養；
- 日常生產運行使用外購電力，盡量避免非必要啟動發電機。

In addition, we have formulated emergency handling procedures, 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，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 stationary combustion of equipment and vehicle fuel; (ii) indirect consumption arising from purchased electricity; (iii) water consumption; and (iv) packaging materials. With the long-term objective of continuously enhancing resource utilization efficiency, the Group has progressively improved resource efficiency through optimized processes and management measures. The below table sets out the data on the use of resources by Yan Tat Printed Circuits during the Year:

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)設備的固定燃燒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。本集團以持續提升資源使用效率為長期目標，透過優化流程及管理措施，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：

Resources Consumption	資源耗用	2025 二零二五年	2024 二零二四年
Total energy consumption (MWh)	能源總耗量(兆瓦時)	40,258.91	38,805.94
Total direct energy consumption (MWh) ¹	直接能源總耗量(兆瓦時) ¹	2,341.04	1,841.70
Gaseous fossil fuel (MWh)	氣態化石燃料(兆瓦時)	2,236.87 ¹	1,710.75
Liquid fossil fuel (MWh)	液態化石燃料(兆瓦時)	104.17 ¹	130.95
Indirect energy consumption (MWh) ²	間接能源耗量(兆瓦時) ²	37,909.61	36,964.24
Energy consumption intensity (MWh/square meter of products)	能源耗用密度(兆瓦時/平方米產品)	0.10	0.10
Total water consumption (m ³)	總耗水量(立方米)	471,953	500,312
Water consumption intensity (m ³ /square meter of products)	耗水密度(立方米/平方米產品)	1.21	1.34
Total weight of packaging materials (tonnes)	包裝材料總重量(噸)	565.38	502.20
Packaging material consumption intensity (tonnes/square meter of products)	包裝材料耗用密度(千克/平方米產品)	1.45	1.34

Note:

- The primary sources of direct energy consumption are fuel used by vehicles and stationary equipment. 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 increase in gaseous fossil fuel consumption was mainly due to higher production volume, while the decrease in liquid fossil fuel consumption was mainly due to reduced vehicle usage.
- Indirect energy consumption arises from the consumption of purchased electricity.

註解：

- 直接能源消耗主要來源為車輛及固定設備之燃料使用。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。氣態化石燃料消耗量增加，主要原因是產量提升所致，而液態化石燃料消耗量減少，主要原因是車輛使用量下降所致。
- 間接能源消耗來自外購的電力消耗。



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 staff on environmental protection and energy-saving, Yan Tat Printed Circuits implemented the following management initiatives:

- providing trainings on energy-saving for our staff;
- 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 date of electricity;
- reasonably arranging its production plan;
- having enhanced management and control over electricity consumption for production;
- regularly maintaining equipment, including cleaning of the central chiller to keep it in a good chilling condition;
- having installed photovoltaic power generation projects to fully utilise renewable energy;
- having implemented a thermal 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，恩達電路實行了以下管理方案：

- 為員工提供節能培訓；
- 設定用電指標，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數據；
- 安排合理生產計劃；
- 加強生產用電管控；
- 對設備進行定期保養，如清潔中央冷水機以維持良好製冷效能；
- 安裝光伏發電項目，充分利用可再生能源；
- 在生產線上實行熱能回用方案，以回用熱能替代電力加熱。

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Green energy

The Group is principally engaged in the production of printed circuit board ("PCB"). Given the nature of the industry, it has higher demand for electricity in its daily operations. To address this challenge and fulfil its sustainability commitments, the Group actively promotes renewable energy applications and energy-saving technologies, achieving tangible results. To reduce reliance on conventional energy sources and lower carbon emissions, the photovoltaic power generation project established at the Ping Shan facility commenced operations in 2024, adopting the model of "self-generation for self-use, with excess electricity connecting to the grid". The total photovoltaic electricity generated and utilised during the Year amounted to 1,616,894 kWh, reducing carbon dioxide emissions by approximately 1,534 tonnes of CO₂e. This has effectively reduced dependence on the grid. In addition, the Group also purchased 14,000 MWh of green electricity certificates. These measures collectively form key pillars in the Group's drive towards low-carbon transition and the implementation of energy conservation and emission reduction targets.

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 a positive example for the industry, thereby deepening the application of green energy, optimizing the energy structure and maximising environmental benefits.

綠色能源

本集團主要從事印刷電路板（「PCB」）生產，基於行業特性，日常營運具較高電力需求。為因應此項挑戰並落實可持續發展承諾，本集團積極推動可再生能源應用與節能技術導入，並已取得具體成效。為減少對傳統能源之依賴並降低碳排放，本集團於坪山廠區建置之光伏發電項目已於2024年正式投入營運，採行「自發自用、餘電上網」模式。我們於本年度使用之光伏發電量合計為161.6894萬千瓦時，可減少二氧化碳排放量約1,534噸二氧化碳當量，有效降低對市電之依賴。此外，本集團亦購買了14,000 MWh之綠電憑證。上述措施共同成為本集團推動低碳轉型、落實節能減排目標之重要支柱。

本集團在綠色清潔能源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，為業界樹立良好範例並深化綠色能源應用，優化能源結構，最大化環境效益。



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 integrates environmental principles into daily operations and office practices, promoting green offices through technological optimization and staff engagement to achieve energy conservation and emission reduction. The Group implements paperless operations, utilising its ERP system to digitise production, sales, supply chain, and human resources processes, thereby reducing paper consumption. Meanwhile, it enhances energy management for lighting, air conditioning, and office equipment to improve energy efficiency. Furthermore, the Group strengthens vehicle maintenance and fuel management to control related emissions and minimise environmental impact.

To enhance energy efficiency and control costs, the Group promotes the application of new technologies and equipment. Relevant departments formulate annual energy management plans, continuously driving equipment upgrades and technological improvements to elevate operational environmental performance.

The Group promotes environmental protection and energy conservation through internal communications and training programmes. Environmental considerations are integrated into all operational decisions, with staff encouraged to participate in environmental improvement initiatives. Green principles are embedded in daily operations, and sustainable practices are incorporated into corporate culture, establishing industry benchmarks for sustainable development.

5.2.3 綠色辦公

本集團將環保理念融入日常營運及辦公，推動綠色辦公，透過技術優化與員工參與落實節能減排。本集團實行無紙化運作，以ERP系統實現生產、銷售、供應鏈及人力資源流程電子化，減少紙張使用，同時加強照明、空調及辦公設備之節能管理，提升能源使用效益。此外，本集團強化車輛保養與燃料管理，控制相關排放，降低環境影響。

為提升能源效益及控制成本，本集團推廣新技術及新設備應用，由相關部門制定年度能源管理方案，持續推動設備更新與技術改造，提升營運環保效能。

本集團透過內部通知、培訓等渠道推廣環保及節能減排知識，將環境保護納入各項經營決策，鼓勵員工參與環境改善行動，把綠色理念融入日常營運，並將綠色辦公納入企業文化，為可持續發展樹立了行業標桿。

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5.3 Protecting the Environment and Preventing Environmental Incidents

5.3.1 Environment and Natural Resources

As a company whose core business is PCB manufacturing, the Group has always regarded environmental protection as a primary concern. With increasing global concern about sustainable development, we recognize that safeguarding the ecological environment is not only a fundamental corporate social responsibility but also a critical factor in ensuring the long-term, stable growth of our operations. By optimizing production processes, reducing resource consumption, minimising waste emissions, and advancing the circular economy, we actively pursue synergistic progress in environmental and economic benefits, paving the way for the industry's green transition. This approach not only enhances our competitive edge in the market but also earns greater trust and support for our brand from our customers and all sectors of society.

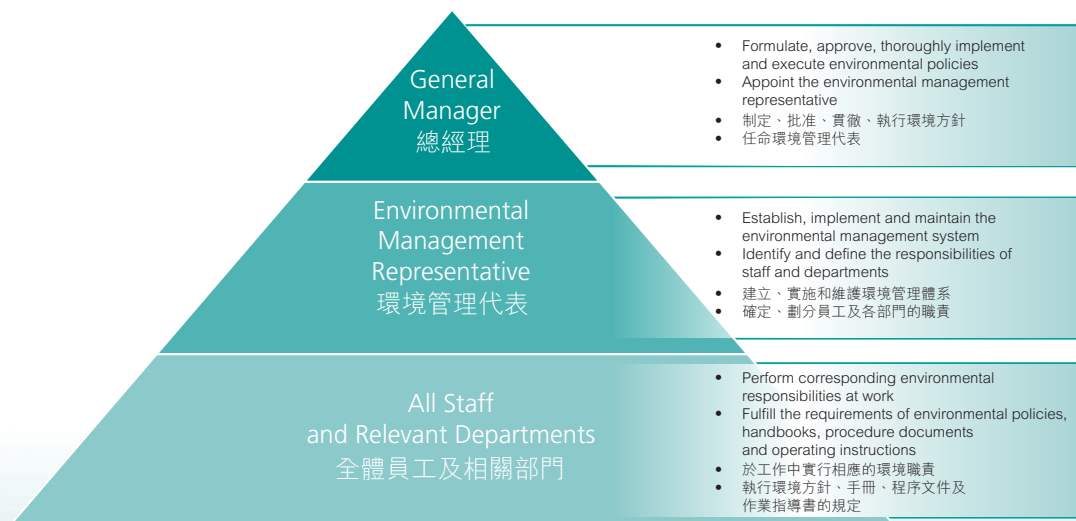
The Group has a comprehensive environmental management system which clearly sets out the responsibilities and duties of its general manager, management personnel and all staff, ensuring environmental initiatives are conducted in a systematic and standardized manner. Through our explicit environmental policy and efficient implementation mechanisms, we continuously mitigate the impact of our business activities on the natural environment.

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生產為核心業務的企業，本集團始終將環境保護視為首要關注事項。隨著全球對可持續發展議題的日益重視，我們深刻認識到，維護生態環境不僅是企業應盡的社會責任，更是確保業務長期穩健發展的關鍵要素。通過優化生產工藝、降低資源消耗、減少廢棄物排放以及推動循環經濟，我們積極追求環境效益與經濟效益的協同共進，為行業綠色轉型鋪平道路。此舉不僅有助提升市場競爭優勢，更能贏得客戶及社會各界對本集團品牌更大的信賴與支持。

本集團設有全面的環保管理體系，明確列明總經理、管理層至全體員工的責任分工，確保環保工作以系統化、規範化的方式推進。我們透過清晰的環保政策及高效的執行機制，持續減輕業務活動對自然環境的影響。



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 nonconformity with clause 8.1 of ISO 14001:2015 was identified, and the relevant responsible department had completed rectification and correction 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.

Furthermore, the Group recognizes that climate change may have profound implications for the environment, society and the economy, with different industries facing distinct associated risks and requiring varied responses. The Group will continuously monitor the potential impact of climate change on its operations through conducting materiality assessments for ESG issues and identifying and evaluating climate-related risks, thereby formulating and implementing appropriate management measures in a timely manner.

為確保環境管理體系的有效性及環境合規性，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，恩達本集團對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條款的事項，相關責任部門已在一週內進行整改及糾正。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本集團的可持續發展。

此外，本集團理解氣候變化對環境、社會及經濟均可能產生深遠影響，且不同行業面臨之相關風險與因應方式各有差異。本集團將透過開展ESG重要性議題評估及氣候變化相關風險識別與評估，持續監測氣候變化對集團營運之潛在影響，並適時制定及落實相應管理措施。



5.3.2 Preventing and Addressing Environmental Incidents

The Group primarily engages in the production of multi-layer flexible and rigid printed circuit boards. Given the nature of our operations, the prevention and emergency response for unexpected environmental incidents are crucial. The primary purpose of the Group's emergency response plan for unexpected environmental incidents is to establish an effective mechanism for incident prevention and emergency handling, ensuring rapid response to unexpected environmental incidents, so as to protect our staff and properties and minimize the impact on the surroundings. Through pre-emptive risk assessments, equipment maintenance, staff training, and emergency supply preparedness, we strive to mitigate 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 that the Company's operations comply with environmental regulations and achieve long-term sustainable development.

Environmental incidents prevention 突發環境事件預防

5.3.2 突發環境事件預防及處理

本集團主要從事多層柔性及剛性線路板生產，基於業務特性，突發環境事件之預防與應急響應尤為重要。本集團制定突發環境事件應急預案的主要目的是通過有效的事故預防及應急機制，確保一旦發生突發環境事件，能夠迅速地進行處置，從而保障員工生命及財產安全，盡量減低對周邊環境的影響。透過事前風險評估、設備保養、員工培訓及應急物資準備，我們致力降低環境風險。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，而事後則透過事件調查、經驗總結及預案優化，持續改進應急管理體系，確保企業運作符合環保法規要求，並實現長期可持續發展。

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。

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Prevention Measures 預防措施	Specific Contents 具體內容
Equipment and facility maintenance 設備設施維護	Regularly conducting inspection and maintenance of production equipment, wastewater treatment facilities and exhaust gas treatment facilities to ensure their proper operation. 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。
staff training 員工培訓	Providing staff 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、防洩漏裝置等。
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

- 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

In light of the rapidly evolving global environmental landscape, the Group recognizes the multifaceted challenges and potential opportunities presented by climate change, viewing it as a critical issue impacting global economic, social and ecological development. During the Year, we disclosed climate-related information in accordance with the relevant requirements of Appendix C2 of the Hong Kong Listing Rules, based on the four-pillar framework of "Governance, Strategy, Risk Management, and Metrics and Targets."

5.4.1 Governance

The Group has established a working taskforce to handle ESG and climate-related issues. For details, please refer to the section on "ESG Governance Structure".

5.4.2 Strategy

The Group is committed to enhancing its climate resilience and has refined its risk assessment framework accordingly. This involves systematically analysing the potential impacts of climate change on the Group's operations and its entire value chain, evaluating the extent of risk exposure and formulating corresponding optimization strategies. To advance the implementation of these relevant initiatives and address shortcomings in identifying long-term climate impacts within previous risk assessment processes, the Group conducted its first comprehensive climate scenario analysis in 2025. This analysis comprehensively covered three dimensions: physical risks, transition risks, and climate-related development opportunities. Detailed screening, identification and integrated assessments were conducted for each category of risk and potential opportunity.

5.4 應對氣候變化

面對全球環境情勢快速變遷，本集團深知氣候變化所帶來的各項挑戰與潛在機會，並將其視為影響全球經濟、社會及生態體系發展的關鍵議題。本年度我們依照香港上市規則附錄C2的相關要求，基於「管治、策略、風險管理及指標與目標」四大支柱框架，披露氣候相關信息。

5.4.1 管治

本集團已設立專責工作小組，處理ESG與氣候相關事務。詳情請參閱「ESG管治架構」章節。

5.4.2 策略

本集團致力提升業務的氣候變遷應對能力，並以此為導向完善風險評估體系，系統分析氣候變遷對本集團經營業務及整體價值鏈的潛在影響，據此評估風險影響程度並制定對應優化應對策略。為推動相關工作落地實施，同時彌補既往風險評估流程在識別氣候長期影響方面的不足，本集團於2025年開展了首次全面性的氣候情境分析。本次分析全域覆蓋物理風險、轉型風險及氣候相關發展機遇三大維度，並針對各類風險與潛在機遇逐一開展細緻的篩選識別與綜合評估工作。

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To analyze the climate-related risks and opportunities that may arise during business development, the Group comprehensively considered key factors including global temperature rise trends, climate policy developments, and the time horizon of impacts. Accordingly, the Group adopted the scenario assumptions and relevant parameters set out in the Sixth Assessment Report (AR6) issued by Intergovernmental Panel on Climate Change (IPCC) and the Phase 5 Public Report issued by Central Banks and Supervisors Network for Greening the Financial System (NGFS) as the foundation for its climate scenario analysis. The climate scenarios adopted align with the Group's industry characteristics and overall strategic objectives, while also supporting the national strategy of "Dual Carbon". Furthermore, the Group anticipates that climate-related risks and opportunities will exert significant impacts on its operations in the short, medium, and long term, with relevant periods, being 2030, 2040, and 2050 respectively. These time horizons are determined based on the Group's operational budgeting cycles and business planning cycles.

In this scenario analysis, the Group assumes that emission reduction policies and disclosure requirements will remain unchanged during the period in which anticipated impact of relevant risks may arise. The table below presents the climate scenario model adopted by the Group in its climate-related assessment to assist in evaluating the overall impact of climate-related factors on the Group.

為剖析業務發展過程中可能面臨的氣候相關風險與機遇，本集團綜合考量全球氣溫上升趨勢、氣候政策發展，以及影響時間跨度等關鍵因素。據此，本集團採用政府間氣候變遷專門委員會(IPCC)第六次評估報告(AR6)與央行及監管機構綠色金融網絡(NGFS)第五階段公開報告所載之情境假設模型及相關參數，作為氣候情境分析之基礎。所採用之氣候情境與本集團所屬行業特性、整體戰略目標契合，同時亦配合國家「雙碳」戰略。此外，本集團預期氣候相關風險與機遇將於短期、中期及長期對業務構成重大影響，相關期間分別為2030年、2040年及2050年，該等時間範圍乃根據本集團營運預算週期及業務規劃週期訂定。

在本次情境分析中，本集團假設在相關風險潛在影響之期間內，減排相關政策及披露範圍均維持現行狀況。下表列示本集團於氣候相關評估中所採用之氣候情境模型，以輔助評估氣候相關因素對本集團之整體影響。

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Scope	Consistent with the reporting scope, covering the Group's principal business locations in China and Hong Kong.
範圍	與報告範圍一致，覆蓋本集團位於中國及香港的主營業務地點。
Scenario analysis model adopted 採用的情境分析模型	<p>Physical risk analysis adopting the IPCC scenario framework: 實體風險分析採用IPCC情境框架：</p> <ul style="list-style-type: none">• Shared Socio-Economic Pathways (SSP) 1-2.6 Scenario: Global warming is constrained to approximately 2.0°C. Societal and economic development of various countries, as well as the direction of their clean energy transition, are consistent with historical trends. A stringent policy environment will amplify transition risks faced by businesses, whilst physical risks remain at a significant level.• 共享社會經濟路徑(SSP) 1-2.6 情境：全球升溫控制於約攝氏2.0度。各國之社會、經濟發展及清潔能源轉型方向與歷史趨勢一致。嚴格之政策環境將加強企業面臨之轉型風險，同時實體風險仍處於顯著水平。• Shared Socio-Economic Pathways (SSP) 5-8.5 Scenario: Global warming exceeds 4.0°C. Climate action by various countries has lagged behind, with insufficient promotion of mitigation and adaptation measures alongside inadequate policy frameworks, which has exacerbated the impact of extreme weather events, increasing both short-term and long-term physical risks faced by businesses. 共享社會經濟路徑(SSP) 5-8.5 情境：全球升溫超過攝氏4.0度。各國氣候行動相對滯後，減排與適應措施推動不足，相關政策配套亦不完善，導致極端氣候影響加劇，企業所面臨之短期及長期實體風險均有所上升。 <p>Transition risk analysis adopting the NGFS scenario framework: 轉型風險分析採用NGFS情境框架：</p> <ul style="list-style-type: none">• 2050 Net-Zero Emissions Scenario: Countries should implement stringent climate policies early, striving to limit global warming to within 1.5°C through measures such as reducing energy demand and promoting low-carbon technologies, and achieving global net-zero carbon dioxide emissions by 2050.• 2050 淨零排放情境：各國及早實施嚴謹之氣候政策，透過降低能源使用需求、推廣低碳技術等措施，致力將全球升溫控制於攝氏1.5度以內，並實現2050年前全球二氧化碳淨零排放目標。• Current Policy Scenario: If we merely maintain the climate policies currently in place, greenhouse gas emissions will continue to rise, and global warming is projected to exceed 3.0°C, triggering heightened physical risks.• 現行政策情境：僅維持當前已實施之氣候政策，溫室氣體排放持續上升，預期全球升溫將超過攝氏3.0度，並引發較高程度之實體風險。

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The Group recognizes that combining quantitative and qualitative analysis enables a more comprehensive assessment of climate-related risks and opportunities. However, given that relevant operational data is dispersed across various business units and the industry has yet to establish uniform and widely accepted calculation standards, the Group is currently unable to establish reliable cross-sector climate metrics in a reasonable and cost-effective manner. Furthermore, the Group's climate-related actions are integrated into its daily operational processes (such as the ongoing monitoring of new climate regulations). There are no separately identifiable items dedicated solely to addressing climate risks and opportunities; consequently, it is currently not possible to provide quantitative data on the present and anticipated financial impacts.

Nevertheless, the Group has identified the core financial impacts arising from key climate risks and opportunities, with detailed qualitative disclosures provided in the table below. Meanwhile, the Group is continuously enhancing its internal data integration mechanisms and scenario analysis modelling capabilities to progressively strengthen the level of quantitative disclosure regarding climate-related information. Should significant adjustments to future operational strategies occur, the Group will disclose the quantitative impact on its financial position, operating performance and cash flows in a timely manner.

本集團理解，結合定量與定性分析，可更全面地評估氣候相關風險與機遇。惟鑒於相關營運數據分散於各業務單位，且目前業界尚未形成統一且獲廣泛認可的計算標準，本集團暫時無法以合理且具成本效益的方式，建立具可靠性的跨行業氣候指標。此外，本集團之氣候相關行動已融入日常營運流程（例如持續監測新氣候法規），相關活動並無可單獨區分的項目專門應對氣候風險與機遇，因此暫時無法提供當前及預期財務影響之量化數據。

儘管如此，本集團已識別主要氣候風險與機遇所帶來的核心財務影響，並於下表提供詳細之定性披露。與此同時，本集團正持續優化內部數據整合機制及情境分析建模能力，逐步強化氣候相關資訊之量化披露水平。若未來營運策略出現重大調整，本集團將適時披露其對財務狀況、營運表現及現金流量所產生的量化影響。

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Through scenario analysis, the Group has identified the following five climate-related risks and opportunities. Please refer to the table below for the detailed qualitative assessment results regarding of these risks and opportunities.

本集團透過情境分析，識別出以下五項氣候相關風險與機遇。有關該等風險與機遇的詳細質化評估結果，請參閱下表。

Qualitative description of the risks and opportunity assessment results:

風險與機遇評估結果的定性描述：

Risk category 風險類別	Mainly affected area 主要受影響範圍	Physical risks 實體風險	Materiality Level 重要性程度			Impact on business 對業務之影響	Impact on financial performance 對財務表現之影響
			Materiality Level				
			Short-term (2030)	Medium-term (2040)	Long-term (2050)		
			短期 (2030年)	中期 (2040年)	長期 (2050年)		
Acute 急性	Extreme weather events 極端氣候事件	The Group's principal business locations in China and Hong Kong 本集團位於中國及香港的主營業務地點				<p>Business model:</p> <ul style="list-style-type: none"> Potential damage to the Group's tangible assets Potential threat to safety and health of the staff <p>Value chain:</p> <ul style="list-style-type: none"> Extreme weather may cause supply chain disruptions and damage to storage facilities, impacting order fulfilment, customer experience and brand reputation <p>業務模式：</p> <ul style="list-style-type: none"> 可能對本集團有形資產造成損害 對員工安全與健康構成潛在威脅 <p>價值鏈：</p> <ul style="list-style-type: none"> 極端天氣可能造成供應鏈中斷、倉儲設施受損，影響訂單交付、客戶體驗與品牌形象 	<ul style="list-style-type: none"> Increased costs: Additional expenditure arising from operational disruptions, post-disaster restoration, and contingency measures Revenue loss: Operational suspensions and delayed service delivery have directly led to declines in turnover and core earnings <p>成本增加：營運中斷、災後修復及應變措施導致額外支出增加</p> <p>收入損失：營運暫停、服務延遲交付直接造成營業額與核心收益下跌</p>

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Risk categories 風險類別	Mainly affected area 主要受影響範圍	Transition risks 轉型風險			Impact on business 對業務之影響	Impact on financial performance 對財務表現之影響
		Materiality Level 重要性程度				
		Short-term (2030) 短期 (2030年)	Medium-term (2040) 中期 (2040年)	Long-term (2050) 長期 (2050年)		
Market demand fluctuations	Consumer preferences are progressively shifting towards more sustainable products and consumption patterns, a trend that directly influences purchasing decisions. This brings with it the market risk of products being replaced by low-carbon alternatives	The Group's PCB business			<p>Business model:</p> <ul style="list-style-type: none"> Existing products face the risk of being replaced by low-carbon alternatives, potentially, which may lead to customer attrition <p>Value chain:</p> <ul style="list-style-type: none"> If existing cooperation standards, product selection mechanisms, and service specifications fail to align with the market's low-carbon trend, overall competitiveness will be weakened. 	<ul style="list-style-type: none"> Increased costs: Adjustments to product selection, service upgrades, and related technological investments increase overall operational expenses Revenue decline: Customer attrition and product substitution effects will reduce operating income
市場需求變動	消費者偏好正逐步轉向更具可持續發展性的產品及消費模式轉變，此趨勢直接影響其購買決策，伴隨產品被低碳商品取代的市場風險	本集團的PCB業務			<p>業務模式：</p> <ul style="list-style-type: none"> 原有產品面臨被低碳替代品取代之風險，可能導致客戶流失 <p>價值鏈：</p> <ul style="list-style-type: none"> 現有合作標準、選品機制與服務規範若未能配合市場低碳趨勢，將削弱整體競爭力 	<ul style="list-style-type: none"> 成本上升：調整選品、升級服務及相關技術投入增加整體營運成本 收入下滑：客戶流失與產品替代效應導致營業收益減少

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Risk categories 風險類別	Mainly affected area 主要受影響範圍	Transition risks 轉型風險			Impact on business 對業務之影響	Impact on financial performance 對財務表現之影響
		Materiality Level 重要性程度				
		Short-term (2030) 短期 (2030年)	Medium-term (2040) 中期 (2040年)	Long-term (2050) 長期 (2050年)		
		■	■	■		
Tightening of policies and regulations 政策法規趨嚴	New market requirements concerning carbon taxation, ESG disclosure and sustainability-related regulations 市場新增碳稅、ESG 資訊披露及可持續發展相關法規要求	The Group's PCB business and principal business locations in China and Hong Kong 本集團的 PCB 業務及位於中國及香港的主營業務地點	■	■	<p>Business model:</p> <ul style="list-style-type: none"> Compliance with newly introduced carbon tax ESG disclosure, and sustainability-related regulatory requirements is mandatory. Non-compliance may trigger reputational risks and undermine client trust <p>Value chain:</p> <ul style="list-style-type: none"> Suppliers may raise prices due to rising carbon costs Mandatory carbon emissions tracking and disclosure must be implemented across all operational aspects, thereby increasing management complexity <p>業務模式：</p> <ul style="list-style-type: none"> 需遵守新增之碳稅、ESG 披露及可持續發展相關法規要求，不合規可能引發聲譽風險並影響客戶信任 <p>價值鏈：</p> <ul style="list-style-type: none"> 供應商可能因碳成本上升而調高價格 營運各項節需執行強制性碳排放追蹤與披露，增加管理複雜度 	<ul style="list-style-type: none"> Compliance penalties: Failure to meet disclosure standards may incur fines, directly increasing operational expenditure Increased governance costs: Acquiring carbon accounting tools, upgrading reporting systems, and switching to sustainable packaging elevate governance expenses Increased business costs: Suppliers may pass on carbon costs, driving up overall procurement expenses and squeezing profit margins <p>合規罰款：未達披露標準可能產生罰款，直接增加營運支出</p> <p>管治成本上升：購置碳會計工具、升級報告系統及更換可持續包裝等，抬高管治成本</p> <p>業務成本上升：供應商碳成本轉嫁，推高整體採購成本並壓縮獲利空間</p>

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Opportunity categories 機遇類別	Mainly affected area 主要受影響範圍	Opportunities 機遇			Impact on business 對業務之影響	Impact on financial performance 對財務表現之影響	
		Materiality Level 重要性程度					
		Short-term (2030) 短期 (2030年)	Medium-term (2040) 中期 (2040年)	Long-term (2050) 長期 (2050年)			
Operational energy efficiency optimization	The Group's principal business locations in China and Hong Kong				Business model: <ul style="list-style-type: none"> Reduce reliance on conventional grid energy to enhance overall operational stability and resilience 	<ul style="list-style-type: none"> Energy cost savings: Reduced electricity and related energy expenditures, contributing to enhanced overall operational profitability 	
營運能效優化	本集團位於中國及香港的主營業務地點				Value chain: <ul style="list-style-type: none"> Optimize office operations through energy-saving systems 	業務模式： <ul style="list-style-type: none"> 降低對傳統電網能源之依賴，提升整體營運穩定性與韌性 	<ul style="list-style-type: none"> 能源成本節省：電力及相關能源支出下降，有助提升整體營運獲利水平
					價值鏈： <ul style="list-style-type: none"> 透過節能系統優辦公室營運 		
Demand for green products					Business model: <ul style="list-style-type: none"> Align with market green trends, expand sustainable-related businesses and services, and strengthen market positioning 	<ul style="list-style-type: none"> Revenue growth: Increased demand for green products and services drives business scale and turnover expansion 	
綠色產品需求					Value chain: <ul style="list-style-type: none"> Optimize the supply chain to align with green product standards, thereby enhancing customer recognition and strengthening collaborative bonds 	業務模式： <ul style="list-style-type: none"> 順應市場綠色趨勢，拓展可持續相關業務與服務，強化市場定位 	<ul style="list-style-type: none"> 收入增長：綠色產品與服務需求提升，帶動業務規模與營業額擴張
					價值鏈： <ul style="list-style-type: none"> 優化供應鏈以配合綠色產品標準，提升客戶認可度與合作黏性 		

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Mitigation measures for the risks and opportunity assessment results:

風險與機遇評估結果的緩解措施：

Risks categories 風險類別	Mitigation measures 緩解措施
<p>Extreme weather events</p> <p>極端氣候事件</p>	<ul style="list-style-type: none"> A comprehensive emergency management mechanism has been established to safeguard safety and health of the staff. Concurrently, supply chain management has been strengthened to minimise the impact of physical risks arising from climate change on goods supply. 已建立完善的緊急管理機制，保障員工安全與健康，同時強化供應鏈管理，將氣候變遷造成之實體風險對貨品供應之影響降至最低 A rigorous and resilient contingency system has been established, with emergency response plans formulated for sudden environmental incidents. An Environmental Incident Emergency Management Team has been set up to continuously enhance prevention and rapid response mechanisms, effectively mitigating the impact of potential risks 建立嚴謹且具彈性之應變體系，針對突發性環境事件制定應急預案，並設立環境事件應急管理小組，持續強化預防與快速反應機制，有效降低潛在風險衝擊
<p>Market demand fluctuations</p> <p>市場需求變動</p>	<ul style="list-style-type: none"> We are continuously optimizing our operational model towards sustainable development and appropriately increasing investment in relevant areas to consolidate and enhance the Group's competitive advantage in the market 持續推動營運模式朝向可持續發展方向優化，並適度增加相關領域投入，以鞏固並提升本集團之市場競爭優勢
<p>Tightening of policies and regulations</p> <p>政策法規趨嚴</p>	<ul style="list-style-type: none"> Quantify costs and expenses related to the Group's material ESG issues through internal assessment mechanisms 透過內部評估機制，量化與本集團重大 ESG 議題相關之成本與費用 Timely tracking of regulatory amendments to ensure full compliance with the latest requirements in internal operations 及時追蹤法規修訂內容，確保內部營運全面符合最新合規要求 Continuously monitor international climate governance trends and policy developments relevant to the Group's operations, regularly identifying, assessing and monitoring climate-related risks and opportunities 持續關注國際氣候治理走向及與本集團營運相關之政策法規動向，定期識別、評估及監控氣候相關風險與機遇

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Opportunity Category 機遇類別	Response Measures 應對措施
Operational energy efficiency optimization 營運能效優化	<ul style="list-style-type: none"> Optimize the operational modes of air conditioning, lighting and related equipment systems at operational sites to enhance energy efficiency and reduce overall energy consumption 優化營運場所之空調、照明及相關設備系統之運行模式，提升能源使用效率並降低整體能耗 Gradually expand the use of renewable energy 逐步擴大再生能源使用
Demand for green products 綠色產品需求	<ul style="list-style-type: none"> Align with market trends towards green consumption by continuously elevating product standards and quality requirements, ensuring products comply with relevant green certifications and market regulations 順應市場綠色消費趨勢，持續提升產品標準與品質要求，確保產品符合相關綠色認證及市場規範

Although the Group has not yet formulated a dedicated climate transition plan at this stage, it has committed corresponding manpower and internal resources to drive various mitigation and response measures. During the Year, the Group completed the identification of material Scope 3 categories relevant to its operations and continued to advance decarbonization initiatives and climate resilience enhancement efforts. During the Year, the Group has made relevant investments in relation to climate-related risks and opportunities, which are primarily integrated into its daily operations and existing projects; such expense is not classified separately as dedicated capital expenditure, financing arrangements or independent investment projects. Furthermore, the emission reduction and related response measures announced in the previous reporting period have been fully implemented across all operational sites.

Although the Group has implemented various proactive measures on climate-related issues, the effectiveness of future climate resilience planning may still be affected by several significant uncertainties. These factors include the unclear direction of global and regional climate policy development, fluctuations in market demand for green products, the evolving pace and severity of physical impacts caused by climate change, and the uncertain future implementation timelines and regulatory intensity of climate-related regulatory requirements applicable to the Group.

現階段本集團雖尚未制定專項氣候轉型計劃，惟已投入相應人力及內部資源，推動各項減緩與應對措施。本年度，本集團已完成與自身營運相關之重大範圍三類別識別工作，並持續推進脫碳行動及氣候韌性強化工作。於本年度，本集團就氣候相關風險及機遇作出相關投入，主要融入日常營運及既有項目當中，相關支出未單獨歸類為專屬之資本開支、融資安排或獨立投資項目。此外，上一報告期所公佈之減排及相關應對措施，亦已於各營運地點全面落實。

儘管本集團已就氣候相關議題推行各項積極措施，未來氣候韌性相關規劃的落實成效，仍可能受到若干重大不確定性因素影響。有關因素包括全球及地區氣候政策發展方向未明、市場對綠色產品需求存在波動、氣候變遷造成之實體影響其發展節奏與嚴重性持續改變，以及適用於本集團之氣候相關監管要求，其未來實施時間與規管強度尚未明朗。

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In response to these uncertainties, the Group possesses robust adaptive capabilities, enabling flexible adjustments to its overall strategy and operational model across short-, medium-, and long-term horizons concerning climate change-related issues. These adaptation mechanisms are integrated into the Group's routine strategic planning and operational management processes, ensuring timely adjustments to operational priorities, workflows, and value chain collaboration models in response to evolving climate risks, regulatory policy updates, and shifts in market conditions.

Looking ahead, the Group will continue to monitor climate-related risks and opportunities, evaluate the effectiveness of various emission reduction measures, and adjust strategies in a timely manner based on operational performance. Progress on all climate-related initiatives will be tracked through daily monitoring mechanisms. The Group will also optimize its emission reduction and response measures as required, drawing upon operational outcomes and external climate trends. These arrangements will facilitate the orderly advancement of climate actions, further strengthening the Group's adaptability and resilience in confronting climate change challenges.

5.4.3 Risk Management

The Group has fully integrated the identification, assessment, prioritization and management procedures for climate-related risks and opportunities into its overall risk management framework and systems. This ensures climate risk management is embedded in daily operations, enabling us to effectively address the various challenges posed by climate change. Such integration aligns with our existing risk management framework. No significant changes were made to the relevant management procedures during the Year.

面對上述變動因素，本集團具備良好之調適能力，可就氣候變遷相關議題，於短期、中期及長期靈活調整整體策略與營運模式。有關調適機制已納入集團日常策略規劃及營運管理流程，確保本集團能因應氣候風險變化、監管政策更新及市場環境轉變，適時調整營運重點、作業流程及價值鏈協作模式。

展望未來，本集團將持續監控氣候相關風險與機遇，評估各項減排措施之成效，並按營運表現適時調整策略，透過日常監控機制追蹤各項氣候相關工作之推展進度。本集團亦會參照營運實績及外部氣候發展趨勢，按需要優化減排及應對措施。有關工作安排將帶領各項氣候行動有序推動，進一步強化本集團面對氣候變遷挑戰之適應力與韌性。

5.4.3 風險管理

本集團已將氣候相關風險與機遇之辨識、評估、優先排序及管理程序，全面納入整體風險管理架構與系統，讓氣候風險管理落實於日常營運當中，確保我們能有效因應氣候變化所帶來之各項挑戰。相關整合與我們既有風險管理架構保持一致，本年度我們並未對相關管理程序實施重大變更。

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During the execution of risk management operations, the Group comprehensively considers key parameters such as asset location, asset attributes, historical impacts of extreme weather and energy usage patterns. Analysis is conducted using publicly available climate scenario data and internal operational records. The following outlines the Group's process for managing climate-related risks and opportunities:

於風險管理作業執行過程中，本集團綜合考量資產所在地、資產屬性、極端天氣之歷史影響、能源使用模式等關鍵參數，並運用公開氣候情境數據與營運紀錄等內部資料進行分析。以下為本集團氣候相關風險與機遇管理流程之說明：



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5.4.4 Metrics and Targets

The Group has elevated climate resilience and advancing sustainable operational models as core strategic priorities, consistently striving to align its sustainable development goals and supporting action plans with globally recognized sustainability standards. In benchmarking objectives, the Group prioritizes adherence to China's strategy of "Dual Carbon", which also serves as a crucial pillar for China's implementation of its climate commitments under the Paris Agreement.

To align with the aforementioned climate governance framework, Yan Tat Printed Circuits continues to review and evaluate its core ESG performance indicators and has established specific emission reduction and management targets for the Group. These targets correspond to the requirements of national and regional climate and sustainability frameworks. These targets have not yet been verified by an independent third party and were not developed based on industry decarbonization methodologies. The Board will conduct annual monitoring of progress toward achieving these targets and assess the effectiveness of their implementation, evaluating whether revisions to the targets are necessary. In addition, the Board will continuously optimize mechanisms related to target setting, performance evaluation and verification to ensure the transparency and credibility of the Group's decarbonization initiatives.

In order to translate these regulatory targets into tangible emission reductions, the Group focuses on advancing substantive decarbonization through enhancing energy efficiency and optimizing operational processes. The Group holds carbon allowances, which are primarily used to comply with local regulatory requirements relating to emissions trading. At this stage, the Group has no plans to use voluntary carbon credits for emissions offsetting. In the future, the Group will continue to monitor developments in the carbon credit market and relevant policy dynamics. When the time is ripe, such tools may be employed as supplementary support to assist the Group in achieving its long-term carbon neutrality objectives.

5.4.4 指標與目標

本集團將提升氣候韌性、推進可持續營運模式作為核心戰略方向，始終致力於讓可持續發展目標及配套行動計劃，與全球通用的可持續發展標準相契合。在目標對標上，本集團優先遵循中國「雙碳」戰略，該等目標亦是中國落實《巴黎協定》氣候承諾的重要支撐。

為與上述氣候治理框架相契合，恩達電路持續對ESG核心績效指標進行審核評估，並已制定具體的排放減量與管理目標，相關目標設定均對應國家及地區層面氣候與可持續發展框架的要求。目前該等目標尚未經獨立第三方驗證，亦非依據行業脫碳方法論制定，董事會將對目標的達成進度與執行成效進行年度監控，並評估是否有必要對目標作出修訂。此外，董事會亦將持續優化目標制定、成效評估及驗證的相關機制，確保本集團脫碳行動的透明度與可信度。

為將此等經規範制定的目標轉化為實質的減排成果，本集團聚焦透過提升能源使用效率、優化營運流程的方式推進實質性脫碳。本集團持有碳配額，主要用於遵守當地排放權交易相關監管要求，本階段暫無計劃採用自願性碳信用額進行排放抵銷。未來本集團將持續關注碳信用市場發展與相關政策動態，待時機成熟時，藉由該類工具作為輔助支撐，助力本集團實現長期碳中和目標。

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Carbon reduction targets of the operation site of Yan Tat Printed Circuits

恩達電路營運據點減碳目標

Target Category 目標類別	Target Description 目標說明
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Greenhouse gas emissions 溫室氣體排放	Reduce the total emissions intensity of greenhouse gas (Scope 1 and Scope 2) by 3% by 2030 with 2025 as the benchmark year 以2025年為基準年，到2030年將範圍1及範圍2溫室氣體的總排放強度降低3%
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Furthermore, during this reporting period, Yan Tat Printed Circuits undertook greenhouse gas identification, assessment and inventory activities to effectively manage its own greenhouse gas emissions. These efforts covered the operational scope of Yan Tat Printed Circuits, with Scope 1 and Scope 2 emissions calculations completed in accordance with the requirements of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). Simultaneously, data compilation for Scope 3 emission sources was completed with reference to the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

此外，本報告年期內，恩達電路開展溫室氣體識別、評估及盤查工作，以有效管理自身溫室氣體排放。相關工作覆蓋恩達電路的營運範圍，其中範圍1及範圍2排放量核算已依據《溫室氣體核算體系：企業核算與報告標準(2004年)》的要求完成。同時亦參考《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》，完成了範圍3排放源的數據梳理。

Based on the operational situation, estimated emission scale, data availability and peer research findings of Yan Tat Printed Circuits, the following categories are included in the Group's Scope 3 emissions accounting:

結合恩達電路的營運情況、排放規模估算、數據可獲取性及同行研究結果，以下類別納入本集團範疇3排放量核算範圍：

- Category 5: Waste generated during operations
- Category 6: Business Travel
- 類別5：運營中產生的廢棄物
- 類別6：商務出行

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The greenhouse gas emissions data during the Year are set out in the table below:

本年度，溫室氣體排放如下：

Greenhouse gas (Notes 1-2) 溫室氣體 (附註1-2)	Unit 單位	2025 二零二五年	2024 二零二四年
Total greenhouse gas emissions 溫室氣體總排放量	Tonnes of CO ₂ e 噸二氧化碳當量	36,616.82	38,017.39
Scope 1: Direct emissions (Note 3) 範圍一：直接排放 (附註3)	Tonnes of CO ₂ e 噸二氧化碳當量	528.11	547.77
Scope 2: Indirect emissions (Note 4) 範圍二：間接排放 (附註4)	Tonnes of CO ₂ e 噸二氧化碳當量	35,972.43	37,469.62
Scope 3: Other indirect emissions (Note 5) 範圍三：其他間接排放 (附註5)	Tonnes of CO ₂ e 噸二氧化碳當量	116.28	/
Greenhouse gas emission intensity 溫室氣體排放密度	Tonnes of CO ₂ e/m ² of product 噸二氧化碳當量／每平方產品	0.09	0.10

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Notes:

- 1 Yan Tat Printed Circuits employs the operational control method as the foundation for calculating greenhouse gas emissions. This approach delineates the accounting boundary based on Yan Tat Printed Circuits's management and decision-making authority over various operational activities. It not only more accurately reflects Yan Tat Printed Circuits's responsibilities in carbon emissions management but also enhances the monitoring and management of greenhouse gas emissions, ensuring that quantified results align with the Group's sustainable development objectives.
- 2 The greenhouse gas emissions calculation follows The Greenhouse Gas Verification Report of Yan Tat Printed Circuits 2025, and The Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). The types of greenhouse gases include carbon dioxide, methane and nitrous oxide. To enhance data readability, all emissions are uniformly presented in "tonnes of CO₂e".
- 3 Scope 1 direct emissions originate from the daily operational activities of Yan Tat Printed Circuits involving the use of vehicles fuel and the combustion of fuel during production processes. The emission factors used in the calculations are 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.
- 4 Scope 2 indirect emissions refer to location-based indirect greenhouse gas emissions resulting from energy purchased by Yan Tat Printed Circuits. The emission factors used in calculations are sourced from the Specification with Guidance for Verification of the Organization's Greenhouse Gas Emissions published by the Shenzhen Administration For Market Regulation.
- 5 Scope 3 other indirect emissions encompass other indirect emissions generated outside Yan Tat Printed Circuits, including "Category 5: Waste generated during operations — Municipal Solid Waste and Waste Paper" and "Category 6: Business Travel — Air Travel". For Category 5 emissions calculations, emission factors referenced the China Products Carbon Footprint Factors Database (CPCD). For Category 6 emissions calculations, emission factors referenced Emission Factors of Typical Business Travel and Accommodation in China (2024). As this is the Group's first disclosure of Scope 3 emissions data, there is no historical baseline. Fluctuation analysis is therefore not applicable. The Group will continue to accumulate data and conduct trend tracking in subsequent periods.

註解：

- 1 恩達電路以營運控制法作為溫室氣體排放量計算之基礎。該方法以恩達電路對各項營運活動之管理與決策權限劃定核算邊界，不僅能更真實反映恩達電路於碳排放管理上應負之責任，同時有助強化溫室氣體排放之監控與管理，確保量化結果與本集團可持續發展目標相互契合。
- 2 溫室氣體排放計算方法依據《恩達電路溫室氣體量化報告2025》及《溫室氣體核算體系：企業價值鏈(範圍3)核算與報告標準(2011年)》。溫室氣體種類涵蓋二氧化碳、甲烷及一氧化二氮，為提升數據可讀性，排放量統一以「二氧化碳當量噸」為單位呈現。
- 3 範圍一直接排放來自恩達電路日常的汽車燃料使用及生產環節燃料燃燒的日常營運活動。計算所用排放因子則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。
- 4 範圍二間接排放來自恩達電路外購的能源所產生之基於位置計算的間接溫室氣體排放。計算所用排放因子則來自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》。
- 5 範圍三其他間接排放涵蓋恩達電路以外產生其他間接排放，包括「類別5：運營中產生的廢棄物 — 生活垃圾和廢紙」及「類別6：商務出行 — 航空」。其中，類別5排放計算所採用之排放因子，參考中國產品全生命週期溫室氣體排放係數庫(CPCD)，而類別6排放計算之排放因子，則參考中國典型差旅出遊與住宿排放因子(2024)。本集團為首次披露範圍三排放數據，無歷史基數，暫不適用波動分析，後續將持續積累數據並開展趨勢跟蹤。

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The Group's strategic focus centers on optimizing core business performance and creating long-term corporate value, aligning closely with the core principles of the current risk management system. To date, the Group has not incorporated internal carbon pricing mechanisms or climate-related factors into its corporate governance framework or compensation management policies. This is primarily because such factors currently lack direct and significant relevance to the Group's industry characteristics, current operational priorities, and core financial decision-making requirements.

The Group will continue to monitor developments in climate-related metrics, best practices within relevant industry sectors, and the practical implementation of internal carbon pricing mechanisms. When conditions are ripe, we will actively evaluate the feasibility of integrating these climate-related factors into our corporate governance framework and compensation policy system, and advance the implementation of relevant measures.

本集團的策略核心聚焦於優化核心業務經營績效、創造企業長期價值，此方向與現行風險管理體系的核心理念保持高度契合。截至目前，本集團尚未將內部碳定價機制、氣候相關影響因素納入公司治理架構體系及薪酬管理政策。這主要是因為該類因素目前尚未與本集團所屬行業特性、當前營運發展重點及財務決策核心需求形成直接且重大的關聯性。

本集團將持續跟進氣候相關監測指標的發展、業內相關領域的最佳實踐經驗，以及內部碳定價機制的實際應用進展。待相關條件成熟時，將積極評估把上述氣候相關因素納入公司治理框架與薪酬政策體系的可行性，並推進相關落地工作。

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6. EMPLOYMENT AND LABOR PRACTICE

6.1 Employment

Employees are the cornerstone of an enterprise's sustainable development. The Group consistently prioritizes creating an excellent working environment for its employees, enhancing their sense of belonging and satisfaction, effectively safeguarding their lawful rights and interests, and establishing a career development platform conducive to the realization of individual talents and value. The Group continues 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 high-caliber talents while actively fostering harmonious and stable labor-management relationship, promoting mutual growth for both the enterprise and its employees.

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

員工是企业持續發展的基石。本集團始終重視為員工創造優良的工作環境，提升員工的歸屬感與滿意度，切實保障員工合法權益，並搭建有利於個人才能發揮與價值實現的職業發展平台。本集團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，並持續吸引具豐富經驗及優秀質素的人才加入，同時積極營造和諧穩定的勞資關係，促進企業與員工共同成長。

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)	2025 二零二五年	2024 二零二四年
Total	總計	763 (100%)	724 (100%)
By gender	按性別		
Male	男	489 (64%)	454 (63%)
Female	女	274 (36%)	270 (37%)
By employment type	按僱傭類型		
Full-time	全職	763 (100%)	724 (100%)
Part-time	兼職	0 (0%)	0 (0%)
By age group	按年齡組別		
<30 years old	<30 歲	164 (21%)	143 (20%)
30-50 years old	30-50 歲	387 (51%)	406 (56%)
>50 years old	>50 歲	212 (28%)	175 (24%)
By region	按地區		
The PRC	中國	763 (100%)	724 (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	2025 二零二五年	2024 二零二四年
Total	總計	17%	15%
By gender	按性別		
Male	男	17%	16%
Female	女	15%	14%
By age group	按年齡組別		
<30 years old	<30 歲	36 ² %	39%
30-50 years old	30-50 歲	12%	10%
>50 years	>50 歲	11%	7%
By region	按地區		
The PRC	中國	17%	15%

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 standards, ensure effective implementation of each system, and maintain a sound working order, the Group continues to implement incentive programs to motivate employees. Through bonuses, awards, merits and promotions, we recognize outstanding performers to stimulate enthusiasm and initiative in the workplace.

The Group implements a minimum wage guarantee system to ensure all employees receive compensation no less than the local statutory minimum wage standard. Concurrently, we have a comprehensive performance appraisal system in place to review and adjust compensation structures and bonus arrangements annually based on employees' work performance, skill advancement and training participation. Performance-based incentives are fairly distributed according to actual contributions.

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;

6.1.2 薪酬管理

為提升企業管理水平、確保各項制度有效落實並維持良好工作秩序，本集團持續實施獎勵制度激勵員工，透過獎金、嘉獎、記功及職級晉升等方式，表彰表現優秀的員工，激發工作熱情與積極性。

本集團實行最低工資保障制度，確保所有員工工資不低於當地法定最低工資標準。同時，我們設有完善的績效考核制度，每年根據員工的工作表現、技能提升及培訓參與情況，對薪酬結構及花紅安排進行檢討與調整，並按實際貢獻公平發放績效獎勵。

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；

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- awarding long-term service award, excellent employee award and innovation selection award to outstanding and innovative employees as encouragement;
- 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.
- 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；
- 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。

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.

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 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 and equal treatment, and prohibits any form of discriminatory behavior. All personnel decisions, including recruitment, promotion and compensation, are made without discrimination based on gender, age, ethnicity, religion or other factors. In addition to statutory requirements, the Group has established the "procedures to prevent discrimination and harassment and allow freedom of association", explicitly prohibiting any discriminatory or harassing conduct. We fully respect employees' legal rights to freely form and join labor unions and engage in collective bargaining. Employees who encounter suspected discrimination, harassment or restrictions on freedom of association may file written or verbal complaints with the general manager or the manager of the Human Resources Department to effectively safeguard their rights and interests. Concurrently, the Group's trade union representatives and trade union members regularly monitor the Company for instances of discrimination, harassment or restrictions on freedom of association. This oversight assists management in recommending and implementing improvements to relevant policies. 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.

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，堅守平等對待原則，嚴禁任何形式的歧視行為。招聘、晉升、薪酬等各項人事決策，均不因性別、年齡、民族或宗教等因素而有所差別對待。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》，明確禁止任何歧視、騷擾行為，並充分尊重員工依法自由組建、參加工會及集體談判的權利。員工如發現任何涉嫌歧視、騷擾或限制結社自由的情況，可向總經理或人力資源部經理提出書面或口頭投訴，以有效保障員工權益。同時，本集團工會代表及工會成員定期對公司是否存在歧視、騷擾或結社自由受限情形進行監督，以助管理層對相關管理措施進行建議及改善。若員工在工作中遭遇不公平待遇，亦可依循《員工內部溝通及申訴管理辦法》提出申訴，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 identify and address potential issues promptly. If medical examination results indicate abnormalities, we will immediately investigate the situation and arrange for job reassignment as appropriate to ensure employees work under healthy and safe conditions. For positions involving occupational hazards, employees must wear or use personal protective equipment as required. To prevent employees from suffering occupational diseases and hazards, we organized multiple occupational health education and safety training sessions for all employees during the Year, aiming to enhance their self-protection awareness and response capabilities. To further strengthen occupational health and safety management, the Group has established a safety management committee and designated safety officers responsible for managing production safety, handling employee work-related injuries and occupational disease medical matters, and improving medical support measures and occupational health and safety regulations to ensure systematic management of labor safety and hygiene. In order to safeguard the safety and health of its employees, the Group arranged for a third-party testing organization during the Year to conduct inspection on the workshops and posts that might be affected by occupational disease hazards at workplaces for Yan Tat Printed Circuits, 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。根據相關法律法規，新入職員工須完成健康體檢並取得健康證明，方可正式上崗；而具安全風險的崗位員工須定期進行健康檢查，及時發現並處理潛在問題。如體檢結果顯示異常，將立即了解情況並適時安排調崗，確保員工在健康、安全的條件下工作。凡涉及職業危害的崗位，員工必須按規定佩戴或使用個人防護用品。為避免員工因工作遭受職業性疾病與危害，我們於本年度多次組織全體員工進行職業健康教育及安全培訓，旨在提升員工的自我保護意識與應對能力。為進一步強化職業健康與安全管理，本集團設立安全管理委員會，並設立安全主任，負責安全生產管理、處理員工工傷和職業病醫療事宜，以及完善醫療保障措施和職業健康安全相關規定，確保勞動安全與衛生工作得到系統化管理。為保障員工的安全及健康，本集團於本年度委託第三方檢測機構對恩達電路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有法規、標準規定的限值要求。

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The Group has implemented a safety management accountability system to ensure the safety and reliability of production processes. During working hours, operators must strictly adhere to operating procedures and technicians, maintain a clean and orderly work area and prevent accidents. For large equipment or machinery posing hazards, the Group requires the installation of safety guards on all such equipment, while electrical wires must be fitted with protective conduits. Meanwhile, the Group conducts regular equipment inspections, maintenance and upkeep. Upon detecting any malfunction, employees must immediately report it and arrange repairs to promptly eliminate safety hazards. The Group also stipulates that employees in special positions must have received relevant professional trainings and obtained corresponding qualification certificates, such as electrician certificates, boiler work certificates or highly toxic chemical safety management job certificates, before commencing formal duties to ensure those employees possess adequate safety knowledge and operational competence.

Given the use of hazardous chemicals in the production process of PCBs, the Group has formulated the “Safety Management System for Hazardous Chemicals” to strengthen the safety management of hazardous chemicals. All chemicals must be accompanied with safety technical specifications provided by suppliers and packaged in compliance with dangerous chemical regulations to strengthen the overall process control. In addition, the Group has also implemented and complied with the relevant RoHS requirements to reduce the use of hazardous ingredients, thereby minimizing occupational safety risks for employees at the source.

During the Year, the Group recorded 184 working days lost due to work-related injury and there was no work-related fatality in each of the past 3 years including the Year.

本集團推行安全管理責任制，以確保生產過程安全可靠。操作員在工作期間須嚴格遵循操作規程及技術人員指導進行作業，保持工作區域整潔有序，杜絕意外事故發生。對於大型設備或存在危險性的機械，本集團要求全部安裝安全防護裝置，而電線須加裝保護套管。同時，本集團會定期對設備進行巡檢、保養與維護。一旦發現故障，員工須立即報告並安排維修，及時消除安全隱患。本集團亦規定特殊崗位的員工必須接受專業培訓並取得相應資格證書，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，以確保員工具備足夠的安全知識與操作能力。

鑑於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《危險化學品安全管理制度》，本集團要求所有化學品均須隨附供應商提供的安全技術說明書，且包裝符合危險化學品規範，以加強全流程管控。此外，本集團亦推行及遵從RoHS相關要求，減少有害物質的使用，從源頭降低員工職業安全風險。

本年度，本集團因工傷損失的工作日數為184天，而過去3年均無因工亡故事件。



6.3 Development and Training

The Group maintains a consistent focus on employees' professional growth and potential development, enhancing individual value and fostering synchronized growth with the enterprise through training mechanisms. Based on annual operational plans and objectives, we regularly conduct employee training needs surveys. Using the survey results from each department, we develop targeted annual training programs that align with business requirements. By consistently implementing our employee training policy, we meet the strategic needs for optimizing the Group's talent structure and supporting business development. The Group records training programs, schedules, hours completed and assessment results, which serve as important references for employee performance evaluations, promotions and job transfers. We provide ample training resources and a high-quality learning environment, offering all employees diverse learning opportunities including onboarding training, pre-job training, on-the-job training and dedicated training. All new employees undergo pre-employment training covering foundational knowledge such as corporate introduction, regulatory systems, fire safety, production safety, job skills and environmental management systems to familiarize them with corporate culture and operational standards. Meanwhile, all newly hired or internally transferred technical personnel must complete at least two days of pre-employment and on-the-job training to master position-specific work techniques and professional skills, ensuring rapid integration into their roles and competency in their responsibilities.

In order to enhance employees' job competency, the Group continuously offers diverse internal training programs for its workforce. During the Year, we provided a total of 48 thematic training programmes in seven core areas. Training content encompassed safety, hygiene and operational safety, quality management, environmental and energy management, customer service and process control, compliance responsibilities, professional technical skills and production and operation management. Through these training initiatives, the Group strives to enhance employees' professional capabilities and compliance awareness, thereby strengthening overall operational efficiency and market competitiveness. Upon completion, learning outcomes are assessed via written examinations, oral interviews, or on-site operational evaluations. Those who fail the standards will be given the remedial training to ensure that employees have mastered the relevant knowledge and skills, continuously driving employees' growth and operational optimization.

6.3 發展及培訓

本集團持續關注員工的職業成長與潛能發揮，透過培訓機制提升員工個人價值與企業同步發展。我們根據年度營運規劃和目標，定期開展員工培訓需求調查，並依據各部門調查結果，制定針對性強、切合業務需要的年度培訓計劃。我們透過持續推行員工培訓政策，滿足本集團人才結構優化及業務發展的戰略需要。本集團對培訓的項目、時間、時數及考核成績進行記錄，作為員工績效評估、晉升及崗位調動的重要參考依據。我們提供充足的培訓資源與優質學習環境，為所有員工提供入職培訓、職前培訓、在職培訓及專項培訓等多方面學習機會。新員工入職前均需進行入職培訓，內容涵蓋企業介紹、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，幫助員工了解企業文化與運作規範。同時，所有新入職或內部調崗的技術人員，必須完成至少兩天的職前及在職培訓，以掌握崗位工作技巧和專業技能，確保快速融入工作並勝任職責。

為強化員工崗位勝任力，本集團持續為在職員工開辦多元主題之內部培訓課程。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衛生與作業安全、質量管理、環境與能源管理、客戶服務與流程管控、合規責任、專業技術能力、生產運營管理等。透過各項培訓，本集團致力提升員工專業能力與合規觀念，強化企業整體營運效率與市場競爭優勢。培訓完成後，將透過書面、口試或現場操作評核等方式檢視學習成效，對未達標者安排補訓，確保員工確實掌握相關知識與技能，並持續推動員工成長與企業營運優化。

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The training materials of the Group are prepared by experienced and professionally qualified employees, including job operation manuals and fundamental operational skills for specific positions. These materials are practical and targeted, effectively assisting employees in learning, reducing operational errors, and enhancing work efficiency. In addition to internal training, the Group encourages employees to participate in external training programs and provides continuing education allowances to motivate employees to continuously update their professional knowledge and skills, thereby maintaining the Group's competitive edge within the industry. During the Year, the training of employees of the Group is as follows:

本集團的培訓教材由具有豐富經驗及專業資格的員工負責編制，包括崗位作業指導書和崗位基本操作技能等，內容實用並具針對性，有效協助員工學習，減少操作失誤並提升工作效率。除內部培訓外，本集團亦鼓勵員工參與外部培訓，並提供進修津貼以鼓勵員工持續更新專業知識與技能，保持本集團在行業中的競爭優勢。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	每位員工平均受訓時數 (受訓員工百分比) ¹	2025	2024
		二零二五年	二零二四年
Total	總計	20 (100%)	20 (100%)
By gender	按性別		
Male	男	22 (100%)	22 (100%)
Female	女	17 (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	34 (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。



6.4 Labor Standards

The Group strictly adheres to 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, explicitly opposing and strictly prohibiting the employment of child labor and forced labor practices. To comply with regulations, the Group's Human Resources Department strictly implements human resource management procedures during recruitment. Applicants are required to submit academic credentials, health certificates, and other documents for comprehensive verification. Only after all verification steps are completed may candidates proceed to subsequent hiring procedures, ensuring lawful employment. Applicants must provide identification documents to the Human Resources Department during the interview stage to confirm they have reached the legal minimum working age, thereby preventing the inadvertent hiring of child labor. All new employees are required to sign labor contracts that clearly outline job responsibilities, working hours, compensation packages, and benefit arrangements. This safeguards the rights of both employers and employees and prevents forced labor. Should any instances of child labor or forced labor be discovered, the Group will immediately terminate the relevant employment relationship, conduct a thorough investigation to identify systemic vulnerabilities, and implement corrective measures to prevent recurrence. When an employee leaves, all department managers and Human Resources Department will conduct an exit interview to understand the reasons for departure, process contract termination in accordance with laws and regulations, and settle any outstanding wages.

The Group prioritizes work-life balance for its employees. We clearly inform employees of their working hours and rest time when they are hired. Should overtime be required, we ensure compliance with relevant labor regulations and pay overtime wages as mandated by law. Any overtime exceeding statutory working hours must be voluntarily requested by the employee. Employees have the right to refuse any coercion to extend working hours.

6.4 勞工準則

本集團堅決遵守《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》，明確反對並嚴禁童工僱用及強制勞動行為。為了符合規定，本集團的人力資源部在招聘過程中，嚴格執行人力管理程序，向應聘者收取學歷證明、健康證等證件進行全面審核，確保所有驗證環節完成後，方可進入後續聘用程序，以確保求職者合法受僱。應聘者須在面試階段向人力資源部提供身份證明文件，以確認應聘者已達法定最低工作年齡，避免誤聘童工。新入職員工均需簽訂勞動合同，合同內容明確列明工作職責、工作時數、薪酬待遇及福利安排等條款，保障勞資雙方權益並防止強制勞動。一旦發現任何童工或強制勞動情況，本集團將立即終止相關僱傭關係，展開徹底調查，以識別制度漏洞，並採取相應整改措施，避免類似事件重演。當員工離職時，所在部門經理及人力資源部將與其進行離職面談，了解離職原因，並依據法律法規辦理合同終止手續及結清剩餘薪資。

本集團重視員工的工作與生活平衡。在員工入職時會明確告知工作時間和休息安排。如需安排加班，我們會確保遵循勞動法規相關規定，並按法律要求支付加班工資。任何超出法定工時的加班，需由員工本人自願提出申請，對於任何強迫延長工作時間的行為，員工有權拒絕。

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7. COMMUNITY INVESTMENT

The Group steadfastly adheres to the philosophy of “What is taken from the community will be used for the community”. In pursuing commercial success and economic growth, we have internalized corporate social responsibility as a core operational principle and actively contributed to the community through diverse public welfare activities and dedicated community investments. During the Year, the Group donated a total of HK\$450,000 to the Support Fund for Wang Fuk Court in Tai Po and HK\$50,000 to The Hong Kong Council of Social Service to support the living needs of residents affected by the fire at Wang Fuk Court in Tai Po and help improve their quality of life. We also donated HK\$100,000 to the Suicide Prevention Services (SPS) and organized our staff to participate in its 30th anniversary event, SPS Charity Fun Walk & Carnival, working together with all sectors of society to promote mental wellbeing and spread love and care. We believe that through sustained resource allocation and pragmatic implementation, the Group will continue to deliver practical assistance to all sectors of society, create more diverse development opportunities, and drive overall social progress through concrete actions, fully embodying our corporate social value and responsibility.

7. 社區投資

本集團堅守「取之於社會，用之於社會」的理念，在追求商業成功與經濟增長的過程中，將企業社會責任內化為核心運營原則，並藉由豐富的公益活動及專注的社區投資積極回饋社群。本年度，本集團合共向大埔宏福苑援助基金捐贈港幣450,000元，並向香港社會服務聯會捐贈港幣50,000元，支援受火災影響的大埔宏福苑居民生活需要，協助改善其生活質素。同時亦向生命熱線捐出港幣100,000元，並組織員工參與其30週年慈善步行暨園遊會，與社會各界攜手關注情緒健康，傳遞愛與關懷。我們堅信，透過持之以恆的資源投入與務實踐行，本集團將持續為社會各界帶來切實的幫助，創造更多元的發展機遇，以實際作為推動社會整體進步，充分體現企業的社會價值與責任擔當。



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APPENDIX: ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING CODE CONTENT INDEX

附錄：《環境、社會及管治報告守則》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: Sewage Treatment; Exhaust Emissions and Tackling Climate Change: Metrics and Targets 排放物：污水處理；廢氣排放及應對氣候變化：指標與目標	24–31; 54–58
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; Exhaust Emissions and Tackling Climate Change: Metrics and Targets 排放物：污水處理；廢氣排放及應對氣候變化：指標與目標	24–31; 54–58
A1.2	(Deleted on 1 January 2025) (於 2025 年 1 月 1 日刪除)		
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; Exhaust Emissions and Tackling Climate Change: Metrics and Targets 排放物：污水處理；廢氣排放及應對氣候變化：指標與目標	24–31; 54–58
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	32–34; 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 and Tackling Climate Change: Metrics and Targets 資源使用；保護環境與環境事故預防及應對氣候變化：指標與目標	32–58
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 and Tackling Climate Change: Metrics and Targets 資源使用；保護環境與環境事故預防及應對氣候變化：指標與目標	32–58

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A4 Climate Change 氣候變化			
General Disclosure 一般披露	(Deleted on 1 January 2025) (於 2025 年 1 月 1 日刪除)		
A4.1	(Deleted on 1 January 2025) (於 2025 年 1 月 1 日刪除)		
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	59–62
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	59
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	60

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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	63–64
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	64
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	64
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	63–64
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	65–66
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	66
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	66

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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	67
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	67
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	67
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	14–18
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	14–18
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	14–18

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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	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	22

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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	22–24
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	22–24
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	22–24
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	22–24
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	68
B8.1	Focus areas of contribution. 專注貢獻範疇。	Community Investment 社區投資	68
B8.2	Resources contributed to the focus area. 在專注範疇所動用資源。	Community Investment 社區投資	68

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Climate-related Disclosures

氣候相關信息披露

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	Business model and value chain		
	業務模式和價值鏈		
	Strategy and decision-making		
	策略和決策		
	Financial condition, financial performance and cash flow		
	財務狀況，財務表現以現金流量		
	Climate resilience		
	氣候韌性		
	Financial impact of climate-related risks and opportunities		
	氣候相關風險及機遇的財務影響		
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Climate-related Disclosures

氣候相關信息披露

Metrics and Targets	Greenhouse gas emissions	Tackling Climate Change: Metrics and Targets
指標及目標	溫室氣體排放	應對氣候變化：指標及目標
	Climate-related transition risks	
	氣候相關轉型風險	
	Climate-related physical risks	
	氣候相關物理風險	
	Climate-related opportunities	
	氣候相關機遇	
	Capital Operation	
	資本運作	
	Internal carbon pricing	
	內部碳定價	
	Remuneration	
	薪酬	
	Industry Indicators	
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	Climate-related targets	
	氣候相關目標	
	Cross-industry indicators and the applicability of industry indicators	
	跨行業指標以及行業指標適用性	

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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 2025 (“ESG Report”). The ESG Report set out the environmental and social performance of the Yan Tat from 1 January 2025 to 31 December 2025; and has been prepared in accordance with the requirements of Appendix C2 — “Environmental, Social and Governance Reporting Code” of the Rules Governing the Listing of Securities” of the Stock Exchange of Hong Kong (“ESG Reporting Code”).

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

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.

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，對其二零二五年環境、社會及管治報告(「ESG報告」)進行獨立驗證。該ESG報告載列了恩達在二零二五年一月一日至二零二五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、社會及管治報告守則》(「ESG報告守則」)的要求編制。

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、估算和編制。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

信永方略可持續發展的驗證活動獨立於恩達。除驗證合約訂明的合適服務，信永方略可持續發展與恩達之間並沒有會影響信永方略可持續發展提供驗證服務的獨立性的關係。

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。

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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 gases, use of resources data (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 Code; 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.

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.

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、資源使用數據（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 報告守則；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。

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。

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環境、社會及管治報告

- **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. 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-compliant with the basis of preparation as set out in the ESG Report.
- **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。
- **特定績效資料：** 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 報告中的編制基礎。

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 Code, ISO 14064 and PAS2600.

信永方略可持續發展團隊

信永方略可持續發展自二零一六年開始研究、標準化和驗證企業環境績效數據。信永方略可持續發展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報告守則、ISO 14064、PAS2600等可持續發展相關標準的專業培訓。

SHINEWING Sustainability Advisory Services Limited

Hong Kong
24 April 2026

信永方略可持續發展諮詢服務有限公司

香港
二零二六年四月二十四日





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